MANUAL
TRANSMITTAL

3.11.22

Department of the Treasury
Internal Revenue Service

NOVEMBER 1, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.11.22, Returns and Documents Analysis, Employee Plan Excise Tax Return.

MATERIAL CHANGES

(1)   Minor editorial changes made throughout this IRM (e.g., formatting, spelling, punctuation, mail stops, links, dates, etc.)

(2)   IRM 3.11.22.1.6(1), Updated naked link.

(3)   IRM 3.11.22.2.1(2), Updated naked link.

(4)   IRM 3.11.22.2.2(4), Updated naked link.

(5)   IRM 3.11.22.4.4.2(4)(b), Updated naked link.

(6)   IRM 3.11.22.3.9(7), Removed temporary guidance procedures.

(7)   IRM 3.11.22.3.16(2), Added note for tax years 2020 and older needing statute clearance.

(8)   IRM 3.11.22.2(1), Updated TAS language.

(9)   IRM 3.11.22.3.12, Updated tax periods and due dates.

(10)   IRM 3.11.22.3.2, Updated address as requested.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.11.22, dated December 15, 2023.

AUDIENCE

Ogden Submission Processing Campus.

Judith A. Cook
Acting Director, Shared Services
Tax Exempt and Government Entities

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3.11.22
Employee Plan Excise Tax Return

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3.11.22.1 (01-01-2023) **Program Scope and Objectives**	(1)	IRM 3.11.22, Form 5330 Employee Plan Returns, provides instructions for processing Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

(2) **Purpose -** Provide clear instructions and processing guidelines for Code and Edit (C&E) procedures for processing Form 5330.

Note: Before implementation, get approval from the overseeing TE/GE analyst for any job aids, procedural changes, or paragraphs for Letter 3938-C, Form 5330 Incomplete for Processing.

(3) **Audience -** C&E, Ogden Campus.

(4) **Policy Owner -** Director, Tax Exempt/Government Entities, Business Systems Planning (BSP).

(5) **Program Owner -** Submission Processing, Business Master File.

(6) **Primary Stakeholders -** Other areas that may be affected by these procedures:

- Accounts Management (AM)
- Compliance
- Chief Counsel
- Information Technology (IT) Programmers
- Statistics of Income (SOI)
- Submission Processing (SP)
- Tax Exempt and Government Entities (TE/GE)
- Taxpayer Advocate Service (TAS)

3.11.22.1.1 (01-01-2023) **Background**	(1)	Document Perfection/Code and Edit perfects returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP). In addition, Document Perfection forwards any other documents and attachments not related to the processing of returns to the function responsible for handling them.

(2) It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable section. The computer and/or Error Correction (Resolution) will perform these functions if the returns and other documents are coded and edited as prescribed in the applicable subsections.

3.11.22.1.2 (01-01-2023) **Authority**	(1)	The following provides authority for instructions and performance of actions in this IRM:

   a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
   b. All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policy Statements.

3.11.22.1.3 (01-01-2023) **Responsibilities**	(1)	The Campus Director is responsible for monitoring operational performance for their campus.

(2) The Operations Manager is responsible for monitoring operational performance for their operation.

(3)   The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.

(4)   The Team Employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

3.11.22.1.4
(01-01-2024)
Program Management and Review

(1)   Program Reports: The Batch/Block Tracking System (BBTS) stores a vast amount of data that can be used in performance monitoring and production projections.

(2)   Program Effectiveness is measured using the following:

- Embedded Quality Submission Processing (EQSP)
- Balanced Measures
- Managerial reviews

(3)   Annual Review: Federal Managers Financial Integrity Act (FMFIA).

3.11.22.1.5
(01-01-2024)
Program Controls

(1)   Quality Review conducts a statistically valid sample size review of completed work to ensure IRM guidelines are followed.

3.11.22.1.6
(01-01-2025)
Related Resources

(1)   The following table lists related sources:

Resource	Link/Title
Servicewide Electronic Research Program (SERP)	*SERP landing page*
IRM 3.12.22	Error Resolution, Employee Plan Excise Tax Return
IRM 3.12.38	Error Resolution, BMF General Instructions
IRM 3.24.22	ISRP System, Employee Plan Returns
IRM 3.24.38	ISRP System, BMF General Instructions

3.11.22.2
(01-01-2025)
Taxpayer Advocate Service (TAS)

(1)   The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2)   TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to

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affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating with Operations Assistance Requests (OARs).

(3)   Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.

(4)   The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":

- The issue can be resolved within 24 hours.
- IRS takes steps within 24 hours to resolve the taxpayer's issue.

(5)   When making a TAS referral, use Form 911 and forward to TAS following your local procedures.

(6)   See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.11.22.2.1
(01-01-2025)
TAS Service Level
Agreements (SLAs)

(1)   The National Taxpayer Advocate reached agreements with the Commissioners of Taxpayer Services (TS), Small Business and Self Employed (SB/SE) Division, Tax Exempt and Government Entities (TE/GE), Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

(2)   SLAs are found at *Taxpayer Advocate Services- Service Level Agreements.*

3.11.22.2.2
(01-01-2025)
Operations Assistance
Requests (OARs)

(1)   TAS initiates Form 12412, Operations Assistance Request (OAR), to request assistance from an Operating Division/Function (OD/Function) when it lacks the statutory or delegated authority to resolve a taxpayer's problem.

(2)   For cases requiring an OAR, TAS:

a.   Prepares Form 12412, Operations Assistance Request (OAR);
b.   Secures all required supporting documentation;
c.   Forwards Form 12412 and documentation via Form 3210, Document Transmittal, to the TS TAS Liaison;
d.   Clearly identifies an OAR requiring expedited processing.

(3)   TS Division:

a.   Assigns a liaison in each office or campus where a Taxpayer Advocate is located;
b.   Acknowledges receipt of the case via Form 3210 within one workday for expedited processing and within three workdays for non-expedited cases;
c.   Reviews the case for appropriate assignment;
d.   Assigns the case to the appropriate employee within the OD/Function;
e.   Provides TAS with the name and phone number of the TS employee assigned the case;
f.   Determines a reasonable time frame for case resolution, if the Requested Completion Date provided on the OAR is not practical;

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g.   When appropriate and in accordance with TAS delegated authorities, provides TAS with the written approval to input an adjustment or issue a manual refund, after a TS determination has been made;

h.   Responds to TAS within three workdays in writing, via fax, or hand delivery of resolution in cases requiring expedited processing;

i.   Returns Form 12412 within three workdays from the date all actions have been completed and transactions input.

(4)   For more information, see IRM 13.1.19, Advocating with Operations Assistance Requests (OARs),or go to *Taxpayer Advocate Service- Service Level Agreements*, to view the most current TS SLA and SP Addendum.

3.11.22.3
(01-01-2023)
Perfecting Form 5330

(1)   To properly perfect an EP return:

a.   Follow the general and special return instructions in the IRM.
b.   Perfect the **"Must Enter"** entity information (name, address, Taxpayer Identification Number (TIN), tax period, received date).
c.   Follow any applicable specific instructions in IRM 3.11.22.3.13, Splitting Tax, through IRM 3.11.22.4.29, Preparation Code.

(2)   Enter amounts in dollars and cents.

(3)   A **dollar entry** is a positive or negative dollar amount.

(4)   A **Blank** indicates either of the following:

a.   No entry of any kind in a dollar or question line.
b.   The line cannot be perfected from an attachment.

(5)   A **true negative entry** means that, through computation or perfection, the result or entry is negative.

(6)   A **Zero, dash, none, and N/A are:**

a.   Not dollar entries.
b.   Not blank.
c.   Not edited, double arrowed, or included in any computation for the line.
d.   Acceptable entries unless stated otherwise.

(7)   Perfect the lines to be transcribed (T-lines) on the return as indicated in IRM 3.11.22.4, Editing Form 5330, through IRM 3.11.22.4.29, Preparation Code, for editing as follows:

Note: **Perfect** means to edit a T-line entry for legibility and bracket if a negative dollar amount is present. Do not bracket negative amounts if the brackets are preprinted on the Form 5330 or the taxpayer clearly indicates a negative amount with brackets or minus (-) sign. If a dollar amount is not present, bring amount to the line from attachment(s).

a.   Follow the general instructions for the return.
b.   "X" the T-line if the taxpayer has crossed out the wording and replaced it with wording with a different meaning from the wording on the return.
c.   "X" any line and edit or add the entry on the correct T-line if the wording has been crossed out and replaced with wording that is on a T-line.

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3.11.22.3.1
(01-01-2023)
Edit Marks

(1) Place edit marks on the return for transcription to the Automated Data Processing (ADP) System through ISRP. **C&E must edit in red pencil or pen.** Other areas can edit in brown, orange, purple, or green pencil or pen.

(2) Edit items to be transcribed except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.

(3) Never obliterate, alter or erase the original entry on a return when deleting or correcting an entry. Ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.

(4) For a description of specific edit marks, see the table below:

Edit Marks

Edit Mark	Description
X or **/**	Use the **X** to delete tax data. Use a **/** when deleting a form or schedule not being transcribed
//$	Use the **//$** in the entity area to identify the beginning and ending of a foreign country code ***Example:*** Edit **/EI/$** for Ireland and **/GM/$** for Germany.
% or c/o	Indicates an **in-care-of** name for transcription
Circle	Used to delete Entity data or a received date ***Note:*** If the taxpayer circles an entry, edit the entry.
Underline	Indicates an entry for transcription (e.g. name control, tax period, etc.)
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs ***Note:*** Use a double arrow if identifying the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates a correct entry
Bracket/ Parenthesis	Indicates a negative numerical amount
Vertical Line or Decimal Point	Indicates the separation of dollar and cents if the taxpayer made no distinction

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Edit Mark	Description
Zero, Dash, None, or N/A	**ZERO**, **DASH**, **NONE** or **N/A** are valid entries except when specific instructions require editing of an entry
Edit Marks Made by Other IRS Functions	Do not re-edit marks entered by other areas, such as Collection or Accounts Management, except to place the marks in the correct area
Rocker	Indicates the amount paid when drawn under a remittance amount

3.11.22.3.2
(01-01-2025)
Attachments to Form 5330

(1) Always perfect the return from an attachment unless otherwise stated. If unable to easily perfect from an attachment (e.g. line numbers are not specified), correspond. See IRM 3.11.22.3.6, Amended Return, through IRM 3.11.22.4.27, Part II, Lines 17 through 19 - Total Tax, Tax Paid with Form 8868, Total Tax Due, for specific correspondence requirements.

Note: If the tax on any abstract (the **IRS use only** number listed to the left of each

schedule if missing. The return bypasses missing and incomplete checks.   #

(2) When the filer submits an EXACT duplicate of the return, i.e. Page 1 has the same information on both returns, (plan number, tax period, name, address) and line items have the same money amounts, "X" the duplicate pages and move to the back of the return.

(3) Detach **original** documents (e.g. documents that have an original signature or documents that are **not** marked "copy" or attached to supplement or support the return) by doing the following:

   a.   Notate on the document "detached from F XXXX" and edit the received date of the return on the detached document.
   b.   Continue routing or perfecting the return from which the attachment was separated.
   c.   Leave the document attached unless the Attachment Routing Guide instructs you otherwise.

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How to treat attachments to Form 5330

If	Then
Any attachment to Form 5330 requires a reply to a question or correspondence on another tax matter or request for an adjustment,	Detach it from the return and route it to EP Accounts clerical team, M/S 6270, for necessary action: a. Ensure that the taxpayer's name, address, and TIN are contained on the attachment, and any other pertinent information from the return (including Document Locator Number (DLN) if a numbered return) b. If the attachment does not contain all of the information outlined in (a) above, copy page one of the return, edit "copy" on the return and staple it to the attachment before routing to EP Accounts M/S 6270
For 2024 and later: CP 211A, Form 8868 Extension Approved, CP 211B, Form 8868 Extension Not Approved, For 2023 and prior:CP 232A, Form 5558 Extension Approved, CP 232B, Form 5558 Extension Not Approved - Late, CP 232C, Form 5558 Extension Not Approved - Not Signed, or CP 232D, Form 5558 Extension Not Approved - Unacceptable Reason,	Leave the notice attached to the return and continue processing
Form 2848, Power of Attorney and Declaration of Representative,	a. Edit the taxpayer's name and Employer Identification Number (EIN) on Form 2848, if missing b. Edit the received date on Form 2848 c. Route Form 2848 to the Centralized Authorization File (CAF) unit. d. Edit the action trail on the left of the tax return (e.g. Form 2848 detached)

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If	Then
Form 3198-A, TE/GE Special Handling Notice,	Leave it attached and follow any instructions noted on the Form 3198-A
Form 4461, Application for Approval of Standardized or Non-standardized Pre-Approved Defined Contribution Plans and Form 4461-A, Application for Approval of Standardized or Non-standardized Pre-Approved Defined Benefit Plan,	Detach and route to: Internal Revenue Service Attn: Pre-Approved Plans Coordinator Room 6-403, Group 7521 PO Box 2508 Cincinnati, OH 45201-2508 or Internal Revenue Service Attn: Pre-Approved Plans Coordinator Room 6-403, Group 7521 550 Main Street Cincinnati, OH 45202
Form 5306, Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA),	Detach and forward to: Internal Revenue Service ATTN: EP Opinion Letters TE/GE Stop 31A Team 105 P.O. Box 12192 Covington, KY 41012-0192
Form 5303, Application for Determination for Collectively - Bargained Plan, and Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business,	a. Detach the application with an original signature attached to the return and forward it to the address shown below: Internal Revenue Service P.O. Box 12192 Covington, KY 41012–0192 or Internal Revenue Service 201 W Rivercenter Blvd. Suite 310 Covington, KY 41011 Leave application attached to the return if it's a copy.

If	Then
Form 5308, Request for Change in Plan/Trust Year,	a. An approved 5308 is attached to a return, leave it attached b. An original Form 5308 with neither approval nor disapproval is attached, detach and forward to EP Technical: Internal Revenue Service ATTN: EP Letter Rulings TE/GE Stop 31A Team 105 P.O. Box 12192 Covington, KY 41012-0192
Form 5500-EZ, Annual Return of a One-Participant (Owners/ Partners and Their Spouses) Retirement Plan or a Foreign Plan,	Detach and route to Receipt and Control M/S 6054
Form 8868, Application for Extension of Time to File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans,	The filer attached a statement that meets Reasonable Cause to the return: a. Edit CCC "R" b. Route a copy of the return and attachments to EP Accounts for reconsideration
Form 8821, Tax Information Authorization,	a. Edit the taxpayer's name and EIN on Form 8821, if missing b. Edit the received date on form c. Route Form 8821 to the CAF unit. d. Edit the action trail on the left of the tax return (e.g. Form 8821 detached)
Form 8822, Change of Address, and Form 8822-B, Change of Address or Responsible Party - Business,	Detach and route to EP Entity, M/S 6273
Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits,	Detach and route to Receipt and Control M/S 6054

(4)   If any attachments to Form 5330 include a reasonable cause statement from the filer for filing late or if Form 3198-A indicates to not assess a late filing penalty, always edit a CCC **"R"**. **Do Not** route to EP Accounts. See IRM 3.11.22.3.14, Reasonable Cause.

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3.11.22.3.3 (01-01-2023) **Routing to Other Functions**	(1) Route to another Campus function (e.g. ERS/Rejects, Statutes, OAMC, NMF, R&C, Entity) by doing the following:

Route to Other Functions

If	Then
Unnumbered,	1. Perfect the return as completely as possible 2. Pull the return from the batch and route to appropriate area per local procedures
Numbered,	1. Leave the document in the batch 2. Perfect only the entity information 3. Attach Form 4227, Intra-SC Reject or Routing Slip 4. Edit the appropriate action code

3.11.22.3.4
(01-01-2023)
Using Routing Form 4227
	(1) Use Form 4227 to route a numbered or unnumbered return, attachment, photocopy, or other document to a function inside the Ogden Campus.
	
	(2) Include on Form 4227:
	
	   a. Your name or C&E stamp.
	   b. Where you are routing the document(s).
	   c. The reason for routing the document(s) and/or any instructions for the receiving area.
	
	(3) Attach a completed Form 4227 under the entity section of the original or photo-copied document(s).

3.11.22.3.5
(01-01-2023)
Routing to EP Entity
	(1) Route the following entity issues to EP Entity if there is not an EP Entity stamp on the return:
	
	   a. Mismatch, incomplete, multiple, "applied for", or no EIN.
	   b. Name change is indicated on the return or on attachments.
	   c. Name and EIN are not legible or not present.
	   d. Address changes for affiliates or credit unions.

Route to EP Entity

If	Then
Unnumbered,	1. Perfect the return as completely as possible 2. Pull the return from the batch and route to Entity per local procedures
Numbered,	1. Leave the document in the batch 2. Perfect only the entity information 3. Attach Form 4227 4. Edit the action code 320

3.11.22.3.6
(01-01-2023)
Amended Return

(1) Identify a return as amended when there is wording similar to "Amended", "Revised", "Supplemental", "Correcting", "Superseding", "Claim for Refund", or if Box H is checked.

(2) The following data must be present or edited on all amended returns:

    a. Name Control.
    b. Employer Identification Number (EIN) or Social Security Number (SSN).

        Note: Item B contains fields for an EIN and SSN. See IRM 3.11.22.4.3, TIN - Items B & E.

    c. Tax Period.
    d. If plan number is not in the valid range, search attachments. If found, edit to item G. If none found, leave blank. Delete invalid plan numbers.
    e. If multiple plan numbers are present, do not perfect.
    f. CCC "G".
    g. Received Date.
    h. Signature.

3.11.22.3.7
(01-01-2023)
Computer Condition Codes

(1) Valid Computer Condition Codes (CCC) for Form 5330 are C, D, F, G, R, W, X, Z, 3, and 7.

Note: If another function examined the return and indicates reasonable cause or other CCC criteria on the return or an internal attachment (e.g. Form 13133, Expedite Processing Cycle Attached), edit the correct CCC.

(2) Edit Computer Condition Codes on Page 1, dotted portion of Item H.

Computer Condition Codes

CCC	Meaning	Use If	Then
C	Substitute or Secured Return	The return is a "Secured Return" or "Substitute for Return (SFR)".	
D	Reasonable cause for waiver of Failure to Pay Penalty	The taxpayer establishes reasonable cause for paying late or if Form 3198-A indicates we should not assess a late payment penalty. (See IRM 20.1, Penalty Handbook, for reasonable cause criteria).	
F	Short Year or Early Filed	The received date is before the tax period ending date.	
G	Amended Return	Item H is checked or the taxpayer indicates an amended return.	

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CCC	Meaning	Use If	Then
R	Reasonable Cause for Failure to File Return Timely	The taxpayer establishes reasonable cause for filing late by attaching a reasonable cause statement or if Form 3198-A to not assess the late filing penalty. (See IRM 20.1, Penalty Handbook, for reasonable cause criteria).	***Note:*** Use the IRS received date for purposes of determining whether reasonable cause exists for late filing.
7	Reasonable cause denied during return analysis	The taxpayer gives an explanation for filing late or is not making timely payments and the reason is not acceptable.	Send Letter 854-C, Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained ***Note:*** If CCCs "D" and/or "R" are present, do not edit CCC "7."
W	Return cleared by Statute	The statute return is stamped "Cleared by Statute", "No issue", "Copy Secured by Examination" "Delinquent Return Secured by TE/GE Employee Plans", "Prepared by Examination", "Audit" or similar wording is indicated on the return.	***Note:*** Edit CCC "W" only when the return processing date is two years and nine months after the return due date.
Z	Assigns a temporary abstract number 80	Returns with tax amounts not identified with an abstract number ("IRS use only" number to the left of each tax amount line) ***Exception:*** Total Lines **DO NOT** have or need abstract numbers.	

CCC	Meaning	Use If	Then
3	Identifies taxpayers who should not receive credit interest	The taxpayer does not respond to correspondence.	

3.11.22.3.8
(01-01-2023)
Audit Codes

(1)   Valid Audit Codes for Form 5330 are 1 or 2.

Note: Edit only one code. If both conditions apply, edit Audit Code 2.

(2)   Edit Audit Codes on Page 1, top left of Item H.

Audit Codes

Code	Title	Description	
1	Numerous Prohibited Transactions		# # #
2	No Excise Tax		# #

3.11.22.3.9
(01-01-2025)
ERS Action Codes

(1)   An action code rejects Form 5330 from the system so Error Resolution or Reject functions can correct it, and identifies the reason for the document's rejection. Action codes indicate whether research or some other action is needed. The action code will set the suspense period to be assigned to the return and places it in the workable or unworkable suspense inventory.

(2)   Edit an action code in the bottom left margin of Form 5330.

(3)   Form 4227 is required.

(4)   Only edit one action code. The priority of the action codes will be 310, 4xx, 6xx, 3xx, 2xx.

(5)   If more than one action code of the same priority is needed (e.g. 320 and 351), edit the action code with the shortest suspense period and attach Form 4227 to indicate the second unprocessable condition.

(6)   Edit the following action code when instructed to do so:

Action Codes

Action Code	Description	Workday Suspense Period
211	when corresponding on a return	40

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Action Code	Description	Workday Suspense Period
215	when corresponding for signatures on foreign returns	45
225	when corresponding for signature only - domestic	40
226	when corresponding for other than signatures on foreign returns	40
310	route return to Statute to work issue	10
320	route return to Entity to work issue	10
351	route return to Rejects to work issue	0
450	route return to any other area	20
610	route to Numbering to renumber the return	0
611	route to have remittance renumbered	0
640	to delete the assigned DLN on the return (e.g. Re-entry Returns)	0

(7)

3.11.22.3.10
(01-01-2023)
Computer Unprocessable Conditions

(1) To be processable, a return must have a:

- TIN
- legible name and
- plan number

(2) Conditions that make a return unprocessable are:

a. A name so illegible or incomplete you cannot determine the name control;

b. An invalid TIN (e.g. other than 9 numeric digits) and you cannot perfect it from information on return or attachment;

   Note: Item B contains fields for an EIN and SSN. See IRM 3.11.22.4.3, TIN - Items B & E.

c. The plan number from the return or attachments can not be determined.

(3) Attach a Form 4227, notate the unprocessable condition, and edit the appropriate action code. See IRM 3.11.22.3.9, ERS Action Codes.

3.11.22.3.11
(01-01-2023)
Return Marked Copy or Duplicate

(1) A "copy" return is numbered or unnumbered and it is marked "copy", "state copy", "duplicate", etc. Edit the return by circling the words "copy", "state copy", "duplicate" etc. and process it as an original return. No IDRS research is required.

Note: If tax account related correspondence is attached, route to EP Accounts clerical team, M/S 6270. If a notice or letter is attached, route to the applicable area.

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3.11.22.3.12
(01-01-2025)
**Due Dates for Various
Sections on Form 5330**

(1) The Form 5330 has various due dates. The due date is dependent upon which Parts (IR Code Section) of the form are completed.

Note: Due date information is also listed above each section on Form 5330.

(2) Taxes for IRC 4972, Schedule A, IRC 4973(a)(3), Schedule B, both shown on Page 3, IRC 4975(a), Schedule C, shown on Page 4, IRC 4975(b), IRC 4976, IRC 4978, and IRC 4979A, all shown on Page 1, Section A, have the same due date criteria. These taxes are due on the last day of the 7th month after the end of the filers **"Tax Year Ending"** date which is found on the top line of Page 1.

Section A Due Dates

Tax period month	Due date	Timely Postmark Date (Adjusted for weekend and holidays)		
				#
				#
202311	6-30-2024	7-1-2024		#
202312	7-31-2024	7-31-2024		#
202401	8-31-2024	9-2-2024		#
202402	9-30-2024	9-30-2024		#
202403	10-31-2024	10-31-2024		#
202404	11-30-2024	12-2-2024		#
202405	12-31-2024	12-31-2024		#
202406	1-31-2025	1-31-2025		#
202407	2-28-2025	2-28-2025		#
202408	3-31-2025	3-31-2025		#
202409	4-30-2025	4-30-2025		#
202410	5-31-2025	6-2-2025		#
202411	6-30-2025	6-30-2025		#
202412	7-31-2025	7-31-2025		#

(3) The due date is the 15th day of the 10th month after the last day of the plan year for taxes:

- IRC 4971(a), Schedule D, shown on Page 5
- IRC 4971(b), shown on Page 1
- IRC 4971(f)(1), Schedule E, shown on Page 6
- IRC 4971(f)(2), shown on Page 1
- IRC 4971(g)(2), shown on Page 1
- IRC 4971(g)(3), shown on Schedule F, Page 6
- IRC 4971(g)(4), shown on Schedule F, Page 6
- IRC 4971(h), Schedule L, shown on Page 6
- All taxes are shown on Section B, Page 1

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Section B Due Dates

Tax Period Month	Due Date	Timely Postmark Date (Adjusted for weekends and holidays)		
				#
				#
202311	9-15-2024	9-16-2024		#
202312	10-15-2024	10-15-2024		#
202401	11-15-2024	11-15-2024		#
202402	12-15-2024	12-16-2024		#
202403	1-15-2025	1-15-2025		#
202404	2-15-2025	2-18-2025		#
202405	3-15-2025	3-17-2025		#
202406	4-15-2025	4-15-2025		#
202407	5-15-2025	5-15-2025		#
202408	6-15-2025	6-16-2025		#
202409	7-15-2025	7-15-2025		#
202410	8-15-2025	8-15-2025		#
202411	9-15-2025	9-15-2025		#
202412	10-15-2025	10-15-2025		#

(4)   Taxes for Section 4977 (Schedule G, shown on Page 6 and Section B1 on Page 1), the due date is the last day of the 7th month after the end of the "**Calendar Year**" shown in Schedule G, line 2 Excess Fringe Benefits Year. The due date is **7-31-YYYY**.

(5)   Taxes for Section 4979 (Schedule H, shown on Page 6 and Section C Page 1), the due date is the last day of the 15th month after the end of the "**Plan Year**" (Page 1, item F).

Reminder: Filers report taxes for Section 4979 on the prior year form.

Section C Due Dates

Plan Year Month	Due Date	Timely Postmark Date (Adjusted for weekends and holidays)		
				#
				#
				#
202212	3-31-2024	4-1-2024		#
202301	4-30-2024	4-30-2024		#

Plan Year Month	Due Date	Timely Postmark Date (Adjusted for weekends and holidays)		# # #
202302	5-31-2024	5-31-2024		#
202303	6-30-2024	7-1-2024		#
202304	7-31-2024	7-31-2024		#
202305	8-31-2024	9-3-2024		#
202306	9-30-2024	9-30-2024		#
202307	10-31-2024	10-31-2024		#
202308	11-30-2024	12-2-2024		#
202309	12-31-2024	12-31-2024		#
202310	1-31-2025	1-31-2025		#
202311	2-28-2025	2-28-2025		#
202312	3-31-2025	3-31-2025		#
202401	4-30-2025	4-30-2025		#
202402	5-31-2025	6-2-2025		#
202403	6-30-2025	6-30-2025		#
202404	7-31-2025	7-31-2025		#
202405	8-31-2025	9-2-2025		#
202406	9-30-2025	9-30-2025		#
202407	10-31-2025	10-31-2025		#
202408	11-30-2025	12-1-2025		#

(6) Taxes for IRC 4980, Schedule I, shown on Page 6 and Section D, Page 2, the due date is the last day of the month following the month in which the "**Reversion Date**", Schedule I, line 1 occurred, and IRC 4980F, Schedule J, shown on Page 6 and Section E, Page 2, the due date is the last day of the month following the month in which the **"Amendment Date"**, Schedule J, line 2 occurred.

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Section D and E Due Dates

Month of reversion/ amendment date	Due Date	Timely Postmark Date (Adjusted for weekends and holidays)		
				#
				#
202411	12-31-2024	12-31-2024		#
202412	1-31-2025	1-31-2025		#
202501	2-28-2025	2-28-2025		#
202502	3-31-2025	3-31-2025		#
202503	4-30-2025	4-30-2025		#
202504	5-31-2025	6-2-2025		#
202505	6-30-2025	6-30-2025		#
202506	7-31-2025	7-31-2025		#
202507	8-31-2025	9-2-2025		#
202508	9-30-2025	9-30-2025		#
202509	10-31-2025	10-31-2025		#
202510	11-30-2025	12-1-2025		#
202511	12-31-2025	12-31-2025		#
202512	1-31-2026	2-2-2026		#

(7)   Taxes for IRC 4965, Schedule K, shown on Page 6 and Section F, Page 2, the due date is the 15th day of the 5th month following the close of the "**Plan Year**" (entity manager's taxable year during which the plan became a party to a prohibitive tax shelter transaction). Page 1, item F.

Section F Due Dates

Plan Year Month	Due Date	Timely Postmark Date (Adjusted for weekends and holidays)		
				#
				#
202407	12-15-2024	12-16-2024		#
202408	1-15-2025	1-15-2025		#
202409	2-15-2025	2-18-2025		#
202410	3-15-2025	3-17-2025		#
202411	4-15-2025	4-15-2025		#
202412	5-15-2025	5-15-2025		#
202501	6-15-2025	6-16-2025		#

Plan Year Month	Due Date	Timely Postmark Date (Adjusted for weekends and holidays)		
				#
				#
202502	7-15-2025	7-15-2025		#
202503	8-15-2025	8-15-2025		#
202504	9-15-2025	9-15-2025		#
202505	10-15-2025	10-15-2025		#
202506	11-15-2025	11-17-2025		#
202507	12-15-2025	12-15-2025		#
202508	1-15-2026	1-15-2026		#

3.11.22.3.13
(01-01-2023)
Splitting Tax

(1)   Taxpayers file Form 5330 to report taxes on funding deficiencies, excess contributions, prohibited transactions, etc. related to an employee benefit plan.

(2)   A separate Form 5330 is required for each plan number.

(3)   Different tax sections on the Form 5330 have different due dates. See IRM 3.11.22.3.12, Due Dates for Various Sections on Form 5330.

(4)   Tax on IRC 4972, IRC 4973, IRC 4975(a), IRC 4975(b), IRC 4976, IRC 4978, and IRC 4979A (Section A and Schedules A, B, and C) can all appear on the same form, but cannot appear with any other type of tax. If tax appears on lines that cannot go together, prepare a dummy Form 5330, as stated below in (7).

Note: If Form 5330 contains both an EIN and SSN to report taxes, see IRM 3.11.22.4.3, TIN - Items B & E, to determine the correct TIN.

(5)   Tax on IRC 4971(a), IRC 4971(b), IRC 4971(f)(1), IRC 4971(f)(2), IRC 4971(g)(2), IRC 4971(g)(3), IRC 4971(g)(4), and IRC 4971(h)(Section B and Schedules D, E, F and L) can all appear on the same form but cannot appear with any other type of tax. If tax appears on lines that cannot go together, prepare a dummy Form 5330, as stated below in (7).

(6)   Tax on IRC 4965 (Section F, and Schedule K), IRC 4977 (Section B1, and Schedule G), IRC 4979 (Section C, and Schedule H), IRC 4980 (Section D and Schedule I), and IRC 4980F (Section E, and Schedule J) must each be reported on a separate Form 5330. If tax appears on lines that cannot go together:

a.   If numbered, edit ERS Action Code 351, Attach Form 4227, and notate "Split Tax".
b.   If unnumbered, prepare a dummy Form 5330, as stated below in (7).

(7)   To prepare a dummy Form 5330:

a.   Edit original return for only one type of tax for input.

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      b.   Remove other types of taxes and edit to dummy return(s) including the applicable Schedules A through K for each type of tax.

      c.   Leave "Dummy Return" in block of work and continue processing.

Note: Work returns under Program Number 72860.

      d.   Edit action trail "Split Tax".

3.11.22.3.14
(01-01-2024)
Reasonable Cause

(1)   A Reasonable Cause statement is attached to the return.

Reasonable Cause

If	Then
Statement is acceptable for establishing reasonable cause for filing late (see IRM 20.1, "Penalty Handbook," for reasonable cause criteria,)	Edit CCC "R"
Statement is acceptable for establishing reasonable cause for paying late (see IRM 20.1, "Penalty Handbook," for reasonable cause criteria,)	Edit CCC "D"
Form 3198-A, TE/GE Special Handling Notice, indicates to not assess the late filing penalty,	Edit CCC "D"
Statement is not acceptable for establishing reasonable cause for filing late or not making timely payments,	Edit CCC "7" and send Letter 854-C **Note:** If CCC's "D" and/or "R" are present, do not edit CCC "7".

3.11.22.3.15
(01-01-2024)
Secured Delinquent Returns

(1)   The Examination Division occasionally secures and uses a copy of the taxpayer's return as a source document to complete an audit. Agents submit this copy to Submission Processing as an original return. These returns can be identified by the words:

- "Secured by TE/GE"
- "Delinquent Return Secured"
- "Copy Secured by Examination"
- "TC 599 Input"

The return may also have either a Form 13133, Expedite Processing Cycle, or a Form 3198-A, TE/GE Special Handling Notice, attached.

Secured Delinquent Returns

If	Then
The return is edited,	Review and edit any missing or incorrect editing ***Note:*** Item B contains fields for an EIN and SSN. See IRM 3.11.22.4.3, TIN - Items B & E for editing instructions
An attached Form 3198-A indicates to not assess a late filing penalty,	Edit CCC "R"
An attached Form 3198-A indicates to not assess a late payment penalty,	Edit CCC "D"
Return is a statute period return,	**DO NOT ROUTE TO STATUTES FOR CLEARANCE**, edit CCC "W"

(2)   Edit CCC "C".

(3)   Before corresponding with a taxpayer on a delinquent return secured by TE/GE for incomplete items, expedite the return to the lead to complete the "Secured Return Assistance Request" sheet and e-mail the request to EP Exam at *TE/GE-EP-ESSP, and cc the SPP Analyst, for instructions on completing the form for processing. If no response is received from EP Exam before the close of next business day, edit ERS Action Code 211 and correspond for missing information. Edit Action Trail "EMAIL EXM MMDDYY" and attach a copy of the "Secured Return Assistance Request" sheet.

3.11.22.3.16
(01-01-2025)
Statute Cases

(1)   Any return with a received date 2 years and 9 months or more after the Return Due Date is a potential Statute Control return.

(2)   Route all potential statute returns [per (1) above] to the Statute Control Unit daily, or more often if needed. Edit Action Code 310, attach Form 4227, and leave the return in the block.

Exception: Edit CCC "W", continue processing and do not route to Statute Control Unit for clearance if any of the following conditions are present:

a.   Secured delinquent returns, refer to instructions in IRM 3.11.22.3.15, Secured Delinquent Returns.
b.   Substitute returns prepared by Examination (SFR notated in top margin).
c.   Returns with a stamp indicating a previous clearance by the Statute Control Unit within the last 90 days.

Note: Due to the COVID-19 pandemic and site closures, temporary procedures were created to bypass AM statute clearance a second time if the 'statute date stamp' had expired. This is no longer in practice. If a return is a 2020 or prior year original return, and it

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was previously cleared by AM Statutes, and it has been more than 90 calendar days since last cleared, send the return back to AM Statutes to be cleared again.

| 3.11.22.3.17
(01-01-2023)
Substitute for Return (SFR) | (1) Agents prepare returns for the filer. The return is identified as a "Substitute for Return", "SFR", or "Substitute Return". Code and edit all applicable information as you would on an original return. The following items must be present in order to process: |

a. Plan Sponsor Name - Edit name control.
b. Plan Sponsor EIN - Valid EIN must be present.
c. Plan Year Ending - Edit in YYMM format.
d. Plan Number - Must be valid plan number.
e. Edit Computer Condition Code "C".

(2) If the return is missing any required field listed in (1) above, attach Form 4227, note the invalid condition, and edit ERS Action Code 320.

(3) If the return is received with money amounts, delete them.

(4) Do not send to Statute Control Unit any returns identified as "SFR" or "Substitute". Edit CCCs "C" and "W".

Note: Edit CCC "W" only when the Received Date is 2 years and 9 months or more after the Return Due Date IRM 3.11.22.3.16, Statute Cases.

(5) If return is edited, review and edit for missing information. If edit marks are correct **DO NOT** change.

Note: Item B contains fields for an EIN and SSN. For editing instructions see IRM 3.11.22.4.3, *TIN - Items B & E*.

| 3.11.22.3.18
(01-01-2023)
Routing of Prompt Determination Request | (1) Returns may be received requesting a prompt determination of any unpaid tax liability of a bankruptcy estate. The trustee or debtor-in-possession must file a written request for the determination with the IRS Area Office Director. |

(2) If wording similar to "Prompt Determination", "Title 11, U.S.C. Section 505 (b)", "Rev. Proc. 2006-24", or "Rapid Examination" is indicated on a return or attachment, or a letter to an Area Office Director requesting a prompt determination or a prompt audit is attached, review the return for an Area Office Received Date Stamp. If present, continue processing. If not present:

1. Photocopy the return and all attachments.
2. Route the photocopies to EP Classification, 9350 Flair Dr 4th Floor, El Monte CA 91731 via Form 4227. Notate on the Form 4227 "Prompt Determination, U.S.C. Section 505(b)".
3. Continue processing the original return.
4. Edit action trail stating "Copy Sent".

| 3.11.22.3.19
(01-01-2024)
Reprocessing Returns | (1) Use Form 13596, Reprocessing Returns, and Form 3893, Re-Entry Document Control, to reprocess a return to the correct account or module. |

(2) Circle CCC "G" if present.

(3)   Do not edit CCC "G" on amended returns.

(4)   If the return was edited according to current processing instructions, circle any actions codes, CCC's and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

(5)   If the return was edited according to current processing instructions, edit the information from Form 13596 or Form 3893 on the return.

Form 13596 and 3893

Form 13596 or Form 3893	Action Taken
Taxpayer Identification Number (TIN) correction	Edit the correct TIN on the tax return ***Note:*** Item B contains fields for an EIN and SSN
Tax Period correction	Edit the correct Tax Period ended on the tax return
Reasonable Cause	Edit the appropriate CCC: a. Edit CCC "R" if the "FTF" box is checked b. Edit CCC "D" if the "FTP" box is checked

(6)   Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

Editing

If	Then
Improper perfection,	Edit the same correction in red to the appropriate area
Taxpayer error,	Leave the entries as shown on the document

(7)   A Received Date must be present on all reprocessed returns.

Received Date

If	Then
Received Date is not present,	Edit a Received Date to the middle of the return. See IRM 3.11.22.4.7, Received Date
Multiple Received Dates are present,	Circle out all but the earliest date

(8)   Circle any green rocker and edit marks or "received with remit" portion of the received date stamp that may indicate a receipt of remittance.

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3.11.22.3.20
(01-01-2023)
**Forms with Revision
Dates Before January
2008/April
2009/December 2013**

(1) For form revisions before January 2008/April 2009/December 2013, see Exhibit 3.11.22-1, Conversion Chart.

3.11.22.4
(01-01-2023)
Editing Form 5330

(1) Put Form 5330 in page order 1 - 6.

(2) The Form 5330 contains two entity sections, the Name of filer and the Name of plan sponsor. The Name of filer in item A and the filer's identification number in item B must be present.

Note: Item B contains fields for an EIN and SSN. See IRM 3.11.22.4.3, TIN - Item B & E.

(3) Perfect all "T-lines" if blank from attachments.

(4) If return is edited, review and edit any missing or incorrect information. If edit marks are present and correct, **DO NOT** change.

3.11.22.4.1
(01-01-2023)
Tax Period

(1) Always edit the tax period in YYMM format in the upper right hand corner of the return.

Example: If the filer tax year ending date directly above item B is 12-31-2019, edit "1912".

(2) If blank, edit the tax period the same as the plan year ending (item F) date.

Example: If the plan year ending date is 12-31-2019, edit "1912".

(3) If item F is blank, edit as a current calendar year.

Example: 1912 if year 2019.

3.11.22.4.2
(01-01-2023)
Name Control - Item A

(1) Underline the name control on the "Name of filer" line.

(2) Determine Name Controls by following instructions in Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers. If the individual's name is followed by PA, PC, PS, or SC, follow the corporate name control rules.

(3) Ampersand (&), hyphen (-), alpha, and numerics are the only valid characters in a Name Control. Blanks may be present only in the last two positions of the name control.

(4) Editing of items A and D:

Note: See IRM 3.11.22.4.3, TIN - Items B & E, to determine TIN.

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Editing Items A & D

If	Then
Only items D and E are complete,	Underline the name control in item D and double arrow item D to item A
Item A is blank, items B and E are the same and item D is complete,	Double arrow item D to item A
Item A is blank, items B and E are not the same and item D is complete and the "Name of the filer" can not be determined,	Edit ERS Action Code 320 for numbered and unnumbered returns. Prepare Form 4227, note "Name of Filer" and leave in batch

3.11.22.4.3
(01-01-2023)
TIN-Items B & E

(1) Item B contains fields for an EIN and SSN. **DO NOT** arrow up or edit an EIN from item E when the SSN is the only TIN present in item B.

Note: See IRM 3.11.22.4.2, Name Control - Item A, to determine Name Control.

Editing Items B & E

If	Then
A SSN is present in item B and item A is an Individual filer,	Edit TIN Type "0" to the right of item B. **DO NOT** arrow up the EIN from item E, a SSN can be entered by the filer
A SSN is present in item B and item A is a corporate filer, (see IRM 3.11.22.4.2 for individuals treated as a corporation),	Search attachments for a proper TIN. If a TIN can not be determined, edit ERS Action Code 320 and leave in batch
An EIN is present in item B and item A is a corporate filer, (see IRM 3.11.22.4.2 for individuals treated as a corporation),	Leave EIN in item B
An EIN is present in item B and item A is an individual filer, (see IRM 3.11.22.4.2 for individuals treated as a corporation),	Search attachments for a proper TIN: • If a TIN can not be determined, edit Action Code 320 and leave in batch • If the TIN is determined to be a SSN, edit the SSN in item B and "X" EIN. Edit TIN Type "0" to the right of item B. **DO NOT** arrow up the EIN from item E. A SSN can be entered by the filer

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If	Then
Item B is blank and there is a TIN in item E, and items A and D are the same, ***Note:*** Item B contains fields for an EIN and SSN.	Double arrow item E to item B
Item B is blank and there is a TIN in item E, and items A and D are different,	Search attachments for a proper TIN: a. If found, edit it to item B b. If not found, edit Action Code 320, prepare a Form 4227, note "EIN/SSN" and leave in batch
Item E is blank and there is a TIN in item B, and items A and D are the same,	Double arrow item B to item E
Item E is blank and there is a TIN in item B, and items A and D are different,	Search attachments for a proper TIN: a. If found, edit it to item E b. If not found, edit Action Code 320, prepare a Form 4227, note "EIN/SSN" and leave in batch
Items B and E are blank,	Search attachments for a proper TIN: a. If found, edit it to items B and E b. If not found, edit Action Code 320, prepare a Form 4227, note "EIN/SSN" and leave in batch
Multiple TIN's are present in item B,	Search attachments for a proper TIN: a. If found, edit it to items B and E b. If not found, edit Action Code 320, prepare a Form 4227, note "EIN/SSN" and leave in batch

If	Then
If an EIN and SSN are present in item B, and item A is blank or you can not determine if filer is an individual or a corporation,	Search attachments for a proper TIN: a. If a TIN is determined to be an EIN, circle out the SSN b. If a TIN is determined to be a SSN, circle out the EIN and edit TIN Type "0" to the right of item B c. If unable to determine the correct TIN, edit Action Code 320, prepare a Form 4227, note "EIN/SSN" and leave in batch

3.11.22.4.4
(01-01-2023)
Address Perfection U.S. Returns

(1) Always perfect the address for legibility on an original return.

(2) **Do not** perfect the address on an amended return.

(3) Treat returns with APO or FPO addresses as domestic addresses.

(4) Leave the **in-care-of** symbol (% or c/o) if present and it immediately precedes a name.

Note: Always circle out the "in-care-of" symbol (% or c/o) if it is present with an address. Do not use the ampersand (&) and the percent sign (%) when editing address information.

3.11.22.4.4.1
(01-01-2023)
Address Change U.S. Return

(1) Address perfection is needed when the mailing address (Street or P.O. Box) is not easily identifiable.

(2) The procedures for perfection of an address for machine-printed addressed returns indicating an address change and non-machine printed (handwritten) returns are:

Address Change U.S. Return

If	Then
The address contains information other than a street address or a P.O. Box,	No perfection is needed. ISRP enters the complete address
There is an indication on an attachment that the address changed,	Edit the new address in the Entity section of the return

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If	Then
Form 8822, **Change of Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)** or Form 8822-B, **Change of Address or Responsible Party - Business**, is attached and the information is the same as that on the return,	Take no action
Form 8822, **Change of Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)** or Form 8822-B, **Change of Address or Responsible Party - Business**, is attached and the information is different from that on the return,	Detach Form 8822 /Form 8822-B and route to Entity
Both a P.O. Box and a street address are shown,	1. Input "TC 014" 2. Notate "TC 014" in the upper left margin of the return
Two street addresses are shown,	1. Underline the second street 2. Input "TC 014" 3. Notate "TC 014" in the upper left margin of the return
One street address is shown and the taxpayer changes the address to a P.O. Box,	1. Input "TC 014" 2. Notate "TC 014" in the upper left margin of the return
The city and state are not on the return, and are on an attachment,	Edit the city and state on the form in the entity section of the return
No address is shown on the return and is not shown on an attachment,	Leave blank and allow to fallout to ERS
The ZIP code is missing or illegible and is not available on the return or attachments,	Determine ZIP Code by using Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries
Only the first three digits of the ZIP Code can be determined,	Edit "01 "for the fourth and fifth digits
The National Change of address (NCOA) label is present,	Underline the Name Control

If	Then
It is necessary to edit the street address,	Edit the address on the return

(3) Treat APO/FPO/DPO addresses as domestic addresses. Edit an APO, FPO, or DPO address so **APO**, **FPO**, or **DPO** appears with the appropriate two-letter state abbreviation and corresponding unique five-digit ZIP code. For more information, refer to Document 7475 or the table below:

APO/FPO/DPO

ZIP Code Ranges	State	State Abbreviation
340	Americas (except Canada)	AA
090-098	Canada, Europe, Middle East and Africa	AE
962-966	Pacific	AP

If the address is not in the proper format, convert it as shown in the example below:

Example: Convert APO New York, NY 091XX to APO AE 091XX.

3.11.22.4.4.2
(01-01-2025)
Address Perfection Foreign Return

(1) A foreign (international) employer's address is any address not in the 50 states or the District of Columbia.

(2) Treat returns with APO or FPO addresses as domestic addresses. See IRM 3.11.22.4.4.1, Address Change U.S. Return.

(3) Treat returns with addresses in the following U.S. Possessions/Territories as foreign addresses for processing purposes but edit them in the same way as domestic addresses.

  a. A two-character alpha foreign country code must be edited for the possession name as shown in the table below:

U.S. Possessions/Territories

U.S. Possessions/Territories	Foreign Country Code
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW

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U.S. Possessions/Territories	Foreign Country Code
Puerto Rico	PR
U.S. Virgin Islands	VI

Note: A ZIP code must be present. Edit the appropriate ZIP code. If one is not provided, see Document 7475.

(4)   All other foreign country addresses are edited the same as a domestic address with the following exceptions:

    a.   The foreign country code must be the last entry in the address.

    b.   Circle out the foreign country and edit the foreign country code preceded by a "/" and followed by "/$" as the last entry in the address. See Document 7475.

       Example: Edit "/EI/$" for Ireland.

       Note: For examples of how to edit foreign addresses, visit, *Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid 2324-002*.

    c.   If the foreign address is from Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands, check if the address contains a province, state or territory name.

<p align="center">If/Then Foreign Address</p>

If	Then
A province, state, or territory name is present,	1. Circle out the province, state, or territory name 2. Enter the appropriate abbreviation. See Document 7475
A province, state, or territory name is not present,	Continue editing the return
Province, state, or territory is in abbreviated format,	Continue editing the return

    d.   A ZIP code is not required on a foreign address. Foreign addresses use a postal code that is entered before the city or foreign country and is part of the address.

(5)   Batch all TE/GE returns containing a foreign address separately or pull return and follow local procedures.

3.11.22.4.5
(01-01-2023)
Plan Year Ending-Item F

(1)   Always edit in YYMM format to the right of the entry in item F. If blank or missing, edit the same as the tax period.

(2)   If Item F is blank and the tax period is blank, edit item F as current calendar year.

    Example: 1912 if current year is 2019.

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Note: The plan year can be different from the tax period.

3.11.22.4.6
(01-01-2023)
Plan Number-Item G

(1) No action is required if a 3-digit Plan Number is present. Valid numbers are 001 through 999.

Plan Number

If	Then
The plan number is blank or not in the valid range,	Search attachments: a. If found, edit the plan number to item G b. If not found, leave blank and attach a Form 4227, notate "Plan Number", edit Action Code 351. ERS conducts research to determine the plan number
Multiple plan numbers are present,	Attach a Form 4227, notate "Plan Number", and edit Action Code 351. ERS conducts research to determine the plan number
A one- or two-digit number is entered,	Edit preceding zero(s)

3.11.22.4.7
(01-01-2024)
Received Date

(1) The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date".

(2) A received date is required on all Form 5330 returns.

(3) Determine if the Computer Condition Code "R" and/or "D" should be edited, see IRM 3.11.22.3.7, Computer Condition Codes.

If	Then	
   see IRM 3.11.22.3.12, Due Dates for Various Sections on Form 5330,	Consider the return timely	# # #
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday	

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If	Then
The IRS Received Date Stamp is or extended due date and the postmark and shipment date is on or before the legal or extended due date,	Edit the received date to agree with the postmark or shipment date	#
There is a "disapproved" received within 10 days from the "Director's date stamp" (at the bottom of Form 8868) or the due date, whichever is later,	Consider the return timely	# #

(4) If the received date stamp is not present or the date is illegible or invalid, edit the received date in "MMDDYY" format in the middle of Page 1 of the Form 5330. Edit the received date according to the following priority:

1. The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS) or Foreign Postmark date are:

If	Then
An envelope is not attached to the tax return,	Use the postmark date stamped on the face of the return
An envelope has a USPS and private metered postmarks,	Always use the USPS postmark
An envelope has a foreign and private metered postmarks,	Always use the foreign postmark
An envelope has two private metered postmarks,	Always use the latest private metered postmark
An envelope has one private metered postmark,	Use the private metered postmark

#
#

2. SCAMPS digital date on the envelope.
3. Revenue Officer's Signature date.
4. Signature Date (unless other information indicates signature date is invalid).
5. Julian date minus 10 days in the DLN.
6. Fax date on original return.
7. Current date minus 10 days.

(5) Edit the received date as follows:

Edit Received Dates If/Then

If	Then
A timely received date is the only received date stamped on the return,	No editing is required
Two or more dates are stamped on the return,	1. Use the earliest IRS Received Date stamp 2. Circle all other dates

3.11.22.4.8
(01-01-2023)
Early Filed Return

(1) An early-filed return is a return whose received date is before its Tax Period ending date.

(2) Do one of the following for an early-filed return:

Early Filed Returns If/Then

If	Then
The received date is invalid (i.e. MMDD2019 in lieu of MMDD2020),	Change the received date to the current year
The return is an early filed Final return,	Edit Computer Condition Code **F**
The return received date is before the tax period ending date,	Edit Computer Condition Code **F**

3.11.22.4.9
(01-01-2023)
Part I, Section A, Line 1 and Schedule A, Line 12 - Section 4972

(1) If Part 1, line 1 is blank and Schedule A, line 12 has an entry, edit Schedule A, line 12 to line 1.

(2) If Schedule A, line 12 is blank, but there are amounts on Schedule A, lines 1 through 11, compute and edit the total to line 12. Edit Schedule A, line 12 to line 1.

(3) If there are more than one Schedule A (Page 3), edit the grand total to the first Schedule A. "X" the "Schedule A" section on the additional Page 3s.

3.11.22.4.10
(01-01-2023)
Part I, Section A, Line 2 and Schedule B, Line 12- Section 4973(a)(3)

(1) If Part 1, line 2 is blank and Schedule B, line 12 has an entry, edit Schedule B, line 12 to line 2.

(2) If Schedule B, line 12 is blank, but there are amounts on Schedule B, lines 1 through 11, compute and edit the total to line 12. Edit Schedule B, line 12 to line 2.

(3) If there is more than one Schedule B (Page 3), edit the grand total to the first Schedule B. ″X″ the "Schedule B" section on the additional Page 3s. Edit Schedule B, line 12 to line 2.

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3.11.22.4.11
(01-01-2023)
Part I, Section A, Lines 3a, 3b, and Schedule C, Lines 1, 2, 3 and 4 - Sections 4975(a) and 4975(b).

(1) If Part 1, Section A, line 3a is blank and Schedule C, line 3 has an entry, edit Schedule C, line 3 to Part I, Section A, line 3a.

(2) If there is an entry on Schedule C, line 3, a box must be checked on Schedule C, line 1.

Schedule C, Line 1

If	Then
One or both boxes checked,	No action is required
Neither box is checked and Schedule C, line 2, column (c), "Description of prohibited transaction," Schedule C, line 5, column (e), "Description of correction," or an attachment to determine the correct box(es) to check on Schedule C, line 1, refers to the prohibited transaction as a loan, lease, or of an ongoing nature,	Check Box (b)
Neither box is checked and Schedule C, line 2, column (c), "Description of prohibited transaction," Schedule C, line 5, column (e), "Description of correction," or an attachment to determine the correct box(es) to check on Schedule C, line 1, refers to any other type of transaction,	Check Box (a)
CCC "C" is present or line 3a is	Check box (b) on Schedule, C line 1

#

(3) Schedule C, line 2, columns (b), (d), and (e) must be completed if there is an entry on Schedule C, line 3 or Part I, Section A, line 3a.

   a. Schedule C, line 2, column (d) or Schedule C, line 3 is present, there must be a date present in Schedule C, line 2, column (b). When perfecting Schedule C, line 2, column (b) the month, day, and year (MMDDYYYY) must be present.

      Note: The month and day along with the year are necessary due to possible changes in tax rates.

   Note: Edit the first amount in dollars and cents format on Schedule C, line 2, columns (d) and (e) if not already in dollars and cents format.

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Schedule C, Line 2

If	Then
Part I, Section A, line 3a has an entry and Schedule C says "see attached" no matter the number of entries,	Leave line 2, column (b), (d) and (e), blank for ERS correction
Schedule C, line 2, column (b) includes a month and year (example May 2017),	Edit the first day of the month (example 050117)
Schedule C, line 2, column (b) does not include a date (is blank or incomplete) and Schedule C, line 2, column (c) has a date,	Arrow or edit the date to column (b)
Schedule C, line 2, column (b) does not include a date (is blank or incomplete) and there is no date in column (c), and column (d) & (e) have entries or Part I, Section A, line 3a is less than	Edit 01019999
Schedule C, line 2, column (b) does not include a date (is blank or incomplete) and there is no date in column (c), and column (d) & (e) are also blank	Edit action code 211 and correspond for Schedule C, line 2 column (b)
Schedule C, line 3 is blank,	Enter the amount from Part I, Section A, line 3a
Schedule C, line 3 is the only entry,	Double arrow Schedule C, line 3 to Schedule C, line 2, column (e)
Schedule C, line 3 is blank, and Part I, Section A, line 3a is blank and there is an amount(s) on Schedule C, line 2, column (e),	Double arrow Schedule C, line 2, column (e) to Schedule C, line 3 and edit the same amount on Part I, Section A, line 3a. If there are multiple transactions listed, add amounts together and edit to Schedule C, line 3 and Part I, Section A, line 3a

(4)   If Schedule C, line 2, column (e) or line 3 contains an amount, there must be an amount on Schedule C, line 2, column (d).

Note: Edit the first amount in dollar and cent format on Schedule C, line 2, columns (d) and (e) if not already in dollar and cent format.

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a.   If Schedule C, line 2, column (d) is blank and there are entries on columns (b) and (e), calculate by dividing the amount in column (e) by the applicable percentage based on the date in column (b) as shown in the table below and enter the result on Schedule C, line 2, column (d):

Schedule C, Line 2, Column (d)

If Column (b)	Then
Date is 08-20-1996 or earlier,	divide amount by 5%
Date is greater than 08-20-1996 but earlier than 08-06-1997,	divide amount by 10%
Date is 08-06-1997 or later,	divide amount by 15%

b.   If Schedule C, line 2, column (d) is blank and cannot be perfected, and (3) Table Box 1 above does not apply, edit Action Code 211 and correspond for Schedule C, line 2, column (d).

Note: DO NOT correspond if CCC "C" is present. Leave Schedule C, line 2, column (d) "BLANK".

Note: If Schedule C, line 2, column (b) is also blank or incomplete and (3) Table Box 5 above does not apply, correspond for columns (b), and (d).

(5)   Schedule C, line 4 must be answered if Schedule C, line 3 has an entry.

Schedule C, Line 4

If	Then
"YES" or "NO" is checked,	No action is required
The filer did not check either box, but completed Schedule C giving a description of how each transaction shown on line 2 was corrected, and Schedule C, line 5 is completed,	Check the "YES" box on line 4 and continue processing
Schedule C line 2 has an entry and the filer did not check either box, and Schedule C, line 5 is not completed,	a. If corresponding for other line items, edit action code 211 and initiate correspondence for Schedule C, line 4 b. If NOT corresponding for other line items, DO NOT correspond and edit a "3" on Schedule C, line 4, next to the check boxes

Note: Do not correspond if CCC "C" is present, or if Part I, Section A, line 3a is

#

(6)   If there is more than one Schedule C (Page 4), edit the grand total of lines 3 to the first Schedule C. "X" the Schedule C section on the additional Page 4s.

3.11.22.4.12 (01-01-2023) **Part I, Section A, Line 4 - Section 4976 Tax**	(1) Part I, Section A, line 4 may be present.
3.11.22.4.13 (01-01-2023) **Part I, Section A, Lines 5a and 5b - Section 4978 Tax**	(1) If line 5a is present, one of the boxes below on line 5b must be checked. If no boxes are checked, check both boxes on line 5b. line 5b.

3.11.22.4.14 (01-01-2023) **Part I, Section A, Line 6 - Section 4979A Tax**	(1) Line 6 may be present and may be numeric.
3.11.22.4.15 (01-01-2023) **Part I, Section A, Line 7 - Section A Total Tax**	(1) If an amount is present in Section A but line 7 is blank, add the entries on lines 1-6 and edit to line 7.
3.11.22.4.16 (01-01-2023) **Part I, Section B, Lines 8a, 8b and Schedule D, Lines 1 and 2 - Sections 4971(a) and 4971(b)**	(1) If Part 1, Section B, line 8a is blank and Schedule D, line 2 has an entry, edit Schedule D, line 2 to Part I, Section B, line 8a. (2) If more than one Schedule D (Page 5) edit the grand total of lines 2 to the first Schedule D. Also, edit the grand total of Schedule D, line 2 to the first Page 5. "X" the "Schedule D" section on the additional Page 5s.
3.11.22.4.17 (01-01-2023) **Part I, Section B Lines 9a, 9b and Schedule E, Lines 1, 2, 3 and 4 - Section 4971(f)1) and 4971(f)(2)**	(1) If Part I, Section B, line 9a is blank and Schedule E, line 4 has an entry, edit Schedule E, line 4 to Section B, line 9a. (2) If more than one Schedule E (Page 6) edit the grand total to lines 1-4 to the first Schedule E. "X" the Schedule E section on additional Page 6s.
3.11.22.4.18 (01-01-2023) **Part I, Section B, Lines 10a, 10b and Schedule F, Line 1c - Sections 4971(g)(2) and 4971(g)(3)**	(1) If Part I, Section B, line 10b is blank and Schedule F, line 1c has an entry, edit Schedule F, line 1c to Section B, line 10b. (2) If more than one Schedule F (Page 6), with lines 1a, 1b or 1c completed, edit the grand total to line 1c to the first Schedule F. "X" the Schedule F section on additional Page 6s.
3.11.22.4.19 (01-01-2023) **Part I, Section B, Line 10c and Schedule F, Line 2d - Section 4971(g)(4)**	(1) If Part I, Section B, line 10c is blank and Schedule F, line 2d has an entry, edit Schedule F, line 2d to Section B, line 10c. (2) If more than one Schedule F (Page 6), with lines 2a, 2b, 2c or 2d completed, edit the grand total to Schedule F, line 2d to the first Schedule F. "X" the Schedule F section on the additional Page 6s.

3.11.22.4.20
(01-01-2024)
Part I, Section B, Line 10d, and Schedule L - Section 4971(h)

(1) If Part I, Section B, Line 10d is blank and Schedule L, line 2 has an entry, edit Schedule L, line 2 to Section B, line 10d.

3.11.22.4.21
(01-01-2023)
Part I, Section B1, Line 11 and Schedule G, Lines 2, 3, and 4 - Section 4977

(1) If Part 1, Section B1, line 11 is blank and Schedule G, line 4 has an entry, edit Schedule G, line 4 to Part I, Section B1, line 11.

(2) Schedule G, line 2 must be present if there is an entry on Schedule G, line 4. The entry must be:

    a.   In YYYY format.
    b.   After 1968 and no later than current year.

(3) If Schedule G, line 4 is present and Schedule G, line 2 is blank, perfect from attachments. If unable to locate or if the calendar year is before 1969 or later than current year, edit ERS Action Code 211 ONLY if you are corresponding for other missing items on the form, otherwise edit "9999" for Schedule G, line 2.

Note: DO NOT correspond if CCC "C" is present, or if Part I, Section B, line 11 is

#

(4) If more than one Schedule G (Page 6), edit the grand total of Schedule G, lines 3 and 4 to the first Schedule G. "X" the "Schedule G" section on additional Page 6s.

3.11.22.4.22
(01-01-2023)
Part I, Section B1, Line 12 - Section B Total Tax

(1) If an amount is present in Section B or Section B1, but line 12 is blank, add entries on lines 8a - 11 and edit to line 12.

(2) If amounts are present in both Section B and Section B1, see IRM 3.11.22.3.13, Splitting Tax, for instructions on splitting taxes.

3.11.22.4.23
(01-01-2023)
Part I, Section C, Line 13 and Schedule H- Section 4979

(1) If Part 1, Section C, line 13 is blank and Schedule H, line 2 has an entry, edit Schedule H, line 2 to Part I, Section C, line 13.

(2) If more than one Schedule H (Page 6), edit the grand total of Schedule H, lines 1 and 2 to the first Schedule H. "X" the "Schedule H" section on additional Page 6s.

3.11.22.4.24
(01-01-2023)
Part I, Section D, Line 14 and Schedule I, Lines 1, 2a, 2b, 3 and 4 - Section 4980

(1) If Part I, Section D, line 14 is blank and Schedule I, line 3 has an entry, edit Schedule I, line 3 to Part I, Section D, line 14.

(2) If Schedule I, line 1 has an entry, edit it in MMDDYY format.

(3) If Schedule I, line 3 has an entry, Schedule I, line 1, Date of Reversion, must be present and must be in MMDDYY format. If blank, edit from attachments. If unable to locate, edit ERS Action Code 211 and correspond for the date for line 1 ONLY if corresponding for other missing items on the return, otherwise, edit 010199.

Note: The month, day, and year are necessary to determine the due date of the return and possible changes in tax rates. If 201412 is listed, edit date as the first day of the tax period 010114.

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Note: DO NOT correspond if CCC "C" is present, or if Part I, Section D, line 14 is   #

(4)   If more than one Schedule I (Page 6), edit grand total for lines 3 and 4 to first Schedule I. "X" the Schedule I section on additional Page 6s.

3.11.22.4.25
(01-01-2023)
Part I, Section E, Line 15 and Schedule J, Lines 1, 2, 3, 4 and 5 - Section 4980F

(1)   If Part I, Section E, line 15 is blank and Schedule J, line 5 has an entry, edit Schedule J, line 5 to Section E, line 15. If Schedule J, line 4 is blank, divide line 5 by 100 and edit the result on line 4.

(2)   If Schedule J, line 5 has an entry, Schedule J, line 2, Effective Date of Amendment must be present and must be edited in MMDDYY format. If the date reads 201401, edit 010114. If blank, edit from attachments. If unable to locate, edit ERS Action Code 211 and correspond for the date of Schedule J, line 2 ONLY if corresponding for other missing items on the form, otherwise edit 010199 on Schedule J, line 2.

Note: DO NOT correspond if CCC "C" is present, or if Part I, Section E, line 15 is   #

(3)   If there is more than one, Schedule J (Page 6), edit grand total for Schedule J, lines 4 and 5 to the first Schedule J. "X" the Schedule J sections on the additional Page 6s.

3.11.22.4.26
(01-01-2023)
Part I, Section F, Line 16 and Schedule K, Lines 1 and 2 - Section 4965

(1)   If Part I, Section F, line 16 is blank and Schedule K, line 2 has an entry, edit Schedule K, line 2 to Section F, line 16.

(2)   If more than one Schedule K (Page 6), edit grand total for Schedule K lines 1 and 2 to the first Schedule K. "X" the Schedule K sections on the additional Page 6s.

3.11.22.4.27
(01-01-2024)
Part II, Lines 17 through 19 - Total Tax, Tax Paid with Form 8868, Total Tax Due

(1)   If line 17 is blank add lines 1-16 and edit the total to line 17.

(2)   If the return is not an amended return, and line 17 is blank or zero and lines 1-16 are blank or zero, edit Audit Code 2 on top left of Item H.

(3)   If line 19 is blank, subtract line 18 from line 17 and edit to line 19.

3.11.22.4.28
(01-01-2023)
Signature

(1)   Check for signature. If missing, edit Action Code 225 or 226 to initiate correspondence.

Note: DO NOT correspond if CCC "C" is present.

(2)   A signature can consist of an original signature (including printed signature), rubber stamped, mechanical device or signed by a software program.

3.11.22.4.29
(01-01-2023)
Preparation Code

(1)   Edit a Preparation Code "1" next to the "Preparer's SSN or PTIN" box if both of the following apply:

a.   A preparer signed the return.

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Note: A signature can consist of an original signature (including printed signature), rubber stamped, mechanical device or signed by a software program.

b.   The Paid Preparer's section has information different from the person signing the return.

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Exhibit 3.11.22-1   (01-01-2023)
Conversion Chart

If a form is received with a revision date before January 2008/ April 2009, renumber the return using the conversion table below.

Reminder: You must also rename the Parts when converting.

Form 5330 Conversion Chart

Jun 1990 Line Numbers	Apr 1991 Line Numbers	Jan 1992 Line Numbers	May 1993 Line Numbers	Apr 1996 Line Numbers	Aug 1998 Line Numbers	Nov 2002 Line Numbers	Oct 2003 Line Numbers	Aug 2004 Line Numbers	Mar 2007 Line Numbers	Convert to Jan 2008/April 2009/Dec 2013 Line Numbers
27	27	27	1	1	1	1	1	1	1	1
22	22	22	2	2	2	2	2	2	2	2
24	24	24	3	3	3	3	3	3	3	4
26a	26a	26a	4a	4a	4a	4a	4a	4a	4a	5a
26b	26b	26b	4b	4b	4b	4b	4b	N/A	N/A	N/A
29	29	29	5	5	5	5	5	5	5a	6
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7
23	23	23	6	6	6	6	6	6a	6a	3a
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6b	6b	3b
21	21	21	7	7	7	7	7	7a	7a	8a
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7b	7b	8b
25	25	25	8	8	8	8	8	8	8	11
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12
28	28	28	9	9	9	9	9	9	9	13
30	30	30	10	10	10	10a	10a	10	10	14
NA	NA	NA	NA	NA	NA	10b	10b	11	11	15
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5b	16
NA	NA	NA	NA	11	11	11	11	12a	12a	9a
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12b	12b	9b
31a	31a	31a	11a	12a	12a	12a	12a	13a	13a	17
31b	31b	31b	11b	12b	12b	12b	12b	13b	13b	18
31c	31c	31c	11c	12c	12c	12c	12c	13c	13c	19
NA	NA	NA	NA	NA	NA	NA	N/A	NA	NA	Paid prep SSN or PTIN
NA	NA	NA	NA	NA	NA	NA	N/A	NA	NA	Paid Prep EIN
NA	NA	NA	NA	NA	NA	NA	N/A	NA	NA	Paid Prep Phone #

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Exhibit 3.11.22-1 (Cont. 1) (01-01-2023)
Conversion Chart

Jun 1990 Line Numbers	Apr 1991 Line Numbers	Jan 1992 Line Numbers	May 1993 Line Numbers	Apr 1996 Line Numbers	Aug 1998 Line Numbers	Nov 2002 Line Numbers	Oct 2003 Line Numbers	Aug 2004 Line Numbers	Mar 2007 Line Numbers	Convert to Jan 2008/April 2009/Dec 2013 Line Numbers
17c	17c	17c	12c	13c	13c	13c	13c	14c	14c	Sch A 3
17h	17h	17h	12h	13h	13h	13h	13h	14h	14h	Sch A 8
NA	NA	NA	NA	NA	13j	13j	13j	14j	14j	Sch A 10
17j	17j	17j	12j	13j	13l	13l	13l	14l	14l	Sch A 12
12	12	12	21	22	22	22	22	24	24	Sch B 12
14	14	14	22	23	23	23	23	N/A	N/A	N/A
16a	16a	16a	23a	24a	24a	24a	24a	N/A	N/A	N/A
16b	16b	16b	23b	24b	24b	24b	24b	4b	4b	5b
19	19	19	24	25	25	25	25	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25A	25A	Sch C 1
13a(i)(a)	13a(i)(a)	13a(i)(a)	25a(i)(a)	26a(i)(a)	26b(i)(a)	26b(i)(a)	26b(i)(a)	25b(i)(b)	25b(i)(b)	Sch C 2 (i)(b)
13a(i)(c)	13a(i)(c)	13a(i)(c)	25a(i)(c)	26a(i)(c)	26b(i)(c)	26b(i)(c)	26b(i)(c)	25b(i)(d)	25b(i)(d)	Sch C 2(i)(d)
13a(i)(d)	13a(i)(d)	13a(i)(d)	25a(i)(d)	26a(i)(d)	26b(i)(d)	26b(i)(d)	26b(i)(d)	25b(i)(e)	25b(i)(e)	Sch C 2 (i)(e)
13a(ii)(a)	13a(ii)(a)	13a(ii)(a)	25a(ii)(a)	26a(ii)(a)	26b(ii)(a)	26b(ii)(a)	26b(ii)(a)	25b(ii)(b)	25b(ii)(b)	Sch C 2 (ii)(b)
13a(ii)(c)	13a(ii)(c)	13a(ii)(c)	25a(ii)(c)	26a(ii)(c)	26b(ii)(c)	26b(ii)(c)	26b(ii)(c)	25b(ii)(d)	25b(ii)(d)	Sch C 2 (ii)(d)
13a(ii)(d)	13a(ii)(d)	13a(ii)(d)	25a(ii)(d)	26a(ii)(d)	26b(ii)(d)	26b(ii)(d)	26b(ii)(d)	25b(ii)(e)	25b(ii)(e)	Sch C 2 (ii)(e)
13a(iii)(a)	13a(iii)(a)	13a(iii)(a)	25a(iii)(a)	26a(iii)(a)	26b(iii)(a)	26b(iii)(a)	26b(iii)(a)	25b(iii)(b)	25b(iii)(b)	Sch C 2 (iii)(b)
13a(iii)(c)	13a(iii)(c)	13a(iii)(c)	25a(iii)(c)	26a(iii)(c)	26b(iii)(c)	26b(iii)(c)	26b(iii)(c)	25b(iii)(d)	25 b(iii)(d)	Sch C 2 (iii)(d)
13a(iii)(d)	13a(iii)(d)	13a(iii)(d)	25a(iii)(d)	26a(iii)(d)	26b(iii)(d)	26b(iii)(d)	26b(iii)(d)	25b(iii)(e)	25b(iii)(e)	Sch C 2 (iii)(e)
NA	NA	NA	NA	NA	26b(iv)(a)	26b(iv)(a)	26b(iv)(a)	25b(iv)(b)	25 b(iv)(b)	Sch C 2 (iv)(b)
NA	NA	NA	NA	NA	26b(iv)(c)	26b(iv)(c)	26b(iv)(c)	25b(iv)(d)	25 b(iv)(d)	Sch C 2 (iv)(d)
NA	NA	NA	NA	NA	26b(iv)(d)	26b(iv)(d)	26b(iv)(d)	25b(iv)(e)	25 b(iv)(e)	Sch C 2 (iv)(e)
NA	NA	NA	NA	NA	NA	NA	NA	25b(v)(b)	25b(v)(b)	Sch C 2 (v)(b)
NA	NA	NA	NA	NA	NA	NA	NA	25b(v)(d)	25 b(v)(d)	Sch C 2 (v)(d)
NA	NA	NA	NA	NA	NA	NA	NA	25b(v)(e)	25 b(v)(e)	Sch C 2 (v)(e)

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Exhibit 3.11.22-1 (Cont. 2) (01-01-2023)
Conversion Chart

Jun 1990 Line Numbers	Apr 1991 Line Numbers	Jan 1992 Line Numbers	May 1993 Line Numbers	Apr 1996 Line Numbers	Aug 1998 Line Numbers	Nov 2002 Line Numbers	Oct 2003 Line Numbers	Aug 2004 Line Numbers	Mar 2007 Line Numbers	Convert to Jan 2008/April 2009/Dec 2013 Line Numbers
NA	NA	NA	NA	NA	NA	NA	NA	25b(vi)(b)	25 b(vi)(b)	Sch C 2 (vi)(b)
NA	NA	NA	NA	NA	NA	NA	NA	25b(vi)(d)	25 b(vi)(d)	Sch C 2 (vi)(d)
NA	NA	NA	NA	NA	NA	NA	NA	25b(vi)(e)	25 b(vi)(e)	Sch C 2 (vi)(e)
NA	NA	NA	NA	NA	NA	NA	NA	25b(vii)(b)	25 b(vii)(b)	Sch C 2 (vii)(b)
NA	NA	NA	NA	NA	NA	NA	NA	25b(vii)(d)	25 b(vii)(d)	Sch C 2 (vii)(d)
NA	NA	NA	NA	NA	NA	NA	NA	25b(vii)(e)	25 b(vii)(e)	Sch C 2 (vii)(e)
NA	NA	NA	NA	NA	NA	NA	NA	25b(viii)(b)	25 b(viii)(b)	Sch C 2 (viii)(b)
NA	NA	NA	NA	NA	NA	NA	NA	25b(viii)(d)	25 b(viii)(d)	Sch C 2 (viii)(d)
NA	NA	NA	NA	NA	NA	NA	NA	25b(viii)(e)	25b (viii)(e)	Sch C 2 (viii)(e)
NA	NA	NA	NA	NA	NA	NA	NA	25b(ix)(b)	25b(ix)(b)	Sch C 2 (ix)(b)
NA	NA	NA	NA	NA	NA	NA	NA	25b(ix)(d)	25b(ix)(d)	Sch C 2 (ix)(d)
NA	NA	NA	NA	NA	NA	NA	NA	25b(ix)(e)	25b(ix)(e)	Sch C 2 (ix)(e)
NA	NA	NA	NA	NA	NA	NA	NA	25b(x)(b)	25b(x)(b)	Sch C 2 (x)(b)
NA	NA	NA	NA	NA	NA	NA	NA	25b(x)(d)	25b(x)(d)	Sch C 2(x)(d)
NA	NA	NA	NA	NA	NA	NA	NA	25b(x)(e)	25b(x)(e)	Sch C 2(x)(e)
13b	13b	13b	25b	26b	26c	26c	26c	25c	25c	Sch C 3
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26	26	Sch C 4
Use line 1 or 2. If entries on both 1 & 2, use the lesser amount	Use line 1 or 2. If entries on both 1 & 2, use the lesser amount	Use line 1 or 2. If entries on both 1 & 2, use the lesser amount	Use line 30 or 31. If entries on both 30 & 31, use the lesser amount	30	30	30	30	28	28	Sch D 1
3	3	3	32	31	31	31	31	29	29	Sch D 2
15b	15b	15b	33b	32b	32b	32b	32b	30b	30b	Sch G 2
15c	15c	15c	33c	32c	32c	32c	32c	30c	30c	Sch G 3

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Exhibit 3.11.22-1 (Cont. 3) (01-01-2023)
Conversion Chart

Jun 1990 Line Numbers	Apr 1991 Line Numbers	Jan 1992 Line Numbers	May 1993 Line Numbers	Apr 1996 Line Numbers	Aug 1998 Line Numbers	Nov 2002 Line Numbers	Oct 2003 Line Numbers	Aug 2004 Line Numbers	Mar 2007 Line Numbers	Convert to Jan 2008/April 2009/Dec 2013 Line Numbers
15d	15d	15d	33d	32d	32d	32d	32d	30d	30d	Sch G 4
18a	18a	18a	34a	33a	33a	33a	33a	31a	31a	Sch H 1
18b	18b	18b	34b	33b	33b	33b	33b	31b	31b	Sch H 2
20a	20a	20a	35	34	34	34	34	32	32	Sch I 1
*	*	*	36 1st part	35a	35a	35a	35a	33a	33a	Sch I 2a
*	*	*	36 2nd part	35b	35b	35b	35b	33b	33b	Sch I 2b
20b	20b	20b	37	36	36	36	36	34	34	Sch I 3
NA	NA	NA	NA	NA	NA	38	38	36	36	Sch J 1
NA	NA	NA	NA	NA	NA	39	39	37	37	Sch J 2
NA	NA	NA	NA	NA	NA	40	40	38	38	Sch J 3
NA	NA	NA	NA	NA	NA	41	41	39	39	Sch J 4
NA	NA	NA	NA	NA	NA	43	43	41	41	Sch J 5
NA	NA	NA	NA	38 1st QTR	38 1st QTR	44 1st QTR	44 1st QTR	42 1st QTR	42 1st QTR	Sch E 1(a) 1st QTR
NA	NA	NA	NA	38 2nd QTR	38 2nd QTR	44 2nd QTR	44 2nd QTR	42 2nd QTR	42 2nd QTR	Sch E 1(b) 2nd QTR
NA	NA	NA	NA	38 3rd QTR	38 3rd QTR	44 3rd QTR	44 3rd QTR	42 3rd QTR	42 3rd QTR	Sch E 1(c) 3rd QTR
NA	NA	NA	NA	38 4th QTR	38 4th QTR	44 4th QTR	44 4th QTR	42 4th QTR	42 4th QTR	Sch E 1(d) 4th QTR
NA	NA	NA	NA	39 1st QTR	39 1st QTR	45 1st QTR	45 1st QTR	43 1st QTR	43 1st QTR	Sch E 2 (a)1st QTR
NA	NA	NA	NA	39 2nd QTR	39 2nd QTR	45 2nd QTR	45 2nd QTR	43 2nd QTR	43 2nd QTR	Sch E 2(b) 2nd QTR
NA	NA	NA	NA	39 3rd QTR	39 3rd QTR	45 3rd QTR	45 3rd QTR	43 3rd QTR	43 3rd QTR	Sch E 2(c) 3rd QTR
NA	NA	NA	NA	39 4th QTR	39 4th QTR	45 4th QTR	45 4th QTR	43 4th QTR	43 4th QTR	Sch E 2(d) 4th QTR
NA	NA	NA	NA	40 1st QTR	40 1st QTR	46 1st QTR	46 1st QTR	44 1st QTR	44 1st QTR	Sch E 3(a) 1st QTR
NA	NA	NA	NA	40 2nd QTR	40 2nd QTR	46 2nd QTR	46 2nd QTR	44 2nd QTR	44 2nd QTR	Sch E 3(b) 2nd QTR

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Exhibit 3.11.22-1 (Cont. 4) (01-01-2023)
Conversion Chart

Jun 1990 Line Numbers	Apr 1991 Line Numbers	Jan 1992 Line Numbers	May 1993 Line Numbers	Apr 1996 Line Numbers	Aug 1998 Line Numbers	Nov 2002 Line Numbers	Oct 2003 Line Numbers	Aug 2004 Line Numbers	Mar 2007 Line Numbers	Convert to Jan 2008/April 2009/Dec 2013 Line Numbers
NA	NA	NA	NA	40 3rd QTR	40 3rd QTR	46 3rd QTR	46 3rd QTR	44 3rd QTR	44 3rd QTR	Sch E 3(c) 3rd QTR
NA	NA	NA	NA	40 4th QTR	40 4th QTR	46 4th QTR	46 4th QTR	44 4th QTR	44 4th QTR	Sch E 3(d) 4th QTR
NA	NA	NA	NA	40 Total	40 Total	46 Total	46 Total	44 Total	44 Total	Sch E 3(e) Total
NA	NA	NA	NA	41	41	47	47	45	45	Sch E 4(e)

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