



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.27

DECEMBER 21, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 3.11.27, Returns and Documents Analysis, EPMF Document Processing Form 5500-EZ.

MATERIAL CHANGES

- (1) IRM 3.11.27.4(2) – Updated CADE 2 information and added CADE 2 Modernization Initiative link.
- (2) IRM 3.11.27.5.2(3)Table - Updated mailing address, mail stops, and Form 5306 title in the Form Routing Chart.
- (3) IRM 3.11.27.5.2(3) – Removed paragraph 5 and 6 and added to instructions for IRS Received Date when detaching a document.
- (4) IRM 3.11.27.5.8(1) – Updated Fact of Filing table for Foreign Plan and Computer Condition Code.
- (5) IRM 3.11.27.5.8(1) Table, IPU 23U0737 issued 06-15-2023 - Updated Tax Period format to YYMM and Received Date format to MMDDYY.
- (6) IRM 3.11.27.5.11(3)Table - Updated Due Dates Table.
- (7) IRM 3.11.27.5.12(1), IPU 23U0737 issued 06-15-2023 - Updated Received Date format to MMDDYY.
- (8) IRM 3.11.27.5.12(4), IPU 23U0737 issued 06-15-2023 - Updated Received Date format to MMDDYY.
- (9) IRM 3.11.27.5.12(5)d – Updated Note and created a table for clarity.
- (10) IRM 3.11.27.7.2(5), IPU 23U0737 issued 06-15-2023 - Updated Tax Period format to YYMM.
- (11) IRM 3.11.27.7.4(2) – Added Form 5558.
- (12) IRM 3.11.27.7.9(2) – Created If/Then for Effective Date of Plan for clarity.
- (13) IRM 3.11.27.7.9(3) and (4) – Removed and placed information in the If/Then Table in Effective Date of Plan.
- (14) IRM 3.11.27.7.20 – Updated Total Number of Active Participants Beginning of the Plan Year – Part II Line 5a(2) instructions.
- (15) IRM 3.11.27.7.22 – Updated Total Number of Active Participants at the End of the Plan Year – Part II 5b(2) instructions.
- (16) IRM 3.11.27.7.23 – Updated Number of Participants that Terminated Employment During the Plan Year - Part II 5c instructions.
- (17) IRM 3.11.27.13.3(2)Table – Updated Section 01 Form 5500-EZ fields.
- (18) IRM 3.11.27.13.3.13 – Added new subsection for Form 5558 Extension of Time Indicator 1.
- (19) IRM 3.11.27.13.3.13.1 – Added new subsection for Form 5558 Extension of Time Invalid Conditions.

- (20) IRM 3.11.27.13.3.13.2 – Added new subsection for Form 5558 Extension of Time Correction Procedures.
- (21) IRM 3.11.27.13.3.14 – Added new subsection for Automatic Extension of Time Indicator 2.
- (22) IRM 3.11.27.13.3.14.1 – Added new subsection for Automatic Extension of Time Invalid Conditions.
- (23) IRM 3.11.27.13.3.14.2 – Added new subsection for Automatic Extension of Time Correction Procedures.
- (24) IRM 3.11.27.13.3.15 – Added new subsection for Special Extension of Time Indicator 3.
- (25) IRM 3.11.27.13.3.15.1 – Added new subsection for Special Extension of Time Invalid Conditions.
- (26) IRM 3.11.27.13.3.15.2 – Added new subsection for Special Extension of Time Correction Procedures.
- (27) IRM 3.11.27.13.3.18 – Added new subsection for Secure Act 201.
- (28) IRM 3.11.27.13.3.18.1 – Added new subsection for Secure Act 201 Invalid Conditions.
- (29) IRM 3.11.27.13.3.18.2 – Added new subsection for Secure Act 201 Correction Procedures.
- (30) IRM 3.11.27.16 – Updated Section 04 Form 5500-EZ fields.
- (31) IRM 3.11.27.16.1 through IRM 3.11.27.16.2.2 – Removed Name of Trust and Trust Employer Identification from IRM.
- (32) IRM 3.11.27.16.3 through IRM 3.11.27.16.17.2 – Renumbered fields for Section 04 for Form 5500-EZ.
- (33) IRM 3.11.27.17 – Updated Section 05 Form 5500-EZ fields.
- (34) IRM 3.11.27.17.1 through IRM 3.11.27.17.14.2 – Renumbered fields for Section 05 for form 5500-EZ.
- (35) IRM 3.11.27.17.15 – Added new subsection for Opinion Letter Date.
- (36) IRM 3.11.27.17.15.1 – Added new subsection for Opinion Letter Date Invalid Conditions.
- (37) IRM 3.11.27.17.15.2 – Added new subsection for Opinion Letter Date Correction Procedures.
- (38) IRM 3.11.27.17.16 – Added new subsection for Opinion Letter Serial Number.
- (39) IRM 3.11.27.17.16.1 – Added new subsection for Opinion Letter Serial Number Invalid Conditions.
- (40) IRM 3.11.27.17.16.2 – Added new subsection for Opinion Letter Serial Number correction Procedures.
- (41) Various grammatical, editorial, dates, and link corrections throughout.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.11.27 dated October 28, 2022. IRM 3.11.27 also incorporates the following IRM Procedural Updates (IPU) - IPU **23U0737**.

AUDIENCE

Wage and Investment (W & I)
Submission Processing
Document Perfection, Error Resolution and Rejects

Deborah D. Holloman
Director of Shared Services
Tax Exempt and Government Entities

3.11.27

EPMF Return Processing Form 5500-EZ

Table of Contents

3.11.27.1 Program Scope and Objectives

3.11.27.1.1 Responsibilities

3.11.27.2 TAS is an Independent Organization

3.11.27.3 Service Level Agreements (SLAs)

3.11.27.3.1 Taxpayer Advocate Service (TAS) SLA

3.11.27.3.2 Tax Exempt and Government Entities - Wage and Investment Service Level Agreement (SLA)

3.11.27.3.3 Operations Assistance Requests (OAR)

3.11.27.4 CADE 2

3.11.27.5 Perfecting of Form 5500-EZ

3.11.27.5.1 Edit Marks

3.11.27.5.2 Attachments to Form 5500-EZ

3.11.27.5.3 Researching a Form 5500-EZ

3.11.27.5.4 Routing to Other Functions

3.11.27.5.4.1 Using Routing Form 4227

3.11.27.5.4.2 Routing to Entity

3.11.27.5.5 Unprocessable Return

3.11.27.5.6 ERS Action Codes

3.11.27.5.7 Computer Condition Codes

3.11.27.5.8 Fact of Filing

3.11.27.5.9 Computer Unprocessable Conditions

3.11.27.5.10 Return Marked Copy or Duplicate

3.11.27.5.11 Due Date of Form 5500-EZ

3.11.27.5.12 Received Date

3.11.27.5.12.1 Early Filed Return

3.11.27.5.13 Amended Return

3.11.27.5.14 Re-Entry Document Procedures

3.11.27.5.14.1 Form 3893 Re-entry Document Control

3.11.27.5.14.2 Form 13596 Reprocessing Returns

3.11.27.5.15 Secured Delinquent Returns

3.11.27.5.16 Substitute for Return (SFR)

3.11.27.5.17 Prior Year Return

3.11.27.6 Entity Perfection

3.11.27.7 Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses)
Retirement Plan or A Foreign Plan

3.11.27.7.1 Editing Form 5500-EZ

-
- 3.11.27.7.2 Tax Period (Plan Year Beginning and Ending)
 - 3.11.27.7.3 Initial, Amended, Final and Short Year - Part I, Box A
 - 3.11.27.7.3.1 Final - Part I, Box A
 - 3.11.27.7.4 Extended Box - Part I, Box B
 - 3.11.27.7.5 Foreign Plan - Part I, Box C
 - 3.11.27.7.6 IRS Late Filer Penalty Relief Program - Part I, Box D
 - 3.11.27.7.7 Secure Act Section 201 - Part I Box E
 - 3.11.27.7.8 Plan Number - Part II, Line 1b
 - 3.11.27.7.9 Effective Date Of Plan - Part II Line 1c
 - 3.11.27.7.10 Employer/Plan Administrator's Name - Part II, Line 2a
 - 3.11.27.7.10.1 "In-Care-of" Name Part II, Line 2a
 - 3.11.27.7.10.2 Employer's Address – Part II, Line 2a
 - 3.11.27.7.10.3 Foreign Address – Part II, Line 2a
 - 3.11.27.7.11 Employer Identification Number - Part II, Line 2b
 - 3.11.27.7.12 Employer Telephone Number - Part II, Line 2c
 - 3.11.27.7.13 Business Code - Part II Line 2d
 - 3.11.27.7.14 Administrator's EIN - Part II, Line 3b
 - 3.11.27.7.15 Employer's Name Changed Since Last Return Filed - Part II, Line 4a
 - 3.11.27.7.16 Employer's EIN Changed Since Last Return Filed - Part II, Line 4b
 - 3.11.27.7.17 Plan Name Changed since Last Return Filled - Part II, Line 4c
 - 3.11.27.7.18 Employer's Plan Number Changed Since Last Return Filed - Part II, Line 4d
 - 3.11.27.7.19 Total Number of Participants Beginning of the Plan Year - Part II, Line 5a(1)
 - 3.11.27.7.20 Total Number of Active Participants Beginning of the Plan Year - Part II Line 5a(2)
 - 3.11.27.7.21 Total Number of Participants at the End of the Plan Year - Part II 5b(1)
 - 3.11.27.7.22 Total Number of Active Participants at the End of the Plan Year - Part II 5b(2)
 - 3.11.27.7.23 Number of Participants that Terminated Employment During the Plan Year - Part II 5c
 - 3.11.27.7.24 Total Plan Assets Beginning of Year and End of Year - Part III, Lines 6a(1) and 6a(2)
 - 3.11.27.7.25 Total Plan Liabilities Beginning of Year and End of Year - Part III, Lines 6b(1) and 6b(2)
 - 3.11.27.7.26 Total Net Plan Assets Beginning of Year and End of Year - Part III, Lines 6c(1) and 6c(2)
 - 3.11.27.7.27 Contributions Received or Receivable Form - Part III, Line 7a-c
 - 3.11.27.7.28 Plan Characteristics - Part IV, Line 8 Boxes
 - 3.11.27.7.29 Lines 9 through 11.
 - 3.11.27.7.30 Signature
 - 3.11.27.8 Error Resolution
 - 3.11.27.8.1 Background and Purpose
 - 3.11.27.8.2 IDRS Research Tools/Command Codes
 - 3.11.27.8.2.1 Command Code EMFOL
 - 3.11.27.8.2.2 Command Code ERTVU
 - 3.11.27.8.2.3 Command Code INOLE

- 3.11.27.8.3 Correction Procedures for Form 5500-EZ
- 3.11.27.8.4 Action Code 001
- 3.11.27.8.5 Clear Fields “C” and “000”
- 3.11.27.9 Action Code Errors
- 3.11.27.10 Section Errors
 - 3.11.27.10.1 ISRP Errors
 - 3.11.27.10.1.1 ISRP Error Correction Procedures
 - 3.11.27.10.2 Terminus Errors
 - 3.11.27.10.2.1 Terminus Error Correction Procedures
 - 3.11.27.10.3 Field Errors
 - 3.11.27.10.3.1 Field Error Correction Procedures
 - 3.11.27.10.4 Return Information
- 3.11.27.11 Substitute Returns Prepared by EP Division
- 3.11.27.12 Secured Delinquent Returns
- 3.11.27.13 Form 5500-EZ Processing Section
 - 3.11.27.13.1 Foreign Addresses
 - 3.11.27.13.2 Amended Returns
 - 3.11.27.13.3 Section 01 Form 5500-EZ
 - 3.11.27.13.3.1 Field 01NC Name Control/Check Digits
 - 3.11.27.13.3.1.1 Field 01NC Invalid Conditions
 - 3.11.27.13.3.1.2 Field 01NC Correction Procedures
 - 3.11.27.13.3.2 Field 01EIN Employer Identification Number (EIN)
 - 3.11.27.13.3.2.1 Field 01 EIN Invalid Conditions
 - 3.11.27.13.3.2.2 Field 01EIN Correction Procedures
 - 3.11.27.13.3.3 Field 01PL Plan Number
 - 3.11.27.13.3.3.1 Field 01PL Invalid Conditions
 - 3.11.27.13.3.3.2 Field 01PL Correction Procedures
 - 3.11.27.13.3.4 Field 01TXP Tax Period
 - 3.11.27.13.3.4.1 Field 01TXP Invalid Conditions
 - 3.11.27.13.3.4.2 Field 01TXP Correction Procedures
 - 3.11.27.13.3.5 Field 01PYB Plan Year Beginning Date
 - 3.11.27.13.3.5.1 Field 01PYB Invalid Conditions
 - 3.11.27.13.3.5.2 Field 01PYB Correction Procedures
 - 3.11.27.13.3.6 Field 01PYD Plan Year Ending Date
 - 3.11.27.13.3.6.1 Field 01PYD Invalid Conditions
 - 3.11.27.13.3.6.2 Field 01PYD Correction Procedures
 - 3.11.27.13.3.7 Field 01RCD Received Date
 - 3.11.27.13.3.7.1 Field 01RCD Invalid Conditions
 - 3.11.27.13.3.7.2 Field 01RCD Correction Procedures

- 3.11.27.13.3.7.3 Postmarks
- 3.11.27.13.3.8 Field 01CCC Computer Condition Codes
 - 3.11.27.13.3.8.1 Field 01CCC Invalid Conditions
 - 3.11.27.13.3.8.2 Field 01CCC Correction Procedures
- 3.11.27.13.3.9 Field 01LA1 First Plan Report Indicator 1
 - 3.11.27.13.3.9.1 Field 01LA1 Invalid Conditions
 - 3.11.27.13.3.9.2 Field 01LA1 Correction Procedures
- 3.11.27.13.3.10 Field 01LA2 Amended Report Indicator 2
 - 3.11.27.13.3.10.1 Field 01LA2 Invalid Conditions
 - 3.11.27.13.3.10.2 Field 01LA2 Corrections Procedures
- 3.11.27.13.3.11 Field 01LA3 Final Report Indicator 3
 - 3.11.27.13.3.11.1 Field 01LA3 Invalid Conditions
 - 3.11.27.13.3.11.2 Field 01LA3 Correction Procedures
- 3.11.27.13.3.12 Field 01LA4 Short Period Report Indicator 4
 - 3.11.27.13.3.12.1 Field 01LA4 Invalid Conditions
 - 3.11.27.13.3.12.2 Field 01LA4 Correction Procedures
- 3.11.27.13.3.13 Field 01LB1 Form 5558 Extension of Time Indicator 1
 - 3.11.27.13.3.13.1 Field 01LB1 Invalid Conditions
 - 3.11.27.13.3.13.2 Field 01LB1 Correction Procedures
- 3.11.27.13.3.14 Field 01LB2 Automatic Extension of Time Indicator 2
 - 3.11.27.13.3.14.1 Field 01LB2 Invalid Conditions
 - 3.11.27.13.3.14.2 Field 01LB2 Correction Procedures
- 3.11.27.13.3.15 Field 01LB3 Special Extension of Time Indication 3
 - 3.11.27.13.3.15.1 Field 01LB3 Invalid Conditions
 - 3.11.27.13.3.15.2 Field 01LB3 Correction Procedures
- 3.11.27.13.3.16 Field 01LC Foreign Plan Check Box Indicator
 - 3.11.27.13.3.16.1 Field 01LC Correction Procedures
- 3.11.27.13.3.17 Field 01LD IRS Late Filer Penalty Relief Program
 - 3.11.27.13.3.17.1 Field 01LD Invalid Conditions
 - 3.11.27.13.3.17.2 Field 01LD Correction Procedures
- 3.11.27.13.3.18 Field 01LE Secure Act 201
 - 3.11.27.13.3.18.1 Field 01LE Invalid Conditions
 - 3.11.27.13.3.18.2 Field 01LE Correction Procedures
- 3.11.27.13.3.19 Field 01L1C Plan Effective Date
 - 3.11.27.13.3.19.1 Field 01L1C Invalid Conditions
 - 3.11.27.13.3.19.2 Field 01L1C Correction Procedures
- 3.11.27.13.3.20 Field 01L2D Business Code
 - 3.11.27.13.3.20.1 Field 01L2D Invalid Conditions
 - 3.11.27.13.3.20.2 Field 01L2D Correction Procedures

- 3.11.27.13.3.21 Field 01L2C Employer's Telephone Number
 - 3.11.27.13.3.21.1 Field 01L2C Invalid Conditions
 - 3.11.27.13.3.21.2 Field 01L2C Correction Procedures
- 3.11.27.13.3.22 Field 01W Signature Indicator
 - 3.11.27.13.3.22.1 Field 01W Invalid Conditions
 - 3.11.27.13.3.22.2 Field 01W Correction Procedures
- 3.11.27.13.3.23 Field 01ADC Audit Code
 - 3.11.27.13.3.23.1 Field 01ADC Invalid Conditions
 - 3.11.27.13.3.23.2 Field 01ADC Correction Procedures
- 3.11.27.13.3.24 Field 01CAF CAF Indicator
 - 3.11.27.13.3.24.1 Field 01CAF Invalid Conditions
 - 3.11.27.13.3.24.2 Field 01CAF Correction Procedures
- 3.11.27.14 Section 02 Form 5500-EZ
 - 3.11.27.14.1 Field 02NPL Name of Plan
 - 3.11.27.14.1.1 Field 02NPL Invalid Conditions
 - 3.11.27.14.1.2 Field 02NPL Correction Procedures
 - 3.11.27.14.2 Field 02PNC Name of Plan Continued
 - 3.11.27.14.2.1 Field 02PNC Invalid Conditions
 - 3.11.27.14.2.2 Field 02PNC Correction Procedures
 - 3.11.27.14.3 Field 02NAM Employer's Name
 - 3.11.27.14.3.1 Field 02NAM Invalid Conditions
 - 3.11.27.14.3.2 Field 02NAM Correction Procedures
 - 3.11.27.14.4 Field 02NMC Employer Name Continued
 - 3.11.27.14.4.1 Field 02NMC Invalid Conditions
 - 3.11.27.14.4.2 Field 02NMC Correction Procedures
 - 3.11.27.14.5 Field 02SRT Sort Name/DBA
 - 3.11.27.14.5.1 Field 02SRT Invalid Conditions
 - 3.11.27.14.5.2 Field 02SRT Correction Procedures
 - 3.11.27.14.6 Field 02CON Care Of Name
 - 3.11.27.14.6.1 Field 02CON Invalid Conditions
 - 3.11.27.14.6.2 Field 02CON Correction Procedures
 - 3.11.27.14.7 Field 02ADD Employer's Street Address
 - 3.11.27.14.7.1 Field 02ADD Invalid Conditions
 - 3.11.27.14.7.2 Field 02ADD Correction Procedures
 - 3.11.27.14.8 Field 02FAD Foreign Address
 - 3.11.27.14.8.1 Field 02FAD Invalid Conditions
 - 3.11.27.14.8.2 Field 02FAD Correction Procedures
 - 3.11.27.14.9 Field 02CTY City
 - 3.11.27.14.9.1 Field 02CTY Invalid Conditions

- 3.11.27.14.9.2 Field 02CTY Correction Procedures
- 3.11.27.14.10 Field 02ST State Code
 - 3.11.27.14.10.1 Field 02ST Invalid Conditions
 - 3.11.27.14.10.2 Field 02ST Correction Procedures
- 3.11.27.14.11 Field 02ZIP ZIP Code
 - 3.11.27.14.11.1 Field 02ZIP Invalid Conditions
 - 3.11.27.14.11.2 Field 02ZIP Correction Procedures
- 3.11.27.15 Section 03 Form 5500-EZ
 - 3.11.27.15.1 Field 03NAM Plan Administrator's Name
 - 3.11.27.15.1.1 Field 03NAM Invalid Conditions
 - 3.11.27.15.1.2 Field 03NAM Correction Procedures
 - 3.11.27.15.2 Field 03NMC Plan Administrators Name Continued
 - 3.11.27.15.2.1 Field 03NMC Invalid Conditions
 - 3.11.27.15.2.2 Field 03NMC Correction Procedures
 - 3.11.27.15.3 Field 03ADD Plan Administrators Street Address
 - 3.11.27.15.3.1 Field 03ADD Invalid Conditions
 - 3.11.27.15.3.2 Field 03ADD Correction Procedures
 - 3.11.27.15.4 Field 03FAD Plan Administrator's Foreign Address
 - 3.11.27.15.4.1 Field 03FAD Invalid Conditions
 - 3.11.27.15.4.2 Field 03FAD Correction Procedures
 - 3.11.27.15.5 Field 03CTY Plan Administrators City
 - 3.11.27.15.5.1 Field 03CTY Invalid Conditions
 - 3.11.27.15.5.2 Field 03CTY Correction Procedures
 - 3.11.27.15.6 Field 03ST Plan Administrator's State Code
 - 3.11.27.15.6.1 Field 03ST Invalid Conditions
 - 3.11.27.15.6.2 Field 03ST Correction Procedures
 - 3.11.27.15.7 Field 03ZIP Plan Administrator's ZIP Code
 - 3.11.27.15.7.1 Field 03ZIP Invalid Conditions
 - 3.11.27.15.7.2 Field 03ZIP Correction Procedures
 - 3.11.27.15.8 Field 03L3B Plan Administrator's EIN
 - 3.11.27.15.8.1 Field 03L3B Invalid Conditions
 - 3.11.27.15.8.2 Field 03L3B Correction Procedures
- 3.11.27.16 Section 04 Form 5500-EZ
 - 3.11.27.16.1 Field 04L4A Employer's Name Changed Since Last Return Filed
 - 3.11.27.16.1.1 Field 04L4A Invalid Conditions
 - 3.11.27.16.1.2 Field 04L4A Correction Procedures
 - 3.11.27.16.2 Field 04L4B Employer's EIN Changed Since Last Return Filed
 - 3.11.27.16.2.1 Field 04L4B Invalid Conditions
 - 3.11.27.16.2.2 Field 04L4B Correction Procedures

-
- 3.11.27.16.3 Field 04L4C Plan Name Changed Since Last Return Filed
 - 3.11.27.16.3.1 Field 04L4C Invalid Conditions
 - 3.11.27.16.3.2 Field 04L4C Correction Procedures
 - 3.11.27.16.4 Field 04L4D Employer's Plan Number Changed Since Last Return Filed
 - 3.11.27.16.4.1 Field 04L4D Invalid Conditions
 - 3.11.27.16.4.2 Field 04L4D Correction Procedures
 - 3.11.27.16.5 Field 04L5A1 Number of Plan Participants Beg of Year
 - 3.11.27.16.5.1 Field 04L5A1 Invalid Conditions
 - 3.11.27.16.5.2 Field 04L5A1 Correction Procedures
 - 3.11.27.16.6 Field 04L5A2 Number of Active Participants Beg of Year
 - 3.11.27.16.6.1 Field 04L5A2 Invalid Conditions
 - 3.11.27.16.6.2 Field 04L5A2 Correction Procedures
 - 3.11.27.16.7 Field 04L5B1 Number of Plan Participants End of Year
 - 3.11.27.16.7.1 Field 04L5B1 Invalid Conditions
 - 3.11.27.16.7.2 Field 04L5B1 Correction Procedures
 - 3.11.27.16.8 Field 04L5B2 Number of Active Participants End of Year
 - 3.11.27.16.8.1 Field 04L5B2 Invalid Conditions
 - 3.11.27.16.8.2 Field 04L5B2 Correction Procedures
 - 3.11.27.16.9 Field 04L5C - Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested
 - 3.11.27.16.9.1 Field 04L5C Invalid Conditions
 - 3.11.27.16.9.2 Field 04L5C Correction Procedures
 - 3.11.27.16.10 Field 046A1 Total Plan Assets BOY Amount
 - 3.11.27.16.10.1 Field 046A1 Invalid Conditions
 - 3.11.27.16.10.2 Field 046A1 Correction Procedures
 - 3.11.27.16.11 Field 046A2 Total Plan Assets EOY Amount
 - 3.11.27.16.11.1 Field 046A2 Invalid Conditions
 - 3.11.27.16.11.2 Field 046A2 Correction Procedures
 - 3.11.27.16.12 Field 046B1 Total Liabilities BOY Amount
 - 3.11.27.16.12.1 Field 046B1 Invalid Conditions
 - 3.11.27.16.12.2 Field 046B1 Correction Procedures
 - 3.11.27.16.13 Field 046B2 Total Liabilities EOY Amount
 - 3.11.27.16.13.1 Field 046B2 Invalid Conditions
 - 3.11.27.16.13.2 Field 046B2 Correction Procedures
 - 3.11.27.16.14 Field 046C1 Net Plan Assets BOY Amount
 - 3.11.27.16.14.1 Field 046C1 Invalid Conditions
 - 3.11.27.16.14.2 Field 046C1 Correction Procedures
 - 3.11.27.16.15 Field 046C2 Net Plan Assets EOY Amount
 - 3.11.27.16.15.1 Field 046C2 Invalid Conditions

- 3.11.27.16.15.2 Field 046C2 Correction Procedures
- 3.11.27.17 Section 05 Form 5500-EZ
 - 3.11.27.17.1 Field 05L7A Contributions (a) Employer Amount
 - 3.11.27.17.1.1 Field 05L7A Invalid Conditions
 - 3.11.27.17.1.2 Field 05L7A Correction Procedures
 - 3.11.27.17.2 Field 05L7B Contributions (b) Participants Amount
 - 3.11.27.17.2.1 Field 05L7B Invalid Conditions
 - 3.11.27.17.2.2 Field 05L7B Correction Procedures
 - 3.11.27.17.3 Field 05L7C Contributions (c) Other Amount
 - 3.11.27.17.3.1 Field 05L7C Invalid Conditions
 - 3.11.27.17.3.2 Field 05L7C Correction Procedures
 - 3.11.27.17.4 Field 05L81 - 05810 Plan Characteristics Feature Codes
 - 3.11.27.17.4.1 Field 05L81 - 05810 Invalid Conditions
 - 3.11.27.17.4.2 Field 05L81 - 05810 Corrections Procedures
 - 3.11.27.17.5 Field 059X During the Plan Year, Did the Plan Have Any Participant Loans?
 - 3.11.27.17.5.1 Field 059X Invalid Conditions
 - 3.11.27.17.5.2 Field 059X Corrections Procedures
 - 3.11.27.17.6 Field 059A Amount As Of Year End
 - 3.11.27.17.6.1 Field 059A Invalid Conditions
 - 3.11.27.17.6.2 Field 059A Correction Procedures
 - 3.11.27.17.7 Field 0510 Defined Benefit Plan Subject To Minimum Funding Requirements
 - 3.11.27.17.7.1 Field 0510 Invalid Conditions
 - 3.11.27.17.7.2 Field 0510 Correction Procedures
 - 3.11.27.17.8 Field 0510A Amount From Schedule SB Line 40.
 - 3.11.27.17.8.1 Field 0510A Invalid Conditions
 - 3.11.27.17.8.2 Field 0510A Correction Procedures
 - 3.11.27.17.9 Field 05L11 Defined Contribution Plan Subject To The Minimum Funding Requirements
 - 3.11.27.17.9.1 Field 05L11 Invalid Conditions
 - 3.11.27.17.9.2 Field 05L11 Correction Procedures
 - 3.11.27.17.10 Field 0511A Date Of Ruling Letter Granting The Waiver
 - 3.11.27.17.10.1 Field 0511A Invalid Conditions
 - 3.11.27.17.10.2 Field 0511A Correction Procedures
 - 3.11.27.17.11 Field 0511B Minimum Required Contributions For This Plan Year
 - 3.11.27.17.11.1 Field 0511B Invalid Conditions
 - 3.11.27.17.11.2 Field 0511B Correction Procedures
 - 3.11.27.17.12 Field 0511C Amount Contributed By The Employer To The Plan For This Plan Year
 - 3.11.27.17.12.1 Field 0511C Invalid Conditions
 - 3.11.27.17.12.2 Field 0511C Correction Procedures
 - 3.11.27.17.13 Field 0511D Subtracted Amount In Line 11c From Amount 11b

- 3.11.27.17.13.1 Field 0511D Invalid Conditions
- 3.11.27.17.13.2 Field 0511D Correction Procedures
- 3.11.27.17.14 Field 0511E Will The Minimum Funding Amount Reported On Line 11d Be Met By The Funding Deadline?
 - 3.11.27.17.14.1 Field 0511E Invalid Conditions
 - 3.11.27.17.14.2 Field 0511E Correction Procedures
- 3.11.27.17.15 Field 05L12A Opinion Letter Date
 - 3.11.27.17.15.1 Field 05L12A Invalid Conditions
 - 3.11.27.17.15.2 Field 05L12A Correction Procedures
- 3.11.27.17.16 Field 05L12B Opinion Letter Serial Number
 - 3.11.27.17.16.1 Field 05L12B Invalid Conditions
 - 3.11.27.17.16.2 Field 05L12B Correction Procedures
- 3.11.27.17.17 Field 05PN Preparer's Name
 - 3.11.27.17.17.1 Field 05PN Invalid Conditions
 - 3.11.27.17.17.2 Field 05PN Correction Procedures
- 3.11.27.17.18 Field 05PF Firm Name
 - 3.11.27.17.18.1 Field 05PF Invalid Conditions
 - 3.11.27.17.18.2 Field 05PF Correction Procedures
- 3.11.27.17.19 Field 05ADD Preparer Street
 - 3.11.27.17.19.1 Field 05ADD Invalid Conditions
 - 3.11.27.17.19.2 Field 05ADD Correction Procedures
- 3.11.27.17.20 Field 05CTY Preparer City
 - 3.11.27.17.20.1 Field 05CTY Invalid Conditions
 - 3.11.27.17.20.2 05CTY Correction Procedures
- 3.11.27.17.21 Filed 05ST Preparer State
 - 3.11.27.17.21.1 Field 05ST Invalid Conditions
 - 3.11.27.17.21.2 Field 05ST Correction Procedures
- 3.11.27.17.22 Field 05ZIP Preparer ZIP Code
 - 3.11.27.17.22.1 Field 05ZIP Invalid conditions
 - 3.11.27.17.22.2 Field 05ZIP Correction Procedures
- 3.11.27.17.23 Field 05PRE Preparation Code
 - 3.11.27.17.23.1 Field 05PRE Invalid Conditions
 - 3.11.27.17.23.2 Field 05PRE Correction Procedures
- 3.11.27.17.24 Field 05PPN Preparer PTIN
 - 3.11.27.17.24.1 Field 05PPN Invalid Conditions
 - 3.11.27.17.24.2 Field 05PPN Correction Procedures
- 3.11.27.17.25 Field 05PEN Preparer EIN
 - 3.11.27.17.25.1 Field 05PEN Invalid Conditions
 - 3.11.27.17.25.2 Field 05PEN Correction Procedures

- 3.11.27.17.26 Field 05PTIN Preparer's Telephone Number
 - 3.11.27.17.26.1 Field 05PTIN Invalid Conditions
 - 3.11.27.17.26.2 Field 05PTIN Correction Procedures
- 3.11.27.18 Error Codes For Form 5500-EZ
 - 3.11.27.18.1 Error Code 002 Name Control
 - 3.11.27.18.1.1 Error Code 002 Invalid Conditions
 - 3.11.27.18.1.2 Error Code 002 Correction Procedures
 - 3.11.27.18.2 Error Code 003 Check Digit
 - 3.11.27.18.2.1 Error Code 003 Invalid Conditions
 - 3.11.27.18.2.2 Error Code 003 Correction Procedures
 - 3.11.27.18.3 Error Code 007 Received Date
 - 3.11.27.18.3.1 Error Code 007 Invalid Conditions
 - 3.11.27.18.3.2 Error Code 007 Correction Procedures
 - 3.11.27.18.4 Error Code 014 Address Information Mismatch
 - 3.11.27.18.4.1 Error Code 014 Invalid Conditions
 - 3.11.27.18.4.2 Error Code 014 Correction Procedures
 - 3.11.27.18.5 Error Code 015 Foreign Address
 - 3.11.27.18.5.1 Error Code 015 Invalid Conditions
 - 3.11.27.18.5.2 Error Code 015 Correction Procedures
 - 3.11.27.18.6 Error Code 016 Zip Code Mismatch
 - 3.11.27.18.6.1 Error Code 016 Invalid Conditions
 - 3.11.27.18.6.2 Error Code 016 Correction Procedures
 - 3.11.27.18.7 Error Code 026 Tax Period
 - 3.11.27.18.7.1 Error Code 026 Invalid Conditions
 - 3.11.27.18.7.2 Error Code 026 Correction Procedures
 - 3.11.27.18.8 Error Code 700 Plan Year Beginning
 - 3.11.27.18.8.1 Error Code 700 Invalid Conditions
 - 3.11.27.18.8.2 Error Code 700 Correction Procedures
 - 3.11.27.18.9 Error Code 702 Plan Period Year Ending vs Tax Period
 - 3.11.27.18.9.1 Error Code 702 Invalid Conditions
 - 3.11.27.18.9.2 Error Code 702 Correction Procedures
 - 3.11.27.18.10 Error Code 703 Line 7c Does not equal Line 7a Minus 7b
 - 3.11.27.18.10.1 Error Code 703 Invalid Conditions
 - 3.11.27.18.10.2 Error Code 703 Correction Procedures.
 - 3.11.27.18.11 Error Code 704 - Final Report Indicator checked and no CCC F
 - 3.11.27.18.11.1 Error Code 704 Invalid Conditions
 - 3.11.27.18.11.2 Error Code 704 Correction Procedures
 - 3.11.27.18.12 Error Code 705 - Line 12d Does not equal Line 12b minus 12c
 - 3.11.27.18.12.1 Error Code 705 Invalid Conditions

-
- 3.11.27.18.12.2 Error Code 705 Correction Procedures
 - 3.11.27.18.13 Error Code 706 – Line 6A(2) is greater than 3 digits
 - 3.11.27.18.13.1 Error Code 706 Invalid Conditions
 - 3.11.27.18.13.2 Error Code 706 Correction Procedures
 - 3.11.27.18.14 Error Code 707 – Line 6B(2) is greater than 3 digits
 - 3.11.27.18.14.1 Error Code 707 Invalid Conditions
 - 3.11.27.18.14.2 Error Code 707 Correction Procedures
 - 3.11.27.18.15 Error Code 708 – Line 6c is greater than 3 digits
 - 3.11.27.18.15.1 Error Code 708 Invalid Conditions
 - 3.11.27.18.15.2 Error Code 708 Correction Procedures

Exhibits

- 3.11.27-1 Prior Year Conversion Chart 2009-2011 and 2017-2022 Revisions (2008 and prior will NOT be converted)

3.11.27.1

(01-01-2023)

Program Scope and Objectives

- (1) Purpose: The Submission Processing Code and Edit (C&E), Error Resolution System (ERS) and Reject functions use this IRM. Other IRMs for processing Employee Plan (EP) Returns may cite this IRM. The Ogden Campus is the central processing center for Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. Route unprocessed Form 5500-EZ received in other Campuses or field offices to the Ogden Submission Processing Campus. See IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting.
- (2) Audience - Employee Plan Code & Edit and Error Resolution Tax Examining Clerk at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Project Owner - Submission Processing Programs.
- (5) Stakeholders - Exempt Organization Headquarters who rely on review and editing of employee plan returns.
- (6) IRM 3.11.27 provides instructions for processing Form 5500-EZ in the Ogden Submission Processing Campus Code and Edit (C&E) and Error Resolution System (ERS) and Reject functions.

3.11.27.1.1

(01-01-2023)

Responsibilities

- (1) IRM 3.11.27.5, Perfecting of Form 5500-EZ, through IRM 3.11.27.7.30, Signature, provide instructions for Code and Edit processing.
- (2) IRM 3.11.27.8, Error Resolution, through IRM 3.11.27.18.15.2, Error Code 708 Correction Procedures, provide instructions for Error Resolution and Rejects processing.

3.11.27.2

(01-01-2023)

TAS is an Independent Organization

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems, they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
 - Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.
 - Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

- 3.11.27.3
(01-01-2023)
Service Level Agreements (SLAs)
- (1) The Taxpayer Advocate Service reached agreements with the Operating Divisions. Taxpayer Advocate Service (TAS) SLA and Tax Exempt and Government Entities -Wage and Investment Service Level Agreement (SLA) below, contains specifics about SLA for activities employees using this IRM perform.
- 3.11.27.3.1
(01-01-2023)
Taxpayer Advocate Service (TAS) SLA
- (1) The Taxpayer Advocate Service (TAS) SLA:
 - a. Contains basic requirements for handling TAS-referred cases.
 - b. Includes specific actions to take on TAS referrals and specific time frames for completing those actions.
 - (2) Find the SLA in IRM 25.30.7, Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service. Procedures are in IRM 13, Taxpayer Advocate Service.
- 3.11.27.3.2
(01-01-2023)
Tax Exempt and Government Entities - Wage and Investment Service Level Agreement (SLA)
- (1) This SLA identifies a set of processing customer service targets which the Wage and Investment Operating Division (W&I) and the Tax Exempt and Government Entities Operating Division (TE/GE) agree are an acceptable level of service for the term of the agreement.
- 3.11.27.3.3
(01-01-2023)
Operations Assistance Requests (OAR)
- (1) The TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Wage and Investment (W&I) Division or the TE/GE Division, to affect their solution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
 - (2) For cases requiring an OAR:
 - a. TAS will complete Form 12412 and forward the case to the Operating Division Liaison using Form 3210, Document Transmittal.
 - b. The Operating Division Liaison will review the case, assign it to the appropriate area, and monitor the case through its conclusion.
 - (3) Make every effort to acknowledge and resolve the requested OAR actions within the SLA time frames as listed on Form 12412.
 - a. **EXPEDITE PROCESSING**
 - When TAS requests expedite processing, the Operating Division (OD) or Functional Liaison acknowledges receipt using Form 3210, secure e-mail, facsimile, or by telephone to acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case within one (1) day of receipt of the OAR involving any TAS case that has "EXPEDITE notated under the actual Criteria Code in the Criteria Code box on the Form 12412.
 - The OD/Function Liaison will provide, within three workdays of acknowledging receipt of the OAR, a decision on whether or not they will provide the relief requested. The decision will be in writing, facsimile, secure email or hand delivery to the TAS Case Advocate.
 - b. **NON-EXPEDITE PROCESSING**
 - If TAS does not request expedite processing, the OD/Function Liaison will use Form 3210, secure email, facsimile, or by telephone, to both acknowledge receipt and to provide the name and phone number of the

IRS employee assigned to work the case within three (3) workdays of receipt of a non-expedited TAS OAR.

- (4) If necessary, the assigned employee/manager may contact the TAS employee and negotiate the completion date in resolving the OAR actions.
 - a. Assigned employee: If you cannot resolve a taxpayer's case by the requested time frame or by a negotiated extension date, immediately notify your manager.
 - b. Assigned manager/employee: Work with the TAS contact listed on Form 12412 to agree on time frames based on the case's facts and circumstances.
 - c. Assigned manager/employee: Discuss the findings final case disposition recommendation with the appropriate TAS contact. The TAS contact communicates the final decision on the case to the taxpayer. However, you may also notify the taxpayer the decision.
 - d. Assigned employee/manager: If the TAS contact and you cannot agree on how to resolve the taxpayer's problem, elevate any disagreement to your manager. The TAS employee will also elevate this disagreement to their manager who discusses it with the appropriate Operating Division manager.
 - e. Upon case resolution, the TEGE employee assigned the OAR completes section VI of Form 12412 and returns it to the TAS case advocate. Return the Form 12412 within three (3) workdays from the date that all actions are complete and transactions posted.
- (5) For more detailed information, refer to, IRM 13, Taxpayer Advocate Service.

3.11.27.4
(01-01-2024)
CADE 2

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters has the primary goal to implement a single, modernized programming solution which provides daily processing of taxpayer accounts.
- (2) The overall goal of the CADE 2 program is to modernize the Individual Master File (IMF) software and data. See *CADE 2 Modernization Initiative* for more information.
- (3) The BMF, EO and EPMF campus cycles are:
 1. Campus Cycle: Thursday - Wednesday.
 2. Master File Processing: Friday-Thursday.
 3. Notice Review: Saturday-Monday (8+ days).
- (4) BMF, EO and EPMF transaction posting time frames are outlined:
 - a. Transactions are viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.

Note: With the acceleration of the Integrated Data Retrieval System (IDRS) weekly analysis occurring the weekend directly after the Master File processing on Thursday, transactions post instead of being in pending status on Monday.
- (5) Cycle posting dates reflect a format of YYYYCCDD. YYYY indicates the year. CC indicates the posting cycle. For IMF transactions, the values for DD are:

- 01 = Friday
- 02 = Monday
- 03 = Tuesday
- 04 = Wednesday
- 05 = Thursday

Note: BMF, EO and EPMF cycle posting dates on BMFOL continue to reflect YYYYCC. YYYY indicates the year. CC indicates the posting cycle. BMF cycle posting dates in TXMOD reflect a format of YYYYCCDD. The DD value is 08.

3.11.27.5
(01-01-2023)
**Perfecting of Form
5500-EZ**

- (1) When editing Form 5500-EZ, follow these instructions. If they conflict with the form-specific instructions, follow the form-specific instructions.
- (2) Perfect the **“Must Enter”** entity information (name, address, Employer Identification Number (EIN), Plan Number, tax period and received date).
- (3) Do not correspond to the filer for missing information on Form 5500-EZ.
- (4) Perfect the lines to be transcribed (T-lines) on the return as indicated by a “T” on the exhibit for the form to be edited as follows:
 - a. “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.
 - b. “X” any line and edit or add the entry on the correct T-line if the wording is crossed out and replaced with wording that is on a T-line.
 - c. Recompute a “Total” T-line if all of the lines above it are also T-lines, and one or more dollar entries are edited or deleted (“X”ed).
- (5) A dollar entry is a positive or negative dollar amount.
 - a. Document Perfection no longer needs to edit dollars and cents.
 - b. Do not edit brackets or parentheses around amounts clearly indicated to be negative with a bracket or a minus (-) sign. A true negative entry means that, through computation or perfection, the result or entry is actually negative.
- (6) A blank indicates either:
 - a. No entry of any kind in a dollar or question line.
 - b. You cannot perfect the line from an attachment.

3.11.27.5.1
(01-01-2023)
Edit Marks

- (1) Place edit marks on the return for transcription to the Automated Data Processing (ADP) System through Integrated Submission and Remittance Processing (ISRP). **Code and Edit must edit in red pencil/pen.** Other areas can edit in brown, orange, purple, or green pencil/pen.
- (2) Edit only 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. Always carefully 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 Mark	Description
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).
Bracket/Parentheses	Indicates a negative numerical amount.
Check Mark	Indicates a manually math verified and correct entry.
Circle	Used to indicate not to transcribe an entry. Used to delete Entity data or a received date. Note: If the taxpayer circles an entry, edit the 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.
Underline	Indicates an entry for transcription (e.g. Name Control, Tax period, etc.).
Vertical Line or Decimal Point	Indicates the separation of dollar and cents if the taxpayer made no distinction.
Zero, Dash, None, or N/A	ZERO, DASH, NONE or N/A are considered valid entries except when specific instructions require editing of an entry.
% or c/o	Indicates an in-care-of name for transcription.

Edit Mark	Description
// \$	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.
X or /	Use the X to delete tax data or to indicate not to transcribe an item. Use a / when deleting a form or schedule not being transcribed.

3.11.27.5.2
(01-01-2024)

Attachments to Form 5500-EZ

- (1) Always perfect the return from a supporting attachment, unless otherwise stated.
- (2) When the filer submits an EXACT duplicate of the return, e.g. 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.
- (3) Leave documents attached unless the Attachment Routing Guide instructs you otherwise. See routing chart below. Detach only **original** document (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 Form 5500-EZ.”
 - b. Edit the received date of the return on the detached document.
 - c. Route or perfect the return from which you separated the attachment.
 - d. Always verify the IRS received date with the date on the attached envelope.
 - e. If the IRS received date is missing, edit the postmark date from the envelope on the detached document before routing.

Note: If the postmark date is earlier than the IRS received date, edit the postmark date on the return.

Form Routing Chart

If	Then
Form 2848, Power of Attorney and Declaration of Representative, is attached,	do the following: <ol style="list-style-type: none"> a. Edit the taxpayer’s name and EIN on Form 2848, if missing. b. Edit the received date on Form 2848. c. Route Form 2848 to the CAF unit. d. Edit the action trail on the left of the tax return (e.g. Form 2848 detached).

If	Then
<p>the following forms are attached,</p> <ul style="list-style-type: none"> • Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans • Form 4461-A, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Benefit Plan • Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans • Form 4461-C, Application for Approval of Standardized or Nonstandardized 403(b) Pre-Approved Plans 	<p>Route to: Internal Revenue Service Attn: Pre-Approved Plans Coordinator Room 6-403, Group 7521 PO Box 2508 Cincinnati, OH 45201-2508</p>
<p>Form 5306, Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA), is attached</p>	<p>detach and forward to EP Technical if there is no notation of Employee Plans technical action. Internal Revenue Service ATTN: T:EP:RA:T:ICU P.O. Box 27063 McPherson Station Washington, DC 20038</p>

If	Then
<p>the following Employee Plan (EP) Determination forms are attached,</p> <ul style="list-style-type: none"> • Form 5300, Application for Determination for employee Benefit Plan • Form 5307, Application for Determination for Adopters of Modified Volume Submitter Plans • Form 5310, Application for Determination Upon Termination • Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of business • Form 5316, Application for Group or Pooled Trust Ruling 	<p>detach if an application for determination with an original signature is attached to a return and send to the address below. If it's a copy, leave the application attached to the return:</p> <p>Internal Revenue Service P.O. Box 12192 Covington, KY 41012-0192</p>
<p>Form 5308, Request for Change in Plan/Trust Year, is attached,</p>	<p>do the following:</p> <ol style="list-style-type: none"> If an approved Form 5308, leave it attached. If an original Form 5308 with neither approval nor disapproval, detach and send to EP Technical. Internal Revenue Service ATTN: EP Letter Rulings TEGE Stop 31A Team 105 P.O. Box 12192 Covington, KY 41012-0192
<p>copy of Form 5500–EZ that is not an exact duplicate, is attached,</p>	<p>circle <i>Copy</i> and process Form 5500–EZ.</p>

If	Then
the filer has attached a statement that meets Reasonable Cause to Form 5558, Application for Extension of Time To File Certain Employee Plan Returns,	do the following: a. Edit CCC "R". b. Route a copy of the return and attachments to EP Accounts for reconsideration.
Form 8821, Tax Information Authorization, is attached,	do the following: 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-B, Change of Address or Responsible Party - Business, is attached,	detach and route to EP Entity, M/S 6273.
Technical Letters are attached,	route to EP Accounts Unit M/S 6270.
the following notices are attached to an unnumbered return and Entity has not cleared the CP, <ul style="list-style-type: none"> CP 403, Form 5500 or 5500-SF, First Delinquency Notice CP 406, Form 5500, Second Delinquency Notice 	attach the CP to the front of the return and pull the return to be routed to EP Entity, M/S 6273. Note: If the notice is an undeliverable, Route to EP Entity, M/S 6273
the filer writes on the top of the return the following or similar wording, <ul style="list-style-type: none"> Appendix A - Revenue Procedure 2014-32 Transmittal Schedule OMB 1545-0956 Delinquent return submitted under Rev. Proc. 2014-32, Eligible for Penalty Relief 	move Appendix A to the back of the form and continue processing. Do not edit CCC's R and/or V .

If	Then
Form 14704 Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedure 2015-32) or submitted under Rev. Proc. 2015-32,	do the following: a. If entity stamp is present, move Form 14704 to the back and continue processing. Do not remove or edit CCC R and/or V . b. If entity stamp is not present, route the entire package to EP Entity, M/S 6273.

- (4) If any attachments to Form 5500-EZ provide a reasonable cause statement from the filer for filing late or if Form 3198-A, TE/GE Special Handling Notice, indicates not to assess a late filing penalty, always edit a CCC "R". **Do Not** route to EP Accounts.

3.11.27.5.3 (01-01-2023)

Researching a Form 5500-EZ

- (1) Use Form 12837, Document Perfection IMF/BMF Research Request Form, to request research when instructed.
- (2) Use these IDRS Command Codes for research. For additional information, IRM 2.3.64, Command Code EMFOL; IRM 2.3.47, Command Codes INOLE, EOGEN, and SPARQ; IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP; and IRM 2.3.11, Command Codes TXMOD and SUMRY.
- EMFOLE
 - EMFOLI
 - EMFOLT
 - EMFOLP
 - ENMOD
 - INOLES
 - NAMEE/NAMEB
 - SUMRY

3.11.27.5.4 (01-01-2023)

Routing to Other Functions

- (1) Route to another campus function (e.g. Error Resolution (ERS)/Rejects, OAMC, R&C Entity):

If	Then
unnumbered,	1. Perfect the return as completely as possible. 2. Pull the return from the batch and route to the 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 Codes for Form 5500-EZ.

- (2) See IRM 3.11.27.5.4.1, Using Routing Form 4227, for Form 4227 procedures.

3.11.27.5.4.1
(01-01-2023)
Using Routing Form 4227

- (1) Use Form 4227 to route either a numbered or unnumbered return, attachment, photocopy, or other document to a function inside the Ogden Campus (OSPC).
- (2) Include on Form 4227:
 - a. Your name or C&E stamp.
 - b. Where document(s) are being routed.
 - c. The reason for routing the document(s)
 - d. Any instructions for the receiving area.

3.11.27.5.4.2
(01-01-2023)
Routing to Entity

- (1) Research IDRS first. If you find no resolution, route the following to Entity for resolution if there is no indication Entity worked the issue (e.g. TC 59X, Entity Stamp, etc.):

Exception: Do not route to Entity if CCC "F" was edited per IRM 3.11.27.7.3.1, Final - Part I, Box A.

- a. Mismatch, Multiple, "applied for", or no EIN see IRM 3.11.27.7.11, Employer Identification Number - Part II, Line 2b.
- b. Name change is indicated on the return or on attachments.
- c. Name and EIN are illegible or not present.
- d. No Plan Number present.
- e. Address changes for Plan administrators.
- f. "We are not required to File."
- g. "We have merged our plan assets."
- h. Route any changes to the Plan Administrator's name or address Line 3a, to Entity.
- i. If a delinquency Notice CP 403 or CP 406 is attached to the return, route to Entity for resolution.

3.11.27.5.5
(01-01-2023)
Unprocessable Return

- (1) Give the return to your manager to destroy if there is no information on the return or attachments to research on an unnumbered, unprocessable return.
- (2) Route a numbered, unprocessable return to Rejects per IRM 3.11.27.5.4, Routing to Other Functions.

Note: Do not route an unprocessable return to Entity if there is no information on the return or attachments to research.

3.11.27.5.6
(01-01-2023)
ERS Action Codes

- (1) An ERS Action Code rejects Form 5500-EZ from the system for correction by the Error Resolution and/or Reject functions and identifies the reason for the document's rejection. ERS Action Codes indicate whether needing research or some other action. The Action Code sets the suspense period to be assigned to the return, and places the return in the workable or unworkable suspense inventory.
- (2) Tax examiners: When needed, assign a three-digit Action Code. Action Codes are valid for Form 5500-EZ.
- (3) Edit the ERS Action Code in the bottom left margin of the return.
- (4) Edit these Action Codes when you cannot perfect a return from the information present.

Action Codes

Action Code	Description
320 (Entity)	Route to Entity to work the issue(s).
351 (Rejects)	Route return to Rejects to work the issue(s).
450 (Any Other Area)	Route return to any other area.
480 (Early Filed - Suspense)	The return is an early filed future return.
610 (Renumber)	Route to Numbering to renumber the return.
640 (Void DLN)	To delete the assigned DLN on the return (e.g. Re-entry Returns).

- (5) Form 4227 is required except when using Action Code 480 for early filed future returns.
- (6) You can assign only one Action Code to a return at a time. If needing more than one Action Code, edit the second Action Code on Form 4227.
- (7) If needing more than one Action Code of the same priority (e.g. 320 and 480), edit the Action Code with the shortest suspense period and attach Form 4227 to indicate the second unprocessable condition.

3.11.27.5.7
(01-01-2023)

Computer Condition Codes

- (1) Computer Condition Codes (CCC) identify a special condition or computation to post to the Master File.
- (2) Valid CCCs for Form 5500-EZ are 1, C, F, G, I, R, S, U, V, and Y.

Note: Edit all applicable CCCs. For example, if the return is for a Final and an amended, edit "F" and "G".

- (3) **Edit one or more CCCs when instructed to do so.**

Note: If another area/function edits a CCC in the incorrect area of a return, circle out the CCC and edit the CCC in the appropriate area of the return.

- (4) Edit CCCs on page 1, in the Part II box in the middle of the form:

Computer Condition Codes CCC

CCC	Meaning	Use If	Then
1	Fact of Filing	the return is filed for tax period 2008 and earlier.	Edit CCC 1.
C	Substitute or Secured Return	the return is a Secured Return , or Substitute for return (SFR).	Edit CCC "C".

CCC	Meaning	Use If	Then
F	Final Return	the return is a Final, when the final box on the return is checked and all conditions for a final return are met (Zero Assets and Zero Participants). The return or attachments are notated with final, out of business, termination, etc.	Edit CCC F .
G	Amended Return	the return is an amended when the amended box on the return is checked.	Edit CCC G .
I	Incomplete Return	the return is incomplete.	Systemically generated.
R	Reasonable Cause for Failure to File Return Timely	<ul style="list-style-type: none"> The return has reasonable cause for late filing attached. If the Part I Box B 5558 is checked and we received the return within the extended due date. See IRM 3.11.27.5.11, Due Date of Form 5500-EZ, to determine if return is timely by the extended due date. If the Part I Box B Automatic Extension or Special Extension box is checked. The box in Box E, Secure Act 201, is checked. 	Edit CCC R .
S	Short Plan Year	the return is a short plan year, short period return, a one day (month), or the return indicates the plan begins and ends within the same month.	Edit CCC S .
U	Unprocessable Return	initiate correspondence with the filer.	Code & Edit does not currently correspond on Form 5500-EZ; therefore, CCC U is not currently edited.

CCC	Meaning	Use If	Then
V	Suppress Daily Delinquency Penalty	the return is a delinquent, has no money amounts, and the filer has attached reasonable cause.	Edit CCC V.
Y	52–53 Week Filer	the return is a 52-53 week filer. Plan years reported under 52-53 week rule may end not more than six days before and not more than three days after the end of a month.	Edit CCC Y.

3.11.27.5.8
(01-01-2024)
Fact of Filing

- (1) Edit CCC 1 “Fact of Filing” - for form revision 2008 and prior or tax period 2008 and prior. Edit only the following fields:

Fact of Filing

Name	Form 5500-EZ Fields	Valid Content
Tax Period	Upper right hand corner to the left of the form revision date.	YYMM
Plan Year Ending	Part I	Numeric in MMDDYYYY

Name	Form 5500-EZ Fields	Valid Content
Foreign Plan	Part I	<p>Edit to right of box:</p> <ul style="list-style-type: none"> a. 1 = if the box is checked or if the box is checked and the Plan Characteristic Code in Part IV 8 or 9 value is 3A b. 2 = if the box is not checked c. 3 = if the Plan Characteristic code in Part IV 8 or 9 value is 3A. <p>Note: For more information, if Part IV, line 8 or 9, see Exhibit 3.11.27-1, for prior year conversion and revisions.</p>
Name Control	Part II, 2a	Alpha/numeric Note: Always the first four characters of the employer's name.
Plan Number	Part II, 1b	001-999
Employer's Name	Part II, 2a	Alpha/Numeric
Employer's Name Cont.	Part II, 2a	Alpha/Numeric
Employer's Sort Name	Part II, 2a	Alpha/Numeric
Employer's In Care of Name	Part II, 2a	Alpha/Numeric
Employer's Street	Part II, 2a	Alpha/Numeric
Employer's Foreign Address	Part II, 2a	Alpha/Numeric
Employer's City	Part II, 2a	Alpha/Numeric

Name	Form 5500-EZ Fields	Valid Content
Employer's State	Part II, 2a	Alpha/Numeric
Employer's ZIP	Part II, 2a	Alpha/Numeric
EIN	Part II, 2b	Numeric
Received Date	Stamped on first page of filing or from envelope	Numeric in MMDDYY format
Computer Condition Code	Manual code applied to indicate filing	a. 1 = Fact of Filing. b. F = the return is identified as a Final, when the final box on the return is checked and all conditions for a final return are met. (Zero Assets and Zero Participants) The return or attachments are notated with final, out of business, termination, etc. c. R = Reasonable Cause for Failure to File Return Timely.
Signature	Bottom right of first Page	1 if there, 2 if not

3.11.27.5.9
(01-01-2023)

**Computer
Unprocessable
Conditions**

- (1) To be processable, a return must have a TIN, legible name, and Plan Number. Conditions that make a return unprocessable are:
 - a. A name so illegible or incomplete that you cannot determine the name control.
 - b. An invalid TIN (i.e. other than 9 numeric digits) and you cannot perfect it from information on the return or attachments.
 - c. You cannot determine the Plan Number from the return or attachments.
- (2) Attach a Form 4227 noting the unprocessable condition and route to the appropriate area. See IRM 3.11.27.5.5.

3.11.27.5.10
(01-01-2023)

Return Marked Copy or Duplicate

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

3.11.27.5.11
(01-01-2024)

Due Date of Form 5500-EZ

- (1) Form 5500-EZ is due seven months after the end of the plan year. Refer to the table below to determine the filing due date for Form 5500-EZ.
- (2) The return is timely filed if postmarked by the next business day after the due date and the due date falls on a Saturday, Sunday or federal holiday.

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Due Dates

Plan Year Ending	Return Due Date (Adjusted for weekends and holidays)	Extended Due date 2 ¹ / ₂ months (Adjusted for weekends and holidays)
202301	8/31/23	11/15/23
202302	10/2/23	12/15/23
202303	10/31/23	1/16/24
202304	11/30/23	2/15/24
202305	1/2/24	3/15/24
202306	1/31/24	4/15/24
202307	2/29/24	5/15/24
202308	4/1/24	6/17/24
202309	4/30/24	7/15/24
202310	5/31/24	8/15/24
202311	7/1/24	9/16/24
202312	7/31/24	10/15/24
202401	9/3/24	11/15/24
202402	9/30/24	12/16/24
202403	10/31/24	1/15/25
202404	12/2/24	2/18/25
202405	12/31/24	3/17/25

- (4) If the filer is delinquent and has attached a statement of Reasonable Cause, edit CCC **R** in the Part II Box in the middle of the form.
- (5) If a Form 5558 is attached to the return, and the filer has attached a statement that meets Reasonable Cause to the return, edit CCC **R**.

- (6) If the Part I Box B 5558 box is checked and we received the return within the extended due date, edit CCC **R**. See IRM 3.11.27.5.11.
- (7) If the Part I Box B Automatic Extension or Special Extension box is checked, edit CCC **R**.
- (8) If the Part I Box E is checked, edit CCC **R**.
- (9) If the filer is delinquent and filed under Rev. Proc. 2015-32 and/or Form 14704 is attached and if Entity stamp is present, move Form 14704 to the back and continue processing. Do not remove or edit CCC **R** and/or **V**. If Entity stamp is **not** present, route the entire package to EP Entity, M/S 6273.
- (10) If Appendix A is attached or filer writes on the top of the return **Delinquent return submitted under Rev. Proc. 2014–32, Eligible for Penalty Relief** or similar wording, move Appendix A to back of form and continue processing. Do not edit CCC’s **R** and **V**.

3.11.27.5.12

(01-01-2024)

Received Date

- (1) All Forms 5500-EZ must have a Received Date either stamped or edited in MMDDYY format on the first page of the return. Determine whether to edit the CCC **R**. To prevent an unnecessary late penalty assessment, examine envelopes and edit the earliest received date for timely due dates. Follow the Received Date Priority chart below for determining the earliest received date. If the Revenue Agent enters a date that they secured from the Form 5500-EZ, edit that date as the received date.

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Received Date Priority

If	Then
	the return is 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.
	edit the received date to agree with the postmark date.

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- (2) If a return bears more than one IRS received date, circle all but the earliest date.
- (3) The Received Date may or may not be stamped on the face of the return.
- (4) If the date stamp is missing or is illegible, determine the Received Date following the priority list below and edit the earliest date in MMDDYY format in

the middle of the first page. Always search attachments for an IRS Received Date and edit the earliest date on Page 1 of the return before using the priority items listed below:

- a. Postmark date on envelope or stamped postmark date on return.

Note: Treat U.S. Postal Service (USPS) and Designated Private Delivery Service (PDS) mail date stamps as valid postmark dates.

- b. Revenue Officer's Signature date.
- c. SCAMPS Date - the IRS SCAMPS machine date generated on the envelope.
- d. Signature Date (only if within current processing year).
- e. Julian date minus 10 days in the DLN.
- f. Fax date on original return.
- g. Today's date minus 10 days.

(5) Treat returns as timely filed if received:

- a. On or before the IRS due date.
- b. After the due date bearing a postmark date on or before the due date.
- c. Bearing a mark from a private postal meter registered with the U.S. Postal Service, received by the ordinary delivery time for mail postmarked at the same place of origin by the U.S. Postal Service.
- d. From certain private delivery services (**PDS**) subject to the postmark rule above based on the date on which the PDS received an item for delivery.

Note: Effective January 1, 2005, under Notice 2004-83, *Designated Private Delivery Services* (PDS) displays the list of PDS' and their designated services.

Designated Private Delivery Services	Designated Services
DHL Express (DHL)	<ul style="list-style-type: none"> • DHL Same Day Service • DHL Next Day 10:30 a.m. • DHL Next Day 12:00 p.m. • DHL Next Day 3:00 p.m. • DHL 2nd Day Service
Federal Express (FedEx)	<ul style="list-style-type: none"> • FedEx Priority Overnight • FedEx Standard Overnight • FedEx 2 Day • FedEx International Priority • FedEx International First
United Parcel Service (UPS)	<ul style="list-style-type: none"> • UPS Next Day Air • UPS Next Day Air Saver • UPS 2nd Day Air • UPS 2nd Day Air A.M. • UPS Worldwide Express Plus • UPS Worldwide Express

- e. (Or postmarked) on the next day that is not a Saturday, Sunday or legal holiday, if the return due date falls on a Saturday, Sunday, or any legal holiday in the District of Columbia or state where a return is required to be filed.

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- g. Within 10 days from the later of the due date or the **Director’s date stamp** (at the bottom of the Form 5558) of a **disapproved** extension form attached.

(6) If the received date is before the tax period:

If	Then
the received date is invalid (e.g. 202313 in lieu of 202312),	change the received date to the current year.

(7) Edit the IRS received date as follows:

If	Then
a timely Received Date is the only Received Date stamped on the return,	no editing required.
the stamped IRS Received Date postmark date shows a legal timely mailing, for a due date falling on Saturday, Sunday or	change the received date to the postmark date.
the stamped IRS Received Date received from Employee Benefits Security Administration (EBSA), the Department of Labor (DOL), or another Government Agency that deals with the Form 5500, the postmark date showing a legal timely mailing, for a due date falling on Saturday, Sunday	change the received date to the postmark date.

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If	Then
the stamped IRS Received Date received from non-Governmental organization such as the gas company, phone company, etc. the postmark date shows a legal to a due date falling on Saturday, Sunday or holidays,	no editing required.
two or more dates are stamped on the return,	1. Use the earliest IRS Received Date. 2. Circle out all other dates.

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3.11.27.5.12.1
(01-01-2023)
Early Filed Return

- (1) An early filed return is one received before its Tax Period ending date.
- (2) If an early filed EP return:

If the return is	Then
not final and the tax period is less than four months after today's date,	process the return.
not final and the tax period is four months or more in the future,	edit Action Code 480.
final ,	edit the tax period to the month preceding the received date and edit CCC F.

3.11.27.5.13
(01-01-2023)
Amended Return

- (1) Amended returns are identified by checked "Amended" boxes and/or by such words as "AMENDED", "Revised", "SUPPLEMENTAL", "ADDITIONAL", or any other positive indication that the taxpayer previously filed. Filing a "Copy" of a return is not sufficient reason to label a return "Amended" unless accompanied by a positive statement from the taxpayer.

Caution: Process a "copy" return as an original unless a statement is attached indicating it is an amendment.

- (2) Examine the return for attachments. Do not separate any related attachments from the return that the taxpayer submitted to explain the reason for the amended return, as Accounts Management uses this information. Detach any unrelated documents and route them to the appropriate function using Form 4227, Edit Action Trail, on the return.
- (3) If there is an indication the return is amended and:

If	Then
Compliance Services entered TC59X or ICS on the return,	do not edit CCC "G". Process as original.
Form 13596, Reprocessing Returns, is attached,	do not edit CCC "G". See IRM 3.11.27.5.14.2, Form 13596 Reprocessing Returns.
none of the above are present,	edit CCC "G" or follow local procedures. Always check Box A (2) if not checked and there is an indication the return is amended.

- (4) The following data must be present and edited on all amended returns, see IRM 3.11.27.7.1, Editing Form 5500-EZ, through IRM 3.11.27.7.30, Signature:
- Name Control
 - Plan Number
 - EIN
 - Tax Period
 - CCC "G" and Box A (2) checked by filer or C&E
 - If the Part I, Box B 5558 is checked and we received the return within the extended due date, edit CCC **R**. See IRM 3.11.27.5.11, to determine if timely by the extended due date.
 - If the Part I Box B Automatic Extension or Special Extension box is checked, edit CCC **R**.
 - If the Part I Box E is checked, edit CCC **R**.
 - If the filer is delinquent under Rev. Proc. 2015-32 and/or Form 14704 is attached and if entity stamp is present, move to the back and continue processing. Do not remove or edit CCCs R and V. If entity stamp is **not** present, route the entire package to EP Entity, M/S 6273.
 - If Appendix A is attached or filer writes on the top of the return **Delinquent return submitted under Rev. Proc. 2014-32, Eligible for Penalty Relief** or similar wording, move Appendix A to back of form and continue processing. Do not edit CCC's **R** and **V**.
 - Received Date
 - Signature
 - Sections 1-5

3.11.27.5.14
(01-01-2023)
**Re-Entry Document
Procedures**

- Reprocess a return posted to the wrong account or module, or attempting to post.
- Each re-entry return must use one of the following forms.
 - Form 3893, Re-Entry Document Control, to re-input documents.
 - Form 13596, Reprocessing Returns, to reprocess documents.
- Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- Examine Form 3893 and/or Form 13596 to determine what to do to make the return processable.

3.11.27.5.14.1

(01-01-2023)

**Form 3893 Re-entry
Document Control**

- (1) Use Form 3893 to reinput a return that has not posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.
- (3) If not edited according to current processing instructions, then circle out any Action Codes, CCCs, and any other inapplicable edit marks. Re-edit according to current processing instructions.
- (4) If edited according to current processing instructions, edit the information from Form 3893 to the return.

Form 3893	Action Taken
Box 14 (Remarks)	Ensure that the information is edited to the return.

- (5) 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.

If	Then
improper perfection,	edit the same correction in red to the appropriate area.
taxpayer error,	leave the entries as shown on the document.

- (6) A Received Date must be present on all Re-entry returns.

If	Then
received date is not present,	edit a Received Date to the middle of the return see IRM 3.11.27.5.12, Received Date.
multiple received dates are present,	circle out all but the earliest date.

- (7) When additional information is still needed to make the return processable, prepare Form 4227 for the appropriate action (e.g. research, etc.).
- (8) When perfection is not possible, edit Action Code 640 and attach Form 4227 noting, "Perfection not possible" and return to initiator.

3.11.27.5.14.2

(01-01-2023)

**Form 13596
Reprocessing Returns**

- (1) Form 13596 is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) If the return was not edited according to current processing instructions, then circle out any Action Codes, CCC's (including CCC "G") and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

Note: Do not edit CCC “G” on an amended return.

- (3) If the return was edited according to current processing instructions, ensure that the information from Form 13596 is edited to the return.

Form 13596	Action Taken
TIN correction	Edit correct TIN on return.
Tax period correction	Edit correct tax period on return.
Reasonable cause	Edit appropriate computer condition code. a. Edit CCC R if the “FTF” box is checked.

- (4) 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.

If	Then
improper perfection,	edit the same correction in red to the appropriate area.
taxpayer error,	leave the entries as shown on the document.

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

If	Then
Received Date is not present,	edit a received date to the middle of the return.
multiple Received Dates are present,	circle out all but the earliest date.

3.11.27.5.15
(01-01-2023)
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 examination. Then Exam submits this for submission processing as an original return.
- (2) You can identify these returns by the words “Secured by TE/GE”, “Delinquent Return Secured”, “Copy Secured by Examination” or “TC 599 Input”. The return may also have either a Form 13133, Expedite Processing Cycle, or Form 3198-A attached.
- (3) Code and Edit will edit all applicable information as you would a non-secured return.
- (4) Edit CCC “C”.
- (5) Edit CCC “R” if the attached Form 3198-A indicates not to assess a late filing penalty.

- (6) Secured delinquent returns and a substitute for a return require **“Expedite Processing”**. If found in a regular (11 day cycle) batch, pull out for special handling for “ISRP walk through”.

3.11.27.5.16
(01-01-2023)
Substitute for Return (SFR)

- (1) The Revenue Agents in the EP Division prepare returns for the filer. The return will be identified as a “Substitute for Return”, “SFR”, or “Substitute Return”. Code and Edit will edit all applicable information as you would on an original return. Edit CCC “C”. These items must be present:
- Plan Sponsor Name - Edit name control.
 - Sponsor EIN - Valid EIN must be present.
 - Plan Year Ending - Edit in YYYY format.
 - Plan Number - Must be valid Plan Number 001-999.
 - Edit CCC “C”.
- (2) If the return is missing any required field listed in (1) above, attach Form 4227 noting the invalid condition, and route to Entity to research. Entity will return to Code & Edit to finish processing.
- (3) Substitute for Return and a Secured Return require **“Expedite Processing”**. If found in a regular (11 day cycle) batch, pull out for special handling for “ISRP walk through”.

Note: Do not correspond for any missing information.

3.11.27.5.17
(01-01-2023)
Prior Year Return

- (1) If a current/prior-year return is filed on a tax form for other than the current processing year, convert the transcription lines to the current-year format by using the Prior Year Conversion Charts. See Exhibit 3.11.27-1 Prior Year Conversion Chart 2009-2011 and 2017-2024 Revisions (2008 and prior will NOT be converted).

3.11.27.6
(01-01-2023)
Entity Perfection

- (1) Route the return or CP 403 or CP 406 notice to Entity per IRM 3.11.27.5.4.2, Routing to Entity, if the name or EIN has been changed on the CP notice, but not changed by Entity.
- (2) The entity of the return contains the following:
- Employer Identification Number (EIN)
 - Name
 - In-Care-Of Name
 - Address

3.11.27.7
(01-01-2023)
Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan

- (1) Form 5500-EZ is filed by certain one-participant retirement plans that are:
- Required to file annual returns.
 - Not required to file the return electronically via EFAST2.
 - Certain foreign plans.
- (2) A one-participant plan means a retirement plan (that is, a defined benefit pension plan or a defined contribution profit sharing or money purchase pension plan) other than an Employee Stock Ownership Plan (ESOP) that meet any of these:

1. The plan covers you (or you and your spouse) and you (or you and your spouse) own the entire business, which may be incorporated or unincorporated.
 2. The plan only covers one or more partners (or partner(s) and spouse(s)) in a business partnership.
 3. The plan does not provide benefits for anyone except you, or you and your spouse, or one or more partners and their spouses.
- (3) A foreign plan means a pension plan maintained outside the United States primarily for nonresident aliens. A foreign plan is required to file Form 5500-EZ if the employer who maintains the plan is either:
1. A domestic employer.
 2. A foreign employer with income derived from sources within the U.S. (including foreign subsidiaries of domestic employers) if contributions to the plan are deducted on its U.S. income tax return.
- (4) All Forms 5500-EZ are processed by the Ogden Campus. This includes both foreign and domestic addresses.
- (5) If a CP 403 or CP 406 Delinquency Notice is attached, follow instructions in IRM 3.11.27.5.4.2, for processing replies to delinquency notices.
- (6) Form 5500-EZ filers are no longer required to attach any schedules to the form. Filers subject to Schedules MB or SB reporting should complete the schedule(s), keep a copy for their records, but should not attach the schedule to a filed Form 5500-EZ.
- (7) Batch Forms 5500-EZ with form revisions and tax periods 2008 and prior as "Fact of Filing" under Program Code 72841 and form revisions and tax periods 2009 and subsequent under Program Code 72840. See Exhibit 3.11.27-1.

Edit T-Lines

Edit	When
T lines,	the return is a 2009 or subsequent form revision.
T lines,	the return is a future Tax Period.
CCC 1 (Fact of Filing)	the return is a 2008 and prior year revision.

3.11.27.7.1
(01-01-2023)
Editing Form 5500-EZ

- (1) Put Form 5500-EZ in page order 1-2.
- (2) The Form 5500-EZ contains two entity sections: the Employer's name and the Plan Administrator's name. The Employer's name in Part II 2a and the Employer Identification Number (EIN) in 2b must be present.
- (3) Perfect all "T-lines" (if blank) from attachments.
- (4) Amounts are entered in dollars.

3.11.27.7.2
(06-15-2023)

**Tax Period (Plan Year
Beginning and Ending)**

- (1) Edit all tax periods.
- (2) An employee plan may have only one accounting period.

Note: A tax period should always end on the last day of the month except as otherwise specified. Ignore a minor discrepancy such as October 30 instead of October 31.

- (3) The accounting period must meet the "52/53" week rule defined in (a) and (b) below:
 - a. If the tax period ending date is not more than 3 days after the beginning of the month, edit the previous month. (e.g. October 3, use the designation for September YY09). Edit CCC "Y".
 - b. If the tax period ending date is not more than 6 days before the end of the month, edit the month shown on the return. (e.g. October 25, use the numeric designation for October, YY10). Edit CCC "Y".
 - c. Edit CCC "S" if the accounting period is less than 12 months.
- (4) The tax period is the year and last month of the approved accounting period of the employee plan.
- (5) Edit the tax period to the right of the form title in YYMM format (e.g. if the Filer's plan year ending date is 12-31-2022, edit "2212".)
- (6) Edit as follows:

Tax Period If/Then

If the	Then
return is for current year,	edit the tax period.
return is for a prior year,	edit the tax period using the plan year ending date.
taxpayer has notated a tax period other than the preprinted year on the return or label,	edit the tax period based on the taxpayer indication.
tax period is missing, incomplete, or illegible,	review the return for the correct tax period. <ol style="list-style-type: none"> a. Edit the plan year ending date. b. If unable to determine, process using current processing year.
tax period is longer than 12 months,	review the return for the correct tax period. <ol style="list-style-type: none"> a. Edit the plan year ending date. b. If unable to determine, <ol style="list-style-type: none"> 1. Remove return from batch. 2. Route to Entity Control for Tax Period validation. c. If Entity is unable to determine tax period, use current processing year.

3.11.27.7.3
(01-01-2023)

**Initial, Amended, Final
and Short Year - Part I,
Box A**

- (1) If the filer indicates on the return “**initial**” or the attachments indicate it’s the first EP return the Plan has filed under the EIN, check box A (1).

Note: If box A (1) is checked and there is no indication that Entity has seen the return, route to Entity for establishment of the plan.

- (2) If the filer indicates “**Amended**”, “**Corrected**”, or “**Additional**”, check box A (2).

- (3) If the filer indicates that the return is a “**Final**”, “**Terminated**”, “**Rolled Over to an Individual Retirement Arrangement (IRA)**”, check box A (3).

- (4) If the filer indicates that the return is a “**Short plan year return**”, check box A (4).

Note: If multiple boxes are checked, edit the applicable CCC’s.

Example: If the Final and Amended box is checked, edit CCC **F** and **G** or if the Final, Amended and Short boxes are checked, edit CCC **F**, **G**, and **S**
See IRM 3.11.27.5.7, Computer Condition Codes, for more information.

3.11.27.7.3.1
(01-01-2023)

Final - Part I, Box A

- (1) Identify Form 5500-EZ returns as “Final” only if ALL of the following apply:

- The return or an attachment is marked “Final”, or there is other indication the Retirement Plan has terminated or merged.
- Total Number of Participants is Zero (0) or blank in Part II, Line 5b(1).
- Total Number of Active Participants is Zero (0) or blank on Part II Line 5b(2).
- Total plan assets End of year and Net plan assets is Zero (0) or blank in Part III, Line 6a (2) and Line 6c (2).

Note: See Exhibit 3.11.27-1 for line conversion.

- (2) Edit CCC “F” only when you have identified a final return; otherwise circle out the box if checked. Continue perfecting the return.

Note: Do not route to Entity, see IRM 3.11.27.5.4.

- (3) Edit the tax period on a final return to the month preceding the received date if the tax period is after today’s date.

3.11.27.7.4
(01-01-2024)

**Extended Box - Part I,
Box B**

- (1) If the Part I Box B Form 5558 is checked and we received the return within the extended due date, edit CCC “R”. See IRM 3.11.27.5.11, to determine if return is timely by the extended due date.

- (2) If the Part I Box B Form 5558, Automatic Extension, or Special Extension box is checked, edit CCC **R**.

3.11.27.7.5
(01-01-2023)

**Foreign Plan - Part I,
Box C**

- (1) Edit to right of box:

- 1 = if box is checked or if box is checked and the Plan Characteristic code Part IV 8 or 9 value is 3A
- 2 = if the box is not checked
- 3 = if the Plan Characteristic code in Part IV 8 or 9 value is 3A

Note: For more information, if Part IV, line 8 or 9, see Exhibit 3.11.27-1, for prior year conversion and revisions.

3.11.27.7.6
(01-01-2023)

**IRS Late Filer Penalty
Relief Program - Part I,
Box D**

- (1) Part I Box D may be checked. No action is necessary if box is checked or not checked.

3.11.27.7.7
(01-01-2023)

**Secure Act Section 201 -
Part I Box E**

- (1) If the Part I Box E box is checked, edit CCC **R**.

3.11.27.7.8
(01-01-2023)

**Plan Number - Part II,
Line 1b**

- (1) A three-digit Plan Number must be present. No action is required if a three-digit number is present. Valid numbers are 001 through 999.
- (2) If a one- or two-digit number is entered, edit preceding zero(s).
- (3) If the Plan Number is blank, search attachments. If found, edit the Plan Number in 1b. If unable to determine the Plan Number, attach Form 4227, annotate "Plan Number" and route to EP Entity.
- (4) If the Plan Number is not in the valid range, attach Form 4227, annotate "Plan Number" and route to EP Entity.
- (5) If multiple Plan Numbers are present, attach Form 4227, annotate "Plan number" and route to EP Entity.

3.11.27.7.9
(01-01-2024)

**Effective Date Of Plan -
Part II Line 1c**

- (1) Effective Date of Plan must be in month, day, year format.
- (2) Here are possible situations you may encounter. If so, do the following:

If	Then
the month or day or both is missing but the year is present,	edit 01 for the month or day or both.
filer entered 4/23,	edit 040123 .
filer entered 23 ,	edit 010123 .
the date is written 4-1-23 ,	no editing is required.
the date entered is incomplete and you're unable to determine the year, such as, 07-01-202,	circle out the entry.
more than one date is entered,	circle out all entries.

3.11.27.7.10
(01-01-2023)

**Employer/Plan
Administrator's Name -
Part II, Line 2a**

- (1) The Name Control consists of four characters or less. **The name control will always be the first four characters of the Employer's Name.**

- a. Valid characters are alpha, numeric, ampersand (&), hyphen (-) and blank. However, blanks are only valid in the last three positions.

- (2) Underline the name control on the "Employer's Name" Line 2a.

Note: If Line 2a is blank and Line 1a has an entry, underline the name control on the "Name of Plan" Line 1a and arrow to Line 2a.

- (3) Always perfect the name control by underlining or editing the first four characters of the name as follows:

- a. If the plan belongs to an individual, use the first four characters of the individual's first name.

Note: IRS accepts the primary name line information received as long as there is no impact to the filer and name controls the first four characters. Do not change the EPMF primary name line based on BMF name line rules. The posting is the filer's intent.

- b. If the plan belongs to a partnership, LLC or corporation, use the first four characters of the partnership, LLC or corporation name.
c. If the plan belongs to a Trust or 401(k), use the first four characters of the Trust or 401(k).
d. Disregard the word "The" in the Name control only when more than one word follows.

Example: The Apricot Tree, Name Control: **APRI**.

- e. Include the word "The" when it is only followed by one word.

Example: Name: The Hawk, Name Control: **THEH**.

- (4) Employee Plans specific name control examples to be used are:

- a. Jim Gray Profit Sharing Plan – Edit JIMG
b. Retirement Plan for A Tree Inc – Edit RETI
c. Jane White Trust – Edit JANE
d. John Doe 401K Plan – Edit JOHN
e. Trust of Jane Doe - Edit JANE.

- (5) If unable to determine the name control by following the instructions above, route to entity.

3.11.27.7.10.1
(01-01-2023)

**"In-Care-of" Name Part
II, Line 2a**

- (1) You can identify an "in-care-of" name by words "in care of" or symbols "c/o" or "%" (percent).

- (2) Ensure the "in-care-of" name is located above the street address.

If the	Then
in-care-of name is located on the line preceding the street address,	no editing required.

If the	Then
in-care-of name is located below the street address,	1. Arrow the in-care-of name above the street address. 2. Continue editing the return.
in-care-of name is shown on an attachment,	edit the in-care-of name above the street address.

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) Determine a change to the “in-care-of” name by:

- a. An indication the “in-care-of” name is changed, e.g. the taxpayer crossed out the original “in-care-of” name and added the new name or has entered a new “in-care-of” name in brackets.

If	Then
an in-care-of name is changed but there is no indication of an address change,	1. Edit the “in-care-of” name as shown in (2) above. 2. Continue editing the return.
an in-care-of name is present and there’s an indication of an address change,	1. Edit the “in-care-of” name as shown in (2) above. 2. Correct the address. 3. Continue editing the return.

3.11.27.7.10.2
(01-01-2023)

**Employer’s Address –
Part II, Line 2a**

- (1) Perfection of the Employer’s address is necessary when the mailing address (Street or P.O. Box) is not easily identified.
- (2) The procedures for address perfection for machine-printed-addressed returns indicating an address change and non-machine printed (handwritten) returns are:

If	Then
the address contains information other than a street address or a P.O. Box,	no perfection is necessary. ISRP will enter the complete address.
there is an indication on an attachment that the address has been changed,	edit the new address in the Entity section of the return.

If	Then
Form 8822-B, Change of Address or Responsible Party - Business, Part II (address change requested) is attached and the information is the same,	take no action.
Form 8822-B, Part II (address change requested) is attached and the information is different,	detach 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 shown on the return, but are shown 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 or attachment,	leave blank and allow to fallout to ERS.
the ZIP code is missing or illegible and isn't available on the return or attachments,	determine ZIP Code by using Document 7475.
you can determine only the first three digits of the ZIP Code,	edit "01" for the fourth and fifth digits.
the National Change of address (NCOA) label is present,	underline the Name Control.
it is necessary to edit the street address,	edit the address on the return.

- (3) Armed Forces use Military Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO) addresses. They are considered domestic addresses. The last line must contain the APO, FPO or DPO designation, the appropriate two-letter "state" abbreviation (AA, AE, or AP), followed by the ZIP code.

- **"AA"** (Armed Forces of the Americas) replaces the previous designation of Miami (340).
- **"AE"** (Armed Forces of Europe) replaces the previous designation of New York (090-098).

- **“AP”** (Armed Forces of the Pacific) replaces the previous designation of San Francisco (962-966).
- (4) Use current address requirements. Refer to the APO/DPO/FPO Zip Codes chart below.

Address	Country	Zip Code
APO AA	Americas	34000 - 34049
DPO AA	Americas	340XX - 340XX
FPO AA	Americas	34050 - 34099
APO AE	Europe	090XX - 094XX 096XX - 098XX
DPO AE	Europe	090XX - 098XX
FPO AE	Europe	095XX
APO AP	Pacific	962XX - 965XX 98700 - 98759
DPO AP	Pacific	962XX - 966XX
FPO AP	Pacific	966XX and 98760 - 98799

- (5) Below are properly addressed examples:

APO/DPO/FPO Address Examples

Armed Forces Designation	Address Example
APO	PFC JOHN DOE PSC 3 BOX 4120 APO AA 03049
DPO	JOHN DOE UNIT 8400 BOX 0000 DPO AE 09498
FPO	SEAMAN JOHN DOE UNIT 100100 BOX 4120 FPO AP 96691

3.11.27.7.10.3
(01-01-2023)

Foreign Address – Part II, Line 2a

- (1) All TE/GE returns containing a foreign address must be batched separately. If not, pull return and follow local procedures.
- (2) A foreign Employer's address is any address that is not in the 50 states or the District of Columbia.
- (3) Edit returns with APO or FPO addresses as domestic addresses.

- (4) Edit returns with addresses in the following U.S. Possessions as foreign addresses for processing purposes but are edited in the same way as domestic addresses.

- a. Edit a two-character alpha code for the U.S. Possession name.

U.S. Possessions

U.S. Possessions	Abbreviation
Guam	GU
Puerto Rico	PR
Virgin Islands	VI
Palau	PW
American Samoa	AS
Northern Mariana Islands	MP
Federated States of Micronesia	FM
Marshall Islands	MH

- b. A ZIP code must be present. Edit the appropriate ZIP code, if one is not provided. (See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries).

- (5) Edit all other foreign addresses the same as a domestic address except for:

- a. The foreign country must be the last entry in the address.
 b. Circle out the foreign country and edit the country code preceded by a “/” and followed by “/\$” as the last entry in the address.

Example: “/EI/\$” is edited for Ireland. (See Document 7475).

Note: Submission Processing BMF Foreign Address Job Aid 2324–002, provides examples for editing foreign addresses.

- 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.

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 shown 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.

3.11.27.7.11
(01-01-2023)

**Employer Identification
Number - Part II, Line 2b**

- (1) The EIN is located in Part II, 2b of the Form in the "Employer Identification Number" box.
- (2) If a valid EIN is entered on line 2b, no action is required. If no EIN is present, search attachments for an EIN. If found, edit the EIN on line 2b. If not found, research IDRS first and if unable to determine the EIN, annotate "EIN" and route to EP Entity.
- (3) An EIN is not valid if the first two digits are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 78, 79 and 89. All zeros and nines are also invalid.
- (4) Perfect the EIN as follows:
 - a. Machine Print addressed returns:

If	And	Then
there is any major change to the first name line,	the EIN is not changed,	<ol style="list-style-type: none"> 1. The return is un-processable. 2. Route to Entity for assignment of a new EIN.
the taxpayer changes the EIN,	changes the first name line,	<ol style="list-style-type: none"> 1. Underline the Name Control. 2. Continue processing the return.
the taxpayer changes the EIN,	no change to the first name line,	<ol style="list-style-type: none"> 1. Research IDRS to verify Name and EIN. 2. If unable to locate EIN, route to Entity.
Entity Control gave the return a new EIN,	is notated "TC 011" or "IDRS EIN "(Entity has already taken the necessary action),	underline the Name Control.

- b. Non-Machine printed addressed Returns that are handwritten or typed:

If	And	Then
EIN is missing,	you can determine the correct EIN from the attachments and/or schedules,	edit the EIN to the appropriate location.

If	And	Then
multiple EINs are present,	unnumbered,	<ol style="list-style-type: none"> 1. Remove return from batch. 2. Route to Entity Control for EIN validation.
multiple EINs are present,	numbered,	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Attach Form 4227 and leave in the batch for EIN validation/assignment.
the EIN is: <ul style="list-style-type: none"> • illegible • missing • other than 9-digits • all zeros • all nines and unable to determine it from attachments,	unnumbered,	<ol style="list-style-type: none"> 1. Research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity for EIN validation/assignment.
the EIN is: <ul style="list-style-type: none"> • illegible • missing • other than 9-digits • all zeros • all nines and unable to determine it from attachments,	numbered,	<ol style="list-style-type: none"> 1. Circle out all illegible EINs, zeros, or nines. 2. Edit Action Code 320. 3. Attach Form 4227 and leave in the batch for EIN validation/assignment.
pending, applied for , etc., is indicated in the EIN area,	unnumbered,	<ol style="list-style-type: none"> 1. Research IDRS. 2. If found, edit to proper location. 3. If not found, route to Entity for EIN assignment.
pending, applied for , etc., is indicated in the EIN area,	numbered,	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Attach Form 4227 and leave in the batch for EIN assignment.

- 3.11.27.7.12
(01-01-2023)
Employer Telephone Number - Part II, Line 2c
- (1) If a complete Employer's phone number is on the Employer Telephone number Line 2c, no editing is necessary. ISRP inputs the first 10 digits only.
 - (2) If the Employer Telephone number is less than 10-digits or illegible, perfect from attachments. Circle out the entry if unable to perfect.
- 3.11.27.7.13
(01-01-2023)
Business Code - Part II Line 2d
- (1) If a complete business code is on the Business Code Line 2d, no editing is necessary.
 - (2) If the Business Code is less than 6 digits or illegible, perfect from attachments. Circle out the entry if unable to perfect.
- 3.11.27.7.14
(01-01-2023)
Administrator's EIN - Part II, Line 3b
- (1) If a valid Administrator's EIN is entered on line 3b, no editing is necessary.
 - (2) If the EIN is more or less than 9 digits, perfect from attachments. If unable to perfect from attachments, circle out the entry.
- 3.11.27.7.15
(01-01-2023)
Employer's Name Changed Since Last Return Filed - Part II, Line 4a
- (1) Perfect the Employer's Name entered on line 4a, if illegible.
- Note:** See Exhibit 3.11.27-1 for line conversion.
- 3.11.27.7.16
(01-01-2023)
Employer's EIN Changed Since Last Return Filed - Part II, Line 4b
- (1) If a complete Employer's EIN is entered on line 4b or blank, no editing is necessary. ISRP inputs the first 9-digits only.
- Note:** See Exhibit 3.11.27-1 for line conversion.
- (2) If the EIN is more or less than 9 digits or illegible, circle out the entry.
- 3.11.27.7.17
(01-01-2023)
Plan Name Changed since Last Return Filled - Part II, Line 4c
- (1) Perfect the Plan Name entered on line 4c, if illegible.
- Note:** See Exhibit 3.11.27-1 for line conversion.
- 3.11.27.7.18
(01-01-2023)
Employer's Plan Number Changed Since Last Return Filed - Part II, Line 4d
- (1) If a complete Employer's Plan Number is entered on line 4d or blank, no editing is necessary. ISRP inputs the first 3 digits only.
- Note:** See Exhibit 3.11.27-1 for line conversion.
- (2) If the Employer's Plan Number is more or less than 3 digits or illegible, circle out the entry.
- 3.11.27.7.19
(01-01-2023)
Total Number of Participants Beginning of the Plan Year - Part II, Line 5a(1)
- (1) If a number is entered on line 5a(1) or blank, no editing is necessary. ISRP inputs the first 10-digits only.
- Note:** See Exhibit 3.11.27-1 for line conversion.
- (2) If the number is illegible or contains alpha's, circle out the entry.

3.11.27.7.20 (01-01-2024) Total Number of Active Participants Beginning of the Plan Year - Part II Line 5a(2)	<p>(1) If a number is entered on line 5a(2) or blank, no editing is necessary. ISRP inputs the first 10 digits only.</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p> <p>(2) If the number is illegible or contains alpha's, circle out the entry.</p>
3.11.27.7.21 (01-01-2023) Total Number of Participants at the End of the Plan Year - Part II 5b(1)	<p>(1) If a number is entered on line 5b(1) or blank, no editing is necessary. ISRP inputs the first 10 digits only.</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p> <p>(2) If the number is illegible or contains alpha's, circle out the entry.</p>
3.11.27.7.22 (01-01-2024) Total Number of Active Participants at the End of the Plan Year - Part II 5b(2)	<p>(1) If a number is entered on line 5b(2) or blank, no editing is necessary. ISRP inputs the first 10 digits only.</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p> <p>(2) If the number is illegible or contains alpha's, circle out the entry.</p>
3.11.27.7.23 (01-01-2024) Number of Participants that Terminated Employment During the Plan Year - Part II 5c	<p>(1) If a number is entered on line 5c or blank, no editing is necessary. ISRP inputs the first 10 digits only.</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p> <p>(2) If the number is illegible or contains alpha's, circle out the entry.</p>
3.11.27.7.24 (01-01-2023) Total Plan Assets Beginning of Year and End of Year - Part III, Lines 6a(1) and 6a(2)	<p>(1) If an amount is entered on line 6a(1) beginning of year assets, and line 6a(2) end of year assets is blank, no editing is necessary. (Dollars only and can be negative (-)).</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p>
3.11.27.7.25 (01-01-2023) Total Plan Liabilities Beginning of Year and End of Year - Part III, Lines 6b(1) and 6b(2)	<p>(1) If an amount is entered on line 6b(1) beginning of year assets and line 6b(2) end of year assets is blank, no editing is necessary. (Dollars only and can be negative (-)).</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p>
3.11.27.7.26 (01-01-2023) Total Net Plan Assets Beginning of Year and End of Year - Part III, Lines 6c(1) and 6c(2)	<p>(1) If an amount is entered on line 6c(1) beginning of year assets and line 6c(2) end of year assets is blank, no editing is necessary. If blank and Line 6a(1) and/or 6a(2) has an entry, double arrow the amount to Line 6c(1) and 6c(2), otherwise no editing is necessary. (Dollars only and can be negative (-)).</p> <p>Note: See Exhibit 3.11.27-1 for line conversion.</p>

3.11.27.7.27
(01-01-2023)

**Contributions Received
or Receivable Form -
Part III, Line 7a-c**

- (1) If no amount is entered on lines 7a through 7c, no editing is necessary.

Note: See Exhibit 3.11.27-1 for line conversions.

3.11.27.7.28
(01-01-2023)

**Plan Characteristics -
Part IV, Line 8 Boxes**

- (1) If a Plan Characteristic is entered in line 8 or boxes 1-10 are blank, no editing is necessary. This is a two-digit (one numeric and one alpha) field.
- (2) If the Plan Characteristic is more or less than 2 digits or not one numeric and one alpha, circle out the entry.

Note: See Exhibit 3.11.27-1 for line conversion.

3.11.27.7.29
(01-01-2023)

Lines 9 through 11.

- (1) See Exhibit 3.11.27-1 for line conversions.

3.11.27.7.30
(01-01-2023)

Signature

- (1) A signature is required on all Form 5500-EZ returns. Edit a signature code on the bottom right of the first page of the return.
- a. Edit a "1" if the return is signed, printed or stamped.
- b. Edit a "2" if the return is not signed.

3.11.27.8
(01-01-2023)

Error Resolution

- (1) IRM 3.11.27.8 provides correction procedures to be used by the Error Correction and Rejects Tax Examiners when processing Employee Plan (EP) Form 5500-EZ returns.
- (2) Common procedures may be found in IRM 3.12.38, Error Resolution - BMF General Instructions.

3.11.27.8.1
(01-01-2023)

**Background and
Purpose**

- (1) The instructions in IRM 3.11.27.8 are used for correcting errors made by taxpayers, as well as those made by campus operations for Form 5500-EZ.

3.11.27.8.2
(01-01-2023)

**IDRS Research
Tools/Command Codes**

- (1) IDRS Research Tools/Command Codes (CCs) are available for BMF and EPMF research. The following sections will provide instructions on how these CCs may be used for EPMF account resolution.

3.11.27.8.2.1
(01-01-2023)

Command Code EMFOL

- (1) Use CC EMFOL to research posted EPMF information. This file is updated weekly as the Master File itself is updated. The sponsor EIN must be input with a definer to use this command code. See IRM 2.3.64, **Command Code EMFOL**.

3.11.27.8.2.2
(01-01-2023)

Command Code ERTVU

- (1) Use CC ERTVU to research the Return Transaction File. It is updated weekly. Most of the information, including the Edit Sheet, as well as some generated data, is displayed with this command code. See IRM 2.3.65, IDRS Terminal Responses - EPMF Return Transaction File On-Line (ERTVU) Research.

Note: Plan Year Ending 199112 to the current year is displayed with this command code. Therefore, whenever using ERTVU to research an older plan period

return (plan years through 199111), always research EMFOL first to determine the current information about the return posting.

3.11.27.8.2.3
(01-01-2023)
Command Code INOLE

- (1) The CC INOLE will access the NAP with a definer code and TIN. See IRM 2.3.47, IDRS Terminal Responses - Command Codes INOLE, EOGEN, and SPARQ.

3.11.27.8.3
(01-01-2023)
Correction Procedures for Form 5500-EZ

- (1) Records will be placed into Error Resolution or Rejects inventories for correction.
- (2) Once a record is accessed and it displays on the screen, the error must be resolved by either:
 - a. Fully correcting the record.
 - b. Rejecting the record from pipeline processing.
- (3) Corrections will include correcting errors in editing, transcription or taxpayer errors.
- (4) Before making corrections to the error screen displays, verify the DLN on the display matches the DLN on the document.
- (5) Find common procedures in IRM 3.12.38.

3.11.27.8.4
(01-01-2023)
Action Code 001

- (1) Action Code 001 is computer generated when the BOB resolution function has added a missing document by only inputting the TIN and name control for the missing document.
 - a. All data must be entered.
 - b. GTSEC all sections and enter all necessary data.

3.11.27.8.5
(01-01-2023)
Clear Fields "C" and "000"

- (1) The letter "C" is used as a Clear Field for the Error Codes (consistency errors) when the invalid condition does not require a change or correction to the record as displayed. The display will include a Clear Field (labeled "CL" to indicate the possible need of a clear field).
- (2) Error Codes that need a Clear Field are cleared by either correcting the condition or entering a "C" to indicate no correction is needed.
- (3) Clear Field "C" is also used for clearing the Action Code after corrections are completed.
- (4) "000" is also used as a Clear Field when deleting Action Codes. It is only used for erroneous Action Codes when it is determined there is no reason to suspend the record.

Note: "000" cannot be used in Reject correction.

- (5) Programming erases all "C" Clear Fields for Error Codes when a record is suspended with the Command Code SSPND.
- (6) Programming erases all "C" Clear Fields for Error Codes and Action Codes for the new day's error inventory and workable suspense inventory.

Note: Unfinished records from the previous day will not contain the "C" Clear Fields assigned to a record that was not completed.

3.11.27.9
(01-01-2023)
Action Code Errors

- (1) All records assigned an incorrect Action Code will be displayed as a Priority 1 error. The correction procedures are:
 - a. If the Action Code is valid (except 001), it will be placed in the Reject inventory.
 - b. If the Action Code is invalid or is 001, it will be placed in the Error Resolution inventory.

3.11.27.10
(01-01-2023)
Section Errors

- (1) There are two types of section errors: ISRP and TERMINUS Errors.

3.11.27.10.1
(01-01-2023)
ISRP Errors

- (1) An ISRP error is an error detected by the ISRP system.
- (2) The display for the ISRP error will include the code identifying the type of ISRP error:
 - a. "1" - Split screen transmission, Key Verifier attempted to change Check Digit, four or more digits of a TIN, or the original entry operator entered required section as missing.
 - b. "3" - Invalid section ending point.
 - c. "4" - Invalid field length.
 - d. "Questionable Section" - The ISRP operator input the same section more than once or entered out of sequence. The computer program will drop all duplicate sections and display the first one encountered.
- (3) When displayed, ISRP errors will display all input fields of the section in error. Transcribed data will be present. Computer generated data will not be present.

3.11.27.10.1.1
(01-01-2023)
ISRP Error Correction Procedures

- (1) Check all fields of the section and verify that fields are entered as coded.
 - a. If no correction is needed, or when the section is correct, drop to the bottom of the screen and transmit.
 - b. If the section needs to be deleted, enter command code DLSEC with the section number.

3.11.27.10.2
(01-01-2023)
Terminus Errors

- (1) A Terminus Error occurs when a section with variable-length input fields contains an erroneous-sized field.
- (2) When displayed, a Terminus Error will show all input fields of the terminus section.
 - a. Transcribed data will be present.
 - b. Computer-generated fields will not be present.

3.11.27.10.2.1
(01-01-2023)
Terminus Error Correction Procedures

- (1) All fields present for the section must be examined and the necessary correction(s) made.
- (2) If the section needs to be deleted, use command code DLSEC to delete the section.

- (3) If no corrections are needed, drop cursor to the bottom of the screen and transmit.

3.11.27.10.3
(01-01-2023)

Field Errors

- (1) Any data not meeting the requirements for that field appears as a Field Error. Errors include:
- Non-alphabetical character in an alpha field.
 - Blank space in a numeric field.
 - Blank in the first position of an alpha field.
 - Non-numerical character in a numeric field.
 - A required field is blank.

3.11.27.10.3.1
(01-01-2023)

Field Error Correction Procedures

- (1) All Field Errors will be displayed in the order encountered in the record.
(2) Correct coding and transcription errors.

3.11.27.10.4
(01-01-2023)

Return Information

- (1) The return information used for processing the Form 5500-EZ is below:

Program Number	Tax Class	Doc. Code	Block-ing Series	MFT
72840 (2009 tax year and subsequent)	0	31	000-999	74
72841 (2008 tax year and prior)	0	31	000-999	74

3.11.27.11
(01-01-2023)

Substitute Returns Prepared by EP Division

- (1) Field Agents in TEGE's EP Division occasionally prepare returns for the taxpayer to use as a source document to complete an examination. The return will be identified by the note "Substitute for Return", "SFR", or "TC 599 CC 095 Input". Process these returns as originals. The following items must be present:
- Filer's name or name control
 - Filer's TIN
 - Plan year ending
 - Plan number
- (2) If any of the above items are missing, SSPND 320 to EP Entity. **Do Not correspond.**
- (3) All substitute for returns must have CCC "C".

3.11.27.12
(01-01-2023)

Secured Delinquent Returns

- (1) Revenue Agents may submit delinquent returns for processing. You can identify these by the words "Secured by TEGE", "Delinquent Return Secured", or "TC 599 CC 097 Input". The return may also have either a Form 13133 or a Form 3198-A attached.

not to assess a late filing penalty. The agent will highlight the remarks field of Form 3198-A.

not to assess a late payment penalty.

3.11.27.13
(01-01-2023)
**Form 5500-EZ
Processing Section**

- (1) Form 5500-EZ is filed as an Annual Return of A One-Participant (Owners/ Partners and Their Spouses) Retirement Plan or A Foreign Plan. The form is required to be filed under section 6058(a) of the Internal Revenue Code.
- (2) A separate Form 5500-EZ is required for each Plan Number.
- (3) The Form 5500-EZ must be filed by the last day of the 7th calendar month after the end of the plan year (not to exceed 12 months in length).

3.11.27.13.1
(01-01-2023)
Foreign Addresses

- (1) Code and Edit perfects all foreign addresses on IDRS before ISRP input.
- (2) ISRP will bypass the address section; therefore, the displayed screen will not contain an address section.
- (3) If a foreign address is input through ISRP and the return displays, research.

If	Then
INOLES shows the same address as the document,	delete section 02.
INOLES shows a different address,	research ENMOD and check for a pending address change.
pending address is present with the address on the document,	delete section 02.
no pending address change present,	SSPND 320 and prepare Form 4227, reject the document for routing to EP Entity for address change, foreign address.

3.11.27.13.2
(01-01-2023)
Amended Returns

- (1) If the amended box is checked or there is another indication that the return is amended, revised, supplemental, corrected, or superseding, enter CCC "G" in Field 01CCC.
- (2) If the return was identified as a duplicate or copy by Unpostables, cancel the DLN and route to Files for association with the original return.

3.11.27.13.3
(01-01-2024)
**Section 01 Form
5500-EZ**

- (1) Section 01 must be present.
- (2) Section 01 contains these fields:

AFD	POS	Field Name	Form Line #
01NC	4	Name Control	Part II, Line 2a Employer's Name.
01EIN	9	EIN	Part II, Line 2b
01PL	3	Plan Number	Part II, Line 1b
01TXP	6	Tax Period	Filer Plan Year Ending (YYYYMM).
01PYB	8	Plan Year Begin Date	Part I, Plan Yr Beginning Line.
01PYD	8	Plan Year Ending	Part I, Plan Yr Ending Line.
01RCD	8	Received Date	Front center of Form - Stamped or edited on return (YYYYMMDD)
01CCC	10	Condition Codes	Edited on return Top Center.
01LA1	1	First Plan Report Indicator 1	Part I A, Box 1
01LA2	1	Amended Report Indicator 2	Part I A, Box 2
01LA3	1	Final Report Indicator 3	Part I A, Box 3
01LA4	1	Short Period Report Indicator 4	Part I A, Box 4
01LB1	1	Filing under Form 5558 Extension of Time	Part I B, Box 1
01LB2	1	Filing under Automatic Extension of Time	Part I B, Box 2
01LB3	1	Filing under Special Extension of Time	Part I B, Box 3
01LC	1	Foreign Plan Indicator	Part I Check Box
01LD	1	IRS Late Filer Penalty Relief Program	Part I Check Box
01LE	1	Secure Act 201	Part I E Box
01L1C	8	Plan Effective Date	Part II, Line 1c
01L2D	6	Business Code	Part II, Line 2d
01L2C	10	Employer's Telephone Number	Part II, Line 2c
01W	1	Signature Indicator	Edited at the bottom right on the first page of the return.

AFD	POS	Field Name	Form Line #
01ADC	2	Audit Code	Edited at the bottom center margin of the return. This field is currently not edited.

3.11.27.13.3.1
(01-01-2023)
**Field 01NC Name
Control/Check Digits**

- (1) Field 01NC is the Name Control and Check Digit Field.
- (2) Name Control - This is a required four-position alpha/numeric field and is located in the entity section of the return. See IRM 3.11.27.7.9, Effective Date Of Plan - Part II Line 1c, for more information.
- (3) Check Digit - This is a four-position alpha/numeric field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G, or M) in the third and fourth positions.

3.11.27.13.3.1.1
(01-01-2023)
**Field 01NC Invalid
Conditions**

- (1) This field is invalid if:
 - a. For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, hyphen, ampersand or blank, and there are any intervening blanks between characters.
 - b. For Check Digit, the first two positions are not blank and a letter of the alphabet (other than E, G or M) in the third and fourth positions is not present.

3.11.27.13.3.1.2
(01-01-2023)
**Field 01NC Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. Check Digits have priority over the Name Control. The method for determining the correct Name Control, use (2) through (4) below. If the Name Control transcribed from the document does not match the Name Control on the EPMF EIF for the EIN in Field 01EIN, this field will under print with the EPMF EIF Name Control.
 - a. If the Check Digit or Name Control is not available, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLET to secure the Name Control. If unable to secure the Name Control, SSPND 320.
 - b. The INOLE screens with definer codes shown below display the BMF and/or EPMF entity information of the requested EIN.

INOLE Format	Description
INOLESNN-NNNNNNNP	CC INOLES with a P at the end of the TIN, displays the current EPMF plan information; the filer name, address and plans established for the TIN.
INOLETNN-NNNNNNNN	Displays the name line and address information for all accounts with the same TIN.
INOLEPNN-NNNNNNNN	Displays the EPMF plan information. A total of 10 plan names can be shown on one screen.

- c. If IDRS is not available, SSPND 351.

- (2) The name control will **always** be the first four characters of the Employer's Name as follows:
- Jim Snow Profit Sharing Plan - Edit JIMS.
 - A. Tree Inc. Retirement Plan - Edit ATRE.
 - John Sea SERP - Edit JOHN.
 - Stanford & Auburn Associates Section 125 Cafeteria Plan - Edit STAN.
- (3) Correct the name control using:

If	Then
the Name Control has not been edited or transcribed correctly from Part II Line 2a and the correct Name Control matches the under printed Name Control	edit the correct Name Control and bring up the under printed Name Control in 01NC.
the Name Control was edited and transcribed correctly	determine if the filer has changed the order of his name but there was no name change input.
the filer changed the order of the name but there was no name change	bring up the under print Name Control in 01NC.
the EIN was transcribed incorrectly from Part II, Line 2b	correct the EIN in 01EIN.

3.11.27.13.3.2
(01-01-2023)

Field 01EIN Employer Identification Number (EIN)

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of an Employee Pension Plan/Retirement Plan. This field is located in Part II, 2b. This is a nine-position numeric field that must contain an entry.

3.11.27.13.3.2.1
(01-01-2023)

Field 01 EIN Invalid Conditions

- (1) This field is invalid if:
- It is non-numerical,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 69, 78, 79, or 89,
 - The EIN is illegible or incomplete,
 - It is all zeros or all nines.

3.11.27.13.3.2.2
(01-01-2023)

Field 01EIN Correction Procedures

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) If the EIN was entered incorrectly, search for another valid EIN on the return and attachments and enter the correct number.
- (3) If unable to determine a correct number:
- Research using Command Code NAMEB or NAMEE for the correct number.
 - SSPND 351 if IDRS is not available.

- c. SSPND 320 if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227.

- (4) If you determine a correct number but Plan Number is not established, SSPND 320 and note "Plan Number" on Form 4227 and route to EP Entity for Plan Number establishment.

3.11.27.13.3.3
(01-01-2023)

Field 01PL Plan Number

- (1) Field 01PL is the Plan Number.
- (2) The Plan Number is a number assigned by filer for identification of an Employee Pension Plan/Retirement Plan. This field is located in Part II, 1b. This is a three-position numeric field that must contain an entry. Plan Number valid range is 001-999.

3.11.27.13.3.3.1
(01-01-2023)

Field 01PL Invalid Conditions

- (1) This field is invalid if:
 - a. It is non-numerical,
 - b. It is fewer than three digits,
 - c. It is blank,
 - d. It is illegible or incomplete,
 - e. The digits are other than 001-999.

3.11.27.13.3.3.2
(01-01-2023)

Field 01PL Correction Procedures

- (1) If Field 01PL is nonnumeric, blank and/or fewer than three digits and no Plan Number is present on the return or attachments, research INOLE, INOLEP, EMFOL, NAMEE and/or ENMOD. If no determination can be made, SSPND 320, attach Form 4227, note "Plan Number" and route to EP Entity for Plan Number establishment.
- (2) If the Plan Number is not in the valid range, SSPND 320, attach Form 4227, note "Plan Number" and route to EP Entity.

Note: If the return was previously reviewed by EP Entity or EP Accounts and the Plan Number is present and is within the valid range, clear.

3.11.27.13.3.4
(01-01-2023)

Field 01TXP Tax Period

- (1) Field 01TXP is the Tax Period. It is in YYYYMM format.

3.11.27.13.3.4.1
(01-01-2023)

Field 01TXP Invalid Conditions

- (1) This field is invalid if:
 - a. It is non-numerical.
 - b. Month is not 01-12.
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is greater than 201012 plus 11 months.
 - e. The tax period is earlier than 190012.
 - f. Less than ADP date of 197412.
 - g. Not YYYYMM format.

3.11.27.13.3.4.2
(01-01-2023)

Field 01TXP Correction Procedures

- (1) Check the return and attachments for the correct Tax Period. Correct any coding or transcription errors.
- (2) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.

- a. If the return is a “Final”, edit the tax period on the return to the month preceding the received date.
- b. If the tax period is more than four months and fewer than 11 months from the process date (today’s date), SSPND 480. Attach Form 4227 indicating “early filed”.
- c. If the tax period is greater than the process date (today’s date) plus 11 months, process using current year, 202312.

(3) If Field 01TXP is blank:

- a. Use the Plan Year Ending from Part I, 01PYD.
- b. If Plan Year Ending is blank, use current year (e.g. 202112, if processing year is 2021).

3.11.27.13.3.5
(01-01-2023)

Field 01PYB Plan Year Beginning Date

- (1) Field 01PYB is the Plan Year Beginning Date. It is in YYYYMMDD format. When present, this is an eight-digit numeric field. YYYY must be greater than or equal to 1974, MM must be 01-12, and DD is equal to the month days.

3.11.27.13.3.5.1
(01-01-2023)

Field 01PYB Invalid Conditions

- (1) The date is not in YYYYMMDD format or blank.

3.11.27.13.3.5.2
(01-01-2023)

Field 01PYB Correction Procedures

- (1) Correct all coding and transcription errors.
- (2) If the plan year beginning date is present and correct, verify and correct fields 01TXP and 01PYD. If no corrections are needed, delete CCC “Y” in Field 01CCC.
- (3) This field errors when the month, day, and year of the plan year beginning date is equal to or later than the month, day, and year of the plan year ending date. On correction run, it will * when the month, day, and year of the plan year beginning date is later than the month, day (when present), and year of the plan year ending date. If the plan year beginning date is correct, verify and correct Fields 01TXP and 01PYD.
- (4) Research attachments and IDRS to determine correct plan year beginning date and ending date.

Reminder: Use prior year filings shown on IDRS to determine correct beginning and ending dates.

If	Then
the plan year beginning date is later than the plan year ending date, and correct beginning and/or ending date is found through research,	enter the correct beginning and/or ending date.
an extension is attached and the plan year ending date on the form is the same as Field 01TXP,	delete Field 01PYB.

If	Then
the year and month of the Plan Year Beginning date (01PYB) equals the year and month of the plan year ending date (01TXP) and research shows these dates are correct,	a. Enter CCC "O" in Field 01CCC when the day of plan year beginning date is other than 01. b. Clear when day of plan year beginning date is 01 and no other errors are present.
the tax period (01TXP) plus the day of plan year ending date (01PYD), minus the plan year beginning date (01PYB), is greater than 365 (plan year is longer than 12 months) or CCC Y is present,	verify and correct Fields 01TXP and 01PYD.
the plan begins on the first day of a month and ends the next year on the first day of the same month,	correct plan year ending date using the prior month. (Example: Plan began 7/1/2022 and ended on 7/1/2023 use 06/30/2023).

3.11.27.13.3.6
(01-01-2023)
**Field 01PYD Plan Year
Ending Date**

- (1) Field 01PYD is the Plan Year Ending Date. It is in YYYYMMDD format. When present, this is an eight-digit numeric field. YYYY must be greater than or equal to 1974, MM must be 01-12 and DD is equal to the month days.

3.11.27.13.3.6.1
(01-01-2023)
**Field 01PYD Invalid
Conditions**

- (1) This field will error if the plan year ending is later than the process date.

3.11.27.13.3.6.2
(01-01-2023)
**Field 01PYD Correction
Procedures**

- (1) Correct all coding and transcription errors.
 (2) If Field 01PYD is blank, enter date from Field 01TXP.
 (3) If Field 01TXP is also blank, use current year (e.g. 20221231 if processing year is 2023).
 (4) If Fields 01PYB and 01PYD are present and correct, clear when no other errors are present.

3.11.27.13.3.7
(01-01-2023)
**Field 01RCD Received
Date**

- (1) Field 01RCD is the Received Date. It is in YYYYMMDD format. This field is required and is transcribed from the date stamp on page one of the return.

3.11.27.13.3.7.1

(01-01-2023)

Field 01RCD Invalid Conditions

- (1) This field is invalid if it is:
 - a. Not present.
 - b. Not in YYYYMMDD format.
 - c. Later than the current processing date.
 - d. Not within the valid year, month, day range.

3.11.27.13.3.7.2

(01-01-2023)

Field 01RCD Correction Procedures

- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is "invalid" (e.g. 20220115 in lieu of 01152022), correct accordingly.
- (3) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:

Note: If an envelope is not attached, use the postmark date stamped on the face of the return.

- a. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend on whether the document was properly addressed. If the document is properly addressed but the IRS mis-routed the document, use the earliest date. If the document is not properly addressed, use the date it was stamped received at the proper address.

- b. The Revenue Officer's signature date.
- c. The signature date.
- d. The Julian Date in the DLN.

Note: Use signature date only if the signature date is within the current processing year.

#

3.11.27.13.3.7.3

(01-01-2023)

Postmarks

- (1) Postmarks are used to determine the timeliness of IRS returns.
- (2) Only official postmark dates, Killer Bar Strips, or Postage Validation Imprinter (PVI) Labels are accepted as proof of filing timely.
- (3) Apply these guidelines to determine whether postmarks are affixed by a U.S. Postal Facility or are privately metered.
 - a. Official metered postmarks have arrows that indicate official markings.
 - b. Killer Bar Strips are a series of solid or broken lines containing a date, city, and state that is used to cancel the postage stamp. It is not valid if the date, city, and state are not all present.
 - c. Valid PVI Labels are affixed to First and Third Class letters, and to Certified and Registered mail. They are also used on small parcels, rolls, and ordinary parcels. They may be affixed to flats mailed at the single piece rate; both Priority and Third Class.

- (4) Mail date stamps from designated Private Delivery Service (PDS) are also acceptable. The only designated PDS are:
- Federal Express - FedEx Priority Overnight, FedEx Standard Overnight, FedEx Two Day.
 - United Parcel Service - UPS Next Day Air, UPS Next Day Air Saver, UPS Second Day Air, UPS Second Day Air A.M.
 - DHL Worldwide Express - DHL Same Day Service, DHL USA Overnight.
 - Airborne Express - Overnight Air Express Service, Next Afternoon Service, Second Day Service.

3.11.27.13.3.8

(01-01-2023)

Field 01CCC Computer Condition Codes

- (1) Field 01CCC is the Computer Condition Codes. Field 01CCC is transcribed from the Part II box in the middle of the form of the Form 5500-EZ. Valid computer condition codes and their meanings are:

Code	Meaning
1	Fact of Filing for prior years older than current year.
C	Substitute or Secured return. Never correspond if a return was filed as a substitute for return.
F	Final return. Generated on current year return when all conditions for final return are met.
G	Amended return. Generated on amended returns, may be input or will be generated when amended return box is checked. A TC 977 and sponsor's entity information are posted to indicate an amended return has been filed. Don't treat an amended return differently; overlay the current data with the amended data and pass data to the EPMF.
I	Incomplete return.
J	Re-input return.
O	One day (month) return. On Form 5500 series returns, it indicates that the plan begins and ends within the same month. It causes the return to post to the next month's tax period. CCC O will always be present with CCC S Short period. Reminder: Only input CCC "O" after researching IDRS and attachments and determining it's a one-day, one-month return.
R	<ul style="list-style-type: none"> Reasonable cause for late filing. This is generated when reasonable cause for late filing is attached to the return. If the Part I Box B 5558 is checked and we received the return within the extended due date. See IRM 3.11.27.5.11, to determine if return is timely by the extended due date. If the Part I Box B Automatic Extension or Special Extension box is checked. If Part I Box E box is checked.

Code	Meaning
S	Short Plan Year or Short Period Return. If Part I, A box (4) is checked and when the tax period minus the plan year beginning date is less than 365 days.
U	Unprocessable return. This is input when essential information is missing and can't be secured through research.
V	Reasonable cause blank line items. This is input when the filer provides reasonable cause for line items being blank.
X	Reserved for future use on Form 5500-EZ.
Y	52-53 Week Filer. Generates when indicated as a 52-53 week filer. Plan year reported under 52-53 week rule may end not more than six days before and not more than three days after the end of a month.

- (2) Each Condition Code can only appear once.

3.11.27.13.3.8.1
(01-01-2023)
**Field 01CCC Invalid
Conditions**

- (1) This field is invalid if:
- The entry is other than blank, "1", "C", "F", "G", "I", "J", "O", "R", "S", "U", "V", "W", "X", or "Y",
 - This Field may be present, and may contain up to ten entries.

3.11.27.13.3.8.2
(01-01-2023)
**Field 01CCC Correction
Procedures**

- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.

3.11.27.13.3.9
(01-01-2023)
**Field 01LA1 First Plan
Report Indicator 1**

- (1) Field 01LA1 is the First Plan Report Indicator. Field 0101LA1 is transcribed from Part I A boxes of the Form 5500-EZ. This is a one-position field; the box can be checked or blank.

3.11.27.13.3.9.1
(01-01-2023)
**Field 01LA1 Invalid
Conditions**

- (1) This field is invalid if other than 1 or blank.

3.11.27.13.3.9.2
(01-01-2023)
**Field 01LA1 Correction
Procedures**

- Correct coding and transcription errors.
- If Field 01LA1 checked box is present and correct, clear when no other errors are present.
- If the box is not checked and the filer indicates this is the First Plan Report, check the box and transmit.
- If the box is not checked, clear the field; the field can be blank.

- 3.11.27.13.3.10
(01-01-2023)
Field 01LA2 Amended Report Indicator 2
- (1) Field 01LA2 is the Amended Report Indicator. Field 01LA2 is transcribed from Part I A boxes of the Form 5500-EZ. This is a one-position field; the box can be checked or blank.
- 3.11.27.13.3.10.1
(01-01-2023)
Field 01LA2 Invalid Conditions
- (1) This field is invalid if other than 1 or blank.
- 3.11.27.13.3.10.2
(01-01-2023)
Field 01LA2 Corrections Procedures
- (1) Correct coding and transcription errors.
- (2) If Field 01LA2 checked box is present and correct, clear when no other errors are present.
- (3) If the box is not checked and the filer indicates the return is marked “amended”, “corrected”, or “revised”, check the box and transmit.
- (4) If the box is not checked, clear the field; the field can be blank.
- 3.11.27.13.3.11
(01-01-2023)
Field 01LA3 Final Report Indicator 3
- (1) Field 01LA3 is the Final Report Indicator. Field 01LA3 is transcribed from Part I A boxes of the Form 5500-EZ. This is a one-position field; the box can be checked or blank.
- 3.11.27.13.3.11.1
(01-01-2023)
Field 01LA3 Invalid Conditions
- (1) This field is invalid if other than 1 or blank.
- 3.11.27.13.3.11.2
(01-01-2023)
Field 01LA3 Correction Procedures
- (1) Correct coding and transcription errors.
- (2) If Field 01LA3 checked box is present and correct, clear when no other errors are present.
- (3) If the box is not checked and the filer indicates the return is a final return, check the box and transmit.
- (4) If the box is not checked, clear the field; the field can be blank.
- 3.11.27.13.3.12
(01-01-2023)
Field 01LA4 Short Period Report Indicator 4
- (1) Field 01LA4 is the Short Period Report Indicator. Field 01LA4 is transcribed from Part I A boxes of the Form 5500-EZ. This is a one-position field; the box can be checked or blank.
- 3.11.27.13.3.12.1
(01-01-2023)
Field 01LA4 Invalid Conditions
- (1) This field is invalid if other than 1 or blank.

3.11.27.13.3.12.2 (01-01-2023) Field 01LA4 Correction Procedures	<ul style="list-style-type: none">(1) Correct coding and transcription errors.(2) If Field 01LA4 checked box is present, when the tax period minus the plan year beginning date is less than 365 days and is correct, clear when no other errors are present.(3) If the box is not checked and the filer indicates the return is a final return, check the box and transmit.(4) If there is an entry in this field, the Plan Year Ending date will not underprint if it does not match the EIF.(5) If the box is not checked, clear the field; the field can be blank.
3.11.27.13.3.13 (01-01-2024) Field 01LB1 Form 5558 Extension of Time Indicator 1	<ul style="list-style-type: none">(1) Field 01LB1 is the box filing under Form 5558 Extension of Time Indicator. Field 01LB1 is transcribed from Form 5500-EZ, Part I, B box - Form 5558. This is a one-position field and the box can be checked or blank.
3.11.27.13.3.13.1 (01-01-2024) Field 01LB1 Invalid Conditions	<ul style="list-style-type: none">(1) This field is invalid if other than 1 or blank.
3.11.27.13.3.13.2 (01-01-2024) Field 01LB1 Correction Procedures	<ul style="list-style-type: none">(1) The valid range of 1 (if box is checked) or blank.
3.11.27.13.3.14 (01-01-2024) Field 01LB2 Automatic Extension of Time Indicator 2	<ul style="list-style-type: none">(1) Field 01LB2 is the box filing under Automatic Extension of Time Indicator. Field 01LB2 is transcribed from Form 5500-EZ, Part I, B box - Automatic Extension. This is a one-position field and the box can be checked or blank.
3.11.27.13.3.14.1 (01-01-2024) Field 01LB2 Invalid Conditions	<ul style="list-style-type: none">(1) This field is invalid if other than 1 or blank.
3.11.27.13.3.14.2 (01-01-2024) Field 01LB2 Correction Procedures	<ul style="list-style-type: none">(1) The valid range of 1 (if box is checked) or blank.
3.11.27.13.3.15 (01-01-2024) Field 01LB3 Special Extension of Time Indication 3	<ul style="list-style-type: none">(1) Field 01LB3 is the box filing under Special Extension of Time Indicator. Field 01LB3 is transcribed from Form 5500-EZ, Part I, B box - Special Extension. This is a one-position field and the box can be checked or blank.

- 3.11.27.13.3.15.1 (01-01-2024)
Field 01LB3 Invalid Conditions
- (1) This field is invalid is other than 1 or blank.
- 3.11.27.13.3.15.2 (01-01-2024)
Field 01LB3 Correction Procedures
- (1) The valid range of 1 (if box is checked) or blank.
- 3.11.27.13.3.16 (01-01-2023)
Field 01LC Foreign Plan Check Box Indicator
- (1) Field 01LC is the Foreign Plan Check Box Indicator. Field 01LC is transcribed from Part I, C box of the Form 5500-EZ. This is a one-position field that must be present. The box can be checked or blank.
- 3.11.27.13.3.16.1 (01-01-2023)
Field 01LC Correction Procedures
- (1) Correct coding and transcription errors:
- 1 = if box is checked or if box is checked and the Plan Characteristic code Part IV 8 or 9 value is 3A
 - 2 = if the box is not checked
 - 3 = if the Plan Characteristic code in Part IV 8 or 9 value is 3A
- Note:** For more information, if Part IV, line 8 or 9, see Exhibit 3.11.27-1, for prior year conversion and revisions.
- (2) If Field 01LC is present and correct, clear when no other errors are present.
- 3.11.27.13.3.17 (01-01-2023)
Field 01LD IRS Late Filer Penalty Relief Program
- (1) Field 01LD is the IRS Late Filer Penalty Relief Program. Field 01LD is transcribed from Part I, D box of the Form 5500-EZ. This is a one-position field; the box can be checked or blank.
- 3.11.27.13.3.17.1 (01-01-2023)
Field 01LD Invalid Conditions
- (1) This field is invalid if other than 1 or blank.
- 3.11.27.13.3.17.2 (01-01-2023)
Field 01LD Correction Procedures
- (1) Correct coding and transcription errors.
- (2) If Field 01LD checked box is present and correct, clear when no other errors are present.
- (3) If the box is not checked and the filer has Form 14704 attached or submitted under Rev. Proc. 2015-32, check the box and transmit.
- (4) If the box is not checked, clear the field; the field can be blank.
- 3.11.27.13.3.18 (01-01-2024)
Field 01LE Secure Act 201
- (1) Field 01LE is the Secure Act 201 check box. Field 01LE is transcribed from Form 5500-EZ, Part I, E box. This is a one-position field and the box can be checked or blank.

- 3.11.27.13.3.18.1
(01-01-2024)
Field 01LE Invalid Conditions
- (1) This field is invalid if other than 1 or blank.
- 3.11.27.13.3.18.2
(01-01-2024)
Field 01LE Correction Procedures
- (1) The valid range of 1 (if box is checked) or blank.
- 3.11.27.13.3.19
(01-01-2023)
Field 01L1C Plan Effective Date
- (1) Field 01L1C is the Plan Effective Date. Field 01L1C is transcribed from Part II Line 1c of the Form 5500-EZ. This is an eight-digit field that may contain an entry. If present, the entry must be in YYYYMMDD format.
- 3.11.27.13.3.19.1
(01-01-2023)
Field 01L1C Invalid Conditions
- (1) This field is invalid if it is:
- Not in YYYYMMDD format.
 - Not within the valid year, month, day range.
 - YYYY must be greater than or equal to 1974, MM must be 01-12, and DD is equal to the month days.
- 3.11.27.13.3.19.2
(01-01-2023)
Field 01L1C Correction Procedures
- (1) Correct coding and transcription errors.
- (2) If Field 01L1C is present and correct, clear when no other errors are present.
- (3) If Line 1c has an entry and either the month and/or day is missing, enter 01 for the missing day or month. If the year is input as YY instead of YYYY, use 20 for the first two digits as the century. If only the year is present, then use 01 for the missing day and month.
- (4) If an entry is present on Line 1c and a year is missing and/or incomplete, research using INOLE or EMFOL to determine the year. If unable to determine the year, route to EP Entity.
- (5) If YYYY is less than 1974, process as current year.
- 3.11.27.13.3.20
(01-01-2023)
Field 01L2D Business Code
- (1) Field 01L2D is the Business Code. Field 01L2D is transcribed from Part II Line 2d of the Form 5500-EZ. This is a six-digit field that may contain an entry.
- 3.11.27.13.3.20.1
(01-01-2023)
Field 01L2D Invalid Conditions
- (1) This field is invalid if it is illegible, contains more or fewer than six digits.
- 3.11.27.13.3.20.2
(01-01-2023)
Field 01L2D Correction Procedures
- (1) Correct coding and transcription errors.
- (2) If Field 01L2D is present and correct, clear when no other errors are present.
- (3) If Field 01L2D is illegible, contains more or fewer than six digits, research Form 5500-EZ instructions, correct entry and transmit.
- (4) If unable to determine the correct business code, delete the entry.

- 3.11.27.13.3.21
(01-01-2023)
Field 01L2C Employer's Telephone Number
- (1) Field 01L2C is the Employer's Telephone Number. Field 01L2C is transcribed from Part II Line 2c of the Form 5500-EZ. This is a 10-position field that may contain an entry.
 - (2) If present, this field is numeric.
- 3.11.27.13.3.21.1
(01-01-2023)
Field 01L2C Invalid Conditions
- (1) This field is invalid if non-numerical.
- 3.11.27.13.3.21.2
(01-01-2023)
Field 01L2C Correction Procedures
- (1) If Field 01L2C is invalid or incomplete, delete the entry. Do not attempt to correct the field.
- 3.11.27.13.3.22
(01-01-2023)
Field 01W Signature Indicator
- (1) Field 01W is the Signature Indicator. Field 01W is transcribed from the bottom left margin of the Form 5500-EZ. This is a one-character field that may be present.
 - (2) The valid characters are 1 (return signature is present) or 2 (return signature is missing).
- 3.11.27.13.3.22.1
(01-01-2023)
Field 01W Invalid Conditions
- (1) This field is invalid if other than 1-digit numeric or blank.
- 3.11.27.13.3.22.2
(01-01-2023)
Field 01W Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) If Field 01W is present and correct, 1 (if signature is present) or 2 (if signature is missing); clear when no other errors are present.
- 3.11.27.13.3.23
(01-01-2023)
Field 01ADC Audit Code
- (1) Field 01ADC is the Audit Code. This field is currently not being edited.
 - (2) If this field contains errors, delete entry.
- 3.11.27.13.3.23.1
(01-01-2023)
Field 01ADC Invalid Conditions
- (1) Present and entry is other than 1 or 2.
 - (2) More than one code is present.
- 3.11.27.13.3.23.2
(01-01-2023)
Field 01ADC Correction Procedures
- (1) Field 01ADC is currently not edited. Delete entry if present.
- 3.11.27.13.3.24
(01-01-2023)
Field 01CAF CAF Indicator
- (1) Field 01CAF is the CAF Indicator. This is a one-position field. If present, the valid codes are blank and 1, 2, 3, 4, and 7.

3.11.27.13.3.24.1
(01-01-2023)

**Field 01CAF Invalid
Conditions**

- (1) Present and entry is other than blank, 1, 2, 3, 4, or 7.
- (2) More than one code is present.

3.11.27.13.3.24.2
(01-01-2023)

**Field 01CAF Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 01CAF is present and correct, clear when no other errors are present.
- (3) If Field 01CAF is invalid or incomplete, delete the entry. Do not attempt to correct the field.

3.11.27.14
(01-01-2023)

**Section 02 Form
5500-EZ**

- (1) Section 02 must be present and is located on Form 5500-EZ Part II, 2a.
- (2) Section 02 contains:

AFD:	POS:	Name:	Form Line Number;
02NPL	35	Plan Name	1a Name of Plan
02PNC	35	Plan Name 2 Cont	1a Plan Name 2
02NAM	35	Employer's/Sponsor Name	2a Name
02NMC	35	Employer's/Sponsor Name Cont	2a Name Cont
02SRT	35	Sort Name DBA	2a Sort Name/DBA
02CON	35	Care of Name	2a Care of name
02ADD	35	Employer's Street	2a Address
02FAD	35	Foreign Address	2a Foreign Address
02CTY	22	Employer's City	2a City
02ST	2	Employer's State	2a State
02ZIP	12	Employer's ZIP	2a ZIP

3.11.27.14.1
(01-01-2023)

**Field 02NPL Name of
Plan**

- (1) Field 02NPL is the Name of Plan. Field 02NPL is transcribed from Part II Line 1a of the Form 5500-EZ. This is a required 35-position character field.

3.11.27.14.1.1
(01-01-2023)

**Field 02NPL Invalid
Conditions**

- (1) First position is present and does not contain A-Z or 0-9.
- (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs, or blanks.
- (3) There are more than 35 characters present in the field.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.

	(4) Data follows two blanks.
3.11.27.14.1.2 (01-01-2023) Field 02NPL Correction Procedures	<p>(1) Correct all misplaced entries, coding and transcription errors.</p> <p>(2) Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.</p> <p>(3) If the Name of Plan is missing, research INOLE, INOLEP, EMFOL, NAMEE, and/or ENMOD using the EIN and Plan Number provided on the return to determine the correct name of the plan.</p> <p>(4) If unable to determine the Name of the Plan from the return and research, SSPND 320 to EP Entity Control.</p>
3.11.27.14.2 (01-01-2023) Field 02PNC Name of Plan Continued	(1) Field 02PNC is the Name of Plan Continued. Field 02PNC is transcribed from Part II Line 1a of the Form 5500-EZ. This is a 35-character field that may be present.
3.11.27.14.2.1 (01-01-2023) Field 02PNC Invalid Conditions	<p>(1) First position is present and does not contain A-Z or 0-9.</p> <p>(2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs, or blanks.</p> <p>(3) Data follows two blanks.</p>
3.11.27.14.2.2 (01-01-2023) Field 02PNC Correction Procedures	<p>(1) Correct all coding and transcription errors.</p> <p>(2) If unable to correct, delete entry.</p>
3.11.27.14.3 (01-01-2023) Field 02NAM Employer's Name	(1) Field 02NAM is the Employer's Name. Field 02NAM is transcribed from Part II Line 2a of the Form 5500-EZ. This is a required 35-character field.
3.11.27.14.3.1 (01-01-2023) Field 02NAM Invalid Conditions	<p>(1) First position is present and does not contain A-Z or 0-9.</p> <p>(2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs, or blanks.</p> <p>(3) There are more than 35 characters present in the field.</p> <p>Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.</p> <p>(4) Data follows two blanks.</p>
3.11.27.14.3.2 (01-01-2023) Field 02NAM Correction Procedures	<p>(1) Correct all misplaced entries, coding and transcription errors.</p> <p>(2) Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.</p>

3.11 Returns and Documents Analysis

- (3) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
the Name Control on the return or attachment matches the Name Control on INOLES,	bring up the under print
the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new EIN.

- (4) If a new EIN is located, verify the Name Control using CC INOLES.

If	Then
the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875-C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. <p>Note: Obvious transposed up to (3) or missing digits can be excluded as criteria for sending Letter 3875-C.</p>
multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to EP Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE TINs".
INOLES indicates a "Merge To" (MT) TIN,	research the "MT" TIN on INOLES.
the "MT" TIN matches the entity on the return or attachments,	enter the "MT" TIN in Field 01EIN.
the "MT" TIN does not match the entity on the return or attachments	SSPND 320 to EP Entity Control.

- (5) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a name.

If	Then
the Name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code field.
the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to EP Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (6) If the Name change has not been made, research ENMOD for a pending TC 013.

If	Then
a pending TC 013 is present,	enter "C" in the Clear Code field.
a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to EP Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

- (7) If the name on the return contains more than 35 characters, continue inputting name using Field 02NMC as a second name line.

3.11.27.14.4
(01-01-2023)
**Field 02NMC Employer
Name Continued**

- (1) Field 02NMC is the Employer's Name Continued. Field 02NMC is transcribed from Part II Line 2a of the Form 5500-EZ. This is a 35-character field that may be present.

3.11.27.14.4.1
(01-01-2023)
**Field 02NMC Invalid
Conditions**

- (1) First position is present and does not contain A-Z or 0-9.
- (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks.
- (3) Data follows two blanks.

3.11.27.14.4.2
(01-01-2023)
**Field 02NMC Correction
Procedures**

- (1) Correct coding and transcription errors.
- (2) If unable to correct, delete entry.

3.11.27.14.5
(01-01-2023)
**Field 02SRT Sort
Name/DBA**

- (1) Field 02SRT is the Sort Name/DBA name line. Field 02SRT is transcribed from Part II Line 2a of the Form 5500-EZ. This is a 35-character field that may be present.

3.11.27.14.5.1
(01-01-2023)
**Field 02SRT Invalid
Conditions**

- (1) First position is present and does not contain A-Z or 0-9.

- (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs, or blanks.
 - (3) Data follows two blanks.
- 3.11.27.14.5.2
(01-01-2023)
Field 02SRT Correction Procedures

 - (1) Correct coding and transcription errors.
 - (2) If unable to correct, delete entry.
- 3.11.27.14.6
(01-01-2023)
Field 02CON Care Of Name

 - (1) Field 02CON is the Care of Name. Field 02CON is transcribed from Part II Line 2a of the Form 5500-EZ. This is a 35-character field that may be present.
- 3.11.27.14.6.1
(01-01-2023)
Field 02CON Invalid Conditions

 - (1) First position is present and does not contain A-Z or 0-9.
 - (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, or blanks.
 - (3) Data follows two blanks.
- 3.11.27.14.6.2
(01-01-2023)
Field 02CON Correction Procedures

 - (1) Correct coding and transcription errors.
 - (2) If unable to correct, delete entry.
- 3.11.27.14.7
(01-01-2023)
Field 02ADD Employer's Street Address

 - (1) Field 02ADD is the Employer's Street Address. Field 02ADD is transcribed from Part II Line 2a of the Form 5500-EZ. This is a 35-character field that may be present.
- 3.11.27.14.7.1
(01-01-2023)
Field 02ADD Invalid Conditions

 - (1) When present, first position must contain A-Z, 0-9.
 - (2) The remaining position must contain A-Z, 0-9, hyphens, ampersands, or blanks.
 - (3) Data cannot follow two blanks.
- 3.11.27.14.7.2
(01-01-2023)
Field 02ADD Correction Procedures

 - (1) Correct any coding and transcription errors.
 - (2) Refer to the Form 5500-EZ Part II 2a for the correct street address. If no legible street address is present on the Form 5500-EZ and attachments, delete all data in 02ADD, 02CTY, 02ST, and 02ZIP.
 - (3) If a Major City Code is present, and no street address is available, enter the city in Field 02CTY and enter the state code in Field 02ST.
 - (4) If the Major City Code is correct and the state is present, delete Field 02ST.
 - (5) If you cannot correct the address with the information on the return, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete only the address.

3.11.27.14.8
(01-01-2023)
**Field 02FAD Foreign
Address**

- (1) Field 02FAD is the Foreign Address. Field 02FAD is transcribed from Part II Line 2a of the Form 5500-EZ. This is a 35-character field that may be present.

3.11.27.14.8.1
(01-01-2023)
**Field 02FAD Invalid
Conditions**

- (1) Field 02FAD generates as an error when any of the following conditions are present:
- The first position is blank.
 - Any character followed by two consecutive blanks.
 - There are more than 35 characters present in the field.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.

3.11.27.14.8.2
(01-01-2023)
**Field 02FAD Correction
Procedures**

- (1) Verify DLN starts with a 60 or 78. If not present, send to numbering to correct the DLN.
- (2) Correct all misplaced entries, coding and transcription errors.
- (3) Compare displayed fields with the return. If incorrect, overlay the screen with the correct information from the table below.

If a foreign address is	Then
present in Field 02FAD,	<ol style="list-style-type: none"> Field 02ST must contain "." (period/space). Delete Field 02ZIP if present.
not present in Field 02FAD,	check return for foreign address.
present on the return,	<ol style="list-style-type: none"> Enter the foreign address in Field 02FAD. Note: If additional space is required, continue entering the address in Field 02ADD. Field 02CTY must contain the appropriate foreign country code. Field 02ST must contain "." (period/space).
not present on the return,	<ol style="list-style-type: none"> Verify the address on the return is not a foreign address. Enter street address in Field 02ADD. Enter city, state, and Zip Code in the appropriate fields.

3.11.27.14.9 (01-01-2023) Field 02CTY City	(1) Field 02CTY is the Employer's City. Field 02CTY is transcribed from Part II Line 2a of the Form 5500-EZ. This is a required 22-character field.
3.11.27.14.9.1 (01-01-2023) Field 02CTY Invalid Conditions	(1) First position is blank. (2) The second and third positions are both blank. (3) All other positions are other than A-Z or blank. (4) Two consecutive blanks followed by a character.
3.11.27.14.9.2 (01-01-2023) Field 02CTY Correction Procedures	(1) Correct any coding and transcription errors. (2) If a Major City Code is present, and no street address is available, enter the city in Field 02CTY and enter the state code in Field 02ST.
3.11.27.14.10 (01-01-2023) Field 02ST State Code	(1) Field 02ST is the Employer's State. Field 02ST is transcribed from Part II Line 2a of the Form 5500-EZ. This is a required two-character field.
3.11.27.14.10.1 (01-01-2023) Field 02ST Invalid Conditions	(1) Field 02ST is blank and Field 02ADD is present and a Major City Code was not used. (2) Entry is not a valid state code.
3.11.27.14.10.2 (01-01-2023) Field 02ST Correction Procedures	(1) Correct coding and transcription errors. (2) If unable to determine state from Form 5500-EZ or attachments, refer to Document 7475 to correct Field 02ST. (3) If unable to correct, delete entries in Fields 02ADD, 02CTY, 02ST, and 02ZIP.
3.11.27.14.11 (01-01-2023) Field 02ZIP ZIP Code	(1) Field 02ZIP is the Employer's ZIP Code. Field 02ZIP is transcribed from Part II Line 2a of the Form 5500-EZ. This is a 12-position numeric field that may be present.
3.11.27.14.11.1 (01-01-2023) Field 02ZIP Invalid Conditions	(1) Field 02ZIP is blank and Street Address (02ADD), City (02CTY), and State (02ST) are present. (2) The first three digits do not agree with the Major City or State.
3.11.27.14.11.2 (01-01-2023) Field 02ZIP Correction Procedures	(1) Correct coding and transcription errors. (2) Refer to Document 7475 to correct zip code.

3.11.27.15
(01-01-2023)
**Section 03 Form
5500-EZ**

- (1) Section 03 may be present and is located on Form 5500-EZ Part II, 3a.
- (2) Section 03 contains:

AFD	POS:	Name	Form Line Number
03NAM	35	Plan Administrator's Name	3a Name
03NMC	35	Plan Administrator's Name Cont	3a Name Continued
03ADD	35	Plan Administrator's Street	3a Address
03FAD	35	Plan Administrator's Foreign Address	3a Foreign Address
03CTY	22	Plan Administrator's City	3a City
03ST	2	Plan Administrator's State	3a State
03ZIP	12	Plan Administrator's ZIP	3a ZIP
03L3B	9	Plan Administrator's EIN	3b

3.11.27.15.1
(01-01-2023)
**Field 03NAM Plan
Administrator's Name**

- (1) Field 03NAM is the Plan Administrator's Name. Field 03NAM is transcribed from Part II Line 3a of the Form 5500-EZ. This is a 35-character field that may be present.

3.11.27.15.1.1
(01-01-2023)
**Field 03NAM Invalid
Conditions**

- (1) First position is present and does not contain A-Z or 0-9.
- (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks.
- (3) There are more than 35 characters present in the field.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.

- (4) Data follows two blanks.

3.11.27.15.1.2
(01-01-2023)
**Field 03NAM Correction
Procedures**

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.

3.11.27.15.2
(01-01-2023)
**Field 03NMC Plan
Administrators Name
Continued**

- (1) Field 03NMC is the Plan Administrator's Name. Field 03NMC is transcribed from Part II Line 3a of the Form 5500-EZ. This is a 35-character field that may be present.

3.11.27.15.2.1 (01-01-2023) Field 03NMC Invalid Conditions	<ul style="list-style-type: none"> (1) First position is present and does not contain A-Z or 0-9. (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks. (3) There are more than 35 characters present in the field. <p>Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.</p> <ul style="list-style-type: none"> (4) Data follows two blanks.
3.11.27.15.2.2 (01-01-2023) Field 03NMC Correction Procedures	<ul style="list-style-type: none"> (1) Correct all misplaced entries, coding and transcription errors. (2) If unable to correct, delete entry.
3.11.27.15.3 (01-01-2023) Field 03ADD Plan Administrators Street Address	<ul style="list-style-type: none"> (1) Field 03ADD is the Plan Administrator's Street Address. Field 03ADD is transcribed from Part II Line 3a of the Form 5500-EZ. This is a 35-character field that may be present.
3.11.27.15.3.1 (01-01-2023) Field 03ADD Invalid Conditions	<ul style="list-style-type: none"> (1) First position is present and does not contain A-Z or 0-9. (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks. (3) Data follows two blanks.
3.11.27.15.3.2 (01-01-2023) Field 03ADD Correction Procedures	<ul style="list-style-type: none"> (1) Correct any coding and transcription errors. (2) Refer to the Form 5500-EZ, Part II, Line 3a for the correct street address. If no legible street address is present on the Form 5500-EZ, delete all data in 03ADD, 03CTY, 03ST, and 03ZIP.
3.11.27.15.4 (01-01-2023) Field 03FAD Plan Administrator's Foreign Address	<ul style="list-style-type: none"> (1) Field 03FAD is the Plan Administrator's Foreign Address. Field 03FAD is transcribed from Part II Line 3a of the Form 5500-EZ. This is a 35-character field that may be present.
3.11.27.15.4.1 (01-01-2023) Field 03FAD Invalid Conditions	<ul style="list-style-type: none"> (1) Field 03FAD generates as an error when any of the following conditions are present: <ul style="list-style-type: none"> a. The first position is blank. b. Any character followed by two consecutive blanks. c. There are more than 35 characters present in the field.
3.11.27.15.4.2 (01-01-2023) Field 03FAD Correction Procedures	<ul style="list-style-type: none"> (1) Correct all misplaced entries, coding and transcription errors. (2) Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.

- 3.11.27.15.5
(01-01-2023)
Field 03CTY Plan Administrators City
- (1) Field 03FAD is the Plan Administrator's Foreign Address. Field 03FAD is transcribed from Part II Line 3a of the Form 5500-EZ. This is a required 22-character field if 03ADD is present.
- 3.11.27.15.5.1
(01-01-2023)
Field 03CTY Invalid Conditions
- (1) Field 03FAD generates as an error when any of the following conditions are present:
- The first position is blank.
 - The second and third positions are both blank.
 - All other positions are other than A-Z or blank.
 - Two consecutive blanks followed by a character.
- 3.11.27.15.5.2
(01-01-2023)
Field 03CTY Correction Procedures
- (1) Correct any coding and transcription errors.
- (2) If a Major City Code is present, and no street address is available, enter the city in Field 03CTY and enter the state code in Field 03ST.
- 3.11.27.15.6
(01-01-2023)
Field 03ST Plan Administrator's State Code
- (1) Field 03ST is the Plan Administrator's State Code. Field 03ST is transcribed from Part II Line 3a of the Form 5500-EZ. This is a required two-character field if the address line is present unless a Major City Code is used.
- 3.11.27.15.6.1
(01-01-2023)
Field 03ST Invalid Conditions
- (1) Field 03ST is blank and Field 03ADD is present and a Major City Code was not used.
- (2) Entry is not a valid State Code.
- 3.11.27.15.6.2
(01-01-2023)
Field 03ST Correction Procedures
- (1) Correct any coding and transcription errors.
- (2) If unable to determine the State from the Form 5500-EZ, refer to Document 7475 to correct Field 03ST.
- (3) If unable to correct, delete entries in Fields 03ADD, 03CTY, 03ST, and 03ZIP.
- 3.11.27.15.7
(01-01-2023)
Field 03ZIP Plan Administrator's ZIP Code
- (1) Field 03ZIP is the Plan Administrator's ZIP Code. Field 03ZIP is transcribed from Part II Line 3a of the Form 5500-EZ.
- 3.11.27.15.7.1
(01-01-2023)
Field 03ZIP Invalid Conditions
- (1) Field 03ZIP is non-numerical.
- 3.11.27.15.7.2
(01-01-2023)
Field 03ZIP Correction Procedures
- (1) Correct any coding and transcription errors.
- (2) If unable to determine ZIP from Form 5500-EZ, refer to Document 7475 to correct Field 03ZIP.

- 3.11.27.15.8
(01-01-2023)
Field 03L3B Plan Administrator's EIN
- (1) Field 03L3B is the Plan Administrator's EIN. Field 03EIN is transcribed from Part II Line 3b of the Form 5500-EZ. This is a nine-position numeric field that may be present.
- 3.11.27.15.8.1
(01-01-2023)
Field 03L3B Invalid Conditions
- (1) An EIN is not valid if the first two digits are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, and 89. All zeros (0) and nines (9's) are also invalid.
- (2) The EIN is illegible or incomplete.
- 3.11.27.15.8.2
(01-01-2023)
Field 03L3B Correction Procedures
- (1) If a valid EIN is entered on line 2b, no action is required.
- (2) If no EIN is present, search attachments for an EIN. If found, edit the EIN on line 3b.
- (3) If not found, delete the entry.
- 3.11.27.16
(01-01-2024)
Section 04 Form 5500-EZ
- (1) Section 04 may be present and is located in Part II and Part III of Form 5500-EZ. Money fields are dollars only and can be Positive or Negative.
- (2) Section 04 contains:

AFD	POS	Name	Form Line Number
04L4A	35	Employer's Name Changed Since Last Return Filed	4a
04L4B	9	Employer's EIN Changed Since Last Return Filed	4b
04L4C	35	Plan Name	4c
04L4D	3	Employer's Plan Number Changed Since Last Return Filed	4d
04L5A(1)	10	Total Number of Participants at Beg of Year	5a(1)
04L5A(2)	10	Total Number of Active Participants at Beg of Year	5a(2)
04L5B(1)	10	Total Number of Participants at End of Year	5b(1)
04L5B(2)	10	Total Number of Active Participants at End of Year	5b(2)
046A1	15	Total Plan Assets BOY Amount	6a1BOY
046A2	15	Total Plan Assets EOY Amount	6a2EOY
046B1	15	Total Plan Liabilities BOY Amount	6b1BOY
046B2	15	Total Plan Liabilities EOY Amount	6b2EOY
046C1	15	Net Plan Assets (subtract line 7b from 7a) BOY Amount	6c1BOY
046C2	15	Net Plan Assets (subtract line 7b from 7a) EOY Amount.	6c2EOY

- 3.11.27.16.1
(01-01-2024)
Field 04L4A Employer's Name Changed Since Last Return Filed
- (1) Field 04L4A is the Employer's Name Changed Since Last Return Filed. Field 04L4A is transcribed from Part II Line 4a of the Form 5500-EZ. This is a 35-character field that may be present.
- 3.11.27.16.1.1
(01-01-2024)
Field 04L4A Invalid Conditions
- (1) First position is present and does not contain A-Z or 0-9.
- (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks.
- (3) Data follows two blanks.
- 3.11.27.16.1.2
(01-01-2024)
Field 04L4A Correction Procedures
- (1) Correct all misplaced entries, coding, and transcription errors.
- (2) If unable to correct, delete entry.
- 3.11.27.16.2
(01-01-2024)
Field 04L4B Employer's EIN Changed Since Last Return Filed
- (1) Field 04L4B is the Employer's EIN Changed Since Last Return Filed. Field 04L4B is transcribed from Part II Line 4b of the Form 5500-EZ. This is a 9-position numeric field that may be present.
- 3.11.27.16.2.1
(01-01-2024)
Field 04L4B Invalid Conditions
- (1) An EIN is not valid if the first two digits are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, and 89. All zeros and nines are also invalid.
- (2) The EIN is illegible or incomplete.
- 3.11.27.16.2.2
(01-01-2024)
Field 04L4B Correction Procedures
- (1) If a valid EIN is entered on line 4b, no action is required.
- (2) If no EIN is present, search attachments for an EIN. If found, edit the EIN on line 4b.
- (3) If not found, delete the entry.
- 3.11.27.16.3
(01-01-2024)
Field 04L4C Plan Name Changed Since Last Return Filed
- (1) Field 04L4C is the Plan Name Changed Since Last Return Filed. Field 04L4C is transcribed from Part II Line 4c of the Form 5500-EZ. This is a 35-character field that may be present.
- 3.11.27.16.3.1
(01-01-2024)
Field 04L4C Invalid Conditions
- (1) First position is present and does not contain A-Z or 0-9.
- (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks.
- (3) Data follows two blanks.
- 3.11.27.16.3.2
(01-01-2024)
Field 04L4C Correction Procedures
- (1) Correct all misplaced entries, coding, and transcription errors.
- (2) If unable to correct, delete entry.

- 3.11.27.16.4
(01-01-2024)
Field 04L4D Employer's Plan Number Changed Since Last Return Filed
- (1) Field 04L4D is the Employer's Plan Number Changed Since Last Return Filed. Field 04L4D is transcribed from Part II Line 4d of the Form 5500-EZ. This is a three-position numeric field that may be present.
- 3.11.27.16.4.1
(01-01-2024)
Field 04L4D Invalid Conditions
- (1) This field is invalid if:
- a. It is non-numerical.
 - b. It is less than three digits.
 - c. It is illegible or incomplete.
 - d. The digits are other than 001-999.
- 3.11.27.16.4.2
(01-01-2024)
Field 04L4D Correction Procedures
- (1) If Field 04L4D is non-numerical, blank and/or less than three digits, search the return or attachments for a Plan Number. If found, edit on line 04L4D.
- (2) If not found, delete the entry.
- 3.11.27.16.5
(01-01-2024)
Field 04L5A1 Number of Plan Participants Beg of Year
- (1) Field 04L5A1 is the Number of Plan Participants Beg of Year. Field 04L5A1 is transcribed from Part II Line 5a(1) of the Form 5500-EZ. This is a 10-position numeric field that may be present.
- 3.11.27.16.5.1
(01-01-2024)
Field 04L5A1 Invalid Conditions
- (1) This field is invalid if:
- a. It is non-numerical.
 - b. It is illegible or incomplete.
- 3.11.27.16.5.2
(01-01-2024)
Field 04L5A1 Correction Procedures
- (1) If Field 04L5A1 is non-numerical, blank and/or less than 10 digits, search the return or attachments. If found, edit on line 04L5A1.
- (2) If not found, delete the entry.
- 3.11.27.16.6
(01-01-2024)
Field 04L5A2 Number of Active Participants Beg of Year
- (1) Field 04L5A2 is the Number of Plan Participants End of Year. Field 04L5A2 is transcribed from Part II Line 5a(2) of the Form 5500-EZ. This is a 10-position numeric field that may be present.
- 3.11.27.16.6.1
(01-01-2024)
Field 04L5A2 Invalid Conditions
- (1) This field is invalid if:
- a. It is non-numerical.
 - b. It is illegible or incomplete.
- 3.11.27.16.6.2
(01-01-2024)
Field 04L5A2 Correction Procedures
- (1) If Field 04L5A2 is non-numerical, blank and/or fewer than 10 digits, search the return or attachments. If found, edit on line 04L5A2.
- (2) If not found, delete the entry.

- 3.11.27.16.7
(01-01-2024)
Field 04L5B1 Number of Plan Participants End of Year
- (1) Field 04L5B1 is the Number of Plan Participants End of Year. Field 04L5B1 is transcribed from Part II Line 5b(1) of the Form 5500-EZ. This is a 10-position numeric field that may be present.
- 3.11.27.16.7.1
(01-01-2024)
Field 04L5B1 Invalid Conditions
- (1) This field is invalid if:
- a. It is non-numerical.
 - b. It is less than 10 digits.
 - c. It is illegible or incomplete.
- 3.11.27.16.7.2
(01-01-2024)
Field 04L5B1 Correction Procedures
- (1) If Field 04L5B1 is non-numerical, blank and/or fewer than 10 digits, search the return or attachments. If found, edit on line 04L5B1.
- (2) If not found, delete the entry.
- 3.11.27.16.8
(01-01-2024)
Field 04L5B2 Number of Active Participants End of Year
- (1) Field 04L5B2 is the Number of Active Participants End of Year. Field 04L5B2 is transcribed from Part II Line 5b(2) of the Form 5500-EZ. This is a 10-position numeric field that may be present.
- 3.11.27.16.8.1
(01-01-2024)
Field 04L5B2 Invalid Conditions
- (1) This field is invalid if:
- a. It is non-numerical.
 - b. It is fewer than 10 digits.
 - c. It is illegible or incomplete.
- 3.11.27.16.8.2
(01-01-2024)
Field 04L5B2 Correction Procedures
- (1) If Field 04L5B2 is non-numerical, blank and/or fewer than 10 digits, search the return or attachments. If found, edit on line 04L5B2.
- (2) If not found, delete the entry.
- 3.11.27.16.9
(01-01-2024)
Field 04L5C - Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested
- (1) Field 04L5C is the Number of Participants who terminated employment during the plan year with accrued benefits that were less than 100% vested. Field 04L5C is transcribed from Part II Line 5c of the Form 5500-EZ. This is a 10-position numeric field that may be present.
- 3.11.27.16.9.1
(01-01-2024)
Field 04L5C Invalid Conditions
- (1) This field is invalid if:
- a. It is non-numerical.
 - b. It is fewer than 10 digits.
 - c. It is illegible or incomplete.

- 3.11.27.16.9.2
(01-01-2024)
Field 04L5C Correction Procedures
- (1) If Field 04L5C is non-numerical, blank and/or fewer than 10 digits, search the return or attachments. If found, edit on line 04L5C.
 - (2) If not found, delete the entry.
- 3.11.27.16.10
(01-01-2024)
Field 046A1 Total Plan Assets BOY Amount
- (1) Field 046A1 is the Total Plan Assets BOY Amount. Field 046A1 is transcribed from Part III Line 6a(1) of the Form 5500-EZ. This is a 15-position numeric field that may be present.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.16.10.1
(01-01-2024)
Field 046A1 Invalid Conditions
- (1) This field is invalid if:
 - a. It is non-numerical.
 - b. It is illegible or incomplete.
 - c. It is more than 15 digits.
- 3.11.27.16.10.2
(01-01-2024)
Field 046A1 Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct amount.
 - (3) If unable to determine the correct amount, delete the entry.
- 3.11.27.16.11
(01-01-2024)
Field 046A2 Total Plan Assets EOY Amount
- (1) Field 046A2 is the Total Plan Assets EOY Amount. Field 046A2 is transcribed from Part III Line 6a(2) of the Form 5500-EZ. This is a 15-position numeric field that may be present.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.16.11.1
(01-01-2024)
Field 046A2 Invalid Conditions
- (1) This field is invalid if:
 - a. It is non-numerical.
 - b. It is illegible or incomplete.
 - c. It is more than 15 digits.
- 3.11.27.16.11.2
(01-01-2024)
Field 046A2 Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct amount.
 - (3) If unable to determine the correct amount, delete the entry.
- 3.11.27.16.12
(01-01-2024)
Field 046B1 Total Liabilities BOY Amount
- (1) Field 046B1 is the Total Plan Assets BOY Amount. Field 046B1 is transcribed from Part III Line 6b(1) of the Form 5500-EZ. This is a 15-position numeric field that may be present.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.16.12.1
(01-01-2024)
Field 046B1 Invalid Conditions
- (1) This field is invalid if:
 - a. It is non-numerical.
 - b. It is illegible or incomplete.
 - c. It is more than 15 digits.

3.11.27.16.12.2 (01-01-2024) Field 046B1 Correction Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors.(2) Compare the return and the display to determine the correct amount.(3) If unable to determine the correct amount, delete the entry.
3.11.27.16.13 (01-01-2024) Field 046B2 Total Liabilities EOY Amount	<ul style="list-style-type: none">(1) Field 046B2 is the Total Liabilities EOY Amount. Field 046B2 is transcribed from Part III Line 6b(2) of the Form 5500-EZ. This is a 15-position numeric field that may be present.(2) All Money fields are dollars only and can be Positive or Negative.
3.11.27.16.13.1 (01-01-2024) Field 046B2 Invalid Conditions	<ul style="list-style-type: none">(1) This field is invalid if it is:<ul style="list-style-type: none">a. Non-numerical.b. Illegible or incomplete.c. More than 15 digits.
3.11.27.16.13.2 (01-01-2024) Field 046B2 Correction Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors.(2) Compare the return and the display to determine the correct amount.(3) If unable to determine the correct amount, delete the entry.
3.11.27.16.14 (01-01-2024) Field 046C1 Net Plan Assets BOY Amount	<ul style="list-style-type: none">(1) Field 046C1 is the Total Plan Assets BOY Amount. Field 046C1 is transcribed from Part III Line 6c(1) of the Form 5500-EZ. This is a 15-position numeric field that may be present.(2) All Money fields are dollars only and can be Positive or Negative.
3.11.27.16.14.1 (01-01-2024) Field 046C1 Invalid Conditions	<ul style="list-style-type: none">(1) This field is invalid if it is:<ul style="list-style-type: none">a. Non-numerical.b. Illegible or incomplete.c. More than 15 digits.
3.11.27.16.14.2 (01-01-2024) Field 046C1 Correction Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors.(2) Compare the return and the display to determine the correct amount.(3) If unable to determine the correct amount, delete the entry.
3.11.27.16.15 (01-01-2024) Field 046C2 Net Plan Assets EOY Amount	<ul style="list-style-type: none">(1) Field 046C2 is the Total Plan Assets EOY Amount. Field 046C2 is transcribed from Part III Line 6c(2) of the Form 5500-EZ. This is a 15-position numeric field that may be present.(2) All Money fields are dollars only and can be Positive or Negative.
3.11.27.16.15.1 (01-01-2024) Field 046C2 Invalid Conditions	<ul style="list-style-type: none">(1) This field is invalid if it is:<ul style="list-style-type: none">a. Non-numerical.b. Illegible or incomplete.c. More than 15 digits.

3.11.27.16.15.2
(01-01-2024)

**Field 046C2 Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) Compare the return and the display to determine the correct amount.
- (3) If unable to determine the correct amount, delete the entry.

3.11.27.17
(01-01-2024)

**Section 05 Form
5500-EZ**

- (1) Section 05 may be present and is located in Part III, Part IV, and Part V of Form 5500-EZ. Money fields are dollars only and can be Positive or Negative.
- (2) Section 05 contains:

AFD	POS	Name	Form Line Number
05L7A	15	Contributions received or receivable (a) Employers	7a
05L7B	15	Contributions received or receivable (b) Participants	7b
05L7C	15	Contributions received or receivable (c) Other (including rollovers)	7c
05L81	2	Plan Characteristics feature codes 1	L8 First Box 1
05L82	2	Plan Characteristics feature codes 2	L8 Second Box 2
05L83	2	Plan Characteristics feature codes 3	L8 Third Box 3
05L84	2	Plan Characteristics feature codes 4	L8 Fourth Box 4
05L85	2	Plan Characteristics feature codes 5	L8 Fifth Box 5
05L86	2	Plan Characteristics feature codes 6	L8 Sixth Box 6
05L87	2	Plan Characteristics feature codes 7	L8 Sixth Box 7
05L88	2	Plan Characteristics feature codes 8	L8 Sixth Box 8
05L89	2	Plan Characteristics feature codes 9	L8 Sixth Box 9
05810	2	Plan Characteristics feature codes 10	L8 Sixth Box 10
059X	1	During the plan year, did the plan have any participant loans?	L9 Box Yes/No
059	15	Enter amount as of year end	L9 - Amount

AFD	POS	Name	Form Line Number
0510	1	Defined benefit plan subject to minimum funding requirements. If yes, complete Schedule SB (Form 5500) and see instructions. Note: If a Schedule SB is attached to a Form 5500-EZ, no editing or transcription is required. Leave attached.	L10 Box Yes/No
0510A	1	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500), Line 40.	10 - Amount
05L11	1	Defined contribution plan subject to the minimum funding requirements of Section 412 of the Code or Section 302 of ERISA.	L11 Box Yes/No
0511A	8	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, enter the date of the ruling letter granting the waiver.	L11a YYYYMMDD Date
0511B	15	Minimum required contribution for this plan year.	L11b Amount
0511C	15	Amount contributed by the employer to the plan for this plan year.	L11c Amount
0511D	15	Subtract the amount in line 12c from amount 12b. (Enter a minus sign to the left of a negative amount.)	L11d Amount +/-
0511E	1	Will the minimum funding amount reported on line 12d be met by the funding deadline?	L11e Box Yes/No/NA
0512A	8	Opinion Letter Date	L12 Date Line
0512B	8	Opinion Letter Serial Number	L12 Serial Number Line
05PN	35	Preparer's Name	Preparer's Name
05FN	5	Firm Name	Firm Name
05ADD	35	Preparer Street	Street
05CTY	22	Preparer City Name	City
05ST	2	Preparer State Code	State

AFD	POS	Name	Form Line Number
05ZIP	9	Preparer ZIP Code	ZIP
05PRE	1	Preparer Code	Right of PTIN box
05PPN	9	Preparer PTIN	PTIN
05PEN	9	Preparer EIN	Firm's EIN
05PTN	10	Preparer Telephone Number	Phone no.

3.11.27.17.1
(01-01-2024)

**Field 05L7A
Contributions (a)
Employer Amount**

- (1) Field 05L7A is the Contributions (a) Employer Amount. Field 05L7A is transcribed from Part III Line 7a of the Form 5500-EZ. This is a 15-position numeric field that may be present.
- (2) All Money fields are dollars only and can be Positive or Negative.

3.11.27.17.1.1
(01-01-2024)

**Field 05L7A Invalid
Conditions**

- (1) This field is invalid if it is:
 - a. Non-numerical.
 - b. Illegible or incomplete.
 - c. More than 15 digits.

3.11.27.17.1.2
(01-01-2024)

**Field 05L7A Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) Compare the return and the display to determine the correct amount.
- (3) If unable to determine the correct amount, delete the entry.

3.11.27.17.2
(01-01-2024)

**Field 05L7B
Contributions (b)
Participants Amount**

- (1) Field 05L7B is the Contributions (b) Participants Amount. Field 05L7B is transcribed from Part III Line 7b of the Form 5500-EZ. This is a 15-position numeric field that may be present.
- (2) All Money fields are dollars only and can be Positive or Negative.

3.11.27.17.2.1
(01-01-2024)

**Field 05L7B Invalid
Conditions**

- (1) This field is invalid if it is:
 - a. Non-numerical.
 - b. Illegible or incomplete.
 - c. More than 15 digits.

3.11.27.17.2.2
(01-01-2024)

**Field 05L7B Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) Compare the return and the display to determine the correct amount.
- (3) If unable to determine the correct amount, delete the entry.

- 3.11.27.17.3
(01-01-2024)
**Field 05L7C
Contributions (c) Other
Amount**
- (1) Field 05L7C is the Contributions (c) Other Amount. Field 05L7C is transcribed from Part III Line 7c of the Form 5500-EZ. This is a 15-position numeric field that may be present.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.17.3.1
(01-01-2024)
**Field 05L7C Invalid
Conditions**
- (1) This field is invalid if it is:
 - a. Non-numerical.
 - b. Illegible or incomplete.
 - c. More than 15 digits.
- 3.11.27.17.3.2
(01-01-2024)
**Field 05L7C Correction
Procedures**
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct amount.
 - (3) If unable to determine the correct amount, delete the entry.
- 3.11.27.17.4
(01-01-2024)
**Field 05L81 - 05810 Plan
Characteristics Feature
Codes**
- (1) Field 05L81-05810 is the Plan Characteristics Feature Codes. Fields 05L81-05810 are transcribed from Part IV Line 8 of the Form 5500-EZ. This is a two-position numeric and alpha field that may contain an entry.
- 3.11.27.17.4.1
(01-01-2024)
**Field 05L81 - 05810
Invalid Conditions**
- (1) This field is invalid if it is:
 - a. Illegible or incomplete.
 - b. More than two characters.
 - c. Not consistent with the characteristic codes.
- 3.11.27.17.4.2
(01-01-2024)
**Field 05L81 - 05810
Corrections Procedures**
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct plan characteristic feature code. See Form 5500-EZ for Plan Characteristic Codes.
 - (3) If unable to determine the correct plan characteristic feature code, delete the entry.
- 3.11.27.17.5
(01-01-2024)
**Field 059X During the
Plan Year, Did the Plan
Have Any Participant
Loans?**
- (1) Field 059X is the During the Plan Year, Did the Plan Have Any Participant Loans? Field 059X is transcribed from Part V, Line 9, Yes/No Boxes of the Form 5500-EZ. This is a one-position numeric field that may be present.
- 3.11.27.17.5.1
(01-01-2024)
**Field 059X Invalid
Conditions**
- (1) The field is invalid if other than "1", "2", or blank.

3.11.27.17.5.2 (01-01-2024) Field 059X Corrections Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors.(2) Correct question codes are:<ul style="list-style-type: none">a. 1 - If the "yes" box is checked.b. 2 - If the "no" box is checked.c. Blank - If neither box is checked or both boxes are checked.
3.11.27.17.6 (01-01-2024) Field 059A Amount As Of Year End	<ul style="list-style-type: none">(1) Field 059A is the Amount As Of Year End. Field 059A is transcribed from Part V Line 9 Amount of the Form 5500-EZ. This is a 15-position numeric field that may be present.
3.11.27.17.6.1 (01-01-2024) Field 059A Invalid Conditions	<ul style="list-style-type: none">(1) This field is invalid if it is:<ul style="list-style-type: none">a. Non-numerical.b. Illegible or incomplete.c. More than 15 digits.
3.11.27.17.6.2 (01-01-2024) Field 059A Correction Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors.(2) Compare the return and the display to determine the correct amount.(3) If unable to determine the correct amount, delete the entry.
3.11.27.17.7 (01-01-2024) Field 0510 Defined Benefit Plan Subject To Minimum Funding Requirements	<ul style="list-style-type: none">(1) Field 0510 is the Defined Benefit Plan Subject To Minimum Funding Requirements. Field 0510 is transcribed from Part V, Line 10, Yes/No Boxes of the Form 5500-EZ. This is a one-position numeric field that may be present.
3.11.27.17.7.1 (01-01-2024) Field 0510 Invalid Conditions	<ul style="list-style-type: none">(1) The field is invalid if other than "1", "2", or blank.
3.11.27.17.7.2 (01-01-2024) Field 0510 Correction Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors.(2) Correct question codes are:<ul style="list-style-type: none">a. 1 - If the "yes" box is checked.b. 2 - If the "no" box is checked.c. Blank - If neither box is checked or both boxes are checked.
3.11.27.17.8 (01-01-2024) Field 0510A Amount From Schedule SB Line 40.	<ul style="list-style-type: none">(1) Field 0510A is the Amount from Schedule SB Line 40. Field 0510A is transcribed from Part V Line 10a amount of Form 5500-EZ. This is a 15-position numeric field that may be present.

3.11.27.17.8.1 (01-01-2024) Field 0510A Invalid Conditions	<p>(1) This field is invalid if it is:</p> <ul style="list-style-type: none"> a. Non-numerical. b. Illegible or incomplete. c. More than 15 digits.
3.11.27.17.8.2 (01-01-2024) Field 0510A Correction Procedures	<p>(1) Correct any coding or transcription errors.</p> <p>(2) Compare the return and the display to determine the correct amount.</p> <p>(3) If unable to determine the correct amount, delete the entry.</p>
3.11.27.17.9 (01-01-2024) Field 05L11 Defined Contribution Plan Subject To The Minimum Funding Requirements	<p>(1) Field 05L11 is the Defined Contribution Plan Subject To The Minimum Funding Requirements. Field 05L11 is transcribed from Part V Line 11, Yes/No Boxes of the Form 5500-EZ. This is a one-position numeric field that may be present.</p>
3.11.27.17.9.1 (01-01-2024) Field 05L11 Invalid Conditions	<p>(1) The field is invalid if other than "1", "2", or blank.</p>
3.11.27.17.9.2 (01-01-2024) Field 05L11 Correction Procedures	<p>(1) Correct any coding or transcription errors.</p> <p>(2) Correct question codes are:</p> <ul style="list-style-type: none"> a. 1 - If the "yes" box is checked. b. 2 - If the "no" box is checked. c. Blank - If neither box is checked or both boxes are checked.
3.11.27.17.10 (01-01-2024) Field 0511A Date Of Ruling Letter Granting The Waiver	<p>(1) Field 05L11A is the Date Of Ruling Letter Granting The Waiver. Field 05L11A is transcribed from Part V, Line 11a Date on the Form 5500-EZ. This is an eight-digit numeric field that may contain an entry. If present, the entry must be in YYYYMMDD format.</p>
3.11.27.17.10.1 (01-01-2024) Field 0511A Invalid Conditions	<p>(1) This field is invalid if it is:</p> <ul style="list-style-type: none"> a. Not in YYYYMMDD format. b. Not within the valid year, month, day range.
3.11.27.17.10.2 (01-01-2024) Field 0511A Correction Procedures	<p>(1) Correct any coding or transcription errors.</p> <p>(2) If Field 05L11A is present and correct, clear when no other errors are present.</p> <p>(3) YYYY must be greater than or equal to 1974. MM must be 01-12 and DD is equal to the month days.</p> <p>(4) If unable to determine the correct date, delete the entry.</p>

- 3.11.27.17.11
(01-01-2024)
Field 0511B Minimum Required Contributions For This Plan Year
- (1) Field 05L11B is the Minimum Required Contributions For This Plan Year. Field 05L11B is transcribed from Part V, Line 11b of the Form 5500-EZ. This is a 15-digit numeric field that may contain an entry.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.17.11.1
(01-01-2024)
Field 0511B Invalid Conditions
- (1) This field is invalid if it is:
 - a. Non-numerical.
 - b. Illegible or incomplete.
 - c. More than 15 digits.
- 3.11.27.17.11.2
(01-01-2024)
Field 0511B Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct amount.
 - (3) If unable to determine the correct amount, delete the entry.
- 3.11.27.17.12
(01-01-2024)
Field 0511C Amount Contributed By The Employer To The Plan For This Plan Year
- (1) Field 0511C is the Minimum Required Contributions For This Plan Year. Field 0511C is transcribed from Part V, Line 11c of the Form 5500-EZ. This is a 15-digit numeric field that may contain an entry.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.17.12.1
(01-01-2024)
Field 0511C Invalid Conditions
- (1) This field is invalid if it is:
 - a. Non-numerical.
 - b. Illegible or incomplete.
 - c. More than 15 digits.
- 3.11.27.17.12.2
(01-01-2024)
Field 0511C Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct amount.
 - (3) If unable to determine the correct amount, delete the entry.
- 3.11.27.17.13
(01-01-2024)
Field 0511D Subtracted Amount In Line 11c From Amount 11b
- (1) Field 0511D is the Subtracted Amount In Line 11c from Amount 11b. Field 0511D is transcribed from Part V, Line 11d of the Form 5500-EZ. This is a 15-digit numeric field that may contain an entry.
 - (2) All Money fields are dollars only and can be Positive or Negative.
- 3.11.27.17.13.1
(01-01-2024)
Field 0511D Invalid Conditions
- (1) This field is invalid if it is:
 - a. Non-numerical.
 - b. Illegible or incomplete.
 - c. More than 15 digits.
- 3.11.27.17.13.2
(01-01-2024)
Field 0511D Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Compare the return and the display to determine the correct amount.
 - (3) If unable to determine the correct amount, delete the entry.

- 3.11.27.17.14
(01-01-2024)
Field 0511E Will The Minimum Funding Amount Reported On Line 11d Be Met By The Funding Deadline?
- (1) Field 0511E is the Will The Minimum Funding Amount Reported On Line 11d Be Met By The Funding Deadline. Field 0511E is transcribed from Part V Line 11e, Yes/No Boxes of the Form 5500-EZ. This is a one-position numeric field that may be present.
- 3.11.27.17.14.1
(01-01-2024)
Field 0511E Invalid Conditions
- (1) The field is invalid if other than "1", "2", or blank.
- 3.11.27.17.14.2
(01-01-2024)
Field 0511E Correction Procedures
- (1) Correct any coding or transcription errors.
- (2) Correct question codes are:
- a. 1 - If the "yes" box is checked.
 - b. 2 - If the "no" box is checked.
 - c. Blank - If neither box is checked or both boxes are checked.
- 3.11.27.17.15
(01-01-2024)
Field 05L12A Opinion Letter Date
- (1) Field 05L12A is the Opinion Letter Date. The Field 05L12A is transcribed from Form 5500-EZ, Part V, line 12 date field. This is an eight-digit numeric field that may contain an entry.
- 3.11.27.17.15.1
(01-01-2024)
Field 05L12A Invalid Conditions
- (1) This field is invalid if other than YYYYMMDD format.
- (2) This field is invalid when not within the valid year, month, day range.
- 3.11.27.17.15.2
(01-01-2024)
Field 05L12A Correction Procedures
- (1) The valid range is in YYYYMMDD format.
- (2) Valid within the year, month, day range.
- 3.11.27.17.16
(01-01-2024)
Field 05L12B Opinion Letter Serial Number
- (1) Field 05L12B is the Opinion Letter Serial Number. The Field 05L12B is transcribed from Form 5500-EZ, Part V, Line 12 field. This is an eight-digit numeric or alpha field that may contain an entry.
- 3.11.27.17.16.1
(01-01-2024)
Field 05L12B Invalid Conditions
- (1) The field is invalid if other than eight-characters (numeric or alpha) or blank.
- 3.11.27.17.16.2
(01-01-2024)
Field 05L12B Correction Procedures
- (1) The valid range is eight-characters (numeric or alpha) or blank.

3.11.27.17.17 (01-01-2023) Field 05PN Preparer's Name	(1) Field 05PN is the Preparer's Name. Field 05PN is not transcribed.
3.11.27.17.17.1 (01-01-2023) Field 05PN Invalid Conditions	(1) First position is present and does not contain A-Z or 0-9. (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks. (3) Data follows two blanks.
3.11.27.17.17.2 (01-01-2023) Field 05PN Correction Procedures	(1) Delete entry.
3.11.27.17.18 (01-01-2023) Field 05PF Firm Name	(1) Field 05PF is the Firm's Name. Field 05PF is not transcribed.
3.11.27.17.18.1 (01-01-2023) Field 05PF Invalid Conditions	(1) First position is present and does not contain A-Z or 0-9. (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks. (3) Data follows two blanks.
3.11.27.17.18.2 (01-01-2023) Field 05PF Correction Procedures	(1) Delete entry.
3.11.27.17.19 (01-01-2023) Field 05ADD Preparer Street	(1) Field 05ADD is the Preparer's Street Address. Field 05ADD is not transcribed.
3.11.27.17.19.1 (01-01-2023) Field 05ADD Invalid Conditions	(1) First position is present and does not contain A-Z or 0-9. (2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs or blanks. (3) Data follows two blanks.
3.11.27.17.19.2 (01-01-2023) Field 05ADD Correction Procedures	(1) Delete entry.

3.11.27.17.20 (01-01-2023)
Field 05CTY Preparer City (1) Field 05CTY is the Preparer's City. Field 05CTY is not transcribed.

3.11.27.17.20.1 (01-01-2023)
Field 05CTY Invalid Conditions (1) First position is blank.
(2) The second and third positions are both blank.
(3) All other positions are other than A-Z or blank.
(4) Data follows two blanks.

3.11.27.17.20.2 (01-01-2023)
05CTY Correction Procedures (1) Delete entries in Fields 05ADD, 05ST, and 05ZIP.

3.11.27.17.21 (01-01-2023)
Filed 05ST Preparer State (1) Field 05ST is the Preparer's State. Field 05ST is not transcribed.

3.11.27.17.21.1 (01-01-2023)
Field 05ST Invalid Conditions (1) Field 05ST is blank and Field 05ADD is present.
(2) Entry is not a valid state code.

3.11.27.17.21.2 (01-01-2023)
Field 05ST Correction Procedures (1) Delete entries in Fields 05ADD, 05ST, and 05ZIP.

3.11.27.17.22 (01-01-2023)
Field 05ZIP Preparer ZIP Code (1) Field 05ZIP is the Preparer's ZIP code. Field 05ZIP is not transcribed.

3.11.27.17.22.1 (01-01-2023)
Field 05ZIP Invalid conditions (1) If Field 05ZIP is blank and street address 05ADD, city 05CTY and state 05ST are present.

3.11.27.17.22.2 (01-01-2023)
Field 05ZIP Correction Procedures (1) Delete entries in Fields 05ADD, 05CTY, 05ST, and 05ZIP.

3.11.27.17.23 (01-01-2023)
Field 05PRE Preparation Code (1) Field 05PRE is the Preparation Code. Field 05PRE is not transcribed.

3.11.27.17.23.1 (01-01-2023) Field 05PRE Invalid Conditions	(1) The entry is other than 1 or blank.
3.11.27.17.23.2 (01-01-2023) Field 05PRE Correction Procedures	(1) Delete entry.
3.11.27.17.24 (01-01-2023) Field 05PPN Preparer PTIN	(1) Field 05PPN is the Preparer's PTIN. Field 05PPN is not transcribed.
3.11.27.17.24.1 (01-01-2023) Field 05PPN Invalid Conditions	(1) The first position is other than a "P". (2) The first position is "P" and the remaining positions are all zeroes or all nines. (3) Other than the first position is non-numerical.
3.11.27.17.24.2 (01-01-2023) Field 05PPN Correction Procedures	(1) Delete entry.
3.11.27.17.25 (01-01-2023) Field 05PEN Preparer EIN	(1) Field 05PEN is the Preparer's EIN. Field 05PEN is not transcribed.
3.11.27.17.25.1 (01-01-2023) Field 05PEN Invalid Conditions	(1) The first position is other than numeric. (2) The field is all zeroes or all nines.
3.11.27.17.25.2 (01-01-2023) Field 05PEN Correction Procedures	(1) Delete entry.
3.11.27.17.26 (01-01-2023) Field 05PTIN Preparer's Telephone Number	(1) Field 05PTIN is the Preparer's Telephone Number. Field 05PTIN is not transcribed.
3.11.27.17.26.1 (01-01-2023) Field 05PTIN Invalid Conditions	(1) Non-numerical.

3.11.27.17.26.2
(01-01-2023)

Field 05PTIN Correction Procedures

- (1) Delete entry.

3.11.27.18
(01-01-2023)

Error Codes For Form 5500-EZ

- (1) Form 5500-EZ errors are displayed and corrected using the Error Resolution System (ERS).
(2) IRM 3.11.27.18, *Error Codes For Form 5500-EZ*, includes information to identify and correct the errors.

3.11.27.18.1
(01-01-2023)

Error Code 002 Name Control

- (1) Error Code displayed fields are:

ERS Designator	Field Name
CL	Clear Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01EIN	Employer Identification Number
01PL	Plan Number
01PYD	Plan Year Ending
02CON	Care Of Name
02ADD	Street Address
02FAD	Foreign Address
02CTY	City
02ST	State
02ZIP	ZIP Code

3.11.27.18.1.1
(01-01-2023)

Error Code 002 Invalid Conditions

- (1) Error Code 002 generates when the Name Control mismatched against the National Account Profile (NAP) or the Entity Index File (EIF).

3.11.27.18.1.2
(01-01-2023)

Error Code 002 Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
(2) Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
(3) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
the Name Control on the return or attachment matches the Name Control on INOLES,	bring up the underprint.
the Name on INOLES is different from the Name on the return or attachment,	research NAMEB/NAMEE for a new EIN.
employer's Name and Trade Name are reversed on Part 2a and the Trade Name matches INOLES,	bring up the underprint and correct name control.

- (4) If a new EIN is located, verify the Name Control using CC INOLES.

If	Then
the Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Note: Obvious transposed or missing digits can be excluded as criteria for sending Letter 3875-C.
multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to EP Entity Control. 2. Prepare Form 4227 with the notation "MULTIPLE EINS".
INOLES indicates a "Merge To" (MT) EIN,	research the "MT" EIN on INOLES.
the "MT" EIN matches the entity on the return or attachments,	enter the "MT" EIN in Field 01EIN.
the "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to EP Entity Control.

- (5) If the Name on the return or attachment does not agree with the Name on INOLES or there is an indication of a name change, research ENMOD for a name.

If	Then
the Name on ENMOD agrees with the Name on the return,	enter "C" in the Clear Code field.
the Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND 320 to route the return to EP Entity. 2. Attach Form 4227 with the notation "NO RECORD".

- (6) If the Name change has not been made, research ENMOD for a pending TC 013.

If	Then
a pending TC 013 is present,	enter "C" in the Clear Code field.
a pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND 320 to route to EP Entity. 2. Attach Form 4227 with the notation "REQUEST NAME CHANGE (TC 013)".

- (7) If the name on the return contains more than 35 characters, continue inputting name using Field 02CON as a second name line.

3.11.27.18.2
(01-01-2023)

Error Code 003 Check Digit

- (1) Error code 003 displayed fields are:

ERS Designator	Field Name
01CL	Clear Field
01NC	Name Control/Check Digit
01EIN	Employer Identification Number
01CCC	Computer Condition Code

3.11.27.18.2.1
(01-01-2023)

Error Code 003 Invalid Conditions

- (1) Error Code 003 generates when any of the following conditions is present:
- a. The Check Digit is present but is not valid for the EIN.
 - b. The letters "E", "G", or "M" are present in Field 01NC.
 - c. The first two positions of the field are not blank and the last positions are not alphabetic.

3.11.27.18.2.2
(01-01-2023)

Error Code 003 Correction Procedures

- (1) Correct all misplaced entries, coding, and transcription errors.

- (2) Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
the Check Digit in Field 01NC does not match the return or is not legible,	enter the Name Control from the return in Field 01NC.
the EIN on the return is not legible,	research NAMEB/NAMEE for correct EIN.

3.11.27.18.3
(01-01-2023)

Error Code 007 Received Date

- (1) Error Code 007 displayed fields are:

ERS Designator	Field Name
01CL	Clear Field
01PYD	Plan Year Ending Date
01RCD	Received Date
01CCC	Computer Condition Code

3.11.27.18.3.1
(01-01-2023)

Error Code 007 Invalid Conditions

- (1) Error Code 007 generates if:
- Received date is not less than or equal to the process date.
 - Received date is earlier than the first day of the tax period.

3.11.27.18.3.2
(01-01-2023)

Error Code 007 Correction Procedures

- (1) Correct coding and transcription errors.
- (2) Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
the received date is invalid (e.g. 202213 in lieu of 202212),	change the received date to the current year and enter in Field 01RCD.
the return is an early filed Final return,	<ol style="list-style-type: none"> Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. Enter F in Field 01CCC.

If	Then
the return received date is before the tax period ending date and is not a final return,	<ol style="list-style-type: none"> 1. SSPND 480. 2. Prepare Form 4227 with the notation "EARLY FILED". 3. Change the Received Date to one day after the Tax Period Ending Date.

Note: Code & Edit will edit an "F" in Field 01CCC and on the return when the received date is before the tax period or identified as an early filed return.

3.11.27.18.4
(01-01-2023)

**Error Code 014 Address
Information Mismatch**

- (1) Error Code 014 displayed fields are:

Field Designator	Field Name
02CON	Care of Name
02ADD	Street Address
02FAD	Foreign Address
02CTY	City Name
02ST	State
02ZIP	ZIP Code

3.11.27.18.4.1
(01-01-2023)

**Error Code 014 Invalid
Conditions**

- (1) Section 02 is invalid if all entries are not present:
- a. The street address is present, Fields 02CTY and 02ST must be present unless a Major City Code is used.
 - b. A Major City Code is used and Field 02ADD is NOT present.
 - c. A Major City Code is used and Field 02ST is present.
 - d. City must be present. If City is not in Major City format, Field 02ST must be present; Field 02ADD can be blank.

3.11.27.18.4.2
(01-01-2023)

**Error Code 014
Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) Refer to the Form 5500-EZ Line 2a for the correct street address. If no legible street address is present on the Form 5500-EZ and attachments, delete all data in 02ADD, 02CTY, 02ST, and 02ZIP.
- (3) If a Major City Code is present, and no street address is available, enter the city in Field 02CTY and enter the state code in Field 02ST.
- (4) If the Major City Code is correct and the state is present, delete Field 02ST.
- (5) If you cannot correct the address with the information on the return, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete only the address.

3.11.27.18.5
(01-01-2023)

Error Code 015 Foreign Address

- (1) Error Code 015 displayed fields are:

Field Designator	Field Name
02CON	Care of Name
02ADD	Street Address
02 FAD	Foreign Address
02CTY	City
02ST	State
02ZIP	ZIP Code

3.11.27.18.5.1
(01-01-2023)

Error Code 015 Invalid Conditions

- (1) Error Code 015 generates when any of the following conditions is present:
- State field has an entry other than "." (period/space) when a foreign address is present.
 - Zip Code field has an entry when a foreign address is present.

3.11.27.18.5.2
(01-01-2023)

Error Code 015 Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare displayed fields with the return. If incorrect, overlay the screen with the correct information from the table below.

If a foreign address is	Then
present in Field 02FAD,	<ol style="list-style-type: none"> Field 02ST must contain "." (period/space). Delete Field 02ZIP if present.
not present in Field 02FAD,	check return for foreign address.
present on the return,	<ol style="list-style-type: none"> Enter the foreign address in Field 02FAD. Note: If additional space is required, continue entering the address in Field 02ADD. Field 02CTY must contain the appropriate foreign country code. Field 02ST must contain "." (period/space).

If a foreign address is	Then
not present on the return,	<ol style="list-style-type: none"> 1. Verify the address on the return is not a foreign address. 2. Enter street address in Field 02ADD. 3. Enter city, state, and Zip Code in the appropriate fields.

3.11.27.18.6
(01-01-2023)

Error Code 016 Zip Code Mismatch

- (1) Error Code 016 displayed fields are:

ERS Designator	Field Name
02CON	Care of Name
02ADD	Street Address
02FAD	Foreign Address
02CTY	City
02ST	State
02ZIP	ZIP Code

3.11.27.18.6.1
(01-01-2023)

Error Code 016 Invalid Conditions

- (1) The Zip Code is inconsistent with the Major City Code or State Code.

3.11.27.18.6.2
(01-01-2023)

Error Code 016 Correction Procedures

- (1) Correct coding and transcription errors for Fields 02ADD, 02CTY, and 02ST.
- (2) If unable to determine a valid zip code and:
- a. The address on the return is located in a major city, refer to Document 7475 for a valid major city code. If you can determine only the first three digits of the zip code, enter "01" in the 4th and 5th positions.
 - b. The address is not located in a major city, refer to Document 7475 and enter the first three valid digits for the state followed by "01".
- (3) If not needing corrections to Field 02ZIP, enter the full city and state in fields 02CTY and 02ST.
- (4) If unable to correct, delete all data in 02ADD, 02CTY, 02ST, and 02ZIP.

3.11.27.18.7
(01-01-2023)

**Error Code 026 Tax
Period**

- (1) Error Code 026 displayed fields are:

ERS Designator	Field Name
CL	Clear Code
01EIN	Employer Identification Number
01PYD	Plan Year Ending
01TXP	Tax Period
>>>>	Tax Period UnderPrint
01CCC	Computer Condition Code

3.11.27.18.7.1
(01-01-2023)

**Error Code 026 Invalid
Conditions**

- (1) Tax period is greater than process date plus 11 months.

3.11.27.18.7.2
(01-01-2023)

**Error Code 026
Correction Procedures**

- (1) Correct coding and transcription errors.
- (2) If the tax period is greater than the process date plus 11 months, process using the current year 202112.
- (3) If Field 01TXP is blank, enter the plan year ending from Field 01PYD.
- (4) If both Fields 01TXP and 01PYD are blank, use current year (e.g. 202112 if processing year is 2021).

3.11.27.18.8
(01-01-2023)

**Error Code 700 Plan
Year Beginning**

- (1) Error Code 700 displayed fields are:

ERS Designator	Field Name
CL	Clear Code
01PYB	Plan Year Beginning Date
01PYD	Plan Year Ending Date
01TXP	Tax Period
01CCC	Computer Condition Code

3.11.27.18.8.1
(01-01-2023)

**Error Code 700 Invalid
Conditions**

- (1) This field generates if the tax period (01TXP) plus day of Plan Year Ending (01PYD) minus the Plan Year Beginning Date (01PYB) is greater than 365 (plan year is longer than 12 months) unless CCC "Y" is present.

3.11.27.18.8.2
(01-01-2023)

Error Code 700**Correction Procedures**

- (1) Correct coding and transcription errors.
- (2) If the plan year beginning date is present and correct, verify and correct fields 01TXP and 01PYD. If no corrections are needed, delete CCC "Y" in Field 01CCC.
- (3) This field errors when the month, day, and year of the plan beginning date are equal to or later than the month, day, and year of the plan year ending. On correction run, it will * when the month, day, and year of the plan beginning date are later than the month, day (when present), and year of the plan year ending. If the plan year beginning date is correct, verify and correct Fields 01TXP and 01PYD.
- (4) Research attachments and IDRS to determine correct plan year beginning date and ending date.

Reminder: Use prior year filings shown on IDRS to determine correct beginning and ending dates.

If	Then
the plan year beginning date is later than the plan year ending, and correct beginning and/or ending date is found through research,	enter the correct beginning and/or ending date.
an extension is attached and the plan year ending on the form is the same as Field 01TXP,	delete Field 01PYB.
the year and month of the Plan Year Beginning (01PYB) equals the year and month of the Plan Year Ending (01TXP) and research shows these dates are correct,	<ol style="list-style-type: none"> a. Enter CCC "O" in Field 01CCC when the day of plan year beginning is other than 01. b. Clear when day of plan year beginning is 01 and no other errors are present.
the tax period (01TXP) plus the day of Plan Year Ending (01PYD), minus the Plan Year Beginning Date (01PYB), is greater than 365 (plan year is longer the 12 months) or unless CCC "Y" is present,	verify and correct Fields 01TXP and 01PYD.
the plan begins on the first day of a month and ends the next year on the first day of the same month,	correct plan year ending using the prior month. (Example: Plan began 7/1/2021 and ended on 7/1/2021 use 6/30/2021).

3.11.27.18.9
(01-01-2023)

**Error Code 702 Plan
Period Year Ending vs
Tax Period**

- (1) Error Code 702 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
01EIN	EIN
01TXP	Tax Period
01PYD	Plan Year Ending Date
>>>>>	Plan Year Ending Date under print

3.11.27.18.9.1
(01-01-2023)

**Error Code 702 Invalid
Conditions**

- (1) This field generates if the tax period plus the day of the plan year ending date is greater than the plan year ending.
- (2) This field generates if the plan year ending date is not equal to the tax period.
- (3) This field generates if the month of the plan year ending date is present and does not match the month plan year ending date on the EPMF.

3.11.27.18.9.2
(01-01-2023)

**Error Code 702
Correction Procedures**

- (1) Correct coding and transcription errors.
- (2) If the tax period plus the day of the plan year ending date is greater than the plan year ending, change the tax period to match the plan year ending date.
- (3) If the plan year ending date is greater than the tax period, change the plan year ending to match the tax period.
- (4) If the plan year ending date does not equal the tax period, do not bring up the under print; input the tax period from the document in YYYYMMDD format.
- (5) If the month of the plan year ending date is present and does not match the month plan year ending date on the EPMF, verify that the month was transcribed correctly. If not, correct the month and if correct, clear.

3.11.27.18.10
(01-01-2023)

**Error Code 703 Line 7c
Does not equal Line 7a
Minus 7b**

- (1) Error Code 703 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
047A1	7a Total Plan Assets BOY
047B1	7b Total Plan Liabilities BOY
047C1	7c Net Plan Assets BOY
047A2	7a Total Plan Assets EOY
047B2	7b Total Plan Liabilities EOY
047C2	7c Net Plan Liabilities EOY

- 3.11.27.18.10.1 (01-01-2023)
Error Code 703 Invalid Conditions
- (1) This field generates if 047C1 does not equal 047A1 minus 047B1.
 - (2) This field generates if 047C2 does not equal 047A2 minus 047B2

- 3.11.27.18.10.2 (01-01-2023)
Error Code 703 Correction Procedures.
- (1) Correct coding and transcription errors.
 - (2) If coding and transcription is correct, clear error.

- 3.11.27.18.11 (01-01-2023)
Error Code 704 - Final Report Indicator checked and no CCC F
- (1) Error Code 703 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
01LA3	Final Report Indicator 3
01CCC	Computer Condition Codes

- 3.11.27.18.11.1 (01-01-2023)
Error Code 704 Invalid Conditions
- (1) This field generates when the Final Report Indicator 3 (01LA3) is 1 and the computer condition code (01CCC) "F" is not present.

- 3.11.27.18.11.2 (01-01-2023)
Error Code 704 Correction Procedures
- (1) Correct coding and transcription errors.
 - (2) If 01LA3 is 1 change 01CCC to "F".

- 3.11.27.18.12 (01-01-2023)
Error Code 705 - Line 12d Does not equal Line 12b minus 12c
- (1) Error Code 705 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
0512B	12b Amount
0512C	12c Amount
0512D	12d Amount

- 3.11.27.18.12.1 (01-01-2023)
Error Code 705 Invalid Conditions
- (1) This field generates when the Line 12d (0512D) does not equal Line 12b (0512B) minus Line 12c (0512C).

3.11.27.18.12.2
(01-01-2023)

Error Code 705

Correction Procedures

- (1) Correct coding and transcription errors.
- (2) If coding and transcription is correct, clear error.

3.11.27.18.13
(01-01-2023)

Error Code 706 – Line 6A(2) is greater than 3 digits

- (1) Error Code 706 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
04LA2	6a(2)

3.11.27.18.13.1
(01-01-2023)

Error Code 706 Invalid Conditions

- (1) This field generates when the Line 6a(2) has more than 3 numeric entries on the line.

3.11.27.18.13.2
(01-01-2023)

Error Code 706

Correction Procedures

- (1) Correct coding and transcription errors.
- (2) If coding and transcription is correct, clear error.

3.11.27.18.14
(01-01-2023)

Error Code 707 – Line 6B(2) is greater than 3 digits

- (1) Error Code 707 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
04LB2	6b(2)

3.11.27.18.14.1
(01-01-2023)

Error Code 707 Invalid Conditions

- (1) This field generates when the Line 6b(2) has more than 3 numeric entries on the line.

3.11.27.18.14.2
(01-01-2023)

Error Code 707

Correction Procedures

- (1) Correct coding and transcription errors.
- (2) If coding and transcription is correct, clear error.

3.11.27.18.15
(01-01-2023)

Error Code 708 – Line 6c is greater than 3 digits

- (1) Error Code 708 Displayed fields are:

ERS Designator	Field Name
CL	Clear Code
04L6C	6c

3.11.27.18.15.1
(01-01-2023)

**Error Code 708 Invalid
Conditions**

- (1) This field generates when the Line 6c has more than 3 numeric entries on the line.

3.11.27.18.15.2
(01-01-2023)

**Error Code 708
Correction Procedures**

- (1) Correct coding and transcription errors.
(2) If coding and transcription is correct, clear error.

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Exhibit 3.11.27-1 (01-01-2023)**Prior Year Conversion Chart 2009-2011 and 2017-2022 Revisions (2008 and prior will NOT be converted)**

If line number on 2009-2011 revision is	If line number on 2017- 2022 revision is	Then change line number to
4a, 4b & 4c	4a, 4b, 4c & 4d	5a, 5b, 5c & 5d
5a, 5b & 5c	5a(1), 5a(2) 5b(1), 5b(2)& 5c	6a(1), 6a(2), 6b(1), 6b(2)& 6c
6a, 6b & 6c	6a, 6b & 6c	7a, 7b & 7c
7a, 7b & 7c	7a, 7b & 7c	8a, 8b & 8c
8	8	9
9	9	10
10	10	11
11, 11a, 11b, 11c, 11d & 11e	11, 11a, 11b, 11c, 11d & 11e.	12, 12a, 12b, 12c, 12d & 12e

