



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.12.8

NOVEMBER 25, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.12.8, Error Resolution, Information Returns Processing.

## MATERIAL CHANGES

- (1) IRM 3.12.8.1(5) - Changed Paper Processing Branch to Return Processing. (IPU 24U0621 issued 05-08-2024)
- (2) IRM 3.12.8.1(7) - Updated the Program Goals to include processing under the IR Mod Employee Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (3) IRM 3.12.8.1.1(2) - Added a new paragraph to the Background to include processing under the IR MOD Employee Portal. (IPU 24U0045 issued 01-04-2024)
- (4) IRM 3.12.8.1.3(2), (4), and (5) - Updated the Roles and Responsibilities to include processing under the IR Mod Employee Portal. (IPU 24U0045 issued 01-04-2024)
- (5) IRM 3.12.8.1.4(2) - Added new paragraph for assigning and managing electronic filing submissions. Renumbered remaining paragraph accordingly. (IPU 24U0045 issued 01-04-2024)
- (6) IRM 3.12.8.1.5(3) - Added a new paragraph for program control of electronic filing submissions. (IPU 24U0045 issued 01-04-2024)
- (7) IRM 3.12.8.1.6(1) - Added new acronyms, Employee User Portal, Individual Retirement Account (IRA), Information Returns Intake System (IRIS), Information Returns Modernization (IR MOD), Information Returns Review Portal (IRRP), Negative TIN (NTIN), and Standard Employee Identifier (SEID) to the Term/Acronym/Definition Table. (IPU 24U0045 issued 01-04-2024)
- (8) IRM 3.12.8.1.6(1) - Added new acronym Taxpayer Services (TS) to the Term/Acronym Definition Table
- (9) IRM 3.12.8.2.2 - Added a new subsection for Function Codes. Renumbered remaining subsections. (IPU 24U0045 issued 01-04-2024)
- (10) IRM 3.12.8.2.4(1) - Updated the paragraph to reference paper IRP processing only. (IPU 24U0045 issued 01-04-2024)
- (11) IRM 3.12.8.5 - Updated (10,000) to (50,000) to match the Functional Specification Package. (IPU 24U0621 issued 05-08-2024)
- (12) IRM 3.12.8.5.1(8) c - Removed F, G, H, and I as valid codes for Form 1098-F, Box 9 per form instructions.(IPU 24U0621 issued 05-08-2024)
- (13) IRM 3.12.8.5.12(6)b - Updated the valid date ranges for Delinquent Indicator Codes P and X
- (14) IRM 3.12.8.5.12(6) b) - Removed per clearance review feedback. All 1099s have been going through ISRP since 2023.
- (15) IRM 3.12.8.5.17(4) and (5) - Added checkbox description for consistency.

- (16) IRM 3.12.8.7 - Added a new subsection for Information Returns Modernization (IR MOD) processing. (IPU 24U0045 issued 01-04-2024)
- (17) IRM 3.12.8.7(2) - Updated IRRPD to IRRP. (IPU 24U0045 issued 01-04-2024)
- (18) IRM 3.12.8.7.1 - Added a new subsection for Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (19) IRM 3.12.8.7.2 - Added a new subsection for Information Returns Review Portal (IRRP) access. (IPU 24U0045 issued 01-04-2024)
- (20) IRM 3.12.8.7.2 - Added additional access information. (IPU 24U0979 issued 09-17-2024)
- (21) IRM 3.12.8.7.3 - Added a new subsection for using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (22) IRM 3.12.8.7.3(7), (9) - Added "Save" as an option to select.(IPU 24U0936 issued 08-22-2024)
- (23) IRM 3.12.8.8(2) - Updated how to enter dollar amounts in IRRP. (IPU 24U0954 issued 09-03-2024)
- (24) IRM 3.12.8.8 - Added a new subsection to resolve errors on Form 1099-series returns on the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (25) IRM 3.12.8.8.1 - Added a new subsection on Accessing IRP images using Service Center Recognition Image/Processing System (SCRIPS). (IPU 24U0045 issued 01-04-2024)
- (26) IRM 3.12.8.8.1(1) - Removed IR Mod Release 1.3. The IRP image is unavailable in IRRP indefinitely.(IPU 24U0979 issued 09-17-2024)
- (27) IRM 3.12.8.8.2 - Added a new subsection for Form 1097-BTC, Bond Tax Credit, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (28) IRM 3.12.8.8.3 - Added a new subsection for Form 1098, Mortgage Interest Statement, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (29) IRM 3.12.8.8.4 - Added a new subsection for Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (30) IRM 3.12.8.8.5 - Added a new subsection for Form 1098-E, Student Loan Interest Statement, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (31) IRM 3.12.8.8.6 - Added a new subsection for Form 1098-F, Fines, Penalties, and Other Amounts, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (32) IRM 3.12.8.8.7 - Added a new subsection for Form 1098-Q, Qualifying Longevity Annuity Contract Information, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (33) IRM 3.12.8.8.8 - Added a new subsection for Form 1098-T, Tuition Statement, with instruction to resolve errors using the Information Returns Review Portal (IRRP)
- (34) IRM 3.12.8.8.9 - Added a new subsection for Form 1099-A, Acquisition or Abandonment of Secured Property, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (35) IRM 3.12.8.8.9(3) - Added "Save" as an option to select.(IPU 24U0936 issued 08-22-2024)
- (36) IRM 3.12.8.8.10(3) - Added "Save" as an option to select.(IPU 24U0936 issued 08-22-2024)
- (37) IRM 3.12.8.8.10(1) - Removed where YYYY =YYTY (processing year minus 1) from the Note for

- Form 1099-B. The date is not restricted to YYTY. (IPU 24U0621 issued 05-08-2024)
- (38) IRM 3.12.8.8.10 - Added a new subsection for Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (39) IRM 3.12.8.8.10 Removed invalid conditions and correction procedures for Box 3 (F1099B009). Rule is deleted in R3.0.
  - (40) IRM 3.12.8.8.10 - Updated error condition and correction procedures for Box 4, Federal income tax withheld.
  - (41) IRM 3.12.8.8.10(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
  - (42) IRM 3.12.8.8.11 - Added a new subsection for Form 1099-C, Cancellation of Debt, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (43) IRM 3.12.8.8.11(2) and (3) - Updated Box 1 error conditions and correction procedures. (IPU 24U0954 issued 09-03-2024).
  - (44) IRM 3.12.8.8.12 - Added a new subsection for Form 1099-CAP, Changes in Corporate Control and Capital Structure, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (45) IRM 3.12.8.8.12(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
  - (46) IRM 3.12.8.8.13 Added a new subsection for Form 1099-DIV, Dividends and Distributions, with instruction to resolve errors using the Information Returns Review Portal (IRRP). Renumbered remaining subsections.(IPU 24U0979 issued 09-17-2024)
  - (47) IRM 3.12.8.8.14 Added a new subsection for Form 1099-G, Certain Government Payments, with instruction to resolve errors using the Information Returns Review Portal (IRRP). Renumbered remaining subsections. (IPU 24U0979 issued 09-17-2024).
  - (48) IRM 3.12.8.8.15 - Added a new subsection for Form 1099-INT, Interest Income, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (49) IRM 3.12.8.8.15(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024).
  - (50) IRM 3.12.8.8.15 - Added error conditions and correction procedures for Release 2.1 Business Rules. (IPU 24U0979 issued 09-17-2024)
  - (51) IRM 3.12.8.8.16 - Added a new subsection for Form 1099-K, Payment Card and Third Party Network Transactions, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (52) IRM 3.12.8.8.16 Added additional error conditions and correction procedures for Gross amount and Federal income tax withheld boxes.
  - (53) IRM 3.12.8.8.16(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024).
  - (54) IRM 3.12.8.8.17 - Added a new subsection for Form 1099-LS, Reportable Life Insurance Sale, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (55) IRM 3.12.8.8.17(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)

- (56) IRM 3.12.8.8.18 - Added a new subsection for Form 1099-LTC, Long-Term Care and Accelerated Death Benefits, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (57) IRM 3.12.8.8.18 - Added error conditions and correction procedures for Release 2.1 Business Rules. (IPU 24U0979 issued 09-17-2024)
- (58) IRM 3.12.8.8.18 - Removed Box 3, "Per diem and Reimbursed amount" invalid conditions and correction procedures. Business rule F1099LTC004 was expired.
- (59) IRM 3.12.8.8.19 - Added a new subsection for Form 1099-MISC, Miscellaneous Information, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (60) IRM 3.12.8.8.19(3) b) - Updated Box 1 correction procedures.(IPU 24U0954 issued 09-03-2024)
- (61) IRM 3.12.8.8.19 (3) - Added "Save" as an option to select. Added a **Note** with steps to take if fraudulent activity is not suspected.(IPU 24U0936 issued 08-22-2024)
- (62) IRM 3.12.8.8.20 - Added a new subsection for Form 1099-NEC, Nonemployee Compensation, with instruction to resolve errors using the Information Returns Review Portal (IRRP).(IPU 24U0045 issued 01-04-2024)
- (63) IRM 3.12.8.8.20(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
- (64) IRM 3.12.8.8.20(3) c) - Updated Box 1 correction procedures. (IPU 24U0954 issued 09-03-2024)
- (65) IRM 3.12.8.8.21 - Added a new subsection for Form 1099-OID, Original Issue Discount, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (66) IRM 3.12.8.8.21(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
- (67) IRM 3.12.8.8.22 - Added a new subsection for Form 1099-PATR, Taxable Distributions Received From Cooperatives, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (68) IRM 3.12.8.8.22(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
- (69) IRM 3.12.8.8.23 - Added a new subsection for Form 1099-Q, Payments From Qualified Education Programs (Under Section 529 and 530), with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
- (70) IRM 3.12.8.8.23(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024).
- (71) IRM 3.12.8.8.24 Added additional error conditions and correction procedures for Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0979 issued 09-17-2024)
- (72) IRM 3.12.8.8.24 Added a new subsection for Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., with instruction to resolve errors using the Information Returns Review Portal (IRRP). Renumbered remaining subsections.(IPU 24U0954 issued 09-03-2024)
- (73) IRM 3.12.8.8.24 Added new error conditions and corrections procedures for Business Rules F1099R021 and F1099R022 added in R3.0.

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- (74) IRM 3.12.8.8.25 - Moved 3.12.8.8.17 here and renumbered remaining subsections. (IPU 24U0045 issued 01-04-2024)
  - (75) IRM 3.12.8.8.25 - Added a new subsection for Form 1099-S, Proceeds From Real Estate Transactions, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (76) IRM 3.12.8.8.25(2) and (3) - Updated error conditions and correction procedures for Box 1. (IPU 24U0954 issued 09-03-2024).
  - (77) IRM 3.12.8.8.25(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
  - (78) IRM 3.12.8.8.26 - Added a new subsection for Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (79) IRM 3.12.8.8.26(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
  - (80) IRM 3.12.8.8.27 - Added a new subsection for Form 1099-SB, Seller's Investment in Life Insurance Contract, with instruction to resolve errors using the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (81) IRM 3.12.8.8.27(3) - Added "Save" as an option to select. (IPU 24U0936 issued 08-22-2024)
  - (82) IRM 3.12.8.8.28 - Added a new subsection for Form 3921, Exercise of an Incentive Stock Option Under Section 4229(b), with instruction to resolve errors using the Information Returns Review Portal (IRRP).
  - (83) IRM 3.12.8.8.29 - Added a new subsection for Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c), with instruction to resolve errors using the Information Returns Review Portal (IRRP).
  - (84) IRM 3.12.8.8.30 - Added a new subsection for Form 5498, IRA Contribution, with instruction to resolve errors using the Information Returns Review Portal (IRRP).
  - (85) IRM 3.12.8.8.31 - Added a new subsection for Form 5498-ESA, Coverdell ESA Contribution Information, with instruction to resolve errors using the Information Returns Review Portal (IRRP).
  - (86) IRM 3.12.8.8.32 - Added a new subsection for Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information, with instruction to resolve errors using the Information Returns Review Portal (IRRP).
  - (87) IRM 3.12.8.8.33 - Added a new subsection for Form W-2G, Certain Gambling Winnings, with instruction to resolve errors using the Information Returns Review Portal (IRRP).
  - (88) Exhibit 3.12.8-9 - Added a new Table to the Exhibit for use in identifying "Signs of Fraud" while processing returns on the Information Returns Review Portal (IRRP). (IPU 24U0045 issued 01-04-2024)
  - (89) Exhibit 3.12.8-9 - Updated symbols for routing from SE:W:CAS:SP:RPB:BMF to C:DC:TS:CAS:SP:RPB:BMF.
  - (90) Editorial changes made throughout the IRM include spelling and grammatical errors (IPU 24U0045 issued 01-04-2024).
  - (91) Editorial changes made throughout the IRM include:

- Revised throughout to update organizational title Wage and Investment (W&I) to Taxpayer Services (TS).
- Corrected spelling and grammatical errors
- Corrected references, citations and links
- Updated Exhibits
- Updates dates including Tax Periods and Received Dates
- Updated form titles
- Deleted old line numbers throughout
- Plain Language changes include:
  - Used simpler words
  - Deleted unnecessary words
  - Changed applicable sections per BMF Consistency template

### **EFFECT ON OTHER DOCUMENTS**

IRM 3.12.8, Error Resolution, Information Returns Processing, dated November 06, 2023 (effective January 1, 2024) is superseded. The following IRM Procedural Update (IPU), issued on January 4, 2024, May 8, 2024, August 22, 2024, September 3, 2024, and September 17, 2024 have been incorporated into this IRM: 24U0045, 24U0621, 24U0936, 24U0954, and 24U0979.

### **AUDIENCE**

Taxpayer Services, Submission Processing, Input Correction Operation, Error Resolution Tax Examiners and Small Business/Self Employed

James L. Fish  
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3.12.8

Information Returns Processing

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  - 3.12.8.8.16 Form 1099-K, Payment Card and Third Party Network Transactions
  - 3.12.8.8.17 Form 1099-LS, Reportable Life Insurance Sale
  - 3.12.8.8.18 Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
  - 3.12.8.8.19 Form 1099-MISC, Miscellaneous Information
  - 3.12.8.8.20 Form 1099-NEC, Nonemployee Compensation
  - 3.12.8.8.21 Form 1099-OID, Original Issue Discount
  - 3.12.8.8.22 Form 1099-PATR, Taxable Distributions Received From Cooperatives
  - 3.12.8.8.23 Form 1099-Q, Payments From Qualified Education Programs (Under Section 529 and 530)
  - 3.12.8.8.24 Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
  - 3.12.8.8.25 Form 1099-S, Proceeds From Real Estate Transactions
  - 3.12.8.8.26 Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
  - 3.12.8.8.27 Form 1099-SB, Seller's Investment in Life Insurance Contract
  - 3.12.8.8.28 Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
  - 3.12.8.8.29 Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
  - 3.12.8.8.30 Form 5498, IRA Contribution
  - 3.12.8.8.31 Form 5498-ESA, Coverdell ESA Contribution Information
  - 3.12.8.8.32 Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
  - 3.12.8.8.33 Form W-2G, Certain Gambling Winnings

Exhibits

- 3.12.8-1 Information Return Processing Format Codes and Required Section 06 Fields for Returns
- 3.12.8-2 Information Return Processing Section 06 Fields Transcribed or Scanned

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- 3.12.8-3 Major City Codes Sorted by Major City
  - 3.12.8-4 Major Cities Sorted by Major City Code
  - 3.12.8-5 Foreign Country and United States (U.S.) Possession Codes
  - 3.12.8-6 Zone Improvement Plan (ZIP) Code Range Sorted by Code
  - 3.12.8-7 Abbreviations Used in Entity
  - 3.12.8-8 Military City, State and Zone Improvement Plan (ZIP) Codes
  - 3.12.8-9 Signs of Fraud
  - 3.12.8-10 Valid Payment Codes



3.12.8.1  
(05-08-2024)  
**Program Scope and Objectives**

- (1) This program corrects inconsistencies in the income documents prior to posting for use by the Internal Revenue Service (IRS) for a variety of programs and purposes.
- (2) **Purpose:** This subsection gives instructions for correction of paper register on income information return inconsistencies prior to posting to the Information Return Master File (IRMF).
- (3) **Audience:** These procedures apply to Taxpayer Services (TS) Submission Processing (SP), Input Correction Operation (ICO), tax examiners, quality reviewers, leads, clerks and managers at all campuses.
- (4) **Policy Owner:** Director, Submission Processing.
- (5) **Program Owner:** Submission Processing, Return Processing Branch, Business Master File (BMF) Section.
- (6) **Primary Stakeholders:** Small Business/Self Employed (SB/SE), Examination Operation, Headquarters Examination.
- (7) **Program Goals:**
  - Correct paper income information return data records failing Information Return Paper Processing Document (IRPPD) validations in Generalized Mainline Framework (GMF) runs appearing on paper Error Register.
  - Correct SCRIPS scanned income information return data records failing Information Return Paper Processing Document (IRPPD) validations in the Information Returns Intake System (IRIS) by using the IR Mod Employee Information Returns Review Portal (IRRP).

3.12.8.1.1  
(01-04-2024)  
**Background**

- (1) Filers send paper information returns to the IRS to fulfill the filing requirement and provide their taxpayer identification number (TIN). The IRS converts processable paper returns to electronic data. Data records failing IRPPD validations and business rules in the Information Returns Intake System (IRIS) fall out to the Information Returns Review Portal (IRRP). Error Resolution employees resolve errors allowing the information to post to Master File.
- (2) Filers can also create, upload, edit, and view information and downloaded completed copies of Form 1099-series information returns to the IRS using Information Returns Intake System (IRIS) to fulfill the filing requirement. Data records failing IRRPD validations in IRIS during the conversion process fall out to error in IRRP for correction.

**Exception:** Form 1099-QA is not included in IRRP processing.

3.12.8.1.2  
(01-01-2023)  
**Authority**

- (1) Authority for these procedures is found in Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC), IRC 6721. Amendments to the IRC by acts, public laws, Treasury determinations, rules, and regulations such as the following:
  - The Housing and Economic Recovery Act of 2008
  - American Recovery and Reinvestment Act of 2009
  - Tax Increase Prevention Act of 2014
  - Trade Preferences Extension Act of 2015

- Surface Transportation and Veterans Health Care Choice Improvement Act of 2015
- Hiring Incentives to Restore Employment (HIRE) Act
- The Protecting Americans from Tax Hikes (PATH) Act
- Emergency Economic Stabilization Act
- Foreign Account Tax Compliance ACT (FATCA)
- Tax Cuts and Jobs Act (TCJA) of 2017

**Note:** The above list does not include all updates to the IRC.

- (2) Policy Statements for Submission Processing are found in IRM 1.2.1.4, Policy Statements for Submission Processing Activities.

3.12.8.1.3  
(01-04-2024)

#### **Roles and Responsibilities**

- (1) The Director of Submission Processing approves and authorizes the policy present in this IRM.
- (2) The Department manager secures, assigns, and conducts training for the staff who perform the tasks throughout this instruction.
- (3) The Planning and Analysis Staff give feedback and support to local management to achieve and effectively monitor schedules.
- (4) The Team manager assigns the Error Register to control workflow and resolve error conditions listed in this IRM.
- (5) The employee (tax examiner or quality reviewer) follow IRM instruction to correct the paper Error Register and IRRP submissions which will resolve error conditions for proper posting.

3.12.8.1.4  
(01-04-2024)

#### **Program Management and Review**

- (1) **Program Reports:** Consult IRM 3.12.37, Error Resolution, Individual Master File (IMF) General Instructions, and IRM 3.12.38, Error Resolution, Business Master File (BMF) General Instructions, for control of Error Registers and Service Center ordering of Error Register Display Request Card for paper filing. Below is a list of Error Register reports to complete and use to monitor the error inventory in the Service Center.
  - GMF 10-40, Error Display Run Control Report, generates daily as a computer summary of the error processing
  - GMF 10-41, IRP Error Register, generates daily errors needing correction by Error Resolution (ERS)
  - GMF 10-42, Error Register Summary, produced when the Error Register prints, has the sum totals for each type of error document by parent program number
  - GMF 10-43, Daily Error Volume Report, listing of volumes of error records in each program on the error tape (recirculation file)
- (2) The Information Returns Review Portal (IRRP) has several features to view and manage electronic filing submissions identified by Information Returns Intake System (IRIS) as having errors.
  - A manager can view both assigned and unassigned submissions in IRRP using the dashboard page. Submissions are assigned by the manager to the tax examiner, who completes, corrects, or flags the sub-



missions. Once corrections are complete, a manager may assign complete submissions to quality review, or submit the corrected submission back to IRIS.

- (3) **Program Effectiveness:** Management measures goals using documents per hour reports. Each function must complete the required inventory prior to the program completion date stated in IRM 3.30.123, Work Planning and Control, Processing Timeliness: Cycles, Criteria and Critical Dates.
- (4) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration.

3.12.8.1.5  
(01-04-2024)  
**Program Controls**

- (1) Each workday Generalized Mainline Framework (GMF) runs for paper returns and creates the Error Register based on Form 6826, Error/Reject Display Request Card, requested by the site. See IRM 3.12.38.2.2, Form 6826 - Service Center Replacement System (SCRS) Error/Reject Display Request Card, and IRM 3.12.37.10, Form 6826, Error/Reject Display Request Card, for instruction on preparation of the request.
- (2) The Daily Error Volume Report (GMF 10-43) lists the volume of error records in each program by Julian date followed by a summary page reflecting the volume of all records in error.
- (3) A manager can control both **assigned** and **unassigned** submissions in the Information Returns Review Portal (IRRP) by referring to the "Total Submission Count" and "Total Form Count" that display on each page. These counts will update continuously and can be used to determine inventory management.

3.12.8.1.6  
(05-08-2024)  
**Term/Acronym/Definition**

- (1) Terms or acronyms present in this Internal Revenue Manual (IRM) include:

Term/Acronym	Definition
AC	Action Code
ATC	Account Type Code
AUSPC	Austin Submission Processing Campus
BMF	Business Master File
DLN	Document Locator Number
EIN	Employer Identification Number
EUP	Employee User Portal
FATCA	Foreign Account Tax Compliance Act
FLC	File Location Code
GMF	Generalized Mainline Framework
IMF	Individual Master File
IRA	Individual Retirement Account

Term/Acronym	Definition
IRIS	Information Returns Intake System
IRM	Internal Revenue Manual
IR MOD	Information Returns Modernization
IRP	Information Return Processing
IRPPD	Information Return Paper Processing Document
IRRP	Information Returns Review Portal
ISRP	Integrated Submission and Remittance Processing
KCSPC	Kansas City Submission Processing Campus
MCC	Major City Code
MFT	Master File Tax
NTIN	Negative TIN system
OSPC	Ogden Submission Processing Campus
Payer	Filer of income returns normally listed in Section 16
Payee	Taxpayer reported receiving income listed in Section 01 and returns other than Document Code (Doc Code) 69
PMF	Payer Master File
SCCF	Service Center Control File
SCRIPS	Service Center Recognition/Image Processing System
SCRS	Service Center Replacement System
SEID	Standard Employee Identifier
SME	Subject Matter Expert
SSN	Social Security Number
TIN	Taxpayer Identification Number
TS <b>Note:</b> Previously W&I	Taxpayer Services <b>Note:</b> Previously Wage and Investment
YYTY	Current tax year processed
YYPY	Current processing year
ZIP	Zone Improvement Plan

3.12.8.1.7  
(01-01-2024)

#### Related Resources

- (1) The following lists additional resources to use in conjunction with the instructions found in this IRM:
  - IRM 3.10.8, Campus Mail and Work Control, Information Return Processing
  - IRM 3.12.37, Error Resolution, IMF General Instructions
  - IRM 3.12.38, Error Resolution, BMF General Instructions
  - IRM 3.24.8, Information Returns Processing
  - IRM 3.41.269, Information Returns Processing on SCRIPS
  - Document 12990, IRS Records Control Schedules
- (2) Locate IRMs on Servicewide Electronic Research Program (*SERP*) at the following site: <http://serp.enterprise.irs.gov/homepage.html>. Specific instructional links available on the *BMF ERS / Rejects Research Portal* at <http://serp.enterprise.irs.gov/databases/portals/sp/bmf/ers/ers.html> and the *IMF ERS / Rejects Portal* found at <http://serp.enterprise.irs.gov/databases/portals/sp/imf/ers-rejects/ers-rejects.html>.
- (3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights, and additional information on the *Taxpayer Bill of Rights* site found at the following location: <https://www.irs.gov/taxpayer-bill-of-rights>.

3.12.8.2  
(01-01-2022)  
**General Paper Error  
Register Correction  
Procedure**

- (1) These instructions cover the correction of Error Registers for the following income information returns processed on paper intake systems Integrated Submission and Remittance Processing (ISRP) and Service Center Recognition/Image Processing System (SCRIPS):
  - Form 1096, Annual Summary and Transmittal of U.S. Information Returns, both current and delinquent processed to the Payer Master File (PMF)
  - Form 1097-BTC, Bond Tax Credit
  - Form 1098, Mortgage Interest Statement
  - Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
  - Form 1098-E, Student Loan Interest Statement
  - Form 1098-F, Fines, Penalties, and Other Amounts
  - Form 1098-Q, Qualifying Longevity Annuity Contract Information
  - Form 1098-T, Tuition Statement
  - Form 1099-A, Acquisition or Abandonment of Secured Property
  - Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
  - Form 1099-C, Cancellation of Debt
  - Form 1099-CAP, Changes in Corporate Control and Capital Structure
  - Form 1099-DIV, Dividends and Distributions
  - Form 1099-G, Certain Government Payments
  - Form 1099-INT, Interest Income
  - Form 1099-K, Payment Card and Third Party Network Transactions
  - Form 1099-LS, Reportable Life Insurance Sale
  - Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
  - Form 1099-MISC, Miscellaneous Information
  - Form 1099-NEC, Nonemployee Compensation
  - Form 1099-OID, Original Issue Discount
  - Form 1099-PATR, Taxable Distributions Received From Cooperatives

- Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530)
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form 3921, Exercise of an Incentive Stock Option Under Section 442(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

- (2) This IRM cannot address every possibility present while correcting returns or documents. Consider taxpayer intent. Refer issues with cases not covered to Subject Matter Expert (SME), lead or manager to determine the proper course of action.
- (3) Submit request for IRM deviations in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for executive approval.

3.12.8.2.1  
(06-05-2020)

#### Error Register Format

- (1) See IRM 3.12.37.11.2, Error Register Title Line, to determine corresponding fields on raw or loop paper registers.

3.12.8.2.2  
(01-04-2024)

#### Function Codes

- (1) The Function Code is a three-digit code used to describe **what** is being done to the return and by **whom**. Function Codes are used in combination with Program Codes.
- (2) Use Function Code "270" and the applicable Program Code when working paper register. Use Function Code "330" and Program Code 44340 when working errors on the Information Returns Review Portal (IRRP).

3.12.8.2.3  
(01-01-2021)

#### Program Codes

- (1) Program Codes, as they appear on Error Register, and Return Type Document Codes for each program are listed in the table below. Return Type Document Codes processed exclusively on ISRP show an asterisk.

Program Code	Return Type Document Codes
44300	ISRP ENTERED <ul style="list-style-type: none"><li>• 03*</li><li>• 16*</li><li>• 25*</li><li>• 26*</li><li>• 27*</li><li>• 28</li><li>• 31</li><li>• 32*</li><li>• 43*</li><li>• 50</li><li>• 58</li><li>• 71</li><li>• 72*</li><li>• 73*</li><li>• 74*</li><li>• 75</li><li>• 79</li><li>• 80</li><li>• 81</li><li>• 83</li><li>• 84</li><li>• 85</li><li>• 86</li><li>• 91</li><li>• 92</li><li>• 93*</li><li>• 94*</li><li>• 95</li><li>• 96</li><li>• 97</li><li>• 98</li></ul>
44310	ISRP ENTERED <ul style="list-style-type: none"><li>• 69</li><li>• 78*</li></ul>

Program Code	Return Type Document Codes
44340	SCRIPS ENTERED <ul style="list-style-type: none"> <li>• 28</li> <li>• 31</li> <li>• 50</li> <li>• 58</li> <li>• 69</li> <li>• 71</li> <li>• 75</li> <li>• 79</li> <li>• 80</li> <li>• 83</li> <li>• 84</li> <li>• 85</li> <li>• 86</li> <li>• 91</li> <li>• 92</li> <li>• 95</li> <li>• 96</li> <li>• 97</li> <li>• 98</li> </ul>

#### 3.12.8.2.4 (01-04-2024)

#### Information Return Processing (IRP) Error Reasons Codes

- (1) Error Reason Codes appear in the return header line of the error register. Refer to the instructions below to process paper IRP returns using error register.
- (2) Use these codes as a guide to correct the paper error record. Additional errors, if present, are identified by the Error Reason Code.
- (3) **Error Reason Codes** on IRP paper Error Register are shown below:
  - 11
  - 14
  - 15
  - 16
  - 17
  - 18
  - 19
  - AA
- (4) Error Reason Code **11** shows one of the following error conditions:
  - a. The Zone Improvement Plan (ZIP) Code does not match the state.
  - b. The ZIP Code present for a document with a period . in the State Code Field is valid only for foreign addresses.
  - c. The document has a state with a Major City Code. Clear by deleting the state.
- (5) Error Reason Code **14** shows one of the following error conditions:
  - a. The return has an Account Type Code “T” or “J” (foreign information returns) without a Foreign Country Code.



- b. The return has an Account Type Code other than “T” or “J” with a Foreign Country Code present.
- (6) Error Reason Code **15** shows the Tax Class, Document Code, or File Location Code of the payer Document Locator Number (DLN) does not match the document being processed.
- (7) Error Reason Code **16** shows inconsistencies involving money fields due to fraudulent federal income tax withholding or validation errors between money fields present on the return.
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
  - Form 1099-DIV, Dividends and Distributions
  - Form 1099-INT, Interest Income
  - Form 1099-K, Payment Card and Third Party Network Transactions
  - Form 1099-MISC, Miscellaneous Information
  - Form 1099-NEC, Nonemployee Compensation
  - Form 1099-OID, Original Issue Discount
  - Form 1099-PATR, Taxable Distributions Received From Cooperatives
  - Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530)
  - Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
  - Form W-2G, Certain Gambling Winnings
- (8) Error Reason Code **17** shows an error detected by ISRP. When this occurs, an Error Indicator code appears next to one or more of the section numbers. Review the entire document for errors. See IRM 3.12.8.2.6, Error Indicators, for more information.
- (9) Error Reason Code **18** shows a possible fraudulent Form 1099-MISC, Miscellaneous Information, or Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Use Action Code (AC) 7 to continue processing, or AC “2” with Service Center Control File (SCCF) adjustment indicator D to remove from processing.

**Exception:** Delete all obvious fraud and secure the entire submission if possible. See Exhibit 3.12.8-9, Signs of Fraud, to help in data record disposition.

- (10) Error Reason Code **19** shows a possible fraudulent Form 1099-MISC, Miscellaneous Information or Form 1099-NEC, Nonemployee Compensation.
- 1. Use AC 7 to continue processing, after checking transcription for accuracy, or
  - 2. Use AC 2 with SCCF adjustment indicator D to remove from processing.

**Exception:** Delete all obvious fraud and secure the entire submission if possible. See Exhibit 3.12.8-9, Signs of Fraud, to help in data record disposition.

- (11) Error Reason Code **AA** shows an invalid correction attempt. See IRM 3.12.8.2.6, Error Indicators, for invalid correction attempts.

3.12.8.2.5  
(01-01-2016)

**Information Return  
Processing (IRP) Action  
Codes (AC)**

- (1) Enter at least one Action Code (AC) on the paper Error Register to correct an error item.
- (2) Valid Action Codes for IRP Error Registers are shown below:
  - AC “2”
  - AC “6”
  - AC “7”
- (3) Action Code “2”:
  - a. Enter this code to the left of Section 01 to **delete an entire return**. See IRM 3.12.8.2.8, Deleting Error Records, for details on deleting returns from the Error Register.
  - b. Use a SCCF adjustment indicator of D, N, or R after AC “2”.
  - c. Never use any other Action Code with AC “2”.
- (4) Action Code “6”:
  - a. Enter to the left of the proper section(s) to **change data field(s)** in a section.
  - b. Enter at each section with a correction. At least one field within the section shows correction by lining through the incorrect field(s) and entering the correct data above the lined-out field(s).
  - c. Notate on the register the span of documents needing correction if a consecutive correction for Section 16 applies to multiple documents.

**Caution:** Not notating the consecutive changes needed results in improper data entry.
- (5) Action Code “7”:
  - a. Enter this code to the left of Section 01 to **validate data on the Error Register as correct**.
  - b. Use this code to bypass certain validity and consistency checks.
  - c. **Never use AC “7” with any other Action Code.**
  - d. **Never use AC “7”** when “%%” appears in the document identification line.

**Caution:** If used, all remaining documents in the block continue to loop on the register until corrected individually.

3.12.8.2.6  
(01-01-2022)

**Error Indicators**

- (1) The following Error Indicators represent invalid sections on paper Error Register.

Error Indicator Number	Error Description	Condition
1	ISRP Error	<ul style="list-style-type: none"> <li>Required fields in a section not all present; or</li> <li>The section has more fields than allowed.</li> </ul>
2	Section Length Error	
4	Field Length Error	<ul style="list-style-type: none"> <li>Too many characters present in a variable field.</li> <li>Too few characters present in a fixed field.</li> <li>A non-numeric character in the unit position of a right justified field.</li> <li>Non-numeric data in a money field.</li> <li>Assigned to more than one section even though not all sections show an error. Correct all sections in error when this occurs with AC "6". The Error Indicator Number 4 for any section, correct as is, does not clear the first correction attempt. The document loops on the Error Register. When it loops, clear the document from the Error Register with AC "7", unless an error not previously corrected requires AC "6".</li> </ul>
G	Required Section Not Input	Data transcription has deleted a required section.
5	Duplicate sections entered or entered out of order	Data transcription has added sections in addition to screen prompt given.

- (2) Enter a dummy correction in the section with no error to keep the error from looping.

**Example:** If Error Indicator Number 4 appears before both Sections 01 and 02, but only Section 01 has an error, use AC "6" to correct Section 01 and an AC "6" to place an entry in Section 02 currently present on the record.

**Caution:** Do not do this on parent document, Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

- (3) Enter a hyphen "-" in Section 02, Field A (Payer Account Number for payee) if the field is blank or re-enter the original entry present using an AC "6". This forces a dummy correction to Section 02.

**Caution:** Do not do this on parent document. Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

### 3.12.8.2.7 (01-01-2016) Account Type Code

- (1) Account Type Code (ATC) appears on the Error Register in the block identification line.
- (2) The ATC transcribed appears physically on the Transaction Code Box of Form 1332, Block and Selection Record, (or on Form 3893, Re-Entry Document Control) on documents input through ISRP.
- (3) ATCs defined below:

ATC	Definition
B	Form 1096 prepared and submitted by the payer. Processed through Integrated Submission and Remittance Processing System (ISRP).
C	Form 1096 "Dummy" prepared by the IRS because the payer did not submit a Form 1096. Processed through ISRP.
J	Electronically filed returns from a Foreign Treaty Country. Currently not used.
P	The block of returns has domestic payer(s) processed by ISRP.
T	Paper filed returns from a Foreign Treaty Country payer(s), for Individual Master File (IMF) type payees, and processed by ISRP. Currently not used.
M	Returns processed through SCRIPS and re-input through ISRP.
S	A return processed through SCRIPS.
Z	Code reserved and currently not used.

3.12.8.2.8 (1) In general, delete a paper return from the error tape for one of the following reasons:  
(01-01-2024)

#### Deleting Error Records

Error Record Deleted	Condition
Duplicate Document Locator Numbers (DLNs) assigned.	<ol style="list-style-type: none"> <li>If duplicate DLNs are assigned, delete one of the documents and return it to Receipt and Control for re-numbering and re-input. Include the Section 16 DLN.</li> <li>Use AC "2" and Error/Reject Disposition Code <b>D</b> to delete the return from the error tape.</li> </ol>
Return mis-blocked. <b>Exception:</b> Form 1099-INT, Interest Income, blocked with Form 1099-DIV, Dividends and Distributions.	<ol style="list-style-type: none"> <li>Prepare Form 4227, Intra-SC Reject or Routing Slip, for re-input. Notate on Form 4227 "Re-input" and attach to the mis-blocked return. <b>Reminder:</b> Renumbered and re-blocked prior to re-input mis-blocked returns.</li> <li>Use AC "2" and Error/Reject Disposition Code <b>N</b> to delete the return from the error tape.</li> </ol>
Receipt and Control Operation (RCO) erroneously sent the return for processing. <b>Note:</b> Find selection criteria in IRM 3.10.8, Information Return Processing.	<ol style="list-style-type: none"> <li>Delete the return if it does not meet the selection criteria. Prepare Form 4227 by notating "Delete" and attach to the return to be deleted.</li> <li>Use AC "2" and Error/Reject Disposition Code <b>D</b> to delete the return from the error tape.</li> </ol>
Return with conflicting information and Filer's intent not clear	If specific correction instruction is not present in the IRM, use AC "2" and Error/Reject Disposition Code <b>D</b> to delete the return.
Fraud	Use AC "2" and Error/Reject Disposition Code <b>D</b> to delete the return from the error tape.

- (2) Re-input (with Form 3893, Re-Entry Document Control) using the original DLN, deleted Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and Form W-2G, Certain Gambling Winnings. Use AC "2", Error/Reject Disposition Code "R" to delete an item above and re-input with the same DLN unless originally assigned an incorrect DLN.
- (3) In certain cases, deleting returns for re-input creates less work even though they meet the selection criteria and has the correct DLN. To do this, use AC "2", Error/Reject Disposition Code "R". In these cases, re-input the return without renumbering and re-blocking. Prepare Form 3893, Re-Entry Document Control, and attach to the return(s). In addition, place the Account Type Code, Amended Doc Code (F or G), and payer count in "Trans Code" box. For every return attached to Form 3893, Re-Entry Document Control, where the payer data changes, edit the 14-digit payer DLN (except foreign returns), payer name and Taxpayer Identification Number (TIN) (also, Foreign Country Code for foreign returns), according to instructions in IRM 3.12.8.6, Section 16 Error Register. Edit the payer's address according to instructions in IRM 3.12.8.6, Section 16 Error Register. Do not edit a foreign payer's address. Account Type Code "S" appears as "M" on Form 3893, Re-Entry Document Control, for re-input through ISRP.
- (4) An Error/Reject Disposition Code is required when a return is deleted. This disposition code automatically adjusts the Service Center Control File (SCCF). Use one of the following codes.

Code	Action	Use When:
<b>D</b>	Delete	Documents not fit for processing or selectable for sample, or with unknown DLN. <b>Note:</b> Never used for Form 1096, Form 1099-R, or Form W-2G.
<b>R</b>	Re-input	A document requires deletion and re-processing using the same DLN.
<b>N</b>	Renumber	Document deleted and re-input using a different DLN. Do the following: <ol style="list-style-type: none"> <li>1. Renumber and assign a new DLN.</li> <li>2. Place the new DLN above the original DLN in the document ID line and cross out the original DLN.</li> <li>3. Enter one of the following master file codes for a document renumbered outside of ISRP: <ul style="list-style-type: none"> <li>• IMF - Individual Master File</li> <li>• BMF - Business Master File</li> <li>• EPMF - Employee Plans Master File</li> <li>• IRAF - Individual Retirement Account File</li> <li>• NMF - Non master file</li> </ul> </li> </ol>

- (5) Do not code a new DLN when using Error/Reject Disposition Codes D or R. Enter the Master File Tax Code (MFT Code) and Error/Reject Disposition Code "R" on Form 3893, Re-Entry Document Control, for re-input returns with the

same DLN. If the MFT requires changing, renumber the document using Error/Reject Disposition Code N. If the Account Type Code changed use Error/Reject Disposition Code "R".

- (6) The Error/Reject Disposition Code must appear immediately to the right of AC "2".
- (7) Notate the Error/Reject Disposition Code in the remarks section on Form 4227, Intra-SC Reject or Routing Slip and Form 1332, Block and Selection Record, or Form 3893, Re-Entry Document Control.
- (8) Edit the 14-digit payer DLN, payer name, payer address (except for foreign returns), and TIN (also Foreign Country Code for foreign returns) when deleting a return for re-input.
- (9) An Error Deletion List (SCR 11-45) generates when corrections run against the error file, to show all documents deleted by using AC "2".
- (10) Do not release any deleted document to Receipt and Control for DLN renumbering and re-input until it appears on the Error Deletion List (SCR 11-45).
- (11) After verifying a deleted document on the Error Deletion List (SCR 11-45) release the document as follows:
  - a. For documents deleted with Error/Reject Disposition Code "D", dispose of the documents per Document 12990, IRS Records Control Schedules, unless the documents require re-input.
  - b. For documents deleted with Error/Reject Disposition Code "R", re-input using Form 3893, Re-Entry Document Control.
- (12) Contact the balancing function to resolve discrepancies found on the Error Deletion List (e.g., return renumbered incorrectly, return coded with Error/Reject Disposition Code "D" re-input, etc.).
- (13) File the Error Deletion List in the Error Resolution function.

3.12.8.2.9  
(01-01-2016)  
**Error Register Field Breakers**

- (1) IRP Error Registers display positive (+) and negative (-) field breakers.
- (2) Code field breakers in Section 06 if they need changing:
  - a. Use a comma "," for positive (+).
  - b. Use a pound sign "#" for negative (-).

3.12.8.2.10  
(01-01-2016)  
**Invalid Correction Attempts**

- (1) Each correction made on the Error Register goes through validity checks. If the correction does not pass these validity checks, Error Reason Code "AA" will display.
- (2) Action Codes other than 2, 6, or 7 result in an invalid correction attempt.

3.12.8.2.10.1  
(01-01-2023)  
**Action Code "2" Invalid Use**

- (1) Invalid correction attempt for Action Code (AC) 2 occurs when:
  - Used with any other Action Code (AC).
  - Not immediately followed by Error/Reject Disposition Codes "R", "N", or "D".
  - Entered in any section other than Section 01.



- Immediately followed by Error/Reject Disposition Codes “R” or “D” and non-blank data in the correction record.
- Immediately followed by Error/Reject Disposition Code “N” and:
  - The correction record lacks a new and valid DLN.
  - For Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with missing MFT 69 and blank (e.g., shown as a circled 2) for all other income information returns.
  - The new Account Type Code (if present) has digits and is not alphabetic.

3.12.8.2.10.2  
(01-01-2023)

**Action Code “6” Invalid Use**

(1) Invalid correction attempt for Action Code (AC) 6 occurs when:

- Used with any other Action Code (AC) except another AC “6”.
- The corrected section number does not equal 01, 02, 06, or 16 for all IRP documents except for Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- The section number correction does not equal 01, 02, or 06 for Form 1096.
- Used to correct more than one section and the section numbers do not appear in ascending order.
- Not immediately followed by an alpha field designator valid for the section corrected.
- The alpha field designators within the correction section do not appear in alphabetic sequence.
- Used to change a field not present on the error tape.
- The correction section has invalid field breakers, or the field(s) have too many characters (or spaces).
- The correction section does not have at least one field breaker.
- Two identical sections numbers exist within a correction record and both sections do not have AC “6”.

3.12.8.2.10.3  
(01-01-2023)

**Action Code “7” Invalid Use**

(1) Invalid correction attempt for Action Code (AC) 7 occurs when:

- Used with any other Action Code (AC).
- The correction record contains anything other than the error sequence number, Section 01 and AC “7”.

3.12.8.2.11  
(01-01-2016)

**Delinquent Transmittals**

(1) Process all Form 1096, Annual Summary and Transmittal of U.S. Information Returns, to the Payer Master File (PMF) regardless of when received. Process late transmittals for the current year processed (YYTY). Delinquent transmittals

the tax year on the transmittals.

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3.12.8.3  
(01-01-2023)

**Section 01 Error Register**

(1) Section 01 of the Error Register has payee entity data and payer data shown on Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

(2) The fields in Section 01 are listed below:

Field	Name	Field Length
Field A	Taxpayer Identification Number (TIN)	9
Field B	TIN Validity Bypass Indicator	1
Field C	Name Control	4
Field D	Name Line 1	40
Field E	Name Line 2	40
Field F	Street Address	35
Field G	City	22
Field H	State	22
Field I	ZIP Code	9

- (3) To blank a field in Section 01, line through the incorrect data.

3.12.8.3.1  
(01-01-2021)

**Section 01, Field A,  
Taxpayer Identification  
Number (TIN)**

- (1) Only Form 1096, Annual Summary and Transmittal of U.S. Information Returns have a validity check on Section 01, Field A. However, if you notice transcription errors, correct the Error Register by lining through the incorrect TIN and entering the correct TIN above it. Payer documents require a TIN.

**Caution:** NEVER replace or enter a TIN obtained through research on returns with Document Codes other than 69. The TIN present on the form will post in the data record.

- (2) A return showing a TIN with other than nine numerics is a no-TIN return.
- (3) Follow instructions for Section 16, payer TIN for corrections to Form 1096. See IRM 3.12.8.6, Section 16 Error Register for instructions. Correct Section 01, Field A, Form 1096, using the Section 16 rules found in IRM 3.12.8.6.7, Section 16, Field G, Payer TIN.

3.12.8.3.2  
(01-01-2016)

**Section 01, Field B,  
Taxpayer Identification  
Number (TIN) Validity  
Bypass Code**

- (1) Only blank allowed.

3.12.8.3.3  
(01-01-2017)

**Section 01, Field C,  
Name Control (Four  
Positions)**

- (1) The Name Control generates from the first four characters in Name Line 1.
- Alpha or numeric must be in the first position
  - Hyphen “-” and ampersand “&” are only valid in the second, third, or fourth position
  - A single alpha or numeric is valid
  - Blank is valid in the fourth position
  - If the third position is blank, the fourth position requires a blank. If the second position is blank, the third and fourth positions require blanks.

3.12.8.3.4  
(08-11-2023)  
**Section 01, Field D,  
Name-Line 1**

- (2) If a Name Control generated improperly, correct Name Line 1 with AC "6". The computer then generates the correct Name Control. **Never change Field "C" itself.**
- (1) An entry is required in Field 01-D, Name-Line 1, payee or payer. Valid characters include alpha, hyphen, blank, numeric and ampersand.
- (2) Line through an invalid name and enter the correct name in Field 01-D.
- (3) If two or more payee names appear on an information return, enter the names as they appear in Field 01-D. Enter other names found for entry in Field 01-E, Name Line 2.
- (4) If Field 01-C, Name Control, is blank, but Field 01-D has an entry, then line through the entry in Field 01-D. Use AC "6" and re-enter the name above Field 01-D. The Name Control regenerates systemically after re-input of the Name Line 1.
- (5) If Field 01-D is not present on the document, research using the Taxpayer Identification Number (TIN) in Field 01-A. Enter the result in Field 01-D. If you cannot find a name, then delete the document according to instructions in IRM 3.12.8.2.8, Deleting Error Records. Before deleting, see the **Exception** below.

**Exception:** Do not follow this rule on Form W-2G, Certain Gambling Winnings, and Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc

If an exception is found, then edit **Unknown** in Field 01-D.

- (6) Do not enter a caret for any documents.
- (7) The entity found in the upper left-hand part of the return belongs to the payer and the lower left-hand part is the payees. Use the table below to help locate the correct entity.

Entity Type	Found on Form
<b>Payee</b>	<ul style="list-style-type: none"> <li>• Beneficiary</li> <li>• Borrower</li> <li>• Debtor</li> <li>• Donor</li> <li>• Participant</li> <li>• Payee</li> <li>• Payer/Borrower</li> <li>• Payment Recipient</li> <li>• Policy holder</li> <li>• Shareholder</li> <li>• Student</li> <li>• Winner</li> <li>• Transferor</li> </ul> <p><b>Exception:</b> For Form 1098, Recipient/Lender means payer, and Form 1096 has no payee data.</p>

Entity Type	Found on Form
<b>Payer</b>	<ul style="list-style-type: none"> <li>• Acquirer</li> <li>• Corporation</li> <li>• Creditor</li> <li>• Donee</li> <li>• Filer</li> <li>• Issuer</li> <li>• Lender</li> <li>• Payer</li> <li>• Trustee/Trust</li> </ul> <p><b>Exception:</b> For Form 1098, payer/borrower means payee.</p>

3.12.8.3.5  
(01-01-2018)

**Section 01, Field E,  
Name-Line 2 (Foreign  
Street Address)**

- (1) There is no validity check of Field 01-E, Name Line 2, unless it includes a foreign street address.
- (2) If transcribed in error, line through the erroneous name in Field 01-E and enter the correct name above it.
- (3) Field 01-E begins with a percent sign for an in care of name.
- (4) Do not delete Field 01-E for Document Code 69 if present.
- (5) Enter the street address (if present) in Field 01-E for foreign payee addresses. Identify foreign addresses by a period "." in the first position of Field 01-H, State.

3.12.8.3.6  
(01-01-2024)

**Section 01, Field F,  
Street Address (Foreign  
City or Province)**

- (1) The system runs validity and consistency checks for Field 01-F, Street Address (Foreign City or Province), on all IRP documents. The valid characters for this field include alpha "A through Z", numeric "0 through 9", hyphen "-", blank "\_", \*, and slash "/".
- (2) Correct missing or incorrect entries on all documents.
- (3) Enter the single character "Z" in Field 01-F as the street address when not present or found on the document.
- (4) Use standard abbreviations shown in Exhibit 3.12.8-7, Abbreviations Used in Entity, when correcting Field 01-F. Limit this entry to 35 positions.
- (5) If foreign payee address is present, then enter the foreign city or province and the postal code in Field 01-F. Use abbreviations to limit this entry to 25 positions.

3.12.8.3.7  
(01-01-2023)

**Section 01, Field G, City  
(Foreign Country)**

- (1) Alpha characters are required in Field 01-G, City (Foreign Country). Correct numerics present in Field 01-G to alphas. Use standard abbreviations shown in Exhibit 3.12.8-7, Abbreviations Used in Entity, when correcting Field 01-G. Limit this entry to 22 positions.

**Example:** Correct "29 Palms" to "Twenty Nine Palms."

- (2) Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO) is edited to the first three positions of Field 01-G. When present:
  - a. Remove any additional or other city information from Field 01-G.
  - b. The state and ZIP Code must match the military state and ZIP Codes shown in Exhibit 3.12.8-8, Military City, State and Zone Improvement Plan (ZIP) Code.
- (3) Major City Codes (MCCs) may be present in Field 01-G.
  - a. If a valid MCC is present, enter the ZIP Code from Exhibit 3.12.8-3, Major City Codes Sorted by Major City, or Exhibit 3.12.8-4, Major Cities Sorted by Major City Code, in Field I, Zone Improvement Plan (ZIP) Code.
  - b. If an invalid MCC is present, enter the city and state in Field 01-G and 01-H.
- (4) If a payee foreign address present:
  - a. Follow instructions in IRM 3.24.37, General Instructions, for entry of foreign returns.
  - b. Edit the foreign country in Field 01-G.
 

**Note:** Do not enter a Foreign Country Code.
  - c. Use abbreviations as necessary to limit the entry in Field 01-G to no more than 15 positions.
- (5) Enter three “Z”s (e.g., “ZZZ”) when you cannot determine Field 01-G.

3.12.8.3.8  
(01-01-2016)  
**Section 01, Field H,  
State (Foreign Period)**

- (1) A entry present in Field 01-H, State (Foreign Period), requires a valid ZIP Code in Field 01-I. Both fields appear in error if not compatible with each other.
- (2) State codes outside the valid range appear in error without a corresponding ZIP Code (unless in an invalid ZIP Code configuration). Always check Field 01-I when correcting Field 01-H. Never assume the ZIP Code found in Field 01-I is correct. Use Exhibit 3.12.8-6, Zone Improvement Plan (ZIP) Code Range Sorted by Code, to determine the correct first three digits.
- (3) Blank Field I if unable to determine a correct state. Correct the proper Fields (H, or I).
- (4) For foreign addresses (including American Samoa and Panama Canal Zone), **edit a period “.”** in the first position of Field 01-H.
- (5) Correct Field 01-H on the Error Register when the state is in error unless another action will resolve the Field H error.
- (6) If a valid Major City Code (MCC) is present in Field 01-G and a state code is present in Field 01-H, delete Field 01-H, State.
- (7) If Field 01-H equals “AA, AE, or AP,” use the military city, state and ZIP Codes shown in Exhibit 3.12.8-8, Military City, State and Zone Improvement Plan (ZIP) Codes, to determine a valid city and ZIP Code. Correct Field 01-I as needed.

3.12.8.3.9  
(01-01-2023)

**Section 01, Field I, Zone Improvement Plan (ZIP) Code**

- (1) Field 01-I, Zone Improvement Plan (ZIP) Code, must:
  - a. Have five or nine numerics.
  - b. Match the state present in Field 01-H. The first three digits in Field 01-I must match the state followed by two numerics other than 00. Add "01" to Field 01-I when only three numerics are present.

**Note:** Embedded blanks are not allowed and Field 01-1 requires left justification.

- (2) Determine and enter the correct ZIP Code in Field 01-I. Use Exhibit 3.12.8-6, Zone Improvement Plan (ZIP) Code Range Sorted by Code. Correct Field 01-I by entering the first three-digit ZIP Code shown for the state followed by the numerics "01."
- (3) Blank Field I, ZIP Code, and Field H, State, if you cannot determine the ZIP Code.
- (4) A Major City Code (MCC) present on payee documents requires the ZIP Code. Enter a three-digit ZIP Code shown for the MCC followed by the numerics "01" in Field 01-I.
- (5) Foreign addresses require a blank ZIP Code Field 01-I.
- (6) Always verify the ZIP Code for a state, even if Field 01-H is the only error. Use Exhibit 3.12.8-6, Zone Improvement Plan (ZIP) Code Range Sorted by Code.
- (7) If the first three digits of the ZIP Code equals 340, 090 through 098 or 962 through 966, use the military city, state and ZIP Codes shown in Exhibit 3.12.8-8, Military City, State and Zone Improvement Plan (ZIP) Codes, to determine a valid city and state. Correct Field 01-G, City, and Field 01-H, State.

3.12.8.4  
(01-01-2023)

**Section 02 Error Register**

- (1) Section 02 of the Error Register has additional payee and payer entity data.
- (2) The fields in Section 02 are listed below:

Field	Name	Field Length
Field 02-A	Payer Account	N/A
Field 02-B	2nd TIN not Indicator	1
Field 02-C	Corrected/Amended Indicator	1
Field 02-D	Check Digit for Form 1096	N/A



Field	Name	Field Length
Field 02-E <b>Note:</b> An entry in this field is valid only for Document Code 69 Format Code 007 with an Account Type Code "S."	TIN Type per PMF source	1

3.12.8.4.1  
(01-01-2022)

**Section 02, Field A,  
Payer Account Number  
for Payee**

- (1) Field 02-A, Payer Account Number for Payee, has no validity check for any payee documents.
- (2) Correct transcription errors on the Error Register.
- (3) Remove any entry made on a payer form Document Code 69 Format Code 007.
- (4) Document Code 69 Format Code 007 displays an asterisk "\*" if this field has an entry. Blank Field 02-A to correct.

3.12.8.4.2  
(01-01-2024)

**Section 02, Field B, 2nd  
TIN not Indicator**

- (1) Field 02-B, 2nd TIN not Indicator, is one-position.
- (2) Valid characters consist of a "1" or blank. An entry of one "1" is valid on the following Document Codes:
  - Document Code 79 - Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
  - Document Code 91 - Form 1099-DIV, Dividends and Distributions
  - Document Code 86 - Form 1099-G, Certain Government Payments
  - Document Code 92 - Form 1099-INT, Interest Income
  - Document Code 10 - Form 1099-K, Payment Card and Third Party Network Transactions
  - Document Code 71 - Form 1099-NEC, Nonemployee Compensation
  - Document Code 95 - Form 1099-MISC, Miscellaneous Information
  - Document Code 96 - Form 1099-OID, Original Issue Discount
  - Document Code 97 - Form 1099-PATR, Taxable Distributions Received From Cooperatives

All other Document Codes require an entry of blank in Field 02-B.

- (3) This field is coded "1" if the "2nd TIN not" checkbox is checked or 2 if blank.

3.12.8.4.3  
(01-01-2023)

**Section 02, Field C,  
Corrected/Amended  
Indicator for Information  
Return Processing  
Documents**

- (1) Field 02-C, Corrected/Amended Indicator for Information Return Processing Documents, is a one-position.
- (2) Valid characters are listed below.
  - a. "F" - original document
  - b. "G" - "corrected/amended" document

**Exception:** Document Code 69 Format Code 007 is always original. Correct an entry of "G" to "F."
- (3) If Field 02-C is correctly coded a "G", the document can have no money amounts.
- (4) If Field 02-C is correctly coded a "F", the document must have at least one money amount except for the following:
  - a. Form 1098-T, Tuition Statement, Document Code 83.
  - b. Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., Document Code 98.
  - c. Form 1099-MISC, Miscellaneous Information, Document Code 95 with a Direct Sales Indicator of "1."
  - d. Form 1099-NEC, Nonemployee Compensation, Document Code 71 with a Direct Sales Indicator of "1."
  - e. Any form type with a Foreign Account Tax Compliance Act (FATCA) filing requirement indicator of "1."
  - f. Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Document Code 69.
- (5) If an accurate indicator "F" is present with zero money amounts, delete the document using AC "2" and Error/Reject Disposition Code "D".

**Exception:** Do not delete the income information returns outlined in paragraph (4)..

3.12.8.4.4  
(01-01-2016)

**Section 02, Field D,  
Check Digit for Form  
1096, Annual Summary  
and Transmittal of U.S.  
Information Returns**

- (1) Blank any entry in Field 02-D, Check Digit for Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

3.12.8.4.5  
(01-01-2016)

**Section 02, Field E,  
Taxpayer Identification  
Number (TIN) Type for  
Payer Master File (PMF)**

- (1) Field 02-E, Taxpayer Identification Number (TIN) Type for Payer Master File (PMF), is a one-position field.
- (2) This field causes an error condition for SCRIPS processed forms labeled Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Account Type Code "S."
- (3) Payee documents and ISRP processed Form 1096 (Account Type Code "B", "C", or "M") require blanks in Field 02-E.
- (4) Valid characters include:

- a. 1 for BMF.
- b. 2 for IMF.
- c. 3 for EPMF.
- d. 4 for NMF.

- (5) Input AC "7" to clear if the TIN Type is correct.
- (6) Input AC "6" to correct an error or remove an invalid entry.
- (7) An incorrect TIN Type causes error conditions in the TIN Type Field 02-E and Check Digit Field 02-D.

3.12.8.5  
(01-01-2024)  
**Section 06 Error  
Register**

- (1) Section 06 of the Error Register has money amounts, indicators, and descriptions.
- (2) Do not code a breaker for a money amount field unless the correction changes it from negative to positive or from positive to negative. Do not enter a negative field indicator when correcting to zero or entering a zero.

**Note:** Zero is not considered a negative number.

- (3) Money amount fields have a maximum length of 12 positions.
- (4) Money amount fields reflect **dollars only** and require all numerics (including zero).
- (5) Indicator and description fields can have alpha or numeric characters.
- (6) Returns transcribed with a money amount(s) of one million dollars or greater, or losses equal to or greater than (10,000) fall to the Error Register for review. Review transcription. If transcribed correctly and the documents do not meet fraudulent criteria, use Action Code (AC) "7". If the documents appear fraudulent delete the data record using AC "2". See Exhibit 3.12.8-9, Signs of Fraud, for examples of fraudulent criteria.

**Note:** Obtain returns with Account Type Code "S" from SCRIPS.

- (7) Correct Fields "A" through "U" as needed on the Error Register. If the field has a required money amount, and it is blank, then change the field(s) to a zero. Before changing a blank to zero, verify no significant money amount(s) are present on the document. To zero a field, line through the incorrect data and edit one zero above the incorrect data.

**Example:** Change money amount(s) to zero when a money field is less than one dollar. Do not consider cents from .01 up to .99 a significant money amount and don't round up or down.

- (8) If selected for processing, returns require a significant amount(s) (greater than 99 cents) in at least one of the required money fields. If the return does not have a significant money amount and is not listed as an exception item listed below, delete the data record with AC "2" and Error/Reject Disposition Code "D." Exception items include:
  - a. If you cannot determine illegible money amounts, delete the return using AC "2" and route to IRP sort unit to correspond as outlined in IRM 3.10.8.5.2, Review of Information Returns.

- b. Accept zero amounts in all money fields for corrected/amended returns. A corrected or amended return has a mark in the corrected box on the face of the form and Section 02 Field C has “G.”

**Caution:** Ensure the correction box on the form is marked before changing Section 02, Field C, from “F” (original return) to “G” (corrected return).

- c. Form 1096, Annual Summary and Transmittal of U.S. Information Returns, transmittal does not include a corrected box. It is always an original document that accepts zero money amounts in Section 06.
- d. Accept zero amounts in all money fields if a Direct Sales Indicator of “1” is present.
- e. Accept zero amounts in all money fields when a FATCA filing requirement indicator of “1” is present.
- f. If for all form types box 4, “Federal income tax withheld,” is the only money amount on the return, delete the return using AC “2” and Error/Reject Disposition Code “D.”

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- (9) Money amount correction, instruction, and explanation appear in the subsections below and are in Document Code order.
- (10) Exhibit 3.12.8-1, Information Return Processing Format Codes and Required Section 06 Fields for Returns, and Exhibit 3.12.8-2, Information Return Processing Section 06 Fields Transcribed or Scanned, shows the required fields and box (line) numbers the fields represent for the returns.
- (11) Correct erroneous negative amounts as follows:
  - a. If the negative amount resulted from a transcription error, correct the field using AC “6”.
  - b. If a negative amount was erroneously edited or entered, change the field to zero using AC “6”. However, if the correction to zero results in all required money amounts being zero, then refer to IRM 3.12.8.5 (8), Section 06 Error Register, to determine if the record requires deleting.
- (12) Verify conversion of prior year Form 1096 to the correct processing year format.
- (13) Do a cursory review of the Section 06 money amounts. Correct transcription errors using AC “6”. Use AC “7” to clear records without errors.
- (14) If a filer enters more than one amount in a box, enter the total of the two amounts.
- (15) If a taxpayer enters a negative amount for a positive only field, enter zero.
- (16) Unused alpha field designators do not print in Section 06.

## 3.12.8.5.1

(01-01-2025)

**Section 06 Document  
Code 03 Format Code  
360, Form 1098-F, Fines,  
Penalties, and Other  
Amounts**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Total amount required to be paid."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 3, "Restitution/remediation amount."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Money amount 3
  - a. Money amount found in Box 4, "Compliance amount."
  - b. Accept only positive (including zero) amounts.
- (4) Field D, Box 5
  - a. Entry from Box 5, "Date of order/agreement."
  - b. Valid format equals **YYYYMMDD**.
  - c. If the date is not entered in the correct format, enter it in **YYYYMMDD** format.
  - d. Enter the day of "01" to the **YYYYMM** present if a valid **MM** and **YYYY** appear with no **DD**.
  - e. Blank is valid.
- (5) Field E, Box 6
  - a. Entry from Box 6, "Court or entity."
  - b. This field has up to 39 alpha and/or numeric characters.
  - c. For descriptions longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
  - d. Blank is valid.
- (6) Field F, Box 7
  - a. Entry from Box 7, "Case number."
  - b. This field has up to 39 alpha and/or numeric characters.
  - c. For descriptions longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
  - d. Blank is valid.
- (7) Field G, Box 8
  - a. Entry from Box 8, "Case name or names of parties to suit, order, or agreement."
  - b. For entries longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
  - c. Blank is valid.
- (8) Field H, Box 9
  - a. Entry from Box 9, "Code."
  - b. Allow six or less alpha characters.
  - c. Delete any characters other than the valid entries A, B, C, D, E.
  - d. Correct entries to sequential order.
- (9) **Fields I through U require blanks.**

3.12.8.5.2  
(01-01-2022)

**Section 06 Document  
Code 10 Format Code  
037, Form 1099-K,  
Payment Card and Third  
Party Network  
Transactions**

- (1) Field A, Checkbox found under the filers data on the upper left.
  - a. Valid character for "Payment settlement entity (PSE)" box marked is "1."
  - b. Valid character for "Electronic Payment Facilitator EPF)/Other third party" box marked is "2."
  - c. Blank is valid if filer intent is not determined.
- (2) Field B, Checkbox found under the filers data on the upper left next to Field A.
  - a. Valid character for "Payment card" box marked is "1."
  - b. Valid character for "Third party network" box marked is "2."
  - c. Blank is valid if filer intent is not determined.
- (3) Field C, Money amount 1
  - a. Money amount found in Box 1a, "Gross amount of payment card/third party network transactions."
  - b. Accept only positive (including zero for corrected documents) amounts.
  - c. Total money entered in Box 1a should equal the sum of the entries for Box 5a through 5l.
 

**Note:** If Box 1a is the only error do the following:  
check transcription for Box 1a and Boxes 5a through 5l,  
replace negative money amount in 5a through 5l with zero,  
add Box 5a through 5l,  
adjust Box 5a (or the first amount present) to correct tolerance error.
  - d. Enter the total amount from Box 1a in Box 5a if Box 1a has a positive entry and Box 5a through 5l is zeros or blanks.
  - e. Enter the total amount from Box 1b in Box 1a if 1b has a positive entry and 1a is blank. See IRM 3.12.8.5.2 (3) c) above for additional instruction.
  - f. Delete the return using AC "2D" if filer intent is unclear because Box 1a is significantly less than the combined total of Box 5a through Box 5l. See IRM 3.12.8.2.8(10), Deleting Error Records, for this general instruction.
- (4) Field D, Money amount 2
  - a. Money amount found in Box 1b, "Card Not Present transactions."
  - b. Accept only positive (including zero for corrected documents) amounts.
  - c. Total money entered in Box 1b is part of the amount in Box 1a.
  - d. Enter the total amount in Box 1b in Box 5a if Box 1b has a positive entry and Box 1a and 5a through 5l has zeros or blanks.
  - e. Delete the return using AC "2D" if filer intent is not established because Box 1b is significantly less than the combined total of Boxes 5a through 5l. See IRM 3.12.8.2.8 (1), Deleting Error Records, for this general instruction.
- (5) Field E, Box 2
  - a. Entry from Box 2, "Merchant category code."
  - b. This field is a four-position numeric field.
  - c. Blank is valid.
- (6) Field F, Box 3
  - a. Entry from Box 3, "Number of payment transactions."

- b. This field is a numeric field.
- c. Blank is valid.

(7) Field G, Money amount 3

- a. Money amount found in Box 4, "Federal income tax withheld."

#  
#

G show as marked in error. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.

- c. Accept only positive (including zero) amounts.
- d. This field is less than Field C.

(8) Field H, Money amount 4

- a. Money amount found in Box 5a, "January."
- b. Accept only positive (including zero) amounts.

(9) Field I, Money amount 5

- a. Money amount found in Box 5b, "February."
- b. Accept only positive (including zero) amounts.

(10) Field J, Money amount 6

- a. Money amount found in Box 5c, "March."
- b. Accept only positive (including zero) amounts.

(11) Field K, Money amount 7

- a. Money amount found in Box 5d, "April."
- b. Accept only positive (including zero) amounts.

(12) Field L, Money amount 8

- a. Money amount found in Box 5e, "May."
- b. Accept only positive (including zero) amounts.

(13) Field M, Money amount 9

- a. Money amount found in Box 5f, "June."
- b. Accept only positive (including zero) amounts.

(14) Field N, Money amount 10

- a. Money amount found in Box 5g, "July."
- b. Accept only positive (including zero) amounts.

(15) Field O, Money amount 11

- a. Money amount found in Box 5h, "August."
- b. Accept only positive (including zero) amounts.

(16) Field P, Money amount 12

- a. Money amount found in Box 5i, "September."
- b. Accept only positive (including zero) amounts.

(17) Field Q, Money amount 13



- a. Money amount found in Box 5j, "October."
  - b. Accept only positive (including zero) amounts.
- (18) Field R, Money amount 14
  - a. Money amount found in Box 5k, "November."
  - b. Accept only positive (including zero) amounts.
- (19) Field S, Money amount 15
  - a. Money amount found in Box 5l, "December."
  - b. Accept only positive (including zero) amounts.
- (20) **Fields T and U require blanks.**

3.12.8.5.3  
(01-01-2020)

**Section 06 Document  
Code 16 Format Code  
361, Form 1099-LS,  
Reportable Life  
Insurance Sale**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Amount paid to payment recipient."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Box 2
  - a. Entry from Box 2, "Date of sale."
  - b. Valid format equals **YYYYMMDD**.
  - c. If the date is not entered in the correct format, enter it in **YYYYMMDD** format.
  - d. If the date year is entered incorrectly by the filer, change the year to equal **current tax year processed** (processing year minus one).
  - e. Enter the day of "01" to the **YYYYMM** present if a valid **MM** and **YYYY** appear with no **DD**.
  - f. Blank is valid.
- (3) Field C
  - a. Entry from box, "Issuer's name."
  - b. This field has up to 39 alpha or numeric characters.
  - c. For descriptions longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
  - d. There is no validity check for this field.
  - e. Blank is valid.
- (4) **Fields D through U require blanks.**

3.12.8.5.4  
(01-01-2020)

**Section 06 Document  
Code 25 Format Code  
048, Form 3921,  
Exercise of an Incentive  
Stock Option Under  
Section 442(b)**

- (1) Field A, Box 1
  - a. Date present in Box 1, "Date option granted."
  - b. Valid format equals **YYYYMMDD**.
  - c. If the field states "various," has multiple dates, or incomplete dates, then mirror Box 2.
- (2) Field B, Box 2
  - a. Date present in Box 2, "Date option exercised."
  - b. Valid format equals **YYYYMMDD**.
- (3) Field C, Money amount 1

- a. Money amount found in Box 3, "Exercise price per share."
- b. Accept only positive (including zero) amounts. See also IRM 3.12.8.5 (8), Section 06 Error Register, if no significant money amounts on the document.

(4) Field D, Money amount 2

- a. Money amount found in Box 4, "Fair market value per share on exercise date."
- b. Accept only positive (including zero) amounts.
- c. Field C or Field D must have a significant amount in at least one of the required money fields if the return is not an amended return. Delete the return if no significant money amount exists on an original return (not amended). Refer to IRM 3.12.8.5 (8), Section 06 Error Register, for instruction.

(5) Field E, Box 5

- a. Entry from Box 5, "No. of shares transferred."
- b. Accept only positive (including zero) numbers.

(6) Field F, Box 6

- a. Description found in Box 6, "If other than Transferor, Name/Address/EIN."
- b. This field can have up to 39 alpha and/or numeric characters.
- c. For entries longer than 39 characters, abbreviate where possible; otherwise, delete the address but ensure the name and TIN remain intact.
- d. No validity check for this field.
- e. Blank is valid.

(7) **Fields G through U require blanks.**

3.12.8.5.5  
(01-01-2017)  
**Section 06 Document  
Code 26 Format Code  
049, Form 3922, Transfer  
of Stock Acquired  
Through an Employee  
Stock Purchase Plan  
Under Section 423(c)**

(1) Field A, Box 1

- a. Date present in Box 1, "Date option granted."
- b. Valid format equals **YYYYMMDD**.
- c. If the field states "various", has multiple dates or incomplete dates, then mirror Box 2.

(2) Field B, Box 2

- a. Date present in Box 2, "Date option exercised."
- b. Valid format equals **YYYYMMDD**.

(3) Field C, Money amount 1

- a. Money amount found in Box 3, "Fair market value per share on grant date."
- b. Accept only positive (including zero) amounts. See also IRM 3.12.8.5 (8), Section 06 Error Register, if no significant money amounts present on the document.

(4) Field D, Money amount 2

- a. Money amount found in Box 4, "Fair market value per share on exercise date."

- b. Accept only positive (including zero) amounts. See also IRM 3.12.8.5 (8), Section 06 Error Register, if no significant money amounts present on the document.
- (5) Field E, Money amount 3
  - a. Money amount found in Box 5, "Exercise price paid per share."
  - b. Accept only positive (including zero) amounts.
- (6) Field F, Box 6
  - a. Number found in Box 6, "No. of shares transferred."
  - b. Field cannot have more than 12 numbers.
  - c. Blank is valid.
- (7) Field G, Box 7
  - a. Date present in Box 7, "Date legal title transferred."
  - b. Valid format equals **YYYYMMDD**.
- (8) Field H, Money amount 4
  - a. Money amount found in Box 8, "Exercise price per share determined as if the option was exercised on the date shown in Box 1."
  - b. Accept only positive (including zero) amounts.
  - c. Fields C, D, E, or H must have a significant amount in at least one of the required money fields if the return is not an amended return. Delete the return if no significant money amount exists on an original return (not amended). Refer to IRM 3.12.8.5 (8) (a), Section 06 Error Register, for instruction.
- (9) **Fields I through U require blanks.**

3.12.8.5.6  
(01-01-2017)  
**Section 06 Document  
Code 27 Format Code  
023, Form 5498-SA,  
HSA, Archer MSA, or  
Medicare Advantage  
MSA Information**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Employee or self-employed person's Archer MSA contributions made in YYTY and YYTY+1 for YYTY."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 2, "Total contributions made in YYTY."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Money amount 3
  - a. Money amount found in Box 3, "Total HSA or Archer MSA contributions made in YYTY+1 for YYTY."
  - b. Accept only positive (including zero) amounts.
- (4) Field D, Money amount 4
  - a. Money amount found in Box 4, "Rollover contributions not included in Boxes 1, 2, or 3."
  - b. Accept only positive (including zero) amounts.
- (5) Field E, Money amount 5

- a. Money amount found in Box 5, "Fair market value of HSA, Archer MSA, or MA MSA."
- b. Accept only positive (including zero) amounts.

(6) Field F, Box 6

- a. Entry from Box 6, "HSA, Archer MSA, or MA MSA" checkboxes.
- b. The valid code 1 "HSA."
- c. The valid code 2 "Archer MSA."
- d. The valid code 3 "MA MSA."
- e. Blank if no box or multiple boxes checked.

(7) **Fields G through U require blanks.**

3.12.8.5.7

(01-01-2022)

**Section 06 Document  
Code 28 Format Code  
022, Form 5498, IRA  
Contribution Information**

(1) Field A, Money amount 1

- a. Money amount found in Box 1, "IRA contributions (other than amounts in Boxes 2-4, 8-10, 13a and 14a)."
- b. Accept only positive (including zero) amounts.

(2) Field B, Money amount 2

- a. Money amount found in Box 2, "Rollover contributions."
- b. Accept only positive (including zero) amounts.

(3) Field C, Money amount 3

- a. Money amount found in Box 3, "Roth IRA conversion amount."
- b. Accept only positive (including zero) amounts.

(4) Field D, Money amount 4

- a. Money amount found in Box 4, "Recharacterized contributions."
- b. Accept only positive (including zero) amounts.

(5) Field E, Money amount 5

- a. Money amount found in Box 5, "Fair market value of account."
- b. Accept only positive (including zero) amounts.

(6) Field F, Money amount 6

- a. Money amount found in Box 6, "Life insurance cost included in box 1."
- b. Accept only positive (including zero) amounts.

(7) Field G, Box 7

- a. Entry from checkboxes for IRA/SEP/SIMPLE/ROTH IRA.
- b. The valid code 1 "IRA."
- c. The valid code 2 "SEP."
- d. The valid code 3 "SIMPLE."
- e. The valid code 4 "ROTH IRA."
- f. Blank if no box or multiple boxes checked.

(8) Field H, Money amount 7

- a. Money amount found in Box 8, "SEP contributions."
- b. Accept only positive (including zero) amounts.

- (9) Field I, Money amount 8
  - a. Money amount found in Box 9, "SIMPLE contributions."
  - b. Accept only positive (including zero) amounts.
- (10) Field J, Money amount 9
  - a. Money amount found in Box 10, "Roth IRA contributions."
  - b. Accept only positive (including zero) amounts.
- (11) Field K, Box 11
  - a. Entry for checkbox 11 "Check if RMD for YYYT."
  - b. The valid code is "1" when the box is checked.
  - c. Blank is valid if the box is not checked.
- (12) Field L, Box 12a
  - a. Date present in Box 12a, "RMD date."
  - b. Valid format equals **YYYYMMDD**.
  - c. Blank is valid.
- (13) Field M, Money amount 10
  - a. Money amount found in Box 12b, "RMD amount."
  - b. Accept only positive (including zero) amounts.
- (14) Field N, Money amount 11
  - a. Money amount found in Box 13a, "Postponed/late contrib."
  - b. Accept only positive (including zero) amounts.
- (15) Field O, Box 13b
  - a. Entry for year in Box 13b, "Year."
  - b. **YYYY** is the required format.
  - c. Blank is valid.
- (16) Field P, Box 13c
  - a. Code present in Box 13c, "Code."
  - b. Delete entries not equal to "PL" or "EO" followed by six numerics or "FD" or "SC" without numerics.
  - c. Blank is valid.
- (17) Field Q, Money amount 12
  - a. Money amount found in Box 14a, "Repayments."
  - b. Accept only positive (including zero) amounts.
- (18) Field R, Box 14b
  - a. Code present in Box 14b, "Code."
  - b. Delete entries not equal to "BA, QR, or DD."
  - c. Blank is valid.
- (19) Field S, Money amount 13
  - a. Money amount found in Box 15a, "FMV of certain specified assets."
  - b. Accept only positive (including zero) amounts.

## (20) Field T, Box 15b

- a. Code present in Box 15b, "Code(s)."
- b. Allow up to two of the following: "A, B, C, D, E, F, or G." Characters must not repeat in the field.

**Example:** "AB, AC, CG, B, BG, F, or G" may remain.

- c. Remove one character if two matching characters appear in the field.

**Example:** Change an entry of "CC" to "C."

- d. Delete entries of more than two valid codes and enter "H" as the entry.

**Example:** Remove "ABC or BDE", and replace with an entry of "H."

- e. Delete any code present with "H" and leave the "H."

**Example:** Replace entries such as "AH, BH, or CH" with "H."

- f. Blank is valid.
- g. Blank the field when it has only invalid entries.

## (21) Field U requires a blank.

3.12.8.5.8  
(01-01-2022)  
**Section 06 Document  
Code 31 Format Code  
031, Form 1099-Q,  
Payments From  
Qualified Education  
Programs (Under  
Sections 529 and 530)**

## (1) Field A, Money amount 1

- a. Money amount found in Box 1, "Gross distribution."
- b. Accept only positive (including zero) amounts.
- c. If this field is the only field in error, and Fields A, B and C entries match the entries on the return, clear the error using AC "7".

## (2) Field B, Money amount 2

- a. Money amount found in Box 2, "Earnings."
- b. Accept only positive (including zero) amounts.

## (3) Field C, Money amount 3

- a. Money amount found in Box 3, "Basis."
- b. Accept only positive (including zero) amounts.

## (4) Field D, Box 4

- a. Entry for checkbox 4, "Trustee-to-trustee transfer."
- b. The valid code is "1" if box is checked.
- c. Blank is valid if not checked.

## (5) Field E, Box 5

- a. Entry from Box 5 checked for "Distribution is from:" as the title.
- b. The valid code is 1 if "Private" box is checked.
- c. The valid code is 2 if "State" box is checked.
- d. The valid code is 3 if "Coverdell ESA" box is checked.
- e. Blank is valid if no or multiple boxes are checked.

## (6) Field F, Box 6

- a. Entry for checkbox 6, "Check if the recipient is not the designated beneficiary."
- b. The valid code is "1" if box is checked.

- c. Blank is valid if not checked.

(7) **Fields G through U require blanks.**

3.12.8.5.9  
(01-01-2019)

**Section 06 Document  
Code 32 Format Code  
010, Form W-2G, Certain  
Gambling Winnings**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Reportable winnings."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Box 2
  - a. Date from Box 2, "Date won."
  - b. Valid format equals **YYYYMMDD**.
  - c. Blank is valid.
  - d. If the date is entered incorrectly by the filer, and it is clear the intent is for the current year processed then change the year to equal **current tax year processed**.

(3) Field C, Money amount 2

- a. Money amount found in Box 4, "Federal income tax withheld."
- b. Accept only positive (including zero) amounts.
- c. This field is less than the sum of Fields A and Field D.

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the sum of Fields A and D, Error Reason Code 16 is present and Fields A, C, and D have an asterisk. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.

(4) Field D, Money amount 3

- a. Money amount found in Box 7, "Winnings from identical wagers."
- b. Accept only positive (including zero) amounts.

(5) **Fields E through U require blanks.**

3.12.8.5.10  
(01-01-2020)

**Section 06 Document  
Code 43 Format Code  
362, Form 1099-SB,  
Seller's Investment in  
Life Insurance Contract**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Investment in contract."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in box 2, "Surrender amount."
  - b. Accept only positive (including zero) amounts.
- (3) Field C
  - a. Entry from box "Issuer's information contact name."
  - b. This field can have up to 39 alpha and/or numeric characters.
  - c. For descriptions longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
  - d. No validity check for this field.
  - e. Blank is valid.

(4) **Fields D through U require blanks.**



3.12.8.5.11  
(01-01-2022)

**Section 06 Document  
Code 50 Format Code  
050, Form 1097-BTC,  
Bond Tax Credit**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Total."
  - b. Accept only positive (including zero) amounts.
  - c. Total money entered in Box 1 should equal the sum of the entries for Boxes 5a through 5l.

**Note:** If Box 1 is the only error do the following:  
check transcription for Box 1 and Boxes 5a through 5l,  
replace negative money amount in 5a through 5l with zero,  
add Box 5a through Box 5l,  
adjust Box 5a (or the first amount present) to correct tolerance error.
  - d. Enter the total amount in Box 1 in Box 5a if Box 1 has a positive entry and Box 5a through Box 5l do not have amounts.
  - e. Enter the total of Box 5a through Box 5l in Box 1 if Box 1 is blank.
  - f. Delete the return using AC "2D" if unable to determine filer intent because Box 1 is significantly less than the combined total of Boxes 5a through 5l. See IRM 3.12.8.2.8 (1), Deleting Error Records, for this general instruction.
- (2) Field B, Box 2a
  - a. Entry from Box 2a, "Code."
  - b. One alpha character is valid.
  - c. Valid alpha characters include only A, C, or O.
  - d. Blank is valid.
- (3) Field C, Box 2b
  - a. Alpha and/or numeric entry from Box 2b, "Unique Identifier."
  - b. This field can have up to 39 alpha or numeric characters.
  - c. For entries longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
  - d. No validity check for this field.
  - e. Blank is valid.
- (4) Field D, Box 3
  - a. Entry from Box 3, "Bond type."
  - b. This field is three characters long (blanks accepted).
  - c. Valid entries include only 101, 199 and blank.
- (5) Field E, Money amount 2
  - a. Money amount found in Box 5a, "January."
  - b. Accept only positive (including zero) amounts.
- (6) Field F, Money amount 3
  - a. Money amount found in Box 5b, "February."
  - b. Accept only positive (including zero) amounts.
- (7) Field G, Money amount 4
  - a. Money amount found in 5c, "March."
  - b. Accept only positive (including zero) amounts.

- (8) Field H, Money amount 5
  - a. Money amount found in Box 5d, "April."
  - b. Accept only positive (including zero) amounts.
- (9) Field I, Money amount 6
  - a. Money amount found in Box 5e, "May."
  - b. Accept only positive (including zero) amounts.
- (10) Field J, Money amount 7
  - a. Money amount found in Box 5f, "June."
  - b. Accept only positive (including zero) amounts.
- (11) Field K, Money amount 8
  - a. Money amount found in Box 5g, "July."
  - b. Accept only positive (including zero) amounts.
- (12) Field L, Money amount 9
  - a. Money amount found in Box 5h, "August."
  - b. Accept only positive (including zero) amounts.
- (13) Field M, Money amount 10
  - a. Money amount found in Box 5i, "September."
  - b. Accept only positive (including zero) amounts.
- (14) Field N, Money amount 11
  - a. Money amount found in Box 5j, "October."
  - b. Accept only positive (including zero) amounts.
- (15) Field O, Money amount 12
  - a. Money amount found in Box 5k, "November."
  - b. Accept only positive (including zero) amounts.
- (16) Field P, Money amount 13
  - a. Money amount found in Box 5l, "December."
  - b. Accept only positive (including zero) amounts.
- (17) Field Q
  - a. Entry for checkbox found at the lower left-hand side of the document under the recipient's entity information.
  - b. Valid entries include:
    - "1" if the first box checked
    - "2" if the second box checked
  - c. If blank enter "1."
  - d. If the invalid character of "3" correct the entry as "1" or "2" depending on taxpayer intent. When you cannot determine filer intent enter "1."
- (18) **Fields R through U require blanks.**

3.12.8.5.12  
(01-01-2025)

**Section 06 Document  
Code 69 Format Code  
007, Form 1096, Annual  
Summary and  
Transmittal of U.S.  
Information Returns**

(1) Field A

- a. This field reflects the number of original documents transmitted by Form 1096, Annual Summary and Transmittal of U.S. Information Returns. This is not a money field.
- b. For Account Type Code "B", "C", or "M" Form 1096 this entry appears before a slash (/) in Box 3 ("25/"). If the numbers agree, input AC "7".
- c. Accept only positive (including zero) amounts.
- d. For Account Type Code "S" Form 1096 the entry in this field is calculated by the scanner and may not match the entry in Box 3. If this field is zero and Field B is also zero, enter **1** in Field A.
- e. This field is greater than or equal to Field I, Original Documents Subject to Penalty. If not, both Field A and Field I appear in error.
- f. Form 1096 transmitting more than 998 payee documents appear in the Error Register on the first pass only.

(2) Field B

- a. This field reflects the number of amended detail documents transmitted by the Form 1096. This is not a money field.
- b. For Account Type Code "B", "C", or "M" Form 1096 this entry is coded after a slash "/" in Box 3 (e.g., "/25"). If the numbers agree, input AC "7".
- c. Accept only positive (including zero) amounts.
- d. For Account Type Code "S" Form 1096 the entry in this field is calculated by the scanner and may not match the entry in Box 3.
- e. This field is greater than or equal to Field J, Amended Documents Subject to Penalty. If not, both Field B and Field J appear in error.
- f. Form 1096 transmitting more than 998 payee documents appear in the Error Register on the first pass only.

(3) Field C, Money amount 1

- a. Money amount found in Box 4, "Federal income tax withheld."
- b. This field is equal to or greater than zero.

(4) Field D, Money amount 2

- a. Money amount found in Box 5, "Total amount reported with this Form 1096."
- b. This field is equal to or greater than zero.

(5) Field E

- a. This field has the TIN type and return code. It is edited before the pre-printed or edited return code identifying the type of returns transmitted for ISRP processed returns. SCRIPS processed returns auto generate the field.
- b. The valid TIN type code "1" equals Employer Identification Number (EIN).
- c. The valid TIN type code "2" equals SSN.
- d. This field has one of the following three-digit combinations.

**Exception:** If no form type is marked in Box 6 stating the form type transmitted and you cannot determine by notations on the face of the document enter "195" (EIN) or "295" (SSN) depending on the TIN type code.

Return Type	TIN Type/Return Code
Form 1097-BTC	150 or 250
Form 1098	181 or 281
Form 1098-C *	178 or 278
Form 1098-E	184 or 284
Form 1098-F *	103 or 203
Form 1098-Q *	174 or 274
Form 1098-T	183 or 283
Form 1099-A	180 or 280
Form 1099-B	179 or 279
Form 1099-C	185 or 285
Form 1099-CAP	173 or 273
Form 1099-DIV	191 or 291
Form 1099-G	186 or 286
Form 1099-INT	192 or 292
Form 1099-K	110 or 210
Form 1099-LS *	116 or 216
Form 1099-LTC *	193 or 293
Form 1099-MISC	195 or 295
Form 1099-NEC	171 or 271
Form 1099-OID	196 or 296
Form 1099-PATR	197 or 297
Form 1099-Q	131 or 231
Form 1099-R	198 or 298
Form 1099-S	175 or 275
Form 1099-SA *	194 or 294
Form 1099-SB *	143 or 243
Form 3921 *	125 or 225
Form 3922 *	126 or 226
Form 5498	128 or 228
Form 5498-ESA *	172 or 272
Form 5498-SA *	127 or 227
Form W-2G *	132 or 232

**Note:** An asterisk (\*) denotes a form type processed exclusively by ISRP.

- e. Form 1096 processed through SCRIPS (Account Type Code “S” in the document header) has a “5” for the first character if the TIN did not data captured from Box 1 or 2 of the transmittal by the SCRIPS system. Correct by researching and entering the correct number above.
- (6) Field F, Payment Code(s) is always alpha and in ascending order. Characters never repeat. If the Payment Code Field is in error on an ISRP entered form remove the invalid entry(s) using Exhibit 3.12.8-10, Valid Payment Codes.
  - a. Payment code “Z” is used for **any** Form 1096 transmitting only “**amended**” or FATCA marked detail documents with no money amounts.
  - b. SCRIPS entered documents (Account Type Code “S”) require Payment Code(s) for all Form 1096 processed by the SCRIPS system.

**Reminder:** Contact the local Planning and Analysis Staff if documents with invalid Payment Codes on Account Type Code “S” appear on raw registers.
- (7) Field G, Delinquent Return Indicator and Date
  - a. Locate these entries if in the first seven boxes under the wording “For Official Use Only” or the date derived from the IRS received date stamp in the “For Official Use Only” box.
  - b. If a delinquent return indicator is “P” or “X”, then a valid date must follow. If the delinquent date is not present locate the valid delinquent date on the return using the table below. Valid format equals **YYYYMMDD**, where YYYY equals the processing year (or the processing year minus 1) MM equals 01 through 12 and DD equals 01 through 31.

Delinquent Indicator	Valid Date Range	
P	<p><b>Exception:</b> If Field E is: 103 or 203 blank the field.</p> <p>12/31 is valid.</p> <p>through 2025/12/31 is valid.</p>	#  #  #
X	<p><b>Exception:</b> If Field E is: 103 or 203 blank the field.</p> <p>valid.</p> <p>through 2025/12/31 is valid.</p>	#  #  #

- c. Accept only the following entries for the delinquent return indicator for an
- d. Accept only the following entries for an Account Type Code “S” Form

## (8) Field H, Correspondence Indicators

- a. This entry, if present, is in the last two boxes under the wording "For Official Use Only".
- b. Accept only 99, and blank. If you cannot determine a correct indicator, then blank the field.
- c. If the form is "Prepared by the IRS" on the signature line place code "99" in the correspondence indicator.

## (9) Field I, Original Documents Subject to Penalty

- a. The entry for Account Type Code "B" and "C" documents is found in the bottom-left corner of the Form 1096, Annual Summary and Transmittal of U.S. Information Returns. The number is coded before a slash "/" (e.g., "25/").
- b. The field for Account Type Code "S" is not present on the Form 1096, Annual Summary and Transmittal of U.S. Information Returns. The entry is computed by SCRIPS systemically.
- c. The field is equal to or less than Field A. If not, both Field A and Field I appear in error.
- d. Accept only positive (including zero) amounts.
- e. If Field I is in error on Account Type Code "S" documents in raw register, notify your campus Planning & Analysis (P&A) staff and provide examples for forwarding to the IRP Analyst.

## (10) Field J, Amended Documents Subject to Penalty

- a. The entry for Account Type Code "B" and "C" documents is in the bottom-left corner of the Form 1096. The number is coded after a slash / (e.g., "/25").
- b. The field for Account Type Code "S" is not present on the Form 1096. The entry is computed by SCRIPS systemically.
- c. If Field J is in error on Account Type Code "S" documents in raw register, notify your local P&A staff and provide examples for forwarding to the IRP Analyst.
- d. This field is equal to or less than Field B. If not both Field B and Field J appear in error.
- e. Accept only positive (including zero) amounts.

## (11) Field K, Year Indicator

- a. An entry allowed on only Account Type Code "B" and "C" documents.
- b. Accept only current year being processed minus three, current year being processed minus two, current year being processed minus one and blanks.

**Note:** Blank represents current year being processed. Valid numeric entries equal to the three previous prior years.

- c. Accept only blank entries for all Account Type Code "S" Document Code 69.

## (12) Fields L through U require blanks.

3.12.8.5.13  
(01-01-2022)  
**Section 06 Document  
Code 71 Format Code  
571, Form 1099-NEC,  
Nonemployee  
Compensation**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Nonemployee compensation."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Box 2
  - a. Entry from Box 2, "Direct sales" checkbox.
  - b. Valid code is "1" if box is checked.
  - c. Blank is valid if not checked.
- (3) Field C, Money amount 2
  - a. Money amount found in Box 4, "Federal income tax withheld."
  - b. Accept only positive (including zero) amounts.

and Field D appear marked in error. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.

(4) **Fields D through U require blanks.**

3.12.8.5.14  
(01-01-2017)  
**Section 06 Document  
Code 72 Format Code  
028, Form 5498-ESA,  
Coverdell ESA  
Contribution Information**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Coverdell ESA contributions."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 2, "Rollover contributions."
  - b. Accept only positive (including zero) amounts.
- (3) **Fields C through U require blanks.**

3.12.8.5.15  
(01-01-2022)  
**Section 06 Document  
Code 73 Format Code  
029, Form 1099-CAP,  
Changes in Corporate  
Control and Capital  
Structure**

- (1) Field A, Box 1
  - a. Date in Box 1, "Date of sale or exchange."
  - b. Valid format equals **YYYYMMDD**.
  - c. If the date is not entered in the correct format, enter it in **YYYYMMDD** format.
  - d. If the date is entered incorrectly by the filer, change the year to equal **current tax year processed** (processing year minus one).
  - e. Enter the day of "01" to the **YYYYMM** present if a valid **MM** and **YYYY** appear with no **DD**.
- (2) Field B, Money amount 1
  - a. Money amount found in Box 2 "Aggregate amount rec'd."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Box 3
  - a. Number in Box 3 "No. of shares exchanged."
  - b. Field is numeric.
- (4) Field D, Box 4
  - a. Entry in Box 4 "Classes of stock exchanged."



- b. Alpha and numeric entries up to 12 characters valid.

(5) **Fields E through U require blanks.**

3.12.8.5.16  
(01-01-2017)

**Section 06 Document  
Code 74, Format Code  
355, Form 1098-Q,  
Qualifying Longevity  
Annuity Contract  
Information**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1a, "Annuity amount on start date."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Box 1b
  - a. Date in Box 1b, "Annuity start date."
  - b. Valid format equals **YYYYMMDD**.
  - c. If the date is not entered correctly in **YYYYMMDD** format enter the correct date format.
  - d. Any date and year valid as long as a valid date.
- (3) Field C, Box 2
  - a. Entry for checkbox "Check if start date may be accelerated."
  - b. The valid code is "1" if the indicator box is checked.
  - c. Blank is valid if not checked.
- (4) Field D, Money amount 2
  - a. Money amount found in Box 3, "Total premiums."
  - b. Accept only positive (including zero) amounts.
- (5) Field E, Money amount 3
  - a. Money amount found in Box 4, "FMV of QLAC."
  - b. Accept only positive (including zero) amounts.
- (6) Field F, Money amount 4
  - a. Money amount found in Box 5a, "January."
  - b. Accept only positive (including zero) amounts.
- (7) Field G, Money amount 5
  - a. Money amount found in Box 5b, "February."
  - b. Accept only positive (including zero) amounts.
- (8) Field H, Money amount 6
  - a. Money amount found in Box 5c, "March."
  - b. Accept only positive (including zero) amounts.
- (9) Field I, Money amount 7
  - a. Money amount found in Box 5d, "April."
  - b. Accept only positive (including zero) amounts.
- (10) Field J, Money amount 8
  - a. Money amount found in Box 5e, "May."
  - b. Accept only positive (including zero) amounts.
- (11) Field K, Money amount 9

- a. Money amount found in Box 5f, "June."
  - b. Accept only positive (including zero) amounts.
- (12) Field L, Money amount 10
  - a. Money amount found in Box 5g, "July."
  - b. Accept only positive (including zero) amounts.
- (13) Field M, Money amount 11
  - a. Money amount found in Box 5h, "August."
  - b. Accept only positive (including zero) amounts.
- (14) Field N, Money amount 12
  - a. Money amount found in Box 5i, "September."
  - b. Accept only positive (including zero) amounts.
- (15) Field O, Money amount 13
  - a. Money amount found in Box 5j, "October."
  - b. Accept only positive (including zero) amounts.
- (16) Field P, Money amount 14
  - a. Money amount found in Box 5k, "November."
  - b. Accept only positive (including zero) amounts.
- (17) Field Q, Money amount 15
  - a. Money amount found in Box 5l, "December."
  - b. Accept only positive (including zero) amounts.
- (18) **Fields R through U require blanks.**

3.12.8.5.17  
(01-01-2025)  
**Section 06 Document  
Code 75 Format Code  
396, Form 1099-S,  
Proceeds From Real  
Estate Transactions**

- (1) Field A, Box 1
  - a. Date from Box 1, "Date of closing."
  - b. The date valid format equals **YYYYMMDD**, where YYYY=YYTY (processing year minus one.)
  - c. If the date is not entered correctly, enter the date in the correct format above.
  - d. Accept blanks or blanks followed by a date in the proper format.
  - e. If the year of the date is entered incorrectly by the filer, change the year to equal current tax year being processed (processing year minus one).
- (2) Field B, Money amount 1
  - a. Money amount found in Box 2 "Gross proceeds."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Box 3
  - a. Description from Box 3, "Address or legal description."
  - b. This field has up to 39 alpha and/or numeric characters.
  - c. For descriptions longer than 39 characters, abbreviate where possible, otherwise, delete the right most characters more than 39.
  - d. No validity check for this field.

- e. Blank is valid.
- (4) Field D, Box 4
  - a. Entry from checkbox 4, **Check here if the transferor received or will receive property or services as part of the consideration.**
  - b. The valid code is 1 if the box is checked.
  - c. Blank is valid if not checked.
- (5) Field E, Box 5
  - a. Entry from checkbox 5, **Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust).**
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (6) Field F, Money amount 2
  - a. Money amount found in Box 6 "Buyer's part of real estate tax."
  - b. Accept only positive (including zero) amounts.
- (7) **Fields G through U require blanks.**

3.12.8.5.18  
(01-01-2020)

**Section 06 Document  
Code 78 Format Code  
357, Form 1098-C,  
Contributions of Motor  
Vehicles, Boats, and  
Airplanes**

- (1) Field A, Box 1
  - a. Entry from Box 1, "Date of contribution."
  - b. Valid format equals **YYYYMMDD**, where YYYY=YYTY (processing year minus one).
  - c. If the year is less than the year currently processed delete the record. See IRM 3.12.8.2.8, Deleting Error Records, for delete procedures.
  - d. Enter the day of "01" to the **YYYYMM** present if a valid **MM** and **YYYY** appear with no **DD**.
- (2) Field B, Box 2b
  - a. Entry from Box 2b, "Year."
  - b. Accept four numeric characters.
- (3) Field C, Box 2c
  - a. Entry from Box 2c, "Make."
  - b. This entry has up to 13 alpha characters.
  - c. Blank the field if only numerics.
- (4) Field D, Box 2d
  - a. Entry from Box 2d, "Model."
  - b. This entry has up to 22 alpha and/or numeric characters.
- (5) Field E, Box 3
  - a. Entry from Box 3, "Vehicle or other identification number."
  - b. This entry has up to 25 alpha and/or numeric characters.
- (6) Field F, Box 4a

- a. Entry from Box 4a, "Vehicle sold in arm's length transaction to unrelated party."
- b. The valid code is "1" if box is checked.
- c. Blank is valid if box is not checked and Field H is not a positive value.
- d. If Field F is blank and Field H is a positive value enter a "1" in Field F.

**Reminder:** Enter Field A in Field G if Field G is also blank.

(7) Field G, Box 4b

- a. Date from Box 4b, "Date of sale."
- b. Valid format equals **YYYYMMDD**, where YYYY=YYTY (processing year minus one).
- c. Remove the date if YYYY is less or more than YYTY and the date on Field A=YYTY.

**Exception:** If Field F and Field H each have an entry and Field H is a positive value then mirror Field A. See instruction directly below for Field H.

(8) Field H, Money amount 1

- a. Money amount found in Box 4c, "Gross proceeds from sale."
- b. Accept only positive (including zero) amounts.

**Reminder:** See also IRM 3.12.8.5 (8), Section 06 Error Register, if no significant money amounts present on the document, then 2D record if it does not meet exception criteria.

- c. Field G and Field F must each have an entry if Field H is a positive value. If Field G is blank then enter Field A, "Date of contribution."

(9) Field I, Box 5a

- a. Entry from checkbox 5a, "Vehicle will not be transferred for money, other property, or services before completion of improvements or intended use."
- b. The valid code is "1" if box is checked.
- c. Blank is valid if not checked.

(10) Field J, Box 5b

- a. Entry from checkbox 5b, "Donee certifies - needy individual."
- b. The valid code is "1" if box is checked.
- c. Blank is valid if not checked.

(11) Field K, Box 5c

- a. Entry from Box 5c, "Donee certifies the following detailed description of ..."
- b. This entry has up to 39 alpha and/or numeric characters.
- c. No validity check for this field.
- d. Blank is valid.

(12) Field L, Box 6a

- a. Entry from checkbox 6a, "Did you provide goods or services ..."
- b. The valid code is "1" if the "Yes" box is checked.

- c. Blank the field if both the "Yes" and "No" boxes have marks.
- d. Blank if the "No" box is checked.

## (13) Field M, Money amount 2

- a. Money amount found in Box 6b, "Value of goods or services provided ..."
- b. Accept only positive (including zero) amounts.

## (14) Field N, Box 6c

- a. Entry from checkbox 6c, "Intangible religious benefits."
- b. The valid code is "1" if box is checked.
- c. Blank is valid if not checked.

## (15) Field O, Box 7

- a. This is in Box 7, "Under the law cannot claim more than \$500 ..."
- b. The valid code is "1" if box is checked.
- c. Blank is valid if not checked.

(16) **Fields P through U require blanks.**

3.12.8.5.19  
(01-01-2022)

**Section 06 Document  
Code 79 Format Code  
021, Form 1099-B,  
Proceeds From Broker  
and Barter Exchange  
Transactions**

## (1) Field A, Box 1a

- a. Entry from Box 1a "Description of property (Example 100 sh. XYZ Co.)."
- b. This field has up to 39 alpha and/or numeric characters.
- c. For descriptions longer than 39 characters, abbreviate where possible, otherwise, delete the right most characters more than 39.
- d. Blank is valid.
- e. No validity check for this field.

## (2) Field B, Box 1b

- a. Date from Box 1b, "Date acquired".
- b. All blanks or leading blanks followed by a date in valid format is acceptable. Valid format equals **YYYYMMDD**, where YYYY=YYTY (processing year minus one).
- c. If the date is not entered correctly, enter date to the format above.
- d. If the date is entered incorrectly by the filer, delete the transcribed information.

## (3) Field C, Box 1c

- a. Date from Box 1c "Date sold or disposed."
- b. All blanks or leading blanks followed by a date in valid format is acceptable. The valid format equals **YYYYMMDD**, where YYYY=YYTY (processing year minus one).
- c. If the date is not entered correctly, enter the date to the format above.
- d. If the date is entered incorrectly by the filer, delete the transcribed information.

## (4) Field D, Money amount 1

- a. Money amount found in Box 1d, "Proceeds."
- b. Accept negative or positive (including zero) amounts.

## (5) Field E, Money amount 2

- a. Money amount found in Box 1e, "Cost or other basis."
  - b. Accept only positive (including zero) amounts.
- (6) Field F, Money amount 3
- a. Money amount found in Box 1f, "Accrued market discount."
  - b. Accept only positive (including zero) amounts.
- (7) Field G, Money amount 4
- a. Money amount found in Box 1g, "Wash sale loss disallowed."
  - b. Accept negative or positive (including zero) amounts.
- (8) Field H, Box 2
- a. Entry from checkboxes under Box 2.
  - b. Accept "1" if "Short-term gain or loss" box is checked, "2" if "Long-term gain or loss" box is checked, "3" if "Ordinary" box is checked and blank if no box is checked.
  - c. Blank the field if multiple boxes have marks (checks) or an invalid character exists in the field.
- (9) Field I, Box 3
- a. Entry for checkbox 3, "Check if proceeds from: ."
  - b. The valid code is "1" if the "Collectibles" box is checked.
  - c. The valid code is "2" if the "QOF" box is checked.
  - d. The valid code is "3" if both boxes have checks.
  - e. Blank is valid for no boxes checked.
- (10) Field J, Money amount 5
- a. Money amount found in Box 4, "Federal income tax withheld."
  - b. This field is less than or equal to the sum of Boxes 1d and 13.
- present and Fields D, J and U have asterisk. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.
- d. Accept positive (including zero) amounts.
- (11) Field K, Box 5
- a. Entry for checkbox 5, "Check if noncovered security."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (12) Field L, Box 6
- a. Entry for checkbox 6 "Reported to IRS: Check Gross proceeds / Net proceeds."
  - b. The valid code is "1" if the Gross proceeds box is checked.
  - c. The valid code is "2" if the Net proceeds box is checked.
  - d. Blank is valid if neither box is checked.
  - e. Blank the field if both boxes have checks or you cannot determine filer intent.
- (13) Field M, Box 7

#  
#

- a. Entry for checkbox 7 "Check if loss not allowed based on amount in box 1d."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (14) Field N, Money amount 6
  - a. Money amount found in Box 8, "Profit (or loss) realized in YYTY on closed contracts."
  - b. Accept negative or positive (including zero) amounts.
- (15) Field O, Money amount 7
  - a. Money amount found in Box 9, "Unrealized profits or (loss) on open contracts 12/31/YYTY-1."
  - b. Accept negative or positive (including zero) amounts.
- (16) Field P, found under the recipient entity in the lower left-hand corner of the document
  - a. Entry in "CUSIP number."
  - b. No validity checks for this field.
  - c. Field cannot exceed 13 characters.
- (17) Field Q
  - a. Entry for checkbox found under the recipient entity in the lower left side of the document, "FATCA filing requirement."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (18) Field R, Money amount 8
  - a. Money amount found in Box 10, "Unrealized profits or (loss) on open contracts 12/31/YYTY."
  - b. Accept negative or positive (including zero) amounts.
- (19) Field S, Money amount 9
  - a. Money amount found in Box 11, "Aggregate profit or (loss) on contracts."
  - b. Accept negative or positive (including zero) amounts.
- (20) Field T, Box 12
  - a. Entry for checkbox Box 12, "Check if basis reported to IRS."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (21) Field U, Money amount 10
  - a. Money amount found in Box 13, "Bartering."
  - b. Accept only positive (including zero) amounts.

3.12.8.5.20  
(01-01-2020)  
**Section 06 Document  
Code 80 Format Code  
354, Form 1099-A,  
Acquisition or  
Abandonment of  
Secured Property**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 2, "Balance of principal outstanding."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 4, "Fair market value of property."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Box 5
  - a. Entry from Box 5 "Check if the borrower was personally liable for repayment of the debt."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (4) Field D, Box 6
  - a. Entry from Box 6, "Description of property."
  - b. Any characters valid with a maximum of 39 positions.
  - c. No validity check for this field.
  - d. Blank is valid.
- (5) **Fields E through U require blanks.**

3.12.8.5.21  
(01-01-2024)  
**Section 06 Document  
Code 81 Format Code  
358, Form 1098,  
Mortgage Interest  
Statement**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Mortgage interest received from payer(s)/borrower(s)."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 2, "Outstanding mortgage principal."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Box 3
  - a. Date present in Box 3, "Mortgage origination date."
  - b. Valid format equals **YYYYMMDD**.
  - c. Blank or any year is valid.  
  
**Exception:** If the date is **20XX0229** and appears in error then enter the date **20XX0228** where **20XX** is equal to the year present on the original entry.
  - d. Blank the field when incomplete or illegible.
- (4) Field D, Money amount 3
  - a. Money amount found in Box 4, "Refund of overpaid interest."
  - b. Accept only positive (including zero) amounts.
- (5) Field E, Money amount 4
  - a. Money amount found in Box 5, "Mortgage insurance premiums."
  - b. Accept only positive (including zero) amounts.



**Caution:** A money amount reported here requires an additional significant money amount reported in amount Field A or Field D if selectable. See also IRM 3.12.8.5 (8), Section 06 Error Register.

(6) Field F, Money amount 5

- a. Money amount found in Box 6, "Points paid on purchase of principal residence."
- b. Accept only positive (including zero) amounts.

(7) Field G, Box 7

- a. Entry from Box 7 "If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8."
- b. The valid code is "1" if the box is checked.
- c. Blank is valid if not checked.

(8) Field H, Box 8

- a. Entry from Box 8, "Address of property securing mortgage."
- b. This field has up to 39 alpha and/or numeric characters.
- c. Leave a blank for illegible characters but do not leave two blanks in a row.
- d. For entries longer than 39 characters, abbreviate where possible, otherwise, delete the right most characters more than 39.
- e. No validity check for this field.
- f. Blank is valid.

(9) Field I, Box 9

- a. Number from Box 9, "Number of properties securing the mortgage."
- b. Accept only positive (including zero) amounts.

(10) Field J, Box 10

- a. Entry from Box 10, "Other."
- b. This field has up to 39 alpha and/or numeric characters.
- c. Leave a blank for illegible characters but do not leave two blanks in a row.
- d. For entries longer than 39 characters, abbreviate where possible, otherwise, delete the right most characters more than 39.
- e. No validity check for this field.
- f. Blank is valid.

(11) Field K, Box 11

- a. Date present in Box 11, "Mortgage acquisition date."
- b. Valid format equals **YYYYMMDD**.
- c. Blank or any year is valid.

**Exception:** If the date is **20XX0229** and appears in error then enter the date **20XX0228** where **20XX** is equal to the year present on the original entry.

- d. Blank the field when incomplete or illegible.

(12) **Fields L through U require blanks.**

3.12.8.5.22  
(01-01-2020)

**Section 06 Document  
Code 83 Format Code  
359, Form 1098-T,  
Tuition Statement**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Payments received for qualified tuition and related expenses."
  - b. Accept only positive (including zero) amounts.
- (2) Field B
  - a. TIN checkbox to the right of the "STUDENT'S TIN" and to the left of Box 3.
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if box is not checked.
- (3) Field C, Money amount 2
  - a. Money amount found in Box 4 "Adjustments made for a prior year."
  - b. Accept negative or positive (including zero) amounts.
- (4) Field D, Money amount 3
  - a. Money amount found in Box 5 "Scholarships or grants."
  - b. Accept only positive (including zero) amounts.
- (5) Field E, Money amount 4
  - a. Money amount found in Box 6 "Adjustments to scholarships or grants for a prior year."
  - b. Accept negative and positive (including zero) amounts.
- (6) Field F, Box 7
  - a. Entry for checkbox 7 "Checked if the amount in box 1 includes amounts for an academic period beginning January - March YYPY (YYPY equals the current processing year)."
  - b. Valid code is "1" if box is checked.
  - c. Blank is valid if not checked.
- (7) Field G, Box 8
  - a. Entry for checkbox 8 "Checked if at least half-time student."
  - b. Valid code is "1" if box is checked.
  - c. Blank is valid if not checked.
- (8) Field H, Box 9
  - a. Entry for checkbox 9 "Checked if a graduate student."
  - b. Valid code is "1" if box is checked.
  - c. Blank is valid if not checked.
- (9) Field I, Money amount 5
  - a. Money amount found in Box 10 "Ins. contract reimb./refund."
  - b. Accept negative and positive (including zero) amounts.
- (10) **Fields J through U require blanks.**

3.12.8.5.23  
(01-01-2017)

**Section 06 Document  
Code 84 Format Code  
358, Form 1098-E,  
Student Loan Interest  
Statement**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Student loan interest received by lender."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Box 2
  - a. Entry for checkbox 2, "Check if box 1 does not include ..."
  - b. Valid code is "1" if box is checked.
  - c. Blank is valid if not checked.
- (3) **Fields C through U require blanks.**

3.12.8.5.24  
(01-01-2020)

**Section 06 Document  
Code 85 Format Code  
397, Form 1099-C,  
Cancellation of Debt**

- (1) Field A, Box 1
  - a. Date in Box 1, "Date of identifiable event."
  - b. Valid format equals **YYTYMMDD** for current year processing.
- (2) Field B, Money amount 1
  - a. Money amount found in Box 2, "Amount of debt discharged."
  - b. Accept only positive (including zero) amounts.
  - c. See IRM 3.12.8.5 (8), Section 06 Error Register, if no significant money amounts exist and the document is not amended, then follow the delete instructions.
- (3) Field C, Money amount 2
  - a. Money amount found in Box 3, "Interest, if included in box 2."
  - b. Accept only positive (including zero) amounts.
- (4) Field D, Box 4
  - a. Entry from Box 4 "Debt description."
  - b. This field has up to 39 alpha and/or numeric characters.
  - c. Leave a blank for illegible characters but do not leave two blanks in a row.
  - d. For entries longer than 39 characters, abbreviate where possible, otherwise, delete the right most characters more than 39.
  - e. No validity check for this field.
  - f. Blank is valid.
- (5) Field E, Box 5
  - a. Entry from checkbox 5 "Check here if debtor was personally liable for repayment of the debt."
  - b. Valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (6) Field F, Box 6
  - a. Entry from Box 6 "Identifiable event code."
  - b. A one-character alpha is valid.
  - c. Accept A, B, C, D, E, F, G, and H.
  - d. Blank is valid.
- (7) Field G, Money amount 3

- a. Money amount found in Box 7, "Fair market value of property."
- b. Accept only positive (including zero) amounts.

(8) **Fields H through U requires blanks.**

3.12.8.5.25  
(01-01-2019)  
**Section 06 Document  
Code 86 Format Code  
026, Form 1099-G,  
Certain Government  
Payments**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Unemployment compensation."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 2, "State or local income tax refunds, credits or offsets."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Box 3
  - a. Year from Box 3, "Box 2 amount is for tax year."
  - b. All blanks or leading blanks followed by a four-digit tax year is valid.
  - c. If not blank, must equal tax year processed minus one through tax year minus four.
  - d. If after checking the paper document, the tax year is not valid, change it to tax year being processed minus one.
- (4) Field D, Money amount 4
  - a. Money amount found in Box 4, "Federal income tax withheld."
  - b. Accept only positive (including zero) amounts.
  - c. Acceptable is less than or equal to the sum of Fields A, B, E, and F.
- (5) Field E, Money amount 5
  - a. Money amount found in Box 5, "RTAA payments."
  - b. Accept only positive (including zero) amounts.
- (6) Field F Money amount 6
  - a. Money amount found in Box 6, "Taxable grants."
  - b. Accept only positive (including zero) amounts.
- (7) Field G, Money amount 7
  - a. Money amount found in Box 7, "Agriculture payments."
  - b. Accept only positive (including zero) amounts.
- (8) Field H, Box 8
  - a. Entry for checkbox 8, "Check if box 2 is trade or business income."
  - b. This is a one-position field.
  - c. This field is 1 if Box 8 checkbox is marked.
  - d. Blank is valid if not marked.
  - e. Accept only "1" or blank.
  - f. If a "1" then, **Field B (Box 2) requires an entry greater than zero.** If there isn't an entry in Field B and Field H has a "1", both fields appear in error.
- (9) **Fields I through U requires blanks.**

3.12.8.5.26  
(01-01-2023)

**Section 06 Document  
Code 91 Format Code  
032, Form 1099-DIV,  
Dividends and  
Distributions**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1a, "Total ordinary dividends."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 1b, "Qualified dividends."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Money amount 3
  - a. Money amount found in Box 2a, "Total capital gain distr."
  - b. Accept only positive (including zero) amounts.
- (4) Field D, Money amount 4
  - a. Money amount found in Box 2b, "Unrecap. Sec. 1250 gain."
  - b. Accept only positive (including zero) amounts.
- (5) Field E, Money amount 5
  - a. Money amount found in Box 2c, "Section 1202 gain."
  - b. Accept only positive (including zero) amounts.
- (6) Field F, Money amount 6
  - a. Money amount found in Box 2d, "Collectibles (28%) gain."
  - b. Accept only positive (including zero) amounts.
- (7) Field G, Money amount 7
  - a. Money amount found in Box 2e, "Section 897 ordinary dividends."
  - b. Accept only positive (including zero) amounts.
- (8) Field H, Money amount 8
  - a. Money amount found in Box 2f, "Section 897 capital gain."
  - b. Accept only positive (including zero) amounts.
- (9) Field I, Money amount 9
  - a. Money amount found in Box 3, "Nondividend distributions."
  - b. Accept only positive (including zero) amounts.
- (10) Field J, Money amount 10
  - a. Money amount found in Box 4, "Federal income tax withheld."
  - b. present and Fields A, C, J, and N have asterisks. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.
  - c. Accept only positive (including zero) amounts.
- (11) Field K, Money amount 11
  - a. Money amount found in Box 5, "Section 199A dividends."
  - b. Accept only positive (including zero) amounts.

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- (12) Field L, Money amount 12
  - a. Money amount found in Box 6, "Investment expenses."
  - b. Accept only positive (including zero) amounts.
- (13) Field M, Money amount 13
  - a. Money amount found in Box 7, "Foreign tax paid."
  - b. Accept only positive (including zero) amounts.
- (14) Field N, Money amount 14
  - a. Money amount found in Box 9, "Cash liquidation distributions."
  - b. Accept only positive (including zero) amounts.
- (15) Field O, Money amount 15
  - a. Money amount found in Box 10, "Noncash liquidation distributions."
  - b. Accept only positive (including zero) amounts.
- (16) Field P, Box 11
  - a. Entry from checkbox 11, "FATCA filing requirement."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if the box is not checked.
- (17) Field Q, Money amount 16
  - a. Money amount found in Box 12, "Exempt-interest dividends."
  - b. Accept only positive (including zero) amounts.

**Note:** Amount present must equal or exceed any taxpayer entry made on Field R.
- (18) Field R, Money amount 17
  - a. Money amount found in Box 13, "Specified private activity bond interest dividends."
  - b. Accept only positive (including zero) amounts.
  - c. If a positive money amount and in error **and** Field Q is blank, enter the amount present in Field Q.
  - d. If a positive money amount and in error **and** Field Q has a money amount, replace the money amount in Field Q with the sum of the amounts in Fields Q and R.
- (19) **Fields S through U require blanks.**

3.12.8.5.27  
(01-01-2024)  
**Section 06 Document  
Code 92 Format Code  
033, Form 1099-INT,  
Interest Income**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Interest income."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 2, "Early withdrawal penalty."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Money amount 3

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- a. Money amount found in Box 12, "Bond premium on Treasury obligations."
  - b. Accept only positive (including zero) amounts.
- (14) Field N, Money amount 12
- a. Money amount found in Box 13, "Bond premium on tax-exempt bond."
  - b. Accept only positive (including zero) amounts.
- (15) Field O, Box 14
- a. Entry from Box 14 "Tax-exempt and tax credit bond CUSIP no."
  - b. A 13-character field.
  - c. No validity checks for this field.
- (16) **Fields P through U require blanks.**
- (17) Interest paid in series E savings bonds is now reported in Box 3. Because regulations allow reporting of this interest when it is paid, returns arrive anytime during the year. Delete and forward any returns marked YYPY to Receipt and Control IRP Sort Unit to hold for the next processing year (YYPY plus one).

3.12.8.5.28  
(01-01-2020)  
**Section 06 Document  
Code 93 Format Code  
034, Form 1099-LTC,  
Long-Term Care and  
Accelerated Death  
Benefits**

- (1) Field A, Money amount 1
- a. Money amount found in Box 1 "Gross long-term care benefits paid."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
- a. Money amount found in Box 2, "Accelerated death benefits paid."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Box 3
- a. Entry from checkbox 3, "Per Diem/Reimbursed amount checkbox."
  - b. The valid code is "1", if "Per diem" box only is checked.
  - c. The valid code is "2", if "Reimbursed amount" box only is checked.
  - d. The valid code is "3", if **both** boxes have checks.
  - e. Blank is valid if "neither" box is checked.
- (4) Field D
- a. Entry in "INSURED'S TIN."
  - b. This field has 9 numerics.
- (5) Field E
- a. Entry in "INSURED'S name."
  - b. This field has up to 39 alpha and/or numeric characters.
  - c. For descriptions longer than 39 characters, abbreviate where possible; otherwise, delete the right-most characters more than 39.
  - d. No validity check for this field.
  - e. Blank is valid.
- (6) Field F, Box 5
- a. Entry for checkbox 5, "Chronically or Terminally ill" checkboxes.
  - b. The valid code is "1" if "Chronically ill" box only is checked.



- c. The valid code is "2" if "Terminally ill" box only is checked.
- d. The valid code is "3" if **both** boxes are checked.
- e. Blank is valid if "no" box checked.

(7) Field G, Box found after Box 5

- a. Date from Box 5, "Date certified."
- b. Valid format equals **YYYYMMDD** for the date.

(8) **Fields H through U requires blanks.**

3.12.8.5.29

(01-01-2017)

**Section 06 Document  
Code 94 Format Code  
035, Form 1099-SA,  
Distributions From an  
HSA, Archer MSA, or  
Medicare Advantage  
MSA**

(1) Field A, Money amount 1

- a. Money amount found in Box 1, "Gross distribution."
- b. Accept only positive (including zero) amounts.

(2) Field B, Money amount 2

- a. Money amount found in Box 2, "Earnings on excess cont."
- b. Accept only positive (including zero) amounts.

(3) Field C, Box 3

- a. Entry from Box 3, "Distribution code".
- b. The valid code "1", "Normal distribution."
- c. The valid code "2", "Excess contributions."
- d. The valid code "3", "Disability."
- e. The valid code "4", "Death."
- f. The valid code "5", "Prohibited transaction."
- g. The valid code "6", "Nonspousal beneficiary."

(4) Field D, Money amount 3

- a. Money amount found in Box 4, "FMV on date of death."
- b. Accept only positive (including zero) amounts.

(5) Field E, Box 5

- a. Entry for is Box 5.
- b. Valid code is "1" if "HSA" box is checked.
- c. Valid code is "2" if "Archer MSA" box is checked.
- d. Valid code is "3" if "MA MSA" box is checked.
- e. Blank is valid if multiple boxes or no boxes are checked.

(6) **Fields F through U requires blanks.**

3.12.8.5.30

(01-01-2023)

**Section 06 Document  
Code 95 Format Code  
040, Form 1099-MISC,  
Miscellaneous  
Information**

(1) Field A, Money amount 1

- a. Money amount found in Box 1, "Rents."
- b. Accept only positive (including zero) amounts.

(2) Field B, Money amount 2

- a. Money amount found in Box 2, "Royalties."
- b. Accept only positive (including zero) amounts.

(3) Field C, Money amount 3

- a. Money amount found in Box 3, "Other income."
- b. Accept only positive (including zero) amounts.

(4) Field D, Money amount 4

- a. Money amount found in Box 4, "Federal income tax withheld."
- b. Accept only positive (including zero) amounts.

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Reason Code 16 is present. All income fields and Field D appear marked in error. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.

(5) Field E, Money amount 5

- a. Money amount found in Box 5, "Fishing boat proceeds."
- b. Accept only positive (including zero) amounts.

(6) Field F, Money amount 6

- a. Money amount found in Box 6, "Medical and health care payments."
- b. Accept only positive (including zero) amounts.

(7) Field G, Box 7

- a. Entry for checkbox 7, "Direct sales" checkbox.
- b. Valid code is "1" if box is checked.
- c. Blank is valid if the box is not checked.

(8) Field H, Money amount 7

- a. Money amount found in Box 8, "Substitute payments in lieu of dividends or interest."
- b. Accept only positive (including zero) amounts.

(9) Field I, Money amount 8

- a. Money amount found in Box 9, "Crop insurance proceeds."
- b. Accept only positive (including zero) amounts.

(10) Field J, Money amount 9

- a. Money amount found in Box 10 "Gross proceeds paid to an attorney."
- b. Accept only positive (including zero) amounts.

(11) Field K, Money amount 10

- a. Money amount found in Box 11 "Fish purchased for resale."
- b. Accept only positive (including zero) amounts.

(12) Field L, Money amount 11

- a. Money amount found in Box 12 "Section 409A deferrals."
- b. Accept only positive (including zero) amounts.

(13) Field M, Box 13

- a. Entry for the checkbox in Box 13, "FATCA filing requirement."
- b. The valid code is "1" if the box is checked.

- c. Blank is valid if the box is not checked.

(14) Field N, Money amount 12

- a. Money amount found in Box 14 "Excess golden parachute payments."
- b. Accept only positive (including zero) amounts.

(15) Field O, Money amount 13

- a. Money amount found in Box 15 "Nonqualified deferred compensation."
- b. Accept only positive (including zero) amounts.

(16) **Fields P through U requires blanks.**

3.12.8.5.31  
(01-01-2020)

**Section 06 Document  
Code 96 Format Code  
060, Form 1099-OID,  
Original Issue Discount**

(1) Field A, Money amount 1

- a. Money amount found in Box 1, "Original issue discount for YYTY."

**Note:** YYTY equals the tax year currently processed.

- b. Accept only positive (including zero) amounts.

(2) Field B, Money amount 2

- a. Money amount found in Box 2, "Other periodic interest."
- b. Accept only positive (including zero) amounts.

(3) Field C, Money amount 3

- a. Money amount found in Box 3, "Early withdrawal penalty."
- b. Accept only positive (including zero) amounts.

(4) Field D, Money amount 4

- a. Money amount found in Box 4, "Federal income tax withheld."
- b. Accept only positive (including zero) amounts.

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Fields A, B, and D appear marked in error. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud, for instruction.

(5) Field E, Money amount 5

- a. Money amount found in Box 5, "Market discount."
- b. Accept only positive (including zero) amounts.

(6) Field F, Money amount 6

- a. Money amount found in Box 6, "Acquisition premium."
- b. Accept only positive (including zero) amounts.

(7) Field G, Box 7

- a. Entry from Box 7, "Description."
- b. This field has up to 39 alpha and/or numeric characters. found in Box 7.
- c. For descriptions longer than 39 characters, abbreviate where possible; otherwise, delete the right most characters more than 39.
- d. No validity check for this field.
- e. Blank is valid.

- (8) Field H, Money amount 7
  - a. Money amount found in Box 8 "Original issue discount on U.S. Treasury obligations."
  - b. Accept negative or positive (including zero) amounts.
- (9) Field I
  - a. Entry from the checkbox found under the recipient entity on the left side of the document, "FATCA filing requirement."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if the box is not checked.
- (10) Field J, Money amount 8
  - a. Money amount found in Box 9 "Investment expenses."
  - b. Accept only positive (including zero) amounts.
- (11) Field K, Money amount 9
  - a. Money amount found in Box 10, "Bond premium."
  - b. Accept only positive (including zero) amounts.
- (12) Field L, Money amount 10
  - a. Money amount found in Box 11, "Tax-exempt OID."
  - b. Accept only positive (including zero) amounts.
- (13) **Fields M through U requires blanks.**

3.12.8.5.32  
(01-01-2023)  
**Section 06 Document  
Code 97 Format Code  
061, Form 1099-PATR,  
Taxable Distributions  
Received From  
Cooperatives**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Patronage dividends."
  - b. Accept only positive (including zero) amounts.
- (2) Field B, Money amount 2
  - a. Money amount found in Box 2, "Nonpatronage distributions."
  - b. Accept only positive (including zero) amounts.
- (3) Field C, Money amount 3
  - a. Money amount found in Box 3, "Per-unit retain allocations."
  - b. Accept only positive (including zero) amounts.
- (4) Field D, Money amount 4
  - a. Money amount found in Box 4 "Federal income tax withheld."
  - b. Entry is less than the sum of Fields A, B, C, and E.

present along with Fields A, B, C, D and E all marked in error. See IRM 3.12.8.2.8, Deleting Error Records, and Exhibit 3.12.8-9, Signs of Fraud for instruction.

- d. Accept only positive (including zero) amounts.
- (5) Field E, Money amount 5
  - a. Money amount found in Box 5, "Redeemed nonqualified notices."

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- b. Accept only positive (including zero) amounts.
- (6) Field F, Money amount 6
  - a. Money amount found in Box 6, "Section 199A(g) deduction."
  - b. Accept only positive (including zero) amounts.
- (7) Field G, Money amount 7
  - a. Money amount found in Box 7, "Qualified. payments (Section 199A(b)(7))."
  - b. Accept only positive (including zero) amounts.
- (8) Field H, Money amount 8
  - a. Money amount found in Box 8, "Section 199A(a) qual. items."
  - b. Accept only positive (including zero) amounts.
- (9) Field I, Money amount 9
  - a. Money amount found in Box 9, "Section 199A(a) SSTB items."
  - b. Accept only positive (including zero) amounts.
- (10) Field J, Money amount 10
  - a. Money amount found in Box 10, "Investment credit."
  - b. Accept only positive (including zero) amounts.
- (11) Field K, Money amount 11
  - a. Money amount found in Box 11, "Work opportunity credit."
  - b. Accept only positive (including zero) amounts.
- (12) Field L, Money amount 12
  - a. Money amount found in Box 12, "Other credits and deductions."
  - b. Accept only positive (including zero) amounts.
- (13) Field M, Box 13
  - a. Entry for checkbox 13, "Specified Coop."
  - b. The valid code is "1" if the box is checked.
  - c. Blank is valid if not checked.
- (14) **Fields N through U require blanks.**

3.12.8.5.33  
(01-01-2025)  
**Section 06 Document  
Code 98 Format Code  
025, Form 1099-R,  
Distributions From  
Pensions, Annuities,  
Retirement or  
Profit-Sharing Plans,  
IRAs, Insurance  
Contracts, etc.**

- (1) Field A, Money amount 1
  - a. Money amount found in Box 1, "Gross distribution."
  - b. Accept only positive (including zero) amounts.

**Exception:** This field amount is equal to or greater than Field B. If not, Field A is marked in error. Correct any input errors using AC "6".

  - c. If a money amount exists in Box 2a and no money amount appears in Box 1 place the money amount present in Box 2a in Field A using AC 6.
  - d. Otherwise, clear using AC "7".
- (2) Field B, Money amount 2

- a. Money amount found in Box 2a, "Taxable amount."
- b. Accept only positive (including zero) amounts.

**Exception:** If a money amount exists in Box 3 on the form and no money amount appears in Box 2a or Box 1, enter the money amount present in Box 3 in Box 2a and Box 1 with an AC "6".

- c. Valid entries in this field, equal or exceed entries in Field D. If not, Field B is marked in error. Check transcription. If the entries match the physical entries made on the return clear the error using AC "7".

(3) Field C, Box 2b

- a. Entry from the two checkboxes in Box 2b.
- b. The valid code is "1", if "Taxable amount not determined" box is checked.
- c. The valid code is "2", if "Total distribution" box is checked.
- d. The valid code is "3", if **both** boxes are checked.
- e. Blank is valid if "neither" box is checked.

(4) Field D, Money amount 3

- a. Money amount found in Box 3, "Capital gain (included in box 2a)."
- b. Accept only positive (including zero) amounts.
- c. If this field is greater than zero, and there is not an entry in Field B it must equal Field A or less. If not, both Field A and Field D fall to error.

**Note:** See paragraph (2) above to resolve this error condition.

(5) Field E, Money amount 4

- a. Money amount found in Box 4, "Federal income tax withheld."
- b. Accept only positive (including zero) amounts.
- c. Field E must equal to Field A amount or less.

(6) Field F, Money amount 5

- a. Money amount found in Box 6, "Net unrealized appreciation in employer's securities."
- b. Accept only positive (including zero) amounts.

(7) Field G, Box 7

- a. Entry from Box 7, "Distribution code(s)."
- b. Accept only 1 through 9, A, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U, W, or blank.
- c. Only two indicators allowed. Below is a list of valid indicator combinations as they appear in the official instructions.

<b>Distr. Code</b>	<b>Type of Distribution</b>	<b>Compatible Code</b>
1	Early distribution, no known exception.	8, B, D, K, L, M, or P
2	Early distribution, exception applies.	8, B, D, K, L, M, or P
3	Disability.	D
4	Death.	8, A, B, D, G, H, K, L, M, or P
5	Prohibited transaction.	None
6	Section 1035 exchange.	W
7	Normal distribution.	A, B, D, L, M, or K
8	Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2024.	1, 2, 4, B, J, or K
9	Cost of current life insurance protection.	None
A	May be eligible for 10-year tax option.	4 or 7
B	Designated Roth account distribution.	1, 2, 4, 7, 8, G, L, M, P, or U
C	Reportable death benefits under Section 6050Y.	D
D	Annuity payments from nonqualified annuities and distributions from life insurance contracts that may be subject to tax under section 1411.	1, 2, 3, 4, 7, or C
E	Distributions under Employee Plans Compliance Resolution System (EPCRS).	None
F	Charitable gift annuity.	None
G	Direct rollover and direct payment.	4, B or K
H	Direct rollover of a designated Roth account distribution to a Roth IRA.	4
J	Early distribution from a Roth IRA no known exception.	8 or P
K	Distribution of IRA assets not having a readily available FMV.	1, 2, 4, 7, 8, or G
L	Loans treated as deemed distributions under section 72(p).	1, 2, 4, 7, or B
M	Qualified plan loan offset.	1, 2, 4, 7, or B

Distr. Code	Type of Distribution	Compatible Code
N	Recharacterized IRA contribution made for 2024.	None
P	Excess contributions plus earnings/excess deferrals taxable in 2024.	1, 2, 4, B, or J
Q	Qualified distribution from a Roth IRA <b>Note:</b> If a code, 8 or P is present with Q, delete the entry and enter code J.	None
R	Recharacterized IRA contribution made for 2024.	None
S	Early distribution from a SIMPLE IRA in first 2 years, no known exception.	None
T	Roth IRA distribution, exception applies. <b>Note:</b> If a code, 8 or P is present with T, (delete) the entries and enter code J.	None
U	Dividends distributed from an ESOP under section 404(k).	B
W	Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.	6

- d. If this field is transcribed in error use (c) above to correct when code is missing or invalid.
- e. Blank the field if filer intent is not established.

(8) Field H, IRA/SEP Indicator

- a. Entry from checkbox next to Box 7 labeled, "IRA/SEP/SIMPLE."
- b. The valid code "1" if Box 7 is checked.
- c. Blank if the box is not checked.

(9) Field I, Money amount 6

- a. Money amount found in Box 10, "Amount allocable to IRR within 5 years."
- b. Accept only positive (including zero) amounts.

(10) Field J, Box 11

- a. Date in Box 11, "1st year of desig. Roth contrib."
- b. Valid format of **YYYY** with the first two characters of "20".

**Exception:** The year listed can equal the current year, but not a future year.

- c. Blank is valid.

(11) Field K, Box 12



- a. Entry from checkbox 12, "FATCA filing requirement."
- b. The valid code is "1" if the box is checked.
- c. Blank is valid if not checked.

(12) Field L, Box 13

- a. Date from Box 13, "Date of payment."
- b. Accept blanks or leading blanks followed by a date. Valid format equals **YYYYMMDD**, where YYYY=YYTY (processing year minus one.)
- c. If the date is not entered correctly, enter the date to the format above.
- d. If the year of the date is entered incorrectly by the filer, delete the transcribed information.

(13) **Fields M through U require blanks.**

3.12.8.6  
(01-01-2022)  
**Section 16 Error  
Register**

- (1) Section 16 of the Error Register has payer entity data. See IRM 3.12.8.3.4 (7) for location of the payer entity and a list of identifying terms on the various returns.
- (2) No Section 16 appears for Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Document Code 69.
- (3) Fields in Section 16 listed below:
  - a. Field A, Payer Name Line 1, length 40
  - b. Field B, Payer Name Line 2, length 40
  - c. Field C, Payer Street Address, length 35
  - d. Field D, Payer City, length 22
  - e. Field E, Payer State code, length 2
  - f. Field F, Payer ZIP Code, length 9
  - g. Field G, Payer TIN, length 9
  - h. Field H, TIN Validity Bypass Code, length 1 (always blank)
  - i. Field I, Payer DLN, length 14
  - j. Field J, Foreign Country Code, length 2
- (4) When any field in Section 16 is invalid, all remaining documents in the submission fall to the Error Register with "%%" in the document identification line. Duplicate errors no longer print with "\$\$".
  - a. When "%%" is present, only the first Section 16 error (on the document without the "%%") requires correction action.
  - b. When "%%" is present, unrelated errors could loop if present in sections 01, 02 or 06.
  - c. **Do not use AC "7"** to release a document with "%%." If AC "7" is used, all remaining documents in the block continue to loop until each document is individually corrected.
- (5) A change in payer is determined by any change to Section 16 data, not just a change to the payer TIN. Therefore, when correcting Section 16, ensure the new data generated is correct for all remaining returns for the payer. If it is not, correct the proper field at each point of change.
- (6) If a foreign address appears in Section 16 for a payer, delete the address fields. Never accept a foreign address for Section 16.
- (7) To blank a Section 16 field, line through the incorrect data.

3.12.8.6.1  
(01-01-2024)  
**Section 16, Field A,  
Payer Name Line 1**

- (1) Characters can include A through Z, 0 through 9, blank, hyphen or ampersand. The field cannot have all blanks.
- (2) If the field is invalid or is originally transcribed in error, line through the field and enter the correct payer's name above it.
  - a. Shorten a payer name of more than 40 positions to 40 positions or less using standard abbreviations when possible. Do not use standard abbreviations if doing so alters the Name Control.
  - b. If the payer's name is not present on the return and you cannot determine it from other returns for the payer, research the Accounts Register and name Directory (in the appropriate campus) to develop the payer name. **Do not enter a payer name of "UNKNOWN"** on the Error Register.
- (3) If a payer name is not found, use AC "2", Error/Reject Disposition Code "D" to delete the document (except Document Codes 98 and 32) from the Error Register. Dispose of returns (except Document Codes 98 and 32) per Document 12990, IRS Records Control Schedules.
- (4) Do not dispose of Document Codes 98 and 32. Enter the payer's name on the document as "Unknown."
- (5) If the payer name is in error for a consecutive group of returns, only the payer's name for the first return in the consecutive series is corrected. See also IRM 3.12.8.2.5 (4), Information Return Processing Action Codes.

3.12.8.6.2  
(01-01-2018)  
**Section 16, Field B,  
Payer Name Line 2**

- (1) No validity check of this field. However, correct any transcriptions errors noticed.
- (2) If the Name Line 2 has transcription errors, line through the erroneous name and enter the correct name above it.
- (3) If a foreign street address appears in the Name Line 2 Field B, delete the entry.

3.12.8.6.3  
(01-01-2016)  
**Section 16, Field C,  
Payer Street Address**

- (1) Validity and consistency checked on all documents.
- (2) Accept the following characters: Alpha (A through Z), Numeric (0 through 9), hyphen "-", blank "\_", and slash "/".
- (3) Correct transcription errors.
- (4) Delete entries of foreign addresses.
- (5) Enter the single character "Z" as the street address if Field C, Payer Street Address, is blank on the document.

3.12.8.6.4  
(01-01-2016)  
**Section 16, Field D,  
Payer City**

- (1) The city, if present, can have only alpha characters. If the city has numerics, correct it.  
**Example:** Correct "29 Palms" to "Twenty nine Palms."
- (2) Enter APO, DPO and FPO to the first three positions of the city.
- (3) Delete an entry of a foreign country in the city field.

- (4) Enter three "Z"s ("ZZZ") if unable to determine the city.
- (5) Major City Codes are valid.
- 3.12.8.6.5  
(01-01-2016)  
**Section 16, Field E,  
Payer State Code**
- (1) The state and the ZIP Code present must match, if not both fields appear in error.
- (2) The state code is required if a Major City Code is not used. If the state is present it must fall in the valid range of the state codes. If the state code is not valid, the ZIP Code is not found as a field in error unless it is not a valid configuration. Always check the ZIP Code Field when the State field is corrected. Do not assume the ZIP Code is correct.
- (3) If you cannot determine the correct state blank Field E. Correct the appropriate Fields (E or F).
- (4) If a period "." is entered in the State Code Field for a foreign address, delete the period ".".
- (5) Correct Field E on the Error Register when the state is in error unless another correction action resolves the Field E problem.
- (6) If a Major City Code is present and a state code, the state code is in error. Correct by deleting the state code present if a valid Major City Code is also present.
- 3.12.8.6.6  
(01-01-2017)  
**Section 16, Field F,  
Payer Zone  
Improvement Plan (ZIP)  
Code**
- (1) The ZIP Code is required and must:
- Have all numerics.
  - Have five or nine numerics.
  - Match the state present. Check the first three digits in the ZIP Code match the state followed by two numerics other than 00. Add 01 to a field with only three numerics present.
  - Have no embedded blanks.
  - Have left justification.
- (2) Correct the ZIP Code Field F if it is in error and if you can determine it from the state present. See Exhibit 3.12.8-6, Zone Improvement Plan (ZIP) Code Range Sorted by Code. Correct Field F by entering the first three-digit ZIP Code shown for the state, followed by the numerics 01.
- (3) Always verify the ZIP Code for the state, even if Field E is the only error. Use Exhibit 3.12.8-6, Zone Improvement Plan (ZIP) Code Range Sorted by Code.
- (4) Blank is not valid for the ZIP Code when a Major City Code (MCC) is present in Field D, City. If blank, enter a three-digit ZIP Code for the MCC followed by the numerics 01.
- 3.12.8.6.7  
(01-01-2017)  
**Section 16, Field G,  
Payer Taxpayer  
Identification Number  
(TIN)**
- (1) Field G, Payer TIN must have nine numerics.
- (2) If the Payer TIN is invalid, line through the invalid TIN and enter the correct TIN above it. Check to see if another payer TIN is on the return or other returns for the payer and use it if found. Research the input return. If indeterminate, enter nine 9's in Field G.

3.12.8.6.8  
(01-01-2022)  
**Section 16, Field I,  
Parent Document  
Locator Number (DLN)**

- (3) If Field J Payer TIN is in error for a consecutive group of returns correcting the payer TIN of the first return in the consecutive series clears all records. See also IRM 3.12.8.2.5 (4), Information Return Processing Action Codes.

- (1) Field I is the Document Locator Number (DLN) of the transmitting Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- (2) Field I is required for all income information returns except Form 1096, Annual Summary and Transmittal of U.S. Information Returns and foreign returns.
- (3) If present, Field I requires 14 numerics.
- Positions 1 and 2 must have a valid File Location Code (FLC).
  - FLCs are listed below for documents processed through ISRP and SCRIPS.

Service Center (Initials)	ISRP FLC	SCRIPS FLC(s)
Austin Submission Processing Campus (AUSPC)	18	73, 74, 75, and 76
Kansas City Submis- sion Processing Campus (KCSPC)	09	36, 39, 41, and 43
Ogden Submission Processing Campus (OSPC)	29	84, 86, 91, and 94

- Position 3 requires Tax Class Code of 5.
- Positions 4 and 5 require 69.
- Positions 6 through 8 consist of 001 through 366.

**Exception:** Rarely SCRIPS documents (Account Type Code "S") assign elevated Julian dates, 401 through 766.

- Positions 9 through 13 consist of 00000 through 99999.
- Position 14 reflects the current year digit, or the current year digit minus one.

- (4) If Field I is transcribed in error, line through the field and enter the correct parent DLN above it.
- (5) If the parent DLN is missing, blanks clear the Error Register on correction pass when AC "7" or AC "6" is used. If AC "6" is used on Sections 01, 02, or 06 only, the document loops because of blanks in payer DLN in Section 16.

**Note:** AC "7" does not work if there is a "%%" appearing in this section.

**Note:** If the section has "%%," you must enter a parent DLN on the first document to clear all documents from the Error Register on the first pass with an AC "6". If AC "7" is used on the first document in first pass, all documents in the block continue to loop until you clear each one using AC "7" or entered a DLN and AC "6". Therefore, do not clear the first document using anything other than a DLN correction with AC "6".

- (6) If Field I parent DLN is in error for a consecutive group of returns, correct only the first parent DLN on the first return in the consecutive series to clear all returns from the error file. See also IRM 3.12.8.2.5 (4), Information Return Processing Action Codes.

3.12.8.6.9  
(01-01-2016)  
**Section 16, Field J,  
Foreign Country Code**

- (1) Field J, Foreign Country Code, is required for all Account Type Code "T" or "J." It is not valid for any other Account Type Codes.
- (2) See Exhibit 3.12.8-5, Foreign Country and United States (U.S.) Possession Codes, for the valid range of Foreign Country Codes.
- (3) If Field J is in error, correct the Error Register by entering the appropriate country code.
- (4) Before correcting Field J, check the Account Type Code to determine if the document is blocked correctly. If mis-blocked, see IRM 3.12.8.2.11, Delinquent Transmittals.

3.12.8.6.10  
(01-01-2024)  
**Disposition of Form  
1096, Annual Summary  
and Transmittal of U.S.  
Information Returns**

- (1) Keep all ISRP entered Form 1096, Annual Summary and Transmittal of U.S. Information Returns in DLN order by year. When Error Resolution is finished with the returns, send to the SCRIPS unit for imaging retention. Once imaged, dispose of all Form 1096, per Document 12990, IRS Records Control Schedules.
- (2) Keep the returns in searchable order while suspending for disposition or working the Error Register loops per Document 12990, IRS Records Control Schedules.

3.12.8.7  
(01-04-2024)  
**Information Returns  
Modernization (IR MOD)**

- (1) Beginning in calendar year 2023, the IRS established a new service to help with filing Information Returns. The Information Returns Intake System (IRIS) is a web-based platform that assists taxpayers in filing certain Information Returns **electronically**. IRIS programming can:
  - Offer taxpayers an accurate and secure way to e-file Form 1099.
  - Identify input errors and provide alerts for missing information.
  - Allow the user the opportunity to make corrections to previously filed information returns.
  - Allow taxpayers to save user information from year-to-year.
- (2) If the taxpayer files a **Paper** Information Return instead, it is scanned in the Service Center Recognition Image/Processing System (SCRIPS) system before IRIS validation. A paper return that fails IRIS validation during the conversion process will fall out to error in the Information Returns Review Portal (IRRP) for correction in Error Resolution.
- (3) In IR MOD Release 1.3, Form 1099-series filers can utilize this new filing platform and the errors, if present, will no longer be correctable on paper register. Instead, Form 1099-series returns with errors are correctable in the Information Returns Review Portal (IRRP).

**Exception:** Form 1099-QA is not included in IR MOD processing.

3.12.8.7.1  
(01-04-2024)  
**Information Returns  
Review Portal (IRRP)**

- (1) When errors are present on Form 1099-series returns after IRIS validation, they are viewed in the Information Returns Review Portal (IRRP). Here, managers, tax examiners, and quality reviewers can manage work and resolve error conditions.

**Exception:** Form 1099-QA is not included in IRRP processing.

- (2) A specific “role” is established in IRRP for each user and will be associated with the user SEID. The roles are defined as:
  - **Manager** - Access to “Manage **Unassigned** Submissions” and “Manage **Assigned** Submissions” tiles that display on the Employee Portal Dashboard page. Submissions are assigned by the manager to a tax examiner, who will correct, flag for fraud, or view the submission. Once corrections are complete, the manager may assign completed submissions to a quality reviewer. When quality review is complete (or not needed) the manager will return the submissions to IRIS for validation.
  - **Tax Examiner** - Access to “Tax Examiner Inventory” tile that displays on the “Daily Inventory Report of Errors” page. The tax examiner is responsible for viewing and correcting submissions assigned by a manager. The tax examiner corrects all records identified with errors within a submission and returns the completed submission back to a manager. Completed records can be corrected, flagged for fraud, or viewed by an examiner to ensure the values present are correct.
  - **Quality Reviewer** - Access to “Quality Reviewer Inventory” tile that displays on the “Daily Inventory Report of Corrections” page. The quality reviewer is responsible for reviewing submissions that were previously completed by tax examiners. If the quality reviewer identifies an error, they can make updates to fields previously corrected by the tax examiner.
- (3) The image of Form 1099-series returns will not be available (as scanned) in IRRP for use in correction by the tax examiner or quality reviewer in IR MOD Release 1.3. Use the DLN, shown on the “View Error Details” page in IRRP, and login to the Service Center Recognition Image/Processing System (SCRIPS) system to access a image of the return.
- (4) IRRP will cross reference the Negative TIN (NTIN) database.
  - An NTIN check, upon login, ensures users are registered with the NTIN service before accessing the application. See IRM 3.12.8.7.2(3), Information Returns Review Portal (IRRP) Access, for registration information.
  - An NTIN check is performed after selecting a Submission ID hyperlink on the “Daily Inventory Report of Errors” or the “Daily Inventory Report of Corrections” pages. If a user, such as a tax examiner or quality review, selects a Submission ID and the NTIN check determines they are not authorized to view the submission, then an error message will display.

3.12.8.7.2  
(09-17-2024)  
**Information Returns  
Review Portal (IRRP)  
Access**

- (1) After login the IRRP “Dashboard” page will display and allow users to navigate the main functions of the application. Users will view files in need of review or correction based on their assigned user “role”.



- (2) Request access to IRRP using the BEARS application with the following notation for the applicable "role":
  - PROD ADMIN IRRP MANAGER (INFORMATION RETURNS REVIEW PORTAL (IRRP))
 

**Note:** PROD ADMIN IRRP MANAGER requires completion of all SITS role-based training hours prior to submitting BEARS request.
  - PROD ANALYST IRRP TAX EXAMINER (INFORMATION RETURNS REVIEW PORTAL (IRRP))
  - PROD ANALYST IRRP QUALITY REVIEWER (INFORMATION RETURNS REVIEW PORTAL (IRRP))
- (3) Because IRRP cross references the Negative TIN (NTIN) database users also need to register with NTIN through the Employee User Portal (EUP Portal).
  - A onetime (EUP) registration is needed for all users of NTIN client applications. This is necessary to add SEIDs to the NTIN database.
  - To register for NTIN, request EUP access: [https://eup.eps.irs.gov/eup\\_login/?TYPE=33554433&REALMOID=06-3f47929c-50b7-0006-0000-090a0000090a&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=-SM-HRme1%2bCg%2bp9xS85Jv1GKp1UMZH1KX6RaCncCKv51FkEP0lqUT68JNQO2KQ36g%2bNf&TARGET=-SM-http%3a%2f%2feup%2eeps%2eirs%2egov%2fEUP%2fwelcome](https://eup.eps.irs.gov/eup_login/?TYPE=33554433&REALMOID=06-3f47929c-50b7-0006-0000-090a0000090a&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=-SM-HRme1%2bCg%2bp9xS85Jv1GKp1UMZH1KX6RaCncCKv51FkEP0lqUT68JNQO2KQ36g%2bNf&TARGET=-SM-http%3a%2f%2feup%2eeps%2eirs%2egov%2fEUP%2fwelcome)
- (4) Additionally, tax examiners and quality reviewers need access to the Service Center Recognition Image/Processing System (SCRIPS) system at each Submission Processing Campus (SPC) to retrieve images of Form 1099-series returns in need of IRRP correction. SCRIPS access is approved in increments. Managers must complete a spreadsheet with specific information and return to Planning & Analysis who will forward the request to the Return Processing Branch Headquarter Analyst. The request will allow the SCRIPS application to be loaded on the users laptop. Once loaded, a SCRIPS profile is created and the user can request campus access using the BEARS application:
  - SCRIPS-AUIRSC-WORKSTATION LEVEL (Austin SCRIPS)
  - SCRIPS-KIRSC-WORKSTATION LEVEL (Kansas City SCRIPS)
  - SCRIPS-OIRSC-WORKSTATION LEVEL (Ogden SCRIPS)

**Note:** SCRIPS-OIRSC-WORKSTATION LEVEL requests will not be approved for employees who do not work at the Ogden Service Center. Managers in Austin and Kansas City will provide the names(s) and SEID(s) of employees needing access to Ogden SCRIPS to local Planning & Analysis Staff to forward to the Return Processing Branch Headquarter Analyst, who will make the request.

After receiving SCRIPS access, a user name and separate password is assigned for each SPC. Use this information to login to SCRIPS for document image retrieval.
- (5) Use the **File Location Code** in the DLN to determine which SCRIPS campus to login to:

Service Center	File Location Code
Austin Submission Processing Campus (AUSPC)	18, 73, 74, 75, and 76
Kansas City Submission Processing Campus (KCSPC)	09, 36, 39, 41, and 43
Ogden Submission Processing Campus (OSPC)	29, 84, 86, 91, and 94

3.12.8.7.3  
(08-22-2024)  
**Using the Information  
Returns Review Portal  
(IRRP)**

- (1) The “Employee Portal Dashboard” is where users navigate the main functions of the application. Users can view tiles based on the role assigned to their SEID.

- (2) **Manager - Manage Unassigned Submissions** - Follow the steps below.

- a. **“Manage Unassigned Submissions”** - The Manage Unassigned Submissions page provides a view all submissions sent to IRRP from IRIS. These submissions will contain records identified by IRIS as having errors. On this page, a manager assigns submissions for correction by selecting a subset of submissions and a tax examiner SEID.
- b. The “Total Submission Count” and “Total Form Count” will display in the upper left hand corner of the page. Use these counts to manage inventory.

**Note:** IRIS will update the Total Submission Count consistently throughout the day as data is received.

- c. A Table will display showing an empty checkbox, a “#”, “Submission ID”, “Form Count”, and “Date Received by IRIS”. The table is sorted by date, in descending order, with the oldest forms shown first.
- d. The “Search by the Tax Examiner SEID” option is located along the bottom of the page. There is a drop down arrow to allow a manager to search for and select the tax examiner identified for assignment from the list. A manager can also search for a specific SEID by typing within the drop down. Only one SEID can be selected at a time.
- e. Next, a manager can select one or more submissions and a tax examiner SEID to “Assign” submissions or navigate “Back” to the Dashboard page. To enable the “Assign” button, at least one checkbox must be selected and a tax examiner must be selected from the drop down.

**Note:** There is no limit to the number of submissions a manager can select.

- f. If a manager selects “Assign”, the submissions are sent to the inventory of the selected tax examiner SEID, removed from the Manage Unassigned Submissions table, and added to the Manage Assigned Submissions table. The “You have successfully assigned submissions” message will appear. If a manager selects the “OK” button, the message will close.

**Note:** The application default will show 20 submissions per page. The “Results Per Page” drop down can be changed to show 20, 50, or 100 results.



- g. If a manager selects the “Submission ID” hyperlink, the “View Submission Details” page displays.
- h. If a manager selects a submission that was already assigned by another manager then the message “Submission has already been assigned” will display and the table will refresh. Select “OK” to close the message.

(3) **Manager - View Submission Page** - Follow the steps below.

- a. A table will display showing a “#”, “Record ID”, “Correction Status”, “Error Count”, and “Flagged for Fraud” checkbox. The table is sorted by the order received in the submission file from IRIS.
- b. If Correction Status is “Complete”, the “Flag Form for Fraud” checkbox is enabled. A manager can flag for fraud, if applicable, and “Update Status”.
- c. Select “Back” to return to the “View Submission Details” page.

(4) **Manager - Manage Assigned Submissions** - Follow the steps below.

- a. **“Manage Assigned Submissions”** - The Manage Assigned Submissions page allows a manager to view the status of submissions that were assigned for correction or review. Here a manager can assign completed submissions for quality review, unassign submissions from tax examiners and quality reviewers, and submit completed submissions back to IRIS.
- b. A manager can select any of the following filters: “Tax Examiner SEID”, “Correction Status”, “Quality Reviewer SEID”, and “Review Status”.
- c. The “Total Submission Count”, “Complete Corrections”, and “Incomplete Corrections” will display in the upper left hand corner of the page. Use these counts to manage inventory.

**Note:** IRIS will update the Total Submission Count consistently throughout the day as data is received.

- d. A table will display showing an empty checkbox, a “#”, “Tax Examiner SEID”, “Correction Status”, “Flagged Forms”, “Date Assigned”, “Form Count”, “Reviewer SEID”, “Review Status”, and “Preview Submission”. The table is sorted by date assigned (oldest to most recent), by “Tax Examiner ID” alphabetically, followed by Correction Status. Correction Status will be either “Complete” or “Not Assigned”.
- e. **“Enable Buttons”** will display in the following circumstances:

If	Then
A manager selects one or more submissions,	The “Unassign Examiner” button is enabled. Otherwise, it is disabled.
A manager selects one or more submissions with Review Status “Assigned”,	The “Unassign Reviewer” button is enabled. Otherwise, it is disabled.
A manager selects one or more submissions with Correction Status “Complete” and Review Status “Not Assigned”,	The “Send for Review” button is enabled. Otherwise, it is disabled.

If	Then
A manager selects one or more submissions with Correction Status “Complete”,	The “Submit to IRIS” button is enabled. Otherwise, it is disabled. <b>Note:</b> This selection allows a manager to select up to 25 submissions with a Correction Status of “Complete” back to IRIS.
The correction status is “Complete”,	The “Flag Form for Fraud” checkbox is enabled. A manager has the option to update the fraud status, if necessary.

- f. If a manager selects “**Unassign Examiner**” the submission is removed from the “Manage Assigned Submissions” table and returned to the “Manage Unassigned Submissions” inventory.

If	Then
A manager selects “Close”,	No action is needed and the submission is not assigned.
A manager selects “OK”,	The submission is removed from the “Manage Assigned Submissions” table and returned to the “Manage Unassigned Submissions inventory”. The correction status is updated to “Unassigned”.

- g. If a manager selects “**Unassign Reviewer**” the Reviewer SEID will return to “N/A” and the “Review Status” will return to “Not Assigned”. The Daily Inventory Report of Corrections table will update accordingly.
- h. If a manager selects “**Send for Review**” the status is updated to “Assigned”.
- i. If a manager selects “**Submit to IRIS**”, the submission updates are sent to IRIS, and removed from the table and the “Daily Inventory of Corrections”. Only 25 submissions can be submitted to IRIS at one time.

**Note:** Multiple SEID’s will display. A manager must ensure they are sending submissions to IRIS for the correct SEID of the tax examiner.

The default will show 10 submissions per page. If there are more than 10 submissions, a manager can use the “Results Per Page” drop down list to change the number of visible rows on the table. The options will be 10, 25, 50 or 100 “Results Per Page”. If there is more than 1 page of records on the table, use the “Previous” and “Next” arrows to navigate between pages on the table. If a valid page is entered, select “Jump To” text box and “GO” button.

- j. If a manager selects “**Preview Submission**” hyperlink the “View Submissions Details” page displays.
- k. If a manager selects the “Back” button, the portal will return to the Dashboard page.

- (5) **“Tax Examiner”**: The tax examiner will correct submissions assigned by a manager. After error correction is completed the tax examiner will submit completed records back to a manager. Completed records can have corrected fields, be flagged for fraud, or be viewed by an examiner to ensure the present values are correct. Follow the steps below.
  - a. **“Daily Inventory Report of Errors”** is the first page to display after tax examiners enter the portal. Here a tax examiner can view the submissions assigned by a manager and select submissions to begin making corrections. Complete all error corrections for records in the submission before returning to a manager.
  - b. A table will display showing a “#”, “Submission ID”, “Form Count”, “Error Count”, and “Date Assigned”. The table is sorted by the “Date Assigned”, oldest to most recent.
  - c. The “Unassign Incomplete Submissions” button will also display and is used to return unworked inventory back to the “Unassigned Submissions” table if the tax examiner is unable to complete the records. Select “Continue” to proceed with this action.
  - d. Select the “Submissions ID” hyperlink to go to the “Correct Submissions” page to begin error correction.
- (6) Follow the steps below for the tax examiner role on the **“Correct Submissions”** page:
  - a. A table will display showing a “#”, “Record ID”, “Corrected by (SEID)”, “Correction Status”, “Error Count”, and “Flagged for Fraud”.
  - b. Select the “Begin Corrections” button to begin resolving error conditions.
  - c. When the correction status for all forms is “Complete”, select the “Submit to Manager” button. Next, the message “Your corrections have been successfully submitted” displays. Select “OK” to return to the “Daily Inventory Report of Errors” page.
- (7) **“View Error Details”** page allows a tax examiner to view the details of the submission:
  - a. The recipient Document Locator Number (DLN) will display in the upper left corner. Use the DLN to retrieve the SCRIPS image of the return.
  - b. All payment and edit fields will display. Checkboxes for all fields in error are automatically selected to determine the point of error. The checkbox will display before the individual box number that coincides with the Form 1099-series return that is being corrected.
 

**Exception:** Form 1099-QA is not included in IRRP processing.
  - c. The original value received from IRIS will populate in both the “Field in Error” and the “Field Correction” fields. This allows the tax examiner to leave the field uncorrected, if necessary, by not changing the value in the “Field Correction” textbox.
 

**Note:** If the tax examiner selects checkboxes for other fields, they are able to view the value for that field.
  - d. Fields in error will have a “Field Correction” textbox where tax examiners can enter corrections. Select “Save” or “Next” when all corrections have been made. If all fields were corrected, then the message “Corrections Successful” will display. If unsuccessful, the message “You have left uncorrected fields” will display. On the last form, the “Next” button will change to “Save”.

**Note:** The “Next” button will display if more forms in the submission need correction. On the last form, this button will change to “Save”

**Note: Fields in Error** will display a textbox under the original value and a corrected value can be entered, if necessary. If the field does not need correction, leave the textbox unchanged. These fields will have their checkbox checked by default to view the error and you will not be able to uncheck to minimize the field. **Fields Not in Error** will also display to allow users to view and correct a value not identified as potentially containing an error. The field will provide a textbox under the original value and a corrected value can be entered, if necessary. If you see that the field does not need correction, leave the textbox unchanged. These fields will have their checkbox unchecked by default but the field can be viewed.

- e. Forms can be flagged for fraud if the submission exhibits signs of fraudulent information. If the form in error has an indication that the record may contain possible instances of fraud, then select the “Flag Form for Fraud” checkbox. Selecting this checkbox will display a message to verify this action.
  - f. If the tax examiner needs to refer to prior forms they completed, select the “Previous Form” button. This button, however, is disabled on the first form of the submission. Select “Save” or “Next” to perform validations on fields completed and continue.
  - g. Use the “Exit” link to leave the “View Error Details” page and return to the “Correct Submission” page. Selecting this link will bring up a modal making sure you want to continue to the Correct Submission page.
- (8) **“Quality Reviewer”:** A manager will assign a subset of submissions that require quality review. If the quality reviewer finds an error, they can make updates to fields previously corrected by the tax examiner. Follow the steps below.
- a. The **“Daily Inventory Report of Corrections”** is the first page that displays after entering the portal. Here a quality reviewer can view corrected submissions and select a submission for review.
  - b. A table with filters will display. The reviewer can filter the table by “Tax Examiner SEID”, “Quality Reviewer SEID”, and “Review Status”.
  - c. The table will display a “#”, “Submission ID”, “Tax Examiner SEID”, “Form Count”, “Error Count”, “Quality Reviewer SEID”, and “Review Status”. The table is sorted by “Review Status”, “Complete”, “Assigned”, or “Not Assigned” then alphabetically by tax examiner SEID.
  - d. **Submission Selection Checkbox:** This selection allows the reviewer to choose a subset of submissions that you want to perform an action on. There is no limit to the number of submissions that can be selected. In the header row, there is a select all check box that will select all the submission rows visible on the page.
  - e. **Submissions ID hyperlink:** This selection allows the reviewer to view the “Review Submissions”.

**Note:** The default will show 10 submissions per page. If there are more than 10 submissions, use the “Results Per Page” drop down list to change the number of visible rows on the table. If you select the “Results Per Page” drop down list, the options will be 10, 25, 50 or 100. If there is more than 1 page of records on the table, use the “Previous” and “Next” arrows to

navigate between pages on the table. If you enter a valid page in the “Jump To” text box and select the “GO” button, you will be sent to that page.

- (9) **“Review Submission”**: Follow the steps below for the role of the quality reviewer:
- A table will display showing a “#”, “Record ID”, “Corrected by (SEID)”, “Review Status”, “Error Count”, and “Flagged for Fraud”. The table will be sorted by the order the records appear in the submission.
  - Select “Begin Review” and the “View Correction Detail” page will display the first record requiring quality review. Follow the tax examiner instructions in (7) above to view the details of the submission.
  - Complete the review of the fields in error by verifying the correction(s) shown in the “Field Correction” textbox. The checkboxes for the fields in error will automatically be selected.

**Note:** If the reviewer selects checkboxes for other fields, they are able to view the value for that field.

- Select “Save” or “Next” to determine if review was successful or if uncorrectable fields remain. On the last form in the submission the “Next” button will change to “Save”.
- Review all fields in the submission before selecting “Submit to Manager” and proceed to the next form for review.
- When review is complete, the “Review Status” will change to “Review Complete (Updated)” or “Review Complete (No Changes)” and the “Submit to Manager” button is enabled.
- Selecting “Submit to Manager” will result in a message stating “Your review has been successfully submitted”. Select “OK” to return to the “Daily Inventory Report of Corrections” page.

**Note:** If the “Correction Status” of the form is “Complete”, then the “Flag Form” checkbox will be enabled. Otherwise, it will be disabled. If the “Flag Form” checkbox is updated, then the “Update Status” button will be enabled. Otherwise, it will be disabled.

- There is no functionality in IRRP to print the “Error Detail” page. Use an alternative application to capture screen images when an error is identified and feedback is needed.

3.12.8.8  
(09-03-2024)  
**Resolving Errors using  
the Information Returns  
Review Portal (IRRP)**

- (1) When IR MOD begins in September 2023, all paper Form 1099-series returns will be processed in Error Resolution using the Information Returns Review Portal (IRRP).

**Exception:** Form 1099-QA is not included in IRRP processing.

- (2) Enter all money amounts in dollars and cents.

**Example:** A money amount of \$5,000.00 is entered in IRRP as “5000”.

- (3) Refer to the **Correction Procedures** below to resolve errors for each Form 1099-series form type.
- (4) If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

- (5) The Recipient Document Locator Number (DLN) will display on the “View Error Details” page in IRRP. Tax examiners will use this DLN to view the IRP image using Service Center Recognition Image/Processing System (SCRIPS). See IRM 3.12.8.8.1, Accessing IRP images using Service Center Recognition Image/Processing System (SCRIPS), for more information.

3.12.8.8.1  
(09-17-2024)  
**Accessing IRP images  
using Service Center  
Recognition  
Image/Processing  
System (SCRIPS)**

- (1) The IRP image is unavailable in the Information Returns Review Portal (IRRP). As a result, tax examiners will access the IRP image using Service Center Recognition Image/Processing System (SCRIPS).
- (2) After receiving SCRIPS access and a password, login to the system by taking the following actions:
  1. Type an uppercase “S” followed by your five-character SEID in lowercase. Press the “Enter” key.
  2. Type your password.
  3. Select the correct SCRIPS processing system from the Site drop down menu.
  4. Press “ALT L” key combination or “Enter”.
  5. Press “Esc” to continue login.
  6. See IRM 3.41.274.10.1, Logging in to SCRIPS, for more information.
- (3) The “Workstation Main Menu” window will display next. Take the following actions:
  1. Select “6” for “Additional Functions” and “Enter”.
  2. A sub menu will display. Select “1” for Doc Review and “Enter”.
  3. Select Form Type “1” for IRP and “Enter”.
  4. The IRP Document Review window will display in the upper right corner. Enter the recipient DLN, found on the IRRP submission, in the Document Review box for DLN/SN.  
  
**Note:** Do not include hyphens or dashes “-” in the DLN/SN box.
  5. The IRP image will display on the left side of the SCRIPS screen. Multiple images may display (1-3 images per page) based on the form type. See IRM Exhibit 3.10.8-6, Number of Returns Per Page Allowed on Service Center Recognition/Imaging Processing System (SCRIPS) Income Returns, for more information.  
  
**Note:** Ensure you are referring to the correct IRP image in SCRIPS that matches the DLN.
  6. Select “ALT X” or “Esc” to exit to a previous menu.

3.12.8.8.2  
(01-01-2025)  
**Form 1097-BTC, Bond  
Tax Credit**

(1) **Boxes Displayed**

Location on Form 1097-BTC	Box name	Box type	+/-
Box 1	Total	Money amount	+
Box 2a	Code	Alpha	N/A

Location on Form 1097-BTC	Box name	Box type	+/-
Box 2b	Unique identifier	Alpha	N/A
Box 3	Bond type	Alpha	N/A
Box 5a	January	Money amount	+
Box 5b	February	Money amount	+
Box 5c	March	Money amount	+
Box 5d	April	Money amount	+
Box 5e	May	Money amount	+
Box 5f	June	Money amount	+
Box 5g	July	Money amount	+
Box 5h	August	Money amount	+
Box 5i	September	Money amount	+
Box 5j	October	Money amount	+
Box 5k	November	Money amount	+
Box 5l	December	Money amount	+
Lower left-hand side of the document under the recipient's entity information.	Form 1097-BTC issuer is (check one):	Checkbox Valid entries are 1 or 2.	N/A

(2) Form 1097-BTC, Bond Tax Credit, will display for the following error conditions:

- Box 1, "Total", does not equal the sum of boxes 5a to 5l, "January -

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(3) **Correction Procedures:**



- a. If the entry in **Box 1** does not equal the sum of boxes **5a, 5b, 5c, 5d, 5e,**

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review the SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select “Next” to continue

- b. If the entries in **Boxes 1, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, or 5l**

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SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select “Next” to continue.

## 3.12.8.8.3

(01-01-2025)

**Form 1098, Mortgage Interest Statement****(1) Boxes Displayed**

Location on Form 1098	Box name	Box type	+/-
Box 1	Mortgage interest received from payer(s)/borrower(s)	Money amount	+
Box 2	Outstanding mortgage principal	Money amount	+
Box 3	Mortgage origination date	Alpha	N/A
Box 4	Refund of overpaid interest	Money amount	+
Box 5	Mortgage insurance premiums	Money amount	+
Box 6	Points paid on purchase of principal residence	Numeric	N/A



Location on Form 1098	Box name	Box type	+/-
Box 7	If address of property securing mortgage is the same as PAYER'S/ BORROWER'S address, check the box, or enter the address or description in box 8.	Checkbox	N/A
Box 8	Address or description of property securing mortgage (see instructions)	Description	N/A
Box 9	Number of properties securing mortgage	Numeric	N/A
Box 10	Other		N/A
Box 11	Mortgage acquisition date	Date <b>Note:</b> Enter the date in YYYYMMDD format	N/A

(2) Form 1098, Mortgage Interest Statement will display for the following error conditions:

- Box 1, "Mortgage interest received from payer(s)/borrower(s)" is greater #
- Box 2, "Outstanding mortgage principal" is greater than or equal to #
- Box 4, "Refund of overpaid interest" is greater than or equal to #
- Box 5, "Mortgage insurance premiums" is greater than or equal to #
- Box 6, "Points paid on purchase of principal residence" is greater than #

(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 4, 5, or 6** are greater than or equal to fraud.

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If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select “Next” to continue.

## 3.12.8.8.4

(01-01-2025)

**Form 1098-C,  
Contributions of Motor  
Vehicles, Boats, and  
Airplanes**

(1) **Boxes Displayed:**

Location on Form 1098-C	Box name	Box type	+/-
Box 1	Date of contribution	Date <b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 2a	Odometer mileage	Numeric	N/A
Box 2b	Year	Numeric 4 characters	N/A
Box 2c	Make	Alpha 13 characters	N/A
Box 2d	Model	Alpha 13 characters	N/A
Box 3	Vehicle or other identification number	Alpha/Numeric 25 characters	N/A
Box 4a	Vehicle sold in arm's length transaction to unrelated party	Checkbox	N/A
Box 4b	Date of sale	Date <b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 4c	Gross proceeds from sale	Numeric	+

Location on Form 1098-C	Box name	Box type	+/-
Box 5a	Donee certifies the vehicle will not be transferred for money, other property, or services before completion of improvements or significant intervening use	Checkbox	N/A
Box 5b	Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose	Alpha/Numeric 39 characters	N/A
Box 6a	Did you provide goods or services in exchange for the vehicle?	Checkbox	N/A
Box 6b	Value of goods or services provided in exchange for the vehicle	Money	+
Box 6c	Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits	Checkbox	N/A

Location on Form 1098-C	Box name	Box type	+/-
Box 7	Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked	Checkbox	N/A

- (2) Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, will display for the following error conditions:

- Box 4c, "Gross proceeds from sale" is greater than or equal to
- Box 6b, "Value of goods or services provided in exchange for the

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- (3) **Correction Procedures:**

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and they are correct, review the SCRIPS image for signs of fraud. If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information. If fraudulent activity is not suspected, select "Next" to continue.

3.12.8.8.5  
(01-01-2025)

**Form 1098-E, Student  
Loan Interest Statement**

- (1) **Boxes Displayed:**

Location on Form 1098-E	Box name	Box type	+/-
Box 1	Student loan interest received by lender	Money amount	+
Box 2	Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004	Checkbox	N/A

- (2) Form 1098-E, Student Loan Interest Statement, will display for the following error conditions:

- Box 1, “Student loan interest received by lender” is greater than or

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(3) **Correction Procedures:**

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review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue.

3.12.8.8.6  
(01-01-2025)  
**Form 1098-F, Fines,  
Penalties, and Other  
Amounts**

(1) **Boxes Displayed:**

Location on Form 1098-F	Box name	Box type	+/-
Box 1	Total amount required to be paid	Money	+
Box 2	Amount to be paid for violation or potential violation	Money	+
Box 3	Restitution/ remediation amount	Money	+
Box 4	Compliance amount	Money	+
Box 5	Date of order/ agreement	Date <b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 6	Court or entity	Alpha/Numeric 39 characters	N/A
Box 7	Case number	Alpha/Numeric 39 characters	N/A
Box 8	Case name or names of parties to suit, order, or agreement	Description 39 characters	N/A
Box 9	Code	Alpha six or less characters	N/A

(2) Form 1098-F, Fines, Penalties, and Other Amounts, will display for the following error conditions:

- Box 1, "Total amount required to be paid" is greater than or equal to
- Box 2, "Amount to be paid for violation or potential violation" is greater
- Box 3, "Restitution/remediation amount" is greater than or equal to

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(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 3, or 4**, are greater than or equal to

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If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information. If fraudulent activity is not suspected, select "Next" to continue.

3.12.8.8.7  
(01-01-2025)

**Form 1098-Q, Qualifying  
Longevity Annuity  
Contract Information**

(1) **Boxes Displayed:**

Location on Form 1099-Q	Box name	Box type	+/-
Box 1a	Annuity amount on start date	Money amount	+
Box 1b	Annuity start date	Date <b>Note:</b> Enter the date in YYYY-MM-DD format	N/A
Box 2	Check if start date may be accelerated	Checkbox	N/A
Box 3	Total premiums	Money amount	N/A
Box 4	FMV of QLAC	Money amount	+
Box 5a	January	Money amount	+
Box 5b	February	Money amount	+
Box 5c	March	Money amount	+
Box 5d	April	Money amount	+
Box 5e	May	Money amount	+
Box 5f	June	Money amount	+
Box 5g	July	Money amount	+
Box 5h	August	Money amount	+

Location on Form 1099-Q	Box name	Box type	+/-
Box 5i	September	Money amount	+
Box 5j	October	Money amount	+
Box 5k	November	Money amount	+
Box 5l	December	Money amount	+

(2) Form 1098-Q, Qualifying Longevity Annuity Contract Information, will display for the following error conditions:

- Box 1, “Annuity amounts on start date” is greater than or equal to the sum of boxes 5a, January to- 5l, December.

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(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 3, 4, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k,**
- SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue.
- review the SCRIPS image correct entries.  
If entries are correct, select “Next”.

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3.12.8.8.8  
(01-01-2025)  
**Form 1098-T, Tuition Statement**

(1) **Boxes Displayed:**

Location on Form 1098-T	Box name	Box type	+/-
Box 1	Payments received for qualified tuition and related expenses	Money amount	+
To the left of Box 3	STUDENT'S TIN	Checkbox	N/A
Box 4	Adjustments made for a prior year	Money amount	+/-
Box 5	Scholarships or grants	Money amount	N/A
Box 6	Adjustments to scholarships or grants for a prior year	Money amount	+/-
Box 7	Checked if the amount in box 1 includes amounts for an academic period beginning January - March YYPY (YYPY equals the current processing year)	Checkbox	N/A
Box 8	Checked if at least half-time student	Checkbox	N/A
Box 9	Checked if a graduate student	Checkbox	N/A
Box 10	Ins. contract reimb./refund	Money amount	+/-

(2) Form 1098-T, Tuition Statement, will display for the following error conditions:

- Box 1, "Payments received for qualified tuition and related expenses" is
- Box 4, "Adjustments made for a prior year" is greater than or equal to
- Box 6, "Adjustments to scholarships or grants for a prior year" is greater

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- Box 10, "Ins. contract reimb./refund" is greater than or equal to #

(3) Correction Procedures:

- a. If the entries in **Boxes 1, 4, 5, 6, or 10** are greater than or equal to #  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue

3.12.8.8.9  
(08-22-2024)  
**Form 1099-A,  
Acquisition or  
Abandonment of  
Secured Property**

(1) Boxes Displayed:

Location on Form 1099-A	Box name	Box type	+/-
Box 1	Date of lender's acquisition	Date	N/A
Box 2	Balance of principal outstanding	Money amount	+
Box 4	Fair market value of property	Money amount	+
Box 5	Check if the borrower was personally liable for repayment of the debt	Checkbox	N/A
Box 6	Description of property	Description - 100 characters allowed	N/A

- (2) Form 1099-A, Acquisition or Abandonment of Secured Property, will display for the following error conditions:
- Box 2, "Balance of principle outstanding" is greater than or equal to #
  - Box 4, "Fair market value of property" is greater than or equal to #

(3) Correction Procedures:

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they are correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.

3.12.8.8.10  
(01-01-2025)

(1) **Boxes Displayed:**

**Form 1099-B, Proceeds  
From Broker and Barter  
Exchange Transactions**

Location on Form 1099-B	Box name	Box type	+/-
Box 1a	Description of property	Description - 100 characters allowed	N/A
Box 1b	Date acquired	Date <b>Note:</b> Enter the date in YYYYMMDD format	N/A
Box 1c	Date sold or disposed	Date <b>Note:</b> Enter the date in YYYYMMDD format	N/A
Box 1d	Proceeds	Money amount	+/-
Box 1e	Cost or other basis	Money amount	+/-
Box 1f	Accrued market discount	Money amount	+/-
Box 1g	Wash sale loss disallowed	Money amount	+/-
Box 2	Short-term or Long-term gain or loss or Ordinary checkbox	Checkboxes	N/A
Box 3	Collectibles or QOF checkbox	Checkboxes	N/A
Box 4	Federal income tax withheld	Money amount	+
Box 5	Check if noncovered security	Checkbox	N/A
Box 6	Report to IRS: Gross/Net proceeds	Checkboxes	N/A
Box 7	Check if loss is not allowed based on amount in Box 1d	Checkbox	N/A
Box 8	Profit (or loss) realized in YYYY on closed contracts	Money amount	+/-

Location on Form 1099-B	Box name	Box type	+/-
Box 9	Unrealized profits or (loss) on open contracts 12/31/YYTY-1	Money amount	+/-
CUSIP number	Box under recipient entity in lower left-hand corner	Numeric - 13 characters allowed	N/A
FATCA checkbox	Checkbox found under the recipient entity in the lower left side of the document, FATCA filing requirement	Checkbox	N/A
Box 10	Unrealized profits or (loss) on open contracts 12/31/YYTY	Money amount	+/-
Box 11	Aggregate profit or (loss) on contracts.	Money amount	+/-
Box 12	Check if basis reported to IRS	Checkbox	N/A
Box 13	Bartering	Money amount	+

(2) Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, will display for the following error conditions:

- Box 1f, "Accrued market discount" is greater than or equal to
- Box 4, "Federal income tax withheld" is greater than or equal to
- 1f, Box 8, Box 9, Box 10, Box 11, Box 13.
- sum of Box 1d and Box 13.
- Box 6 checkboxes "Gross proceeds" and "Net proceeds" are both checked.
- Box 8, "Profit or (loss) realized in 2023 on closed contracts" is less than
- Box 9, "Unrealized profit or (loss) on open contracts" is less than or
- Box 11, "Aggregate profit or (loss) on contracts" is less than or equal to

(3) **Correction Procedures:**

- a. If the entries in **Boxes 1e, 1f, 1g, 4, or 13** are greater than or equal to fraud.

If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Save” or “Next” to continue.

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then review the SCRIPS image and verify input.

- c. Verify the entry in the **Box 2** checkboxes by reviewing the SCRIPS image:  
Enter “1” if “Short-term gain or loss” is checked, “2” if the “Long-term gain or loss” is checked, and “3” if the “Ordinary” is checked.  
If no box or multiple boxes are checked, Box 2 should be blank.
- d. If **Box 4**, Federal income tax withheld, does not equal the sum of **Box 1d**, **Box 1e**, **Box 1f**, **Box 8**, **Box 9**, **Box 10**, **Box 11**, and **Box 13**, then review the SCRIPS image and verify input.

**Note:** If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Save” or “Next” to continue.

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sum of **Box 1d** and **Box 13**, review the SCRIPS image and verify input.

**Note:** If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Save” or “Next” to continue.

- f. Verify the entry in the **Box 6** checkboxes by reviewing the SCRIPS image:  
Enter “1” if “Gross proceeds” is checked, or “2” if “Net proceeds” is checked.  
If neither box or both boxes are checked and you cannot determine taxpayer intent, Box 6 should be blank.
- g. If **Box 8**, “Profit or (loss) realized in 2023 on closed contracts”, is less
- h. If **Box 11**, “Aggregate profit or (loss) on contracts”, is less than or equal

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3.12.8.8.11  
(09-03-2024)  
**Form 1099-C,**  
**Cancellation of Debt**

(1) **Boxes Displayed:**

Location on Form 1099-C	Box name	Box type	+/-
Box 1	Date of identifiable event.	Date <b>Note:</b> Enter the date in <b>YYTYMMDD</b> for current year processing.	N/A

Location on Form 1099-C	Box name	Box type	+/-
Box 2	Amount of debt discharged	Money amount	+
Box 3	Interest, if included in box 2	Money amount	+
Box 4	Debt description	Alpha and numeric - - 100 characters allowed	N/A
Box 5	Check here if debtor was personally liable for repayment of the debt.	Checkbox	N/A
Box 6	Identifiable event code	One character Alpha Code (A, B, C, D, E, F, G, and H)	N/A
Box 7	Fair market value of property	Money amount	+

(2) Form 1099-C, Cancellation of Debt, will display for the following error conditions:

- Box 1, "Date of identifiable event" does not equal the tax year of Form 1099-C.
- Box 2, "Amount of debt discharged" is greater than or equal to
- Box 7, "Fair market value of property", is greater than or equal to

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(3) **Correction Procedures:**

- The "Date of identifiable event" year in **Box 1** must equal the tax year for the Form 1099-C filing in YYTYMMDD format. Review the SCRIPS image.  
If the event date year does not equal the tax year then enter the tax year in YYTYMMDD format.
- If the entries in **Boxes 1, 2, 3, or 7** are greater than or equal to

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fraud.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.

3.12.8.8.12  
(08-22-2024)  
**Form 1099-CAP,  
Changes in Corporate  
Control and Capital  
Structure**

(1) **Boxes Displayed:**

Location on Form 1099-CAP	Box name	Box type	+/-
Box 1	Date of sale or exchange	Date <b>Note:</b> Enter the date in YYYYMMDD format.	N/A
Box 2	Aggregate amount rec'd	Money amount	+
Box 3	No. of shares exchanged	Numeric	N/A
Box 4	Classes of stock exchanged	Alpha and numeric - 12 characters allowed	N/A

(2) Form 1099-CAP, Changes in Corporate Control and Capital Structure, will display for the following error conditions:

- Box 1 "Date of sale or exchange" is not displaying in YYYYMMDD format.
- Box 4 "Classes of stock exchanged" is not 12 alpha-numeric characters or blank.

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(3) **Correction Procedures:**

- The "Date of sale or exchange" in **Box 1** must be entered in the **YYYYMMDD** format. Review the SCRIPS image. If the date is entered incorrectly, change the year to equal the **current tax year processed** (processing year minus one). Enter the day of "01" to the **YYYYMM** present if a valid **MM** and **YYYY** appear with no **DD**.
- If the entry in **Box 2**, "Aggregate amount rec'd" is greater than or equal

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If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information. If fraudulent activity is not suspected, select "Save" or "Next" to continue.

- The entry in **Box 4**, "Classes of stock exchanged", must consist of alpha and numeric entries and is valid for up to 12 characters. Review the SCRIPS image and correct Box 4 using this format.

3.12.8.8.13  
(09-17-2024)  
**Form 1099-DIV,  
Dividends and  
Distributions**

(1) **Boxes displayed**

Location on Form 1099-INT	Box name	Box type	+/-
Box 1a	Total ordinary dividends	Money amount	+
Box 1b	Qualified dividends	Money amount	+

Location on Form 1099-INT	Box name	Box type	+/-
Box 2a	Total capital gain distr.	Money amount	+
Box 2b	Unrecap. Sec. 1250 gain	Money amount	+
Box 2c	Section 1202 gain	Money amount	+
Box 2d	Collectibles (28%) gain	Money amount	+
Box 2e	Section 897 ordinary dividends	Money amount	+
Box 2f	Section 897 capital gain	Money amount	+
Box 3	Nondividend distributions	Money amount	+
Box 4	Federal income tax withheld	Money amount	+
Box 5	Section 199A dividends	Money amount	+
Box 6	Investment expenses	Money amount	+
Box 7	Foreign tax paid	Money amount	+
Box 8	Foreign country or U.S. possession	Alpha - 35 character field	N/A
Box 9	Cash liquidation distributions	Money amount	+
Box 10	Noncash liquidation distributions	Money amount	+
Box 11	FATCA filing requirement	Checkbox	N/A
Box 12	Exempt-interest dividends	Money amount	+
Box 13	Specified private activity bond interest dividends	Money amount	+
Box 14	State	Alpha - 2 digit state code	N/A

Location on Form 1099-INT	Box name	Box type	+/-
Box 15	State identification no.	Numeric - 25 character field	N/A
Box 16	State tax withheld	Money amount	+

Form 1099-DIV, Dividends and Distributions, will display for the following error conditions

- Box 1a, "Total ordinary dividends" is greater than or equal to is greater #
- Box 1b, "Qualified dividends" is greater than or equal to is greater than #
- Box 2a, "Total capital gain distr." is greater than or equal to is greater #
- Box 2b, "Unrecap. Sec. 1250 gain" is greater than or equal to is greater #
- Box 2c, "Section 1202 gain" is greater than or equal to is greater than #
- Box 2d, "Collectibles (28%) gain" is greater than or equal to is greater #
- Box 2e, "Section 897 ordinary dividends" is greater than or equal to is #
- Box 2f, "Section 897 capital gain" is greater than or equal to is greater #
- Box 3, "Nondividend distributions" is greater than or equal to is greater #
- Box 4, "Federal income tax withheld" is greater than or equal to is #
- Box 5, "Section 199A dividends" is greater than or equal to is greater #
- Box 6, "Investment expenses" is greater than or equal to is greater than #
- Box 7, "Foreign tax paid" is greater than or equal to is greater than or #
- Box 9, "Cash liquidation distributions" is greater than or equal to is #
- Box 10, "Noncash liquidation distributions" is greater than or equal to is #
- Box 12, "Exempt-interest dividends" is greater than or equal to is #
- Box 12, "Exempt-interest dividend" is less than "Specified private activity #
- Box 13, "Specified private activity bond interest dividends" is greater #
- Box 16, "State tax withheld" is greater than or equal to is greater than or #

#### Correction Procedures:



- a.

If the entries in **Boxes 1a, 1b, 2a, 2b, 2c, 2d, 2e, 2f, 3, 4, 5, 6, 7, 9, 10,**  
  
review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the “Flag form for fraud”  
checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue.

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If the submission appears to be fraudulent select the “Flag form for fraud”  
checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue.

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- If **Box 12** is blank, enter the **Box 13** amount into **Box 12**.  
If an amount is present in **Box 12** and in error, and **Box 13** has a money  
amount, replace the money amount in **Box 12** with the sum of the  
amounts in **Box 12** and **Box 13**  
Select “Save” or “Next” to continue.

3.12.8.8.14  
(09-17-2024)  
**Form 1099-G, Certain  
Government Payments**

(1) **Boxes Displayed**

Location on Form 1099-G	Box name	Box type	+/-
Box 1	Unemployment compensation	Money amount	+
Box 2	State or local income tax refunds, credits, or offsets	Money amount	+
Box 3	Box 2 amount is for tax year	Numeric	N/A
Box 4	Federal income tax withheld	Money amount	+
Box 5	RTAA payments	Money amount	+
Box 6	Taxable grants	Money amount	+
Box 7	Agriculture payments	Money amount	+
Box 8	Check if box 2 is trade or business income	Checkbox	N/A
Box 9	Market gain	Money amount	+
Box 10a	State	Alpha - 2 digit state code	N/A

Location on Form 1099-G	Box name	Box type	+/-
Box 10b	State identification no.	Numeric - 25 character field	N/A
Box 11	State income tax withheld	Money amount	+

Form 1099-G, Certain Government Payments, will display for the following error conditions:

- Box 1, "Unemployment compensation" is greater than or equal to
- Box 2, "State or local income tax refunds, credits, or offsets" is greater
- Box 3, "Box 2 amount is for tax year" is not equal to the tax year processed minus one through tax year minus four.
- Box 4, "Federal income tax withheld" is greater than or equal to

sum of Box 1, Box 2, Box 5, Box 6, and Box 7.

#### Correction Procedures:

- a. If the entries in **Boxes 1, 2, 4, 5, 6, 7, or 9** are greater than or equal to

fraud.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Next" to continue.

- b. If the entry is **Box 3** is not equal to the tax year processed minus one through tax year minus four, review the SCRIPS image for accuracy. If after reviewing the SCRIPS image, the tax year is not valid, change it to the tax year being processed minus one. Select "Next" to continue.

2, Box 5, Box 6, and Box 7, review the SCRIPS image and verify

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Next" to continue

3.12.8.8.15  
(09-17-2024)

**Form 1099-INT, Interest  
Income**

(1) **Boxes displayed:**

Location on Form 1099-INT	Box name	Box type	+/-
Box 1	Interest income	Money amount	+
Box 2	Early withdrawal penalty	Money amount	+
Box 3	Interest on U.S. Savings Bonds and Treasury obligations.	Money amount	+
Box 4	Federal income tax withheld	Money amount	+
Box 5	Investment expenses	Money amount	+
Box 6	Foreign tax paid	Money amount	+
Box 7	Foreign country or U.S. possession	Money amount	+
Box 8	Tax-exempt interest	Money amount	+
Box 9	Specified private activity bond interest	Money amount	+
Box 10	Market discount	Money amount	+
Box 11	Bond premium	Money amount	+
FATCA checkbox	Checkbox found under the recipient entity in the lower left side of the document, FATCA filing requirement	Checkbox	N/A
Box 12	Bond premium on Treasury obligations	Money amount	+
Box 13	Bond premium on tax-exempt bond	Money amount	+
Box 14	Tax-exempt and tax credit bond CUSIP no.	Numeric - 13 character field	N/A

(2) Form 1099-INT, Interest Income, will display for the following error conditions:

- Box 3, “Interest on U.S. Savings Bonds and Treasury obligations” is
- Box 4, “Federal income tax withheld” is greater than the sum of **Box 1**
- Box 9, “Specified private activity bond interest” is greater than or equal

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- Box 12, "Bond premiums on Treasury obligations" is greater than or
- Box 13, "Bond premium on tax exempt bond" is greater than or equal to

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#(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, or 13** are greater
- image for signs of fraud.
- If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.
- If fraudulent activity is not suspected, select "Save" or "Next" to continue.
- b. Review **Box 4** to determine if withholding is greater than the sum of **Box**

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Exhibit 3.12.8-9, Signs of Fraud for more information.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Next" to continue.

3.12.8.8.16  
(01-01-2025)  
**Form 1099-K, Payment  
Card and Third Party  
Network Transactions**

(1) **Boxes Displayed:**

Location on Form 1099-K	Box name	Box type	+/-
Payment checkbox	Checkbox found under the filers data on the upper left - "Payment settlement entity (PSE)" or "Electronic Payment Facilitator (EPF)/Other third party"	Checkbox	N/A
Payment type checkbox	Checkbox found under the filers data on the upper left next to Payment checkbox - "Payment card" or "Third party network"	Checkbox	N/A
Box 1a	Gross amount of payment card/third party network transactions	Money amount	+
Box 1b	Card Not Present transactions	Money amount	+
Box 2	Merchant category code	Numerics - 4 character field	N/A

(2) Form 1099-K, Payment Card and Third Party Network Transactions, will display for the following error conditions:

- “Payment settlement entity (PSE)” and “Electronic Payment Facilitator (EPF)/Other third party” checkboxes, found under the filers data on the upper left, are both “1”.
- Box 1a, “Gross amount of payment card/third party network transac-
- Box 1a, “Gross amount of payment card/third party network transac- tolerance.
- Box 1b, “Card Not Present transactions” is greater than or equal to
- Box 4, “Federal income tax withheld” is greater than or equal to

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#(3) **Correction Procedures:**

- a. Review the SCRIPS image to determine the checkbox entry found under the filers data on the upper left corner of Form 1099-K. Enter a "1" if the "Payment settlement entity (PSE)" checkbox is marked or a "2" if the "Electronic Payment Facilitator EPF)/Other third party" checkbox is marked.
- b. Review the SCRIPS image to determine the checkbox entry found under the filers data on the upper left corner of Form 1099-K. Enter a "1" if the "Payment card" checkbox is marked or a "2" if the "Third party network" checkbox is marked.
- c. If Box 1a, "Gross amount of payment card/third party network transac-  
  
tolerance, review the SCRIPS image and verify input. If entries are correct, select "Next" to continue.
- d. If the entries in **Boxes 1a, 1b, 4, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,**  
  
review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.
- e. If the entry in Box 4, "Federal income tax withheld" is greater than or  
  
image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" "Next" to continue.

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3.12.8.8.17  
(08-22-2024)  
**Form 1099-LS,**  
**Reportable Life**  
**Insurance Sale**

(1) **Boxes Displayed:**

Location on Form 1099-LS	Box name	Box type	+/-
Box 1	Amount paid to payment recipient	Money amount	+
Box 2	Date of sale	Date <b>Note:</b> Enter in YYYYMMDD format.	N/A
Box - Issuer's name	Issuer's name found below Date of Sale	Alpha and numerics - 75 characters allowed	N/A

(2) Form 1099-LS, Reportable Life Insurance Sale, will display for the following error condition:

- Box 1, "Amount paid to payment recipient" is greater than or equal to

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(3) **Correction Procedures:**

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correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.

3.12.8.8.18  
(09-17-2024)  
**Form 1099-LTC,  
Long-Term Care and  
Accelerated Death  
Benefits**

(1) **Boxes Displayed:**

Location on Form 1099-LTC	Box name	Box type	+/-
Box 1	Gross long-term care benefits paid	Money amount	+
Box 2	Accelerated death benefits paid	Money amount	+
Box 3	Per Diem/Reimbursed amount checkbox	Checkbox	N/A
Box - INSURED'S TIN	INSURED'S TIN - found under the calendar year in the upper right corner	Numerics - 9 character field	N/A
Box - INSURED'S name	INSURED'S name - found under Box 3, Per diem/Reimbursed amount checkbox	Checkbox - 75 characters allowed	N/A
Box 5	Chronically or Terminally ill checkbox	Checkbox	N/A
Box - Date certified	Date certified - found after Box 5	Date <b>Note:</b> Enter in YYYY-MM-DD format.	N/A

(2) Form 1099-LTC, Long-Term Care and Accelerated Death Benefits, will display for the following error condition:

- Box 1, "Gross long-term care benefits paid" is greater than or equal to

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- Box 2, "Accelerated death benefits paid" is greater than or equal to
- Box 5, "Chronically ill or Terminally ill" checkboxes are both selected.

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(3) **Correction Procedures:**

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they are correct, review the SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Next" to continue.

- b. If the **Box 5** "Chronically ill" and "Terminally ill" indicator are greater than **1** then review the SCRIPS image and verify input. Enter **1** if the "Chronically ill" box only is checked. Enter **2** if the "Terminally ill" box is checked. Enter **3** if both boxes are checked. If no box is checked leave blank.

3.12.8.8.19  
(09-03-2024)  
**Form 1099-MISC,**  
**Miscellaneous**  
**Information**

(1) **Boxes Displayed:**

Location on Form 1099-MISC	Box name	Box type	+/-
Box 1	Rents	Money amount	+
Box 2	Royalties	Money amount	+
Box 3	Other income	Money amount	+
Box 4	Federal income tax withheld	Money amount	+
Box 5	Fishing boat proceeds	Money amount	+
Box 6	Medical and health care payments	Money amount	+
Box 7	Direct sales	Checkbox	N/A
Box 8	Substitute payments in lieu of dividends or interest	Money amount	+
Box 9	Crop insurance proceeds	Money amount	+
Box 10	Gross proceeds paid to an attorney	Money amount	+
Box 11	Fish purchased for resale	Money amount	+
Box 12	Section 409A deferrals	Money amount	+
Box 13	FATCA filing requirement	Checkbox	N/A



Location on Form 1099-MISC	Box name	Box type	+/-
Box 14	Excess golden parachute payments	Money amount	+
Box 15	Nonqualified deferred compensation	Money amount	+

(2) Form 1099-MISC, Miscellaneous Information, will display for the following error conditions:

- Box 4, "Federal income tax withheld" is greater than or equal to
- Box 6, "Medical and health care payments" is greater than or equal to
- Box 8, "Substitute payments in lieu of dividends or interest" is greater
- Box 9, "Crop insurance proceeds," is greater than or equal to
- Box 10, "Gross proceeds paid to an attorney" is greater than or equal to
- Box 11, "Fish purchased for resale" is greater than or equal to
- Box 13, "Excess golden parachute payments" is greater than or equal to
- Box 15, "Nonqualified deferred compensation," is greater than or equal

(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, or 15** are greater
- image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.
- accuracy of input.  
If an entry is present in the RECIPIENT'S TIN field on the SCRIPS image, select "Save" or "Next" to continue.  
If an entry is **not** present in the RECIPIENT'S TIN field on the SCRIPS image, select the "Flag form for fraud" checkbox.  
Review **Box 4** for withholding inconsistencies involving money fields due to fraudulent federal income tax withholding or validation errors between money fields present on the SCRIPS image. Verify accuracy of input. If

3.12.8-9, Signs of Fraud for more information.

**Note:** If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select “Save” or “Next” to continue.

3.12.8.8.20  
(09-03-2024)  
**Form 1099-NEC,  
Nonemployee  
Compensation**

(1) **Boxes Displayed:**

Location on Form 1099-NEC	Box name	Box type	+/-
Box 1	Nonemployee compensation	Money amount	+
Box 2	Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale	Checkbox	N/A
Box 4	Federal income tax withheld	Money amount	+

(2) Form 1099-NEC, Nonemployee Compensation, will display for the following error conditions:

- Box 1, “Nonemployee compensation”, is greater than or equal to present.
- Box 4, “Federal income tax withheld”, is greater than or equal to

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(3) **Correction Procedures:**

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they are correct, review the SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select “Save” or “Next” to continue.

- b. Review **Box 4** for withholding inconsistencies involving money fields due to fraudulent federal income tax withholding or validation errors between money fields present on the SCRIPS image. Verify accuracy of input. If

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3.12.8-9, Signs of Fraud for more information.

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accuracy of input.

If an entry is present in the RECIPIENT’S TIN field on the SCRIPS image, select “Save” or “Next” to continue.

If an entry is **not** present in the RECIPIENT’S TIN field on the SCRIPS image, select the “Flag form for fraud” checkbox.

3.12.8.8.21  
(08-22-2024)  
Form 1099-OID, Original  
Issue Discount

(1) Boxes Displayed:

Location on Form 1099-OID	Box name	Box type	+/-
Box 1	Original issue discount for the year <b>Note:</b> YYTY equals the current tax year.	Money amount	+
Box 2	Other periodic interest	Money amount	+
Box 3	Early withdrawal penalty	Money amount	+
Box 4	Federal income tax withheld	Money amount	+
Box 5	Market discount	Money amount	+
Box 6	Acquisition premium	Money amount	
Box 7	Description	Alpha and numerics - 100 characters allowed	N/A
Box 8	Original issue discount on U.S. Treasury obligations	Money amount	+/-
FATCA Checkbox	Checkbox found under the recipient entity on the left side of the document	Checkbox	N/A
Box 9	Investment expenses	Money amount	+
Box 10	Bond premium	Money amount	+
Box 11	Tax-exempt OID	Money amount	+

(2) Form 1099-OID, Original Issue Discount, will display for the following error conditions:

- Box 3. “Early withdrawal penalty”, is greater than or equal to
- Box 4, “Federal income tax withheld”, is greater than or equal to

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- Box 8, "Original issue discount on U.S. Treasury obligations", is less

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#(3) **Correction Procedures:**

- If the entries in **Boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, or 11** are greater than or signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.
- Review **Box 4** to determine if withholding is greater than the sum of Box

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3.12.8-9, Signs of Fraud for more information.

If fraudulent activity is not suspected, select **Save** or **Next** to continue.

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SCRIPS image and verify accuracy of input.

3.12.8.8.22  
(08-22-2024)  
**Form 1099-PATR,**  
**Taxable Distributions**  
**Received From**  
**Cooperatives**

(1) **Boxes Displayed:**

Location on Form 1099-PATR	Box name	Box type	+/-
Box 1	Patronage dividends	Money amount	+
Box 2	Nonpatronage distributions	Money amount	+
Box 3	Per-unit retain allocations	Money amount	+
Box 4	Federal income tax withheld	Money amount	+
Box 5	Redeemed nonqualified notices	Money amount	+
Box 6	Section 199A(g) deduction	Money amount	+
Box 7	Qualified payments (Section 199A(b)(7))	Money amount	+
Box 8	Section 199A(a) qual. items	Money amount	+
Box 9	Section 199A(a) SSTB items	Money amount	+

Location on Form 1099-PATR	Box name	Box type	+/-
Box 10	Investment credit	Money amount	+
Box 11	Work opportunity credit	Money amount	+
Box 12	Other credits and deductions	Money amount	+
Box 13	Specified Coop	Checkbox	N/A

(2) Form 1099-PATR, Taxable Distributions Received From Cooperatives, will display for the following error conditions:

- Box 3, "Per-unit retain allocations" is greater than or equal to
- Box 4, "Federal income tax withheld" is greater than or equal to
- Box 5, "Redeemed nonqualified notices" is greater than or equal to
- Box 6, "Section 199A(g) deduction" is greater than or equal to
- Box 7, "Qualified payments (Section 199A(b)(7))" is greater than or
- Box 8, "Section 199A(a) qual. items" is greater than or equal to
- Box 9, "Section 199A(a) SSTB items" is greater than or equal to
- Box 12, "Other credits and deductions" is greater than or equal to

(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, or 12** are greater than the sum of the accuracy of input. If accurate, see Exhibit 3.12.8-9, Signs of Fraud for more information. If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information. If fraudulent activity is not suspected, select "Save" or "Next" to continue.
- b. Review **Box 4** to determine if withholding is greater than the sum of the accuracy of input. If accurate, see Exhibit 3.12.8-9, Signs of Fraud for more information.

3.12.8.8.23

(08-22-2024)

**Form 1099-Q, Payments  
From Qualified  
Education Programs  
(Under Section 529 and  
530)**

(1) **Boxes Displayed:**

Location on Form 1099-Q	Box name	Box type	+/-
Box 1	Gross distribution	Money amount	+
Box 2	Earnings	Money amount	+
Box 3	Basis	Money amount	+
Box 4	Trustee-to-trustee transfer	Checkbox	N/A
Box 5	"Distribution is from:" - as the title	Checkbox	N/A
Box 6	Check if the recipient is not the designated beneficiary	Checkbox	N/A

## (2) Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530), will display for the following error conditions:

- Box 1, "Gross distribution", is greater or less than the sum of Box 2 and
- Box 5, "Distribution is from:" must equal "1".

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#(3) **Correction Procedures:**

- a. If the entry in **Box 1** is greater or less than the sum of Box 2 and Box 3 refer to Exhibit 3.12.8-9, Signs of Fraud.

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image and verify input.

and they are correct, review the SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Save" or "Next" to continue.

- d. Review the SCRIPS image and verify the checkbox entry in **Box 5**. Determine if the Qualified tuition program checkbox is marked "Private", "State", or "Coverdell ESA". Enter "1" if "Private" box is checked. Enter "2" if "State" box is checked. Enter "3" if "Coverdell ESA" box is checked. Leave the box blank if no or multiple boxes are checked.

3.12.8.8.24  
(01-01-2025)

**Form 1099-R,  
Distributions From  
Pensions, Annuities,  
Retirement or  
Profit-Sharing Plans,  
IRAs, Insurance  
Contracts, etc.**

(1) **Boxes Displayed**

Location on Form 1099-Q	Box name	Box type	+/-
Box 1	Gross distribution	Money amount	+
Box 2a	Taxable amount	Money amount	+
Box 2b	Taxable amount not determined Total distribution	Checkbox	N/A
Box 3	Capital gain (included in box 2a)	Money amount	+
Box 4	Federal income tax withheld	Money amount	+
Box 5	Employee contributions/ Designated Roth contributions or insurance premiums	Money amount	+
Box 6	Net unrealized appreciation in employer's securities	Money amount	+
Box 7	Distribution code(s)	Alpha numeric	N/A
Box 8	Other	Money amount	+
Box 9a	Your percentage of total distribution	Numeric - allows up to 5 decimal places	N/A
Box 9b	Total employee contributions	Money amount	+
Box 10	Amount allocable to IRR within 5 years	Money amount	+
Box 11	1st year of design. Roth contrib.	4 digit year	N/A
Box 12	FATCA filing requirement	Checkbox	N/A

Location on Form 1099-Q	Box name	Box type	+/-
Box 13	Date of payment	Date field	N/A
Box 14	State tax withheld	Money amount	+
Box 15	State/Payer's state no.	Numeric - 17 character max field	N/A
Box 16	State distribution	Money amount	+
Box 17	Local tax withheld	Money amount	+
Box 18	Name of locality	Alpha - 20 character max field	N/A
Box 19	Local distribution	Money amount	+

Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc, will display for the following error conditions:

- Box 1, "Gross distribution" is not greater than or equal to **Box 6**. #
- Box 2a, "Taxable amount" is greater than zero, and **Box 1** is less than or equal to **Box 3**. #
- Box 3, "Capital gain (included in box 2a)", is greater than or equal to #
- Box 4, "Federal income tax withheld" is greater than or equal to #
- Box 4, "Federal income tax withheld" is greater than Box 1. #
- Box 5, "Employee contributions/ Designated Roth contributions or #
- Box 6, "Net unrealized appreciation in employer's securities" is greater #
- Box 9b, "Total employee contributions" is greater than or equal to #
- Box 10, "Amount allocable to IRR within 5 years" is greater than or #

#### Correction Procedures:

- a. If the entries in **Boxes 1, 2a, 3, 4, 5, 6, 8, 9b, or 10** are greater than or signs of fraud. #



If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue.

- b. If the entry in **Box 1** is not equal to or greater than **Box 2**, review the SCRIPS image for accuracy, and make any corrections.  
If an entry is present in **Box 2a**, but no entry appears in **Box 1**, place the money amount present in **Box 2a** in **Box 1**.
- c. If an entry is in **Box 3** and no entries appear in **Box 1** or **Box 2a**, enter the **Box 3** amount in **Box 1** and **Box 2a**.  
Select “Save” or “Next” to continue.
- d. Review **Box 4** to determine if withholding is greater than **Box 1**. Use the SCRIPS image and verify accuracy of input. If accurate, see Exhibit 3.12.8-9, Signs of Fraud for more information.  
If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Save” or “Next” to continue.

3.12.8.8.25  
(08-22-2024)  
**Form 1099-S, Proceeds  
From Real Estate  
Transactions**

(1) **Boxes Displayed:**

Location on Form 1099-S	Box name	Box type	+/-
Box 1	Date of closing	Date <b>Note:</b> Valid format is YYYYMMDD.	N/A
Box 2	Gross proceeds	Money amount	+
Box 3	Address or legal description	Alpha and numerics - 100 characters allowed	N/A
Box 4	Checkbox - Check here if the transferor received or will receive property or services as part of the consideration	Checkbox	N/A
Box 5	Checkbox - Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)	Checkbox	N/A
Box 6	Buyer's part of real estate tax	Money amount	+

- (2) Form 1099-S, Proceeds From Real Estate Transactions, will display for the following error conditions:

- The date in Box 1, "Date of closing", is not entered correctly or is invalid.
- The entry in Box 2, "Investment in contract", is greater than or equal to
- The entry in Box 6, "Buyer's part of real estate tax", is greater than or

#

#

(3) **Correction Procedures:**

- The valid format for the date in "Box 1" is **YYYYMMDD**, where YYYY=YYTY (processing year minus one). Review the SCRIPS image and verify the date.  
If the date is not entered correctly, enter the date in the valid format listed above.  
If the year of the date is entered incorrectly by the filer, change the year to equal the current tax year being processed (processing year minus one).

#

and they are correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Save" or "Next" to continue.

3.12.8.8.26  
(08-22-2024)  
**Form 1099-SA,  
Distributions From an  
HSA, Archer MSA, or  
Medicare Advantage  
MSA**

(1) **Boxes Displayed:**

Location on Form 1099-SA	Box name	Box type	+/-
Box 1	Gross distribution	Money amount	+
Box 2	Earnings on excess cont.	Money amount	+
Box 3	Distribution code	Numerics - 1 character field	N/A
Box 4	FMV on date of death	Money amount	+
Box 5	Entry for HSA, Archer MSA, or MA MSA	Checkbox	N/A

(2) **Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA:**

- The entry in Box 1, "Gross distribution", is greater than or equal to
- The entry in Box 2, "Earnings on excess cont.", is greater than or equal

#

#

- The entry in Box 4, “FMV on date of death”, is greater than or equal to #

(3) Correction Procedures: #

and they are correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Save” or “Next” to continue.

- b. Review the SCRIPS image and verify the checkbox entry in **Box 5**. Determine if the “HSA”, “Archer MSA ”or “MA MSA” box is marked. Enter “1” if the “HSA” box is checked. Enter “2” if the “Archer MSA” box is checked. Enter “3” if “MA MSA” box is checked. Leave the box blank if no or multiple boxes are checked.

3.12.8.8.27  
(08-22-2024)  
Form 1099-SB, Seller’s  
Investment in Life  
Insurance Contract

(1) Boxes Displayed:

Location on Form 1099-SB	Box name	Box type	+/-
Box 1	Investment in contract	Money amount	+
Box 2	Surrender amount	Money amount	+
Box - Top left hand corner of form	Issuer’s information - name, address, and telephone no.	Alpha and numerics - 39 character field	N/A

- (2) Form 1099-SB, Seller’s Investment in Life Insurance Contract, will display for the following error conditions:

- The entry in Box 1, “Investment in contract”, is greater than or equal to #
- The entry in Box 2, “Surrender amount”, is greater than or equal to #

(3) Correction Procedures: #

and they are correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Save” or “Next” to continue.

3.12.8.8.28  
(01-01-2025)

**Form 3921, Exercise of  
an Incentive Stock  
Option Under Section  
4229(b)**

(1) **Boxes Displayed:**

Location on Form 3921	Box name	Box type	+/-
Box 1	Date option granted	Date <b>Note:</b> Enter the date in YYYY-MM-DD format	N/A
Box 2	Date option exercised	Date <b>Note:</b> Enter the date in YYYY-MM-DD format	N/A
Box 3	Exercise price paid per share	Money amount	+
Box 4	Fair market value per share on exercise date	Money amount	+
Box 5	No. of shares transferred	Numeric 12 numbers maximum	+
Box 6	If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred	Description	N/A

(2) Form 3921, Exercise of an Incentive Stock Option Under Section 4229(b), will display for the following error conditions:

- Box 3, "Exercise price paid per share", is greater than or equal to #
- Box 4, "Fair market value per share on exercise date", is greater than or #

(3) **Correction Procedures:**

#  
correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select "Next" to continue.

3.12.8.8.29  
(01-01-2025)

**Form 3922, Transfer of  
Stock Acquired Through  
an Employee Stock  
Purchase Plan Under  
Section 423(c)**

(1) **Boxes Displayed:**

Location on Form 3922	Box name	Box type	+/-
Box 1	Date option granted	Date <b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 2	Date option exercised	Date <b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 3	Fair market value per share on grant date	Money amount	+
Box 4	Fair market value per share on exercise date	Money amount	+
Box 5	Exercise price paid per share	Money amount	+
Box 6	No. of shares transferred	Numeric 12 number maximum	N/A
Box 7	Date legal title transferred	<b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 8	Exercise price per share determined as if the option was exercised on the date shown in Box 1	Money amount	+

- (2) Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c), will display for the following error conditions:

- The entry in Box 3, “Fair market value per share on grant date”, is
- The entry in Box 4, “Fair market value per share on exercise date”, is
- The entry in Box 5, “Exercise price paid per share”, is greater than or

(3) **Correction Procedures:**

and correct, review the SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select “Next” to continue.

3.12.8.8.30  
(01-01-2025)  
**Form 5498, IRA  
Contribution**

(1) **Boxes Displayed:**

Location on Form 5498	Box name	Box type	+/-
Box 1	IRA contributions (other than amounts in Boxes 2-4, 8-10, 13a and 14a)	Money amount	+
Box 2	Rollover contributions	Money amount	+
Box 3	Roth IRA conversion amount	Money amount	+
Box 4	Recharacterized contributions	Money amount	+
Box 5	Fair market value of account	Money amount	+
Box 6	Life insurance cost included in box 1	Money amount	+
Box 7	IRA/SEP/SIMPLE/Roth IRA	Checkbox	N/A
Box 8	SEP contributions	Money amount	+
Box 9	SIMPLE contributions	Money amount	+
Box 10	Roth IRA contributions	Money amount	+

Location on Form 5498	Box name	Box type	+/-
Box 11	Check if RMD for 20XX	Checkbox	N/A
Box 12a	RMD date	Date <b>Note:</b> Enter the date in YYYY-MMDD format	N/A
Box 12b	RMD amount	Money amount	+
Box 13a	Postponed/late contrib.	Money amount	+
Box 13b	Year	Date <b>Note:</b> Enter in YYYY format	N/A
Box 13c	Code	Alpha/Numeric eight character max	N/A
Box 14a	Repayments	Money amount	+
Box 14b	Code	Alpha	N/A
Box 15a	FMV of certain specified assets	Money amount	+
Box 15b	Code(s)	Alpha	N/A

(2) Form 5498, IRA Contribution, will display for the following error conditions:

- Box 1, "IRA contributions (other than amounts in Boxes 2-4, 8-10, 13a
- Box 3, "Roth IRA conversion amount" is greater than or equal to
- Box 4, "Recharacterized contributions" is greater than or equal to
- Box 6, "Life insurance cost included in box 1" is greater than or equal to
- Box 13a, "Postponed/late contrib." is greater than or equal to

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- Box 13c, "Code" is not equal to "FD, EO13239, EO12744, PL11597, EO13119, PL10621, PO, SC, or blank". #
- Box 15a, "FMV of certain specified assets" is greater than or equal to #

(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 3, 4, 5, 6, 8, 9, 10, 12b, 13a, 14a, or 15a** #

image for signs of fraud.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Next" to continue.

- b. If the entries in **Box 13c**, are not equal to "FD, EO13239, EO12744, PL11597, EO13119, PL10621, PO, SC, or blank" and correct, delete the entries and select "Next" to continue.

3.12.8.8.31

(01-01-2025)

**Form 5498-ESA,  
Coverdell ESA  
Contribution Information**

(1) **Boxes Displayed**

Location on Form 5498-ESA	Box name	Box type	+/-
Box 1	Coverdell ESA contributions	Money amount	+
Box 2	Rollover contributions	Money amount	+

- (2) Form 5498-ESA, Coverdell ESA Contribution Information, will display for the following error conditions:

- Box 1, "Coverdell ESA contributions" is greater than or equal to #

(3) **Correction Procedures:**

correct, review the SCRIPS image for signs of fraud.

If the submission appears to be fraudulent select the "Flag form for fraud" checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.

If fraudulent activity is not suspected, select "Next" to continue.

3.12.8.8.32

(01-01-2025)

**Form 5498-SA, HSA,  
Archer MSA, or  
Medicare Advantage  
MSA Information**

(1) **Boxes Displayed**



Location on Form 5498-SA	Box name	Box type	+/-
Box 1	Employee or self-employed person's Archer MSA contributions made in YYTY and YYTY+1 for YYTY	Money amount	+
Box 2	Total contributions made in YYTY	Money amount	+
Box 3	Total HSA or Archer MSA contributions made in YYTY+1 for YYTY	Money amount	+
Box 4	Rollover contributions not included in Boxes 1, 2, or 3	Money amount	+
Box 5	Fair market value of HSA, Archer MSA, or MA MSA	Money amount	+
Box 6	HSA, Archer MSA, or MA MSA	Checkbox	N/A

(2) Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information, will display for the following error conditions:

- Box 1, "Employee or self-employed person's Archer MSA contributions made in YYTY and YYTY+1 for YYTY", is greater than or equal to
- Box 2, "Total contributions made in YYTY", is greater than or equal to
- Box 3, "Total HSA or Archer MSA contributions made in YYTY+1 for
- Box 4, "Rollover contributions not included in Boxes 1, 2, or 3", is
- Box 5, "Fair market value of HSA, Archer MSA, or MA MSA", is greater

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(3) **Correction Procedures:**

- a. If the entries in **Boxes 1, 2, 3, 4, or 5** are greater than or equal to

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If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue.

3.12.8.8.33  
(01-01-2025)  
**Form W-2G, Certain  
Gambling Winnings**

(1) **Boxes Displayed:**

Location on Form W-2G	Box name	Box type	+/-
Box 1	Reportable winnings	Money amount	+
Box 2	Date won	Date	
Box 4	Federal income tax withheld	Money amount	+
Box 7	Winnings from identical wagers	Money amount	+

- (2) Form W-2G, Certain Gambling Winnings, will display for the following error conditions:

- The entry in Box 1, “Reportable winnings”, is greater than or equal to
- The entry in Box 4, “Federal income tax withheld”, is greater than or
- The entry in Box 7, “Winnings from identical wagers”, is greater than or

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(3) **Correction Procedures:**

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and they are correct, review the SCRIPS image for signs of fraud.  
If the submission appears to be fraudulent select the “Flag form for fraud” checkbox. See Exhibit 3.12.8-9, Signs of Fraud, for more information.  
If fraudulent activity is not suspected, select “Next” to continue

- b. Review **Box 4**, to determine if withholding is greater than the sum of

#

accuracy of input. If accurate, see Exhibit 3.12.8-9, Signs of Fraud, for more information.

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**Exhibit 3.12.8-1 (08-16-2023)****Information Return Processing Format Codes and Required Section 06 Fields for Returns**

The alpha characters in the third to final columns represent the fields present for each return type.

- **R = Required Input**
- **V = Input not required**
- **All non-R or V fields require blanks; no input allowed**

***Format Codes A through J***

Document Code	ISRP Format Code	A	B	C	D	E	F	G	H	I	J
03	360	R	R	R	V	V	V	V	V		
10	037	R	R	V	V	V	V	V	V	V	V
16	361	R	R	V							
25	048	R	R	R	R	R	V				
26	049	R	R	R	R	R	R	R	R		
27	023	R	R	R	R	R	V				
28	022	R	R	R	R	R	R	V	R	R	R
31	031	R	R	R	V	V	V				
32	010	R	V	R	R						
43	362	R	R	V							
50	050	R	V	V	V	R	R	R	V	V	R
69	007	V	V	R	R	R	R	V	V	V	V
71	571	R	V	V	R						
72	028	R	R								
73	029	R	R	V	V						
74	355	R	R	R	R	R	R	R	R	R	R
75	396	R	R	V	V	V	R				
78	357	R	V	V	V	V	V	V	R	V	V
79	021	V	V	V	R	R	V	R	V	V	R
80	354	R	R	V	V						
81	353	R	R	V	R	R	R	V	V	V	V
83	359	R	V	R	R	R	V	V	V	R	
84	358	R	V								
85	397	R	R	V	V	R	R				
86	026	R	R	R	R	R	R	R	V	V	V

**Exhibit 3.12.8-1 (Cont. 1) (08-16-2023)****Information Return Processing Format Codes and Required Section 06 Fields for Returns**

Document Code	ISRP Format Code	A	B	C	D	E	F	G	H	I	J
91	032	R	R	R	R	R	R	R	R	R	R
92	033	R	R	R	R	R	R	V	R	R	R
93	034	R	R	V	R	R	V	V			
94	035	R	R	R	V	V					
95	040	R	R	R	R	R	R	V	R	R	R
96	060	R	R	R	R	R	R	V	R	V	R
97	061	R	R	R	R	R	R	R	R	R	R
98	025	R	R	V	R	R	R	V	V	R	V

***Format Codes K through U***

Document Code	ISRP Format Code	K	L	M	N	O	P	Q	R	S	T	U
03	360											
10	037	V	V	V	V	V	V	V	V	V		
16	361											
25	048											
26	049											
27	023											
28	022	V	V	R	R	V	V	R	V	V	V	
31	031											
32	010											
43	362											
50	050	V	V	R	R	R	R	V				
69	007	V										
71	571											
72	028											
73	029											
74	355	R	R	R	R	R	R	R				
75	396											
78	357	R	V	V	V	R						
79	021	R	V	V	R	R	V	R	R	R	R	R

**Exhibit 3.12.8-1 (Cont. 2) (08-16-2023)****Information Return Processing Format Codes and Required Section 06 Fields for Returns**

Document Code	ISRP Format Code	K	L	M	N	O	P	Q	R	S	T	U
80	354											
81	353	V										
83	359											
84	358											
85	397											
86	026											
91	032	R	R	R	R	R	V	R	R			
92	033	R	V	R	V	R	V					
93	034											
94	035											
95	040	R	R	V	R	R						
96	060	R	R									
97	061	R	V									
98	025	V	V									

**Exhibit 3.12.8-2 (01-01-2023)****Information Return Processing Section 06 Fields Transcribed or Scanned**

“✓” represents Box numbers in a checkbox indicator.

*Fields A through J*

Return Document Code	A	B	C	D	E	F	G	H	I	J
03	1	2	3	4	5	6	7	8		
10	✓	✓	1a	1b	2	3	4	5a	5b	5c
16	1	2	NAME							
25	1	2	3	4	5	6				
26	1	2	3	4	5	6	7	8		
27	1	2	3	4	5	6				
28	1	2	3	4	5	6	7	8	9	10
31	1	2	3	4	5	6				
32	1	2	4	7						
43	1	2	NAME							
50	1a	1b	2a	2b	3a	3b	4a	4b	5	5a
71	1	2✓	4							
72	1	2								
73	1	2	3	4						
74	1a	1b	2	3	4	5a	5b	5c	5d	5e
75	1	2	3	4	5	6				
78	1	2b	2c	2d	3	4a	4b	4c	5a	5b
79	1a	1b	1c	1d	1e	1f	1g	2✓	3✓	4
80	2	4	5	6						
81	1	2	3	4	5	6	7	8	9	10
83	1	✓	4	5	6	7	8	9	10	
84	1	2								
85	1	2	3	4	5	6	7			
86	1	2	3	4	5	6	7	8	9	
91	1a	1b	2a	2b	2c	2d	2e	2f	3	4
92	1	2	3	4	5	6	7	8	9	10
93	1	2	3	ITIN	NAME	5	DATE			

## Exhibit 3.12.8-2 (Cont. 1) (01-01-2023)

## Information Return Processing Section 06 Fields Transcribed or Scanned

Return Document Code	A	B	C	D	E	F	G	H	I	J
94	1	2	3	4	5					
95	1	2	3	4	5	6	7✓	8	9	10
96	1	2	3	4	5	6	7	8	✓	9
97	1	2	3	4	5	6	7	8	9	10
98	1	2a	2b✓	3	4	6	7	✓	10	11

*Fields K through U*

Return Document Code	K	L	M	N	O	P	Q	R	S	T	U
03											
10	5d	5e	5f	5g	5h	5i	5j	5k	5l		
16											
25											
26											
27											
28	11	12a	12b	13a	13b	13c	14a	14b	15a	15b	
31											
32											
43											
50	5b	5✓									
71											
72											
73											
74	5f	5g	5h	5i	5j	5k	5l				
75											
78	5c	6a	6b	6c	7						
79	5✓	6✓	7✓	8	9	CUSIP	✓	10	11	12	13
80											
81	11										
83											



**Exhibit 3.12.8-2 (Cont. 2) (01-01-2023)****Information Return Processing Section 06 Fields Transcribed or Scanned**

Return Document Code	K	L	M	N	O	P	Q	R	S	T	U
84											
85											
86											
91	5	6	7	9	10	✓	11	12			
92	11	✓	12	13	14						
93											
94											
95	11	12	✓	13	14						
96	10	11									
97	11	12	13								
98	12✓	13									

***Form 1096 Output - Return Box (Line) Numbers Transcribed***

Field	Field Description
All	See IRM 3.12.8.5.12, Section 06 Document Code 69 Format Code 007, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, for details.
A	Field A is the number of original documents transmitted from Box 3. This number is coded before a slash (e.g., "25/") on Account Type Code "B" and "C" documents.
B	Field B is the number of amended documents transmitted from Box 3. This number is coded after a slash (e.g., "/25") on Account Type Code "B" and "C" documents.
C	Field C is the amount of federal income tax withheld in Box 4.
D	Field D is the total amount of money reported in Box 5.
E	Field E is the Taxpayer Identification Number (TIN) Type and type of document transmitted code.
F	Field F is the Type of Payment Code(s).
G	Field G is the delinquent return indicator. It is an alpha or number followed by a date in the YYYYMMDD format. Find these entries in the first seven boxes under the wording "For Official Use Only."
H	Field H is the correspondence indicator. This entry is found in the last two boxes under the wording "For Official Use Only."
I	Field I is the number of original documents subject to penalty. This field is found in the bottom-left corner of Account Type Code "B" and "C" documents, coded before a slash (e.g., "25/").

**Exhibit 3.12.8-2 (Cont. 3) (01-01-2023)****Information Return Processing Section 06 Fields Transcribed or Scanned**

<b>Field</b>	<b>Field Description</b>
<b>J</b>	Field J is the number of amended documents subject to penalty. This field is found in the bottom-left corner of Account Type Code B and C documents, coded after a slash (e.g., "/25").
<b>K</b>	Field K is the year indicator for prior years. Account Type Code "B" and "C" documents have this entry in the bottom-right corner of the document.

**Exhibit 3.12.8-3 (01-01-2018)****Major City Codes Sorted by Major City**

Always add the numerics 01 to the three-digit Zone Improvement Plan (ZIP) Codes shown below:

Major City	State Code	Major City Code (MCC)	ZIP Code
<b>A</b> berdeen	SD	AD	574
Abilene	TX	AB	796
Akron	OH	AD	443
Albany	GA	AY	317
Albany	NY	AL	122
Albuquerque	NM	AQ	871
Alexandria	VA	AX	223
Allentown	PA	AW	181
Amarillo	TX	AM	791
Anaheim	CA	AH	928
Anchorage	AK	AN	995-996
Anderson	SC	AJ	296
Ann Arbor	MI	AP	481
Arlington	VA	AR	222
Arvada	CO	AV	800, 804
Asheville	NC	AS	288
Atlanta	GA	AT	303, 311, 399
Atlantic City	NJ	AC	084
Auburn	AL	AF	368
Augusta	GA	AG	309
Augusta	ME	AA	043
Aurora	CO	AZ	800
Aurora	IL	AO	605
Austin	TX	AU	733, 787
<b>B</b> akersfield	CA	BD	933
Baltimore	MD	BA	212
Baton Rouge	LA	BR	708
Battle Creek	MI	QK	490

**Exhibit 3.12.8-3 (Cont. 1) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Beaumont	TX	BT	777
Bethlehem	PA	BM	180
Berkeley	CA	BE	947
Biloxi	MS	BL	395
Binghamton	NY	BC	139
Birmingham	AL	BI	352
Bismarck	ND	BB	585
Bloomington	IN	BQ	474
Boca Raton	FL	BZ	334
Boise	ID	BS	837
Bossier City	LA	BW	711
Boston	MA	BO	021, 022
Boulder	CO	BV	803
Bradenton	FL	BG	342
Bremerton	WA	BY	983
Bridgeport	CT	BP	066
Bronx	NY	BX	104
Brooklyn	NY	BK	112
Brownsville	TX	BJ	785
Buffalo	NY	BF	142
Burlington	VT	BU	054
Cambridge	MA	CB	021, 022
Camden	NJ	CD	081
Canton	OH	CA	447
Cape Coral	FL	CF	339
Cedar Rapids	IA	CR	524
Champaign	IL	CX	618
Chapel Hill	NC	CJ	275
Charleston	SC	CT	294
Charleston	WV	CW	253

**Exhibit 3.12.8-3 (Cont. 2) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Charlotte	NC	CE	282
Charlottesville	VA	CV	229
Chattanooga	TN	CG	374
Chesapeake	VA	CP	233
Cheyenne	WY	CY	820
Chicago	IL	CH	606-608
Cincinnati	OH	CN	452, 459
Clear Water	FL	CQ	337
Cleveland	OH	CL	441
Colorado Springs	CO	CS	809
Columbia	SC	CU	292
Columbus	GA	CM	318-319
Columbus	OH	CO	430, 432
Corpus Christi	TX	CC	783, 784
Cumberland	MD	CK	215
Dallas	TX	DA	752, 753
Davenport	IA	DP	528
Dayton	OH	DY	453-454
Daytona Beach	FL	DF	320, 321
Dearborn	MI	DB	481
Decatur	IL	DT	625
Denver	CO	DN	800-802
Des Moines	IA	DM	503
Detroit	MI	DE	482
Dubuque	IA	DQ	520
Duluth	MN	DL	557-558
Durham	NC	DU	277
East Lansing	MI	ET	488
Easton	PA	EA	180
East Orange	NJ	EO	070

**Exhibit 3.12.8-3 (Cont. 3) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
East Saint Louis	IL	ES	622
Elizabeth	NJ	EL	072
El Paso	TX	EP	799, 885
Erie	PA	ER	165
Eugene	OR	EU	974
Evanston	IL	EN	602
Evansville	IN	EV	477
Fall River	MA	FR	027
Far Rockaway	NY	RK	110, 116
Fargo	ND	FA	581
Fayetteville	AR	FB	727
Fayetteville	NC	FN	283
Flint	MI	FT	485
Florence	AL	FC	356
Florence	SC	FE	295
Flushing	NY	FG	113
Fort Lauderdale	FL	FL	333
Fort Prince	FL	FP	349
Fort Wayne	IN	FY	468
Fort Worth	TX	FW	761
Fresno	CA	FO	936-938
Galveston	TX	GA	775
Gainesville	FL	GF	326
Gary	IN	GY	464
Gastonia	NC	GN	280
Glendale	CA	GL	912
Grand Rapids	MI	GR	495
Greeley	CO	GC	806
Green Bay	WI	GB	543
Greensboro	NC	GO	274

**Exhibit 3.12.8-3 (Cont. 4) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Greenville	SC	GV	296
Greenwood	MS	GW	389
Hackensack	NJ	HS	076
Hamilton	OH	HA	450
Hammond	IN	HM	463
Hampton	VA	HP	236
Harlingen	TX	HR	785
Hartford	CT	HD	061
Harrisburg	PA	HG	171
Hattiesburg	MS	HT	394
Helena	MT	HE	596
Hialeah	FL	HI	330
High Point	NC	HC	272
Hollywood	FL	HW	330
Honolulu	HI	HL	968
Houston	TX	HO	770-772
Huntington	WV	HN	257
Huntington Beach	CA	HB	926
Huntsville	AL	HU	358
Independence	MO	IE	640
Indianapolis	IN	IN	462
Inglewood	CA	ID	903
Irvine	CA	IV	926-927
Irving	TX	IR	750
Jackson	MS	JN	392
Jacksonville	FL	JV	320, 322
Jamaica	NY	JA	114
Jamestown	NY	JM	147
Janesville	WI	JE	535
Jersey City	NJ	JC	070, 073

**Exhibit 3.12.8-3 (Cont. 5) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Johnson City	TN	JH	376
Johnstown	PA	JO	159
Joliet	IL	JT	604
Jonesboro	AR	JB	724
Kalamazoo	MI	KZ	490
Kansas City	KS	KA	661
Kansas City	MO	KC	641, 649
Kennewick	WA	KW	993
Kenosha	WI	KE	531
Kingsport	TN	KP	376
Knoxville	TN	KN	379
Las Cruces	NM	LZ	880
Lafayette	IN	LF	479
Lafayette	LA	LL	705
Lake Charles	LA	LC	706
Lakeland	FL	LK	338
Lakewood	CO	LW	800, 802, 804
Lancaster	PA	LP	176
Lansing	MI	LG	489
Laredo	TX	LD	780
Las Vegas	NV	LV	891
Lawrence	MA	LQ	018
Lewiston	ME	LT	042
Lexington	KY	LX	405
Lincoln	NE	LN	685
Little Rock	AR	LR	722
Long Beach	CA	LB	907, 908
Long Island City	NY	LI	111
Lorain	OH	LO	440
Los Angeles	CA	LA	900-901



**Exhibit 3.12.8-3 (Cont. 6) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Louisville	KY	LE	402
Lowell	MA	LM	018
Lubbock	TX	LU	794
Lynn	MA	LY	019
<b>Macon</b>	GA	MA	312
Madison	WI	MN	537
Manchester	NH	MR	031
Melbourne	FL	ML	329
Memphis	TN	ME	375, 381
Meridian	MS	MD	393
Metairie	LA	MI	700
Miami	FL	MF	330-332
Milwaukee	WI	MW	532
Minneapolis	MN	MS	554
Missoula	MT	MM	598
Mobile	AL	MO	366
Modesto	CA	MC	953
Montgomery	AL	MG	361
Muskegon	MI	MK	494
<b>Nashville</b>	TN	NA	372
Newark	NJ	NK	071
New Bedford	MA	ND	027
New Brunswick	NJ	NB	089
New Haven	CT	NH	065
New Orleans	LA	NO	701
Newport News	VA	NN	236
Newton	MA	NE	021
New York	NY	NY	100-102
Niagara Falls	NY	NF	143
Norfolk	VA	NV	235

**Exhibit 3.12.8-3 (Cont. 7) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
North Charleston	SC	NC	294
North Hollywood	CA	NW	916
N Little Rock	AR	NL	721
<b>O</b> akland	CA	OA	946
Oak Park	IL	OP	603
Ogden	UT	OG	842, 844
Oklahoma City	OK	OC	731
Omaha	NE	OM	681
Orlando	FL	OR	328
Oshkosh	WI	OK	549
Owensboro	KY	OW	423
<b>P</b> arkersburg	WV	PK	261
Parma	OH	PZ	441
Pasadena	CA	PD	910-911
Paterson	NJ	PN	075
Peoria	IL	PL	616
Pensacola	FL	PE	325
Petersburg	VA	PG	238
Philadelphia	PA	PH	190-192
Phoenix	AZ	PX	850
Pittsburgh	PA	PI	151-152
Pocatello	ID	PC	832
Port Arthur	TX	PA	776
Portland	ME	PT	041
Portland	OR	PO	972
Portsmouth	NH	PS	038
Portsmouth	VA	PM	237
Providence	RI	PR	029
Provo	UT	PV	846
Pueblo	CO	PU	810

**Exhibit 3.12.8-3 (Cont. 8) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Punta Gorda	FL	PJ	339
Quincy	MA	QU	021
Racine	WI	RA	534
Raleigh	NC	RL	276
Reading	PA	RD	196
Reno	NV	RE	895
Richmond	VA	RI	231-232
Riverside	CA	RS	925
Roanoke	VA	RO	240
Rochester	NY	RC	146
Rockford	IL	RF	611
Sacramento	CA	SC	958
Saginaw	MI	SG	486
Salem	OR	XR	973
Salt Lake City	UT	XU	841
San Antonio	TX	SO	782
San Bernardino	CA	SR	924
San Diego	CA	SD	921
San Francisco	CA	SF	941
San Jose	CA	SJ	951
San Juan	PR	XJ	009
Santa Ana	CA	SA	927
Santa Barbara	CA	SZ	931
Savannah	GA	GS	314
Schenectady	NY	SK	120, 123
Scranton	PA	XC	185
Seattle	WA	SE	981, 987
Shawnee Mission	KS	SM	662
Shreveport	LA	SH	711
Silver Spring	MD	SS	209

**Exhibit 3.12.8-3 (Cont. 9) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Sioux City	IA	SX	511
Somerville	MA	SV	021
South Bend	IN	SB	466
Spartanburg	SC	SQ	293
Spokane	WA	SW	992
Springfield	IL	XL	627
Springfield	MA	XA	011
Springfield	MO	XO	657-658
Springfield	OH	XH	455
Stamford	CT	ST	069
Staten Island	NY	SI	103
St. Joseph	MO	XM	645
St. Louis	MO	SL	631
Stockton	CA	SN	952
St. Paul	MN	SU	551
St. Petersburg	FL	SP	337
Syracuse	NY	SY	132
Tacoma	WA	TC	983, 984
Tallahassee	FL	TL	323
Tampa	FL	TA	336
Terre Haute	IN	TH	478
Titusville	FL	TT	327
Toledo	OH	TO	436
Torrance	CA	TN	905
Topeka	KS	TP	666
Trenton	NJ	TR	086
Tucson	AZ	TU	857
Tulsa	OK	TS	741
Tuscaloosa	AL	TB	354
Utica	NY	UT	135

**Exhibit 3.12.8-3 (Cont. 10) (01-01-2018)**  
**Major City Codes Sorted by Major City**

Major City	State Code	Major City Code (MCC)	ZIP Code
Van Nuys	CA	VN	913-914
Virginia Beach	VA	VB	234
Waco	TX	WX	767
Warren	MI	WR	480
Warren	OH	WO	444
Washington	DC	DC	200, 202-205, 569
Waterbury	CT	WT	067
Waterloo	IA	WL	507
Westminster	CO	WD	800, 802
West Allis	WI	WA	532
West Palm Beach	FL	WP	334
West Valley City	UT	WC	841
Wheeling	WV	WH	260
Wichita	KS	WK	672
Wichita Falls	TX	WF	763
Wilkes-Barre	PA	WB	187
Williamsport	PA	WM	177
Wilmington	DE	WI	198
Wilmington	NC	WN	284
Winston-Salem	NC	WS	271
Worcester	MA	WE	016
Yonkers	NY	YK	107
York	PA	YR	173-174
Youngstown	OH	YO	445

**Exhibit 3.12.8-4 (01-01-2023)****Major Cities Sorted by Major City Code**

Always add the numerics 01 to the three-digit ZIP Codes shown below:

<b>Major City Code</b>	<b>Major City</b>	<b>State Code</b>	<b>ZIP Code</b>
AA	Augusta	ME	043
AB	Abilene	TX	796
AC	Atlantic City	NJ	084
AD	Aberdeen	SD	574
AG	Augusta	GA	309
AH	Anaheim	CA	928
AK	Akron	OH	443
AL	Albany	NY	122
AM	Amarillo	TX	791
AN	Anchorage	AK	995
AO	Aurora	IL	605
AQ	Albuquerque	NM	871
AR	Arlington	VA	222
AS	Asheville	NC	288
AT	Atlanta	GA	303
AU	Austin	TX	787
AW	Allentown	PA	181
AX	Alexandria	VA	223
AY	Albany	GA	317
AZ	Aurora	CO	800
BA	Baltimore	MD	212
BD	Bakersfield	CA	933
BE	Berkeley	CA	947
BF	Buffalo	NY	142
BI	Birmingham	AL	352
BK	Brooklyn	NY	112
BL	Biloxi	MS	395
BM	Bethlehem	PA	180
BO	Boston	MA	021

**Exhibit 3.12.8-4 (Cont. 1) (01-01-2023)**  
**Major Cities Sorted by Major City Code**

Major City Code	Major City	State Code	ZIP Code
BP	Bridgeport	CT	066
BR	Baton Rouge	LA	708
BS	Boise	ID	837
BT	Beaumont	TX	777
BU	Burlington	VT	054
BX	Bronx	NY	104
CA	Canton	OH	447
CB	Cambridge	MA	021
CC	Corpus Christi	TX	784
CD	Camden	NJ	081
CE	Charlotte	NC	282
CG	Chattanooga	TN	374
CH	Chicago	IL	606
CI	Cicero	IL	606
CL	Cleveland	OH	441
CM	Columbus	GA	319
CN	Cincinnati	OH	452
CO	Columbus	OH	432
CR	Cedar Rapids	IA	524
CS	Colorado Springs	CO	809
CT	Charleston	SC	294
CU	Columbia	SC	292
CV	Charlottesville	VA	229
CW	Charleston	WV	253
CY	Cheyenne	WY	820
DA	Dallas	TX	752
DB	Dearborn	MI	481
DC	Washington	DC	200
DE	Detroit	MI	482
DF	Daytona Beach	FL	320
DL	Duluth	MN	558

**Exhibit 3.12.8-4 (Cont. 2) (01-01-2023)**  
**Major Cities Sorted by Major City Code**

Major City Code	Major City	State Code	ZIP Code
DM	Des Moines	IA	503
DN	Denver	CO	802
DP	Davenport	IA	528
DQ	Dubuque	IA	520
DT	Decatur	IL	625
DU	Durham	NC	277
DY	Dayton	OH	454
EL	Elizabeth	NJ	072
EN	Evanston	IL	602
EO	East Orange	NJ	070
EP	El Paso	TX	799
ER	Erie	PA	165
ES	East St. Louis	IL	622
EU	Eugene	OR	974
EV	Evansville	IN	477
FA	Fargo	ND	581
FE	Florence	SC	295
FG	Flushing	NY	113
FL	Fort Lauderdale	FL	333
FO	Fresno	CA	937
FR	Fall River	MA	027
FT	Flint	MI	485
FW	Fort Worth	TX	761
FY	Fort Wayne	IN	468
GA	Galveston	TX	775
GB	Green Bay	WI	543
GL	Glendale	CA	912
GO	Greensboro	NC	274
GR	Grand Rapids	MI	495
GS	Savannah	GA	314
GV	Greenville	SC	296



**Exhibit 3.12.8-4 (Cont. 3) (01-01-2023)**  
**Major Cities Sorted by Major City Code**

Major City Code	Major City	State Code	ZIP Code
GW	Greenwood	MS	389
GY	Gary	IN	464
HA	Hamilton	OH	450
HB	Huntington Beach	CA	926
HD	Hartford	CT	061
HE	Helena	MT	596
HG	Harrisburg	PA	171
HI	Hialeah	FL	330
HL	Honolulu	HI	968
HM	Hammond	IN	463
HN	Huntington	WV	257
HO	Houston	TX	770
HP	Hampton	VA	236
HS	Hackensack	NJ	076
HT	Hattiesburg	MS	394
HU	Huntsville	AL	358
HW	Hollywood	FL	330
ID	Englewood	CA	903
IE	Independence	MO	640
IN	Indianapolis	IN	462
IR	Irving	TX	750
JA	Jamaica	NY	114
JC	Jersey	NJ	073
JN	Jackson	MS	392
JO	Johnstown	PA	159
JT	Joliet	IL	604
JV	Jacksonville	FL	322
KA	Kansas City	KS	661
KC	Kansas City	MO	641
KE	Kenosha	WI	531
KN	Knoxville	TN	379

**Exhibit 3.12.8-4 (Cont. 4) (01-01-2023)**  
**Major Cities Sorted by Major City Code**

Major City Code	Major City	State Code	ZIP Code
KZ	Kalamazoo	MI	480
LA	Los Angeles	CA	900
LB	Long Beach	CA	907
LC	Lake Charles	LA	706
LD	Laredo	TX	780
LE	Louisville	KY	402
LG	Lansing	MI	489
LI	Long Island City	NY	111
LM	Lowell	MA	018
LN	Lincoln	NE	685
LO	Lorain	OH	044
LP	Lancaster	PA	176
LR	Little Rock	AR	722
LU	Lubbock	TX	794
LV	Las Vegas	NV	891
LW	Lakewood	CO	802
LX	Lexington	KY	405
LY	Lynn	MA	019
MA	Macon	GA	312
MD	Meridian	MS	393
ME	Memphis	TN	381
MF	Miami	FL	330
MG	Montgomery	AL	361
MI	Metairie	LA	700
MN	Madison	WI	537
MO	Mobile	AL	366
MR	Manchester	NH	031
MS	Minneapolis	MN	554
MW	Milwaukee	WI	532
NA	Nashville	TN	372
NB	New Brunswick	NJ	089

**Exhibit 3.12.8-4 (Cont. 5) (01-01-2023)**  
**Major Cities Sorted by Major City Code**

Major City Code	Major City	State Code	ZIP Code
ND	New Bedford	MA	027
NE	Newton	MA	024
NF	Niagara Falls	NY	143
NH	New Haven	CT	065
NK	Newark	NJ	071
NN	Newport News	VA	236
NO	New Orleans	LA	701
NV	Norfolk	VA	235
NW	North Hollywood	CA	916
NY	New York	NY	100
OA	Oakland	CA	946
OC	Oklahoma City	OK	731
OG	Ogden	UT	844
OM	Omaha	NE	681
OP	Oak Park	IL	603
OR	Orlando	FL	328
PA	Port Arthur	TX	776
PD	Pasadena	CA	911
PE	Pensacola	FL	325
PH	Philadelphia	PA	191
PI	Pittsburgh	PA	152
PK	Parkersburg	WV	261
PL	Peoria	IL	616
PM	Portsmouth	VA	237
PN	Paterson	NJ	075
PO	Portland	OR	972
PR	Providence	RI	029
PS	Portsmouth	NH	038
PT	Portland	ME	041
PU	Pueblo	CO	810
PX	Phoenix	AZ	850

**Exhibit 3.12.8-4 (Cont. 6) (01-01-2023)****Major Cities Sorted by Major City Code**

<b>Major City Code</b>	<b>Major City</b>	<b>State Code</b>	<b>ZIP Code</b>
PZ	Parma	OH	441
QU	Quincy	MA	021
RA	Racine	WI	534
RC	Rochester	NY	146
RD	Reading	PA	196
RE	Reno	NV	895
RF	Rockford	IL	611
RI	Richmond	VA	232
RK	Far Rockaway	NY	116
RL	Raleigh	NC	276
RO	Roanoke	VA	240
RS	Riverside	CA	925
SA	Santa Ana	CA	927
SB	South Bend	IN	466
SC	Sacramento	CA	958
SD	San Diego	CA	921
SE	Seattle	WA	981
SF	San Francisco	CA	941
SG	Saginaw	MI	486
SH	Shreveport	LA	711
SI	Staten Island	NY	103
SJ	San Jose	CA	951
SK	Schenectady	NY	123
SL	St. Louis	MO	631
SM	Shawnee Mission	KS	662
SN	Stockton	VA	952
SO	San Antonio	TX	782
SP	St. Petersburg	FL	337
SQ	Spartanburg	SC	293
SR	San Bernardino	CA	924
SS	Silver Spring	MD	209

**Exhibit 3.12.8-4 (Cont. 7) (01-01-2023)**  
**Major Cities Sorted by Major City Code**

Major City Code	Major City	State Code	ZIP Code
SU	St. Paul	MN	551
SW	Spokane	WA	992
SX	Sioux City	IA	511
SY	Syracuse	NY	132
TA	Tampa	FL	336
TC	Tacoma	WA	983
TL	Tallahassee	FL	323
TH	Terre Haute	IN	478
TN	Torrance	CA	905
TO	Toledo	OH	436
TP	Topeka	KS	666
TR	Trenton	NJ	086
TS	Tulsa	OK	741
TU	Tucson	AZ	857
UT	Utica	NY	135
VB	Virginia Beach	VA	234
VN	Van Nuys	CA	913, 914
WA	West Allis	WI	532
WB	Wilkes-Barre	PA	187
WC	West Valley City	UT	841
WE	Worcester	MA	016
WF	Wichita Falls	TX	763
WG	Winter Haven	FL	338
WH	Wheeling	WV	260
WI	Wilmington	DE	198
WK	Wichita Falls	KS	672
WL	Waterloo	IA	507
WM	Williamsport	PA	177
WN	Wilmington	NC	284
WO	Warren	OH	444
WP	West Palm Beach	FL	334

**Exhibit 3.12.8-4 (Cont. 8) (01-01-2023)****Major Cities Sorted by Major City Code**

<b>Major City Code</b>	<b>Major City</b>	<b>State Code</b>	<b>ZIP Code</b>
WR	Warren	MI	480
WT	Waterbury	CT	067
WW	Warwick	RI	028
WX	Waco	TX	766/767
XA	Springfield	MA	011
XB	Sheboygan	WI	530
XC	Scranton	PA	185
XH	Springfield	OH	455
XJ	San Juan	PR	009
XL	Springfield	IL	627
XM	St. Joseph	MO	645
XO	Springfield	MO	657, 658
XR	Salem	OR	973
XU	Salt Lake City	UT	841
YK	Yonkers	NY	107
YO	Youngstown	OH	445
YR	York	PA	173, 174

**Exhibit 3.12.8-5 (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
AA	Aruba
AC	Antigua and Barbuda
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AQ	American Samoa
AR	Argentina
AS	Australia
AT	Ashmore and Cartier Island
AU	Austria
AV	Anguilla
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	Bahamas, The (Known as "The Bahamas" Only in CTW program)
BF	Eleuthera Island
BG	Bangladesh
BH	Belize
BK	Bosnia-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin (Dahomey)

**Exhibit 3.12.8-5 (Cont. 1) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
BO	Belaris
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India
BT	Bhutan
BU	Bulgaria
BV	Bovet Island
BX	Brunei
BY	Burundi
CA	Canada
CB	Cambodia (Kampuchea)
CD	Chad
CE	Sri Lanka
CF	Congo (Brazzaville)
CG	Congo, Democratic Republic of (Zaire) (Known as Democratic Republic of Congo, ONLY in CTW program)
CG	Zaire (Democratic Republic of Congo)
CH	China, Peoples Republic of (including Inner Mongolia, Tibet and Manchuria)
CI	Chile
CJ	Cayman Islands
CK	Cocos (Keeling) Island
CM	Cameroon
CN	Comoros
CO	Colombia
CQ	Northern Mariana Islands
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba



**Exhibit 3.12.8-5 (Cont. 2) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
CV	Cape Verde
CW	Cook Island
CY	Cyprus
DA	Denmark
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
EC	Ecuador
EG	Egypt
EI	Ireland, Republic of (Eire)
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana
FI	Finland
FJ	Fiji
FK	Falkland Islands (Islas Malvinas)
FM	Micronesia, Federal States of
FO	Faroe Islands
FP	French Polynesia (Tahiti)
FQ	Baker Island
FR	France
FS	French Southern and Antarctic Lands
GA	Gambia, The
GB	Gabon

**Exhibit 3.12.8-5 (Cont. 3) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada (Southern Grenadines)
GK	Guernsey
GL	Greenland
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GQ	Guam
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Island and McDonald Islands
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia (including Bali, Belitung, Flores, Java, Moluccas, Sumatra, and Timor)
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IP	Clipperton Island
IR	Iran
IS	Israel

**Exhibit 3.12.8-5 (Cont. 4) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
IT	Italy
IV	Cote d'Ivoire (Ivory Coast)
IZ	Iraq
JA	Japan (Known as Japan only in CTW program)
JA	Ryukyu Islands
JE	Jersey
JM	Jamaica
JN	Jan Mayan
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	Korea, Democratic People's Republic of (North)
KQ	Kingman Reef
KR	Kiribati (Gilbert Island)
KS	Korea, Republic of (South)
KT	Christmas Island (Indian Ocean)
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar (Malagasy Republic)
MB	Martinique
MC	Macau

**Exhibit 3.12.8-5 (Cont. 5) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
MD	Moldova
MF i	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi
MK	Macedonia (Former Yugoslav Republic of)
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands
MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia (Known as Malaysia ONLY in CTW program)
MY	Sarawak
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname

**Exhibit 3.12.8-5 (Cont. 6) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
NT	Bonaire (Known as “Netherlands Antilles” ONLY in CTW program)
NT	Curacao
NT	Netherlands Antilles
NU	Nicaragua
NZ	New Zealand
OC	Other Country
PA	Paraguay
PC	Pitcairn Island
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Azores (Known as “Portugal” ONLY in the CTW program)
PO	Portugal
PP	Papua New Guinea
PS	Palau, Republic of
PU	Guinea-Bissau
QA	Qatar (Katar)
RE	Reunion
RM	Marshall Islands
RO	Romania
RP	Philippines
RQ	Puerto Rico
RS	Kurile Islands
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St. Pierre and Miquelon

**Exhibit 3.12.8-5 (Cont. 7) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
SC	St. Kitts (St. Christopher and Nevis)
SE	Seychelles
SF	South Africa
SG	Senegal
SH	St. Helena ("Ascension Island" and "Tristan de Cunha Island Group")
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore
SO	Somalia
SP	Balearic Islands (Mallorca, etc.) (Known as "Spain" ONLY in CTW program)
SP	Canary Islands
SP	Spain
ST	St. Lucia
SU	Sudan
SV	Svalbard (Spitsbergen)
SW	Sweden
SX	South Georgia and the South Sandwich Islands
SY	Syria
SZ	Switzerland
TC	Abu Dhabi (Known as "United Arab Emirates" ONLY in the CTW program)
TC	Dubai
TC	United Arab Emirates
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Turks and Caicos Islands
TL	Tokelau
TN	Tonga

**Exhibit 3.12.8-5 (Cont. 8) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	East Timor
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania, United Republic of
UC	Unknown Country
UG	Uganda
UK	Great Britain (United Kingdom) (Known as "United Kingdom" ONLY in the CTW program)
UK	Northern Ireland
UK	United Kingdom (England, Wales, Scotland, Northern Ireland)
UP	Ukraine
UV	Burkina Faso (Upper Volta)
UY	Uruguay
UZ	Uzbekistan
VC	St. Vincent and The Grenadines (Northern Grenadines)
VC	Windward Island
VE	Venezuela
VI	Redonda (known as Virgin Islands (British) ONLY in the CTW program)
VI	Tortola
VI	Virgin Islands (British)
VM	Vietnam
VP	Corsica
VQ	Virgin Islands (US)
VT	Vatican City
WA	Namibia

**Exhibit 3.12.8-5 (Cont. 9) (01-01-2018)****Foreign Country and United States (U.S.) Possession Codes**

<b>Country Code</b>	<b>Name of Foreign Country or Possession</b>
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
YM	Yemen (Aden)
YO	Montenegro (Known as Yugoslavia ONLY in CTW program)
YO	Serbia
YO	Yugoslavia (Kosovo, Montenegro, Serbia)
ZA	Zambia
ZI	Zimbabwe



**Exhibit 3.12.8-6 (06-05-2020)****Zone Improvement Plan (ZIP) Code Range Sorted by Code**

Always add the numerics 01 to the three-digit ZIP Codes shown below:

<b>ZIP Code Range</b>	<b>State/U.S. Possession Code</b>	<b>State</b>
005, 063, 100 through 149	NY	New York
006, 007, 009	PR	Puerto Rico
008	VI	Virgin Island
010 through 027, 055	MA	Massachusetts
028, 029	RI	Rhode Islands
030 through 038	NH	New Hampshire
039 through 049	ME	Maine
050 through 054, 056 through 059	VT	Vermont
060 through 069	CT	Connecticut
070 through 089	NJ	New Jersey
090 through 098	AE	Europe
150 through 196	PA	Pennsylvania
197 through 199	DE	Delaware
200, 202 through 205	DC	District of Columbia
201, 220 through 246	VA	Virginia
206 through 212, 214 through 219	MD	Maryland
247 through 268	WV	West Virginia
270 through 289	NC	North Carolina
290 through 299	SC	South Carolina
300 through 319, 398 through 399	GA	Georgia
340	AA	Americas
320 through 339, 341, 342, 344, 346 through 347, 349	FL	Florida
350 through 352, 354 through 369	AL	Alabama
370 through 385	TN	Tennessee
386 through 397	MS	Mississippi
400 through 427	KY	Kentucky
430 through 459	OH	Ohio
460 through 479	IN	Indiana

**Exhibit 3.12.8-6 (Cont. 1) (06-05-2020)****Zone Improvement Plan (ZIP) Code Range Sorted by Code**

<b>ZIP Code Range</b>	<b>State/U.S. Possession Code</b>	<b>State</b>
480 through 499	MI	Michigan
500 through 516, 520 through 528	IA	Iowa
530 through 532, 534 through 535, 537 through 549	WI	Wisconsin
550 through 551, 553 through 567	MN	Minnesota
570 through 577	SD	South Dakota
580 through 588	ND	North Dakota
590 through 599	MT	Montana
600 through 620, 622 through 629	IL	Illinois
630, 631, 633 through 693	MO	Missouri
660 through 662, 664 through 679	KS	Kansas
680 through 681, 683 through 693	NE	Nebraska
700, 701, 703 through 708, 710 through 714	LA	Louisiana
716 through 729	AR	Arkansas
730 through 732, 734 through 749	OK	Oklahoma
733, 750 through 799, 885	TX	Texas
800 through 816	CO	Colorado
820 through 831, 834	WY	Wyoming
832 through 838	ID	Idaho
840 through 847	UT	Utah
850 through 865	AZ	Arizona
870 through 884	NM	New Mexico
889 through 898	NV	Nevada
900 through 908, 910 through 961	CA	California
962 through 966	AP	Pacific
96799 (only)	AS	American Samoa
967 through 968	HI	Hawaii
969	PW	Palau
969	GU	Guam
969	MP	Marianna Islands

**Exhibit 3.12.8-6 (Cont. 2) (06-05-2020)****Zone Improvement Plan (ZIP) Code Range Sorted by Code**

<b>ZIP Code Range</b>	<b>State/U.S. Possession Code</b>	<b>State</b>
970 through 979	OR	Oregon
980 through 986, 988 through 994	WA	Washington
995 through 999	AK	Alaska

**Exhibit 3.12.8-7 (01-01-2023)****Abbreviations Used in Entity**

For Information Return Processing, these abbreviations can appear in the street address and in the Business Master File (BMF) name line.

**Note:** Abbreviation = “Abbr” in table below.

Word	Abbr	Word	Abbr	Word	Abbr
Alley	ALY	Dale	DL	Hills	HLS
Annex	ANX	Dam	DM	Hollow	HOLW
Arcade	ARC	Divide	DV	Inlet	INLT
Bayou	BYU	Estates	EST	Island	IS
Beach	BCH	Expressway	EXPY	Islands	ISS
Bend	BND	Extension	EXT	Junction	JCT
Bluff	BLF	Falls	FLS	Knolls	KNLS
Bottom	BTM	Ferry	FRY	Lake	LK
Branch	BR	Field	FLD	Lakes	LKS
Bridge	BRG	Fields	FLDS	Landing	LNDG
Brook	BRK	Flats	FLT	Light	LGT
Burg	BG	Ford	FRD	Loaf	LF
Bypass	BYP	Forest	FRST	Locks	LCKS
Camp	CP	Forge	FRG	Lodge	LDG
Canyon	CYN	Fork	FRK	Manor	MNR
Cape	CPE	Forks	FRKS	Meadows	MDWS
Causeway	CSWY	Fort	FT	Mill	ML
Center	CTR	Freeway	FWY	Mills	MLS
Cliffs	CLFS	Gardens	GDNS	Mission	MSN
Club	CLB	Gateway	GTWY	Mount	MT
Corner	COR	Glen	GLN	Mountain	MTN
Corners	CORS	Green	GRN	Orchard	ORCH
Course	CRSE	Grove	GRV	Pines	PNES
Cove	CV	Harbor	HBR	Plain	PLN
Creek	CRK	Haven	HVN	Plains	PLNS
Crescent	CRES	Heights	HTS	Plaza	PLZ
Crossing	XING	Hill	HL	Point	PT

**Exhibit 3.12.8-7 (Cont. 1) (01-01-2023)**  
**Abbreviations Used in Entity**

Word	Abbr	Word	Abbr	Word	Abbr
Port	PRT	Shores	SHRS	Tunnel	TUNL
Prairie	PR	Spring	SPG	Turnpike	TPKE
Radial	RADL	Springs	SPGS	Union	UN
Ranch	RNCH	Square	SQ	Valley	VLY
Rapids	RPDS	Station	STA	Viaduct	VIA
Rest	RST	Stream	STRM	View	VW
Ridge	RDG	Summit	SMT	Village	VLG
River	RIV	Trace	TRCE	Ville	VL
Shoal	SHL	Track	TRAK	Vista	VIS
Shoals	SHLS	Trail	TRL	Wells	WLS
Shore	SHR	Trailer	TRLR		

**Exhibit 3.12.8-8 (01-01-2017)****Military City, State and Zone Improvement Plan (ZIP) Codes**

<b>City Code (Military)</b>	<b>State Code (Military)</b>	<b>ZIP Code (3-digit Range)</b>	<b>Geographic Region</b>
APO, DPO or FPO	AA	340	Americas (Miami)
APO, DPO or FPO	AE	090 through 098	Europe (New York)
APO, DPO or FPO	AP	926 through 966	Pacific (San Francisco)

**Exhibit 3.12.8-9 (01-01-2025)****Signs of Fraud**

Follow the instruction in the Table below to identify **Signs of Fraud** while correcting errors on Paper Register:

<b>If</b>	<b>Then</b>
The entity listed on Section 16 and the entity listed on Section 01 match	Delete the data record using Action Code (AC) "2".
Error Reason Code 16 present and the Document Code equals 32, 71, 79, 92 or 96 and transcription is accurate and federal tax withheld exceeds income	Delete the data record using Action Code (AC) "2". Secure the entire submission if possible and send to: Internal Revenue Service Frivolous Return Program Mail Stop 4390 1973 Rulon White Blvd Ogden, UT 84201
Error Reason Code 16 present and the Document Code equals 10, 32, 71, 79, 91, 92, 95, 96, or 97 and transcription is accurate and all income fields and federal tax withheld appear marked in error and the withholding exceeds the tolerance of income reported	Delete the data record using Action Code (AC) "2". Secure the entire submission if possible and send to: Internal Revenue Service Frivolous Return Program Mail Stop 4390 1973 Rulon White Blvd Ogden, UT 84201
The federal tax withheld (normally Field "D") meets or exceeds 33 percent of stated income	Place for managerial review and clearance for continued processing.
	Delete the data record using Action Code (AC) "2". Secure the entire submission if possible and send to: Internal Revenue Service Frivolous Return Program Mail Stop 4390 1973 Rulon White Blvd Ogden, UT 84201
The entity in Section 16 is or implies an Internal Revenue Official, revenue officer or business operation	Delete the data record using Action Code (AC) "2".
	Delete the data record using Action Code (AC) "2". Secure the entire submission if possible and send to C:DC:TS:CAS:SP:RPB:BMF through your local Planning and Analysis (P&A) staff.

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**Exhibit 3.12.8-9 (Cont. 1) (01-01-2025)****Signs of Fraud**

<b>If</b>	<b>Then</b>
The submission appears to fraudulent for any other reason than listed above	Delete the data record using AC "2". Secure the entire submission if possible and send to: Internal Revenue Service Frivolous Return Program Mail Stop 4390 1973 Rulon White Blvd Ogden, UT 84201.

Follow the instruction in the Table below to identify "Signs of Fraud" while correcting errors on the Information Returns Review Portal (IRRP):

	<b>Then select the "Flag form for fraud" checkbox.</b>	#
<b>If all entries are correct on Form 1099-B, Form 1099-INT, Form 1099-NEC, Form 1099-OID, or Form 1099-Q and Federal income tax withheld (Box 4) exceeds income,</b>	<b>Then select the "Flag form for fraud" checkbox.</b>	#
If all entries are correct on Form 1099-B, Form 1099-DIV, Form 1099-INT, Form 1099-K, Form 1099-MISC, Form 1099-NEC, Form 1099-OID, Form 1099-PATR, or Form 1099-Q and all income fields and Federal income tax withheld are in error and withholding exceeds the tolerance of income reported,	Then select the "Flag form for fraud" checkbox.	
The submission appears to be fraudulent for any other reason than listed above,	Then select the "Flag form for fraud" checkbox.	



**Exhibit 3.12.8-10 (02-09-2023)****Valid Payment Codes**

<b>Field E</b>	<b>Form Number</b>	<b>Valid Payment Codes</b>
103 or 203	Form 1098-F	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), and <b>D</b> (Box 4)
110 or 210	Form 1099-K	<b>C</b> (Box 1a), <b>D</b> (Box 1b), <b>G</b> (Box 4), <b>H</b> (Box 5a), <b>I</b> (Box 5b), <b>J</b> (Box 5c), <b>K</b> (Box 5d), <b>L</b> (Box 5e), <b>M</b> (Box 5f), <b>N</b> (Box 5g), <b>O</b> (Box 5h), <b>P</b> (Box 5i), <b>Q</b> (Box 5j), <b>R</b> (Box 5k), and <b>S</b> (Box 5k)
116 or 216	Form 1099-LS	<b>A</b> (Box 1)
125 or 225	Form 3921	<b>C</b> (Box 3) and <b>D</b> (Box 4)
126 or 226	Form 3922	<b>C</b> (Box 3), <b>D</b> (Box 4), <b>E</b> (Box 5), and <b>H</b> (Box 8)
127 or 227	Form 5498-SA	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), <b>D</b> (Box 4), and <b>E</b> (Box 5)
128 or 228	Form 5498	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), <b>D</b> (Box 4), <b>E</b> (Box 5), <b>F</b> (Box 6), <b>G</b> (Box 8), <b>H</b> (Box 9), <b>I</b> (Box 10), <b>M</b> (Box 12b), <b>N</b> (Box 13a), <b>Q</b> (Box 14a), and <b>S</b> (Box 15a)
131 or 231	Form 1099-Q	<b>A</b> (Box 1), <b>B</b> (Box 2) and <b>C</b> (Box 3)
132 or 232	Form W-2G	<b>A</b> (Box 1), <b>D</b> (Box 4) and <b>G</b> (Box 7)
143 or 243	Form 1099-SB	<b>A</b> (Box 1) and <b>B</b> (Box 2)
150 or 250	Form 1097-BTC	<b>A</b> (Box 1), <b>F</b> (Box 5a), <b>G</b> (Box 5b), <b>H</b> (Box 5c), <b>I</b> (Box 5d), <b>J</b> (Box 5e), <b>K</b> (Box 5f), <b>L</b> (Box 5g), <b>M</b> (Box 5h), <b>N</b> (Box 5i), <b>O</b> (Box 5j), <b>P</b> (Box 5k), and <b>Q</b> (Box 5l)
171 or 271	Form 1099-NEC	<b>A</b> (Box 1) and <b>D</b> (Box 4)
172 or 272	Form 5498-ESA	<b>A</b> (Box 1) and <b>B</b> (Box 2)
173 or 273	Form 1099-CAP	<b>B</b> (Box 2)
174 or 274	Form 1098-Q	<b>A</b> (Box 1), <b>B</b> (Box 3) and <b>C</b> (Box 4), <b>D</b> (Box 5a), <b>E</b> (Box 5b), <b>F</b> (Box 5c), <b>G</b> (Box 5d), <b>H</b> (Box 5e), <b>I</b> (Box 5f), <b>J</b> (Box 5g), <b>K</b> (Box 5h), <b>L</b> (Box 5i), <b>M</b> (Box 5j), <b>N</b> (Box 5k), and <b>O</b> (Box 5k)
175 or 275	Form 1099-S	<b>B</b> (Box 2) and <b>F</b> (Box 6)

**Exhibit 3.12.8-10 (Cont. 1) (02-09-2023)****Valid Payment Codes**

<b>Field E</b>	<b>Form Number</b>	<b>Valid Payment Codes</b>
178 or 278	Form 1098-C	<b>I</b> (Box 4c) and <b>N</b> (Box 5b)
179 or 279	Form 1099-B	<b>D</b> (Box 1d), <b>E</b> (Box 1e), <b>F</b> (Box 1f), <b>G</b> (Box 1g), <b>J</b> (Box 4), <b>N</b> (Box 8), <b>O</b> (Box 9), <b>P</b> (Box 10), <b>Q</b> (Box 11), and <b>S</b> (Box 13)
180 or 280	Form 1099-A,	<b>B</b> (Box 2) and <b>D</b> (Box 4)
181 or 281	Form 1098	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>D</b> (Box 4), <b>E</b> (Box 5), and <b>F</b> (Box 6)
183 or 283	Form 1098-T	<b>A</b> (Box 1), <b>D</b> (Box 4), <b>E</b> (Box 5), <b>F</b> (Box 6), and <b>J</b> (Box 10)
184 or 284	Form 1098-E	<b>A</b> (Box 1)
185 or 285	Form 1099-C	<b>B</b> (Box 2), <b>C</b> (Box 3) and <b>G</b> (Box 7)
186 or 286	Form 1099-G	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>F</b> (Box 6), and <b>G</b> (Box 7)
191 or 291	Form 1099-DIV	<b>A</b> (Box 1a), <b>B</b> (Box 1b), <b>C</b> (Box 2a), <b>D</b> (Box 2b), <b>E</b> (Box 2c), <b>F</b> (Box 2d), <b>G</b> (Box 2e), <b>H</b> (Box 2f), <b>I</b> (Box 3), <b>J</b> (Box 4), <b>K</b> (Box 5), <b>L</b> (Box 6), <b>M</b> (Box 7), <b>O</b> (Box 9), <b>P</b> (Box 10), <b>Q</b> (Box 11), and <b>R</b> (Box 12)
192 or 292	Form 1099-INT	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), <b>D</b> (Box 4), <b>E</b> (Box 5), <b>F</b> (Box 6), <b>H</b> (Box 8), <b>I</b> (Box 9), <b>J</b> (Box 10), <b>K</b> (Box 11), and <b>M</b> (Box 13)
193 or 293	Form 1099-LTC	<b>A</b> (Box 1) and <b>B</b> (Box 2)
194 or 294	Form 1099-SA	<b>A</b> (Box 1), <b>B</b> (Box 2), and <b>D</b> (Box 4)
195 or 295	Form 1099-MISC	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), <b>D</b> (Box 4), <b>E</b> (Box 5), <b>F</b> (Box 6), <b>H</b> (Box 8), <b>I</b> (Box 9), <b>J</b> (Box 10), <b>K</b> (Box 11), <b>L</b> (Box 12), <b>M</b> (Box 13), and <b>N</b> (Box 14)
196 or 296	Form 1099-OID	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), <b>D</b> (Box 4), <b>E</b> (Box 5), <b>F</b> (Box 6), <b>H</b> (Box 8), <b>J</b> (Box 9), <b>K</b> (Box 10), and <b>L</b> (Box 11)

**Exhibit 3.12.8-10 (Cont. 2) (02-09-2023)****Valid Payment Codes**

<b>Field E</b>	<b>Form Number</b>	<b>Valid Payment Codes</b>
197 or 297	Form 1099-PATR	<b>A</b> (Box 1), <b>B</b> (Box 2), <b>C</b> (Box 3), <b>D</b> (Box 4), <b>E</b> (Box 5), <b>F</b> (Box 6), <b>G</b> (Box 7), <b>H</b> (Box 8), <b>I</b> (Box 9), <b>J</b> (Box 10), <b>K</b> (Box 11), and <b>L</b> (Box12)
198 or 298	Form 1099-R	<b>A</b> (Box 1), <b>B</b> (Box 2a), <b>C</b> (Box 3), <b>D</b> (Box 4), <b>F</b> (Box 6), and <b>G</b> (Box 10)