



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.12.12

DECEMBER 2, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.12.12, Error Resolution, Exempt Organization Returns.

BACKGROUND

- (1) The instructions in this IRM are used for correcting errors made by taxpayers as well as those made by Submission Processing Center operations. Exempt Organization (EO) processing is centralized at the Ogden IRS Campus.

MATERIAL CHANGES

- (1) IRM 3.12.12.11.6.2 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (2) IRM 3.12.12.19.2.2 - added "Field 02CON" to title.
- (3) IRM 3.12.12.23.2.2(1) - note: added clarification on status 97.
- (4) IRM 3.12.12.24.6.2 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (5) IRM 3.12.12.26.2.1 - added "Field 02CON" to title.
- (6) IRM 3.12.12.26.2.2 - added "Field 02CON" to title.
- (7) IRM 3.12.12.28.4 - added "Field Descriptions" to title.
- (8) IRM 3.12.12.29.2.2(1) – added SSPND the return 640 & choose the appropriate paragraphs.
- (9) IRM 3.12.12.29.10.2(1) - added SSPND the return 640 & choose the appropriate paragraphs.
- (10) IRM 3.12.12.32.2.1 - added "Field 02CON" to title.
- (11) IRM 3.12.12.32.2.2 - added "Field 02CON" to title.
- (12) IRM 3.12.12.33.6.2 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (13) IRM 3.12.12.37.13.2(2)(a) – added do not add any additional paragraphs and send the return back to the filer. SSPND the return 640.
- (14) IRM 3.12.12.41.2.1 - added "Field 02CON" to title.
- (15) IRM 3.12.12.41.2.2 - added "Field 02CON" to title.
- (16) IRM 3.12.12.46.5.2 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (17) IRM 3.12.12.54.2.1 – added "Field 02CON" to title.
- (18) IRM 3.12.12.54.2.2 - added "Field 02CON" to title.
- (19) IRM 3.12.12.61.3 IPU 24U0201 issued 02-02-2024 - Form 1120-POL, Update, Error Code 124, Field Descriptions.
- (20) IRM 3.12.12.63.6.2 IPU 24U0632 issued 05-10-2024 - Removed when required.

- (21) IRM 3.12.12.66 – last box added field location.
- (22) IRM 3.12.12.67 – 10th box under location on table added location on Form 8936.
- (23) IRM 3.12.12.71.2.1 - added “Field 02CON” to title.
- (24) IRM 3.12.12.71.2.2 - added “Field 02CON” to title.
- (25) IRM 3.12.12.88.6.2 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (26) IRM 3.12.12.92.5.2 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (27) IRM 3.12.12.93.1 – added Invalid Conditions/Correction Procedures to title.
- (28) IRM 3.12.12.94.9 – Error code 721 (F965-A) added new section 20.
- (29) IRM 3.12.12.96.13 IPU 24U0632 issued 05-10-2024 - Removed when required.
- (30) IRM 3.12.12.97.2.1 – added “Field 02CON” to title.
- (31) IRM 3.12.12.97.2.2 - added “Field 02CON” to title.
- (32) Editorial changes made throughout the IRM for clarity. Reviewed and updated grammar, punctuation, links, titles, tax years/dates, website addresses and IRM references if needed.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.12.12 dated January 1, 2024. This IRM also incorporates IRM Procedural Updates (IPUs) 24U0201 issued February 2, 2024, 24U0632 issued May 10, 2024.

AUDIENCE

Taxpayer Services (TS) Submission Processing Employees in the Error Resolution and Rejects functions.

Judith Cook Acting Director, Shared Services Tax Exempt
Government Entities

3.12.12

Exempt Organization Returns

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 - 3.12.12.23.27.1 Error Code 980 - Invalid Conditions
 - 3.12.12.23.27.2 Error Code 980 - Correction Procedures
- 3.12.12.23.28 Error Code 984
 - 3.12.12.23.28.1 Error Code 984 - Invalid Conditions
 - 3.12.12.23.28.2 Error Code 984 - Correction Procedures

- 3.12.12.23.29 Error Code 986
 - 3.12.12.23.29.1 Error Code 986 - Invalid Conditions
 - 3.12.12.23.29.2 Error Code 986 - Correction Procedures
- 3.12.12.23.30 Error Code 990
 - 3.12.12.23.30.1 Error Code 990 - Invalid Conditions
 - 3.12.12.23.30.2 Error Code 990 - Correction Procedures
- 3.12.12.23.31 Error Code 991
 - 3.12.12.23.31.1 Error Code 991 - Invalid Condition/Correction Procedures
- 3.12.12.23.32 Error Code 992
 - 3.12.12.23.32.1 Error Code 992 - Invalid Conditions/Correction Procedures
- 3.12.12.23.33 Error Code 993
 - 3.12.12.23.33.1 Error Code 993 - Invalid Conditions/Correction Procedures
- 3.12.12.23.34 Error Code 994
 - 3.12.12.23.34.1 Error Code 994 - Invalid Conditions/Correction Procedures
- 3.12.12.23.35 Error Code 995
 - 3.12.12.23.35.1 Error Code 995 - Invalid Conditions/Correction Procedures
- 3.12.12.23.36 Error Code 999
 - 3.12.12.23.36.1 Error Code 999 - Invalid Conditions
 - 3.12.12.23.36.2 Error Code 999 - Correction Procedures
- 3.12.12.24 Form 990EZ 2008 and Subsequent Sections and Fields
- 3.12.12.25 Section 01 - Field Descriptions
 - 3.12.12.25.1 Field RMIT> - Remittance Amount
 - 3.12.12.25.2 Field 01NC - Name Control/Check Digit
 - 3.12.12.25.2.1 Field 01NC - Invalid Conditions
 - 3.12.12.25.2.2 Field 01NC - Correction Procedures
 - 3.12.12.25.3 Field 01EIN - Employer Identification Number (EIN)
 - 3.12.12.25.3.1 Field 01EIN - Invalid Conditions
 - 3.12.12.25.3.2 Field 01EIN - Correction Procedures
 - 3.12.12.25.4 Field 01TXP - Tax Period
 - 3.12.12.25.4.1 Field 01TXP - Invalid Conditions
 - 3.12.12.25.4.2 Field 01TXP - Correction Procedures
 - 3.12.12.25.5 Field 01CCC - Computer Condition Codes
 - 3.12.12.25.5.1 Field 01CCC - Invalid Conditions
 - 3.12.12.25.5.2 Field 01CCC - Correction Procedures
 - 3.12.12.25.6 Field 01RCD - Received Date
 - 3.12.12.25.6.1 Field 01RCD - Invalid Conditions
 - 3.12.12.25.6.2 Field 01RCD - Correction Procedures
 - 3.12.12.25.7 Field 01ORG - Organization Code
 - 3.12.12.25.7.1 Field 01ORG - Invalid Conditions

- 3.12.12.25.7.2 Field 01ORG - Correction Procedures
- 3.12.12.25.8 Field 01SS - Subsection
 - 3.12.12.25.8.1 Field 01SS - Invalid Conditions
 - 3.12.12.25.8.2 Field 01SS - Correction Procedures
- 3.12.12.25.9 Field 01NPF - Non-PF Reason Code
 - 3.12.12.25.9.1 Field 01NPF - Invalid Conditions
 - 3.12.12.25.9.2 Field 01NPF - Correction Procedures
- 3.12.12.25.10 Field 01ADC - Audit Code
 - 3.12.12.25.10.1 Field 01ADC - Invalid Conditions
 - 3.12.12.25.10.2 Field 01ADC - Correction Procedures
- 3.12.12.25.11 Field 01SHB - Schedule B Indicator
 - 3.12.12.25.11.1 Field 01SHB - Invalid Conditions
 - 3.12.12.25.11.2 Field 01SHB - Correction Procedures
- 3.12.12.25.12 Field 01COR - Correspondence Indicator
 - 3.12.12.25.12.1 Field 01COR - Invalid Conditions
 - 3.12.12.25.12.2 Field 01COR - Correction Procedures
- 3.12.12.25.13 Field 01CRD - Correspondence Received Date
 - 3.12.12.25.13.1 Field 01CRD - Invalid Conditions
 - 3.12.12.25.13.2 Field 01CRD - Correction Procedures
- 3.12.12.25.14 Field 01IRI - IRI Code
 - 3.12.12.25.14.1 Field 01IRI - Invalid Conditions
 - 3.12.12.25.14.2 Field 01IRI - Correction Procedures
- 3.12.12.25.15 Field 01CAF - CAF Indicator
- 3.12.12.25.16 Field 01DDP - Daily Delinquency Penalty
 - 3.12.12.25.16.1 Field 01DDP - Penalty Amounts
 - 3.12.12.25.16.2 Field 01DDP - Invalid Conditions
 - 3.12.12.25.16.3 Field 01DDP - Correction Procedures
- 3.12.12.25.17 Field 01SIC - Schedule Indicator Codes
 - 3.12.12.25.17.1 Field 01SIC - Invalid Conditions
 - 3.12.12.25.17.2 Field 01SIC - Correction Procedures
- 3.12.12.25.18 Field 01PRE - Preparation Indicator
 - 3.12.12.25.18.1 Field 01PRE - Invalid Conditions
 - 3.12.12.25.18.2 Field 01PRE - Correction Procedures
- 3.12.12.25.19 Field 01PSN - Preparer PTIN
 - 3.12.12.25.19.1 Field 01PSN - Invalid Conditions/Correction Procedures
- 3.12.12.25.20 Field 01PEN - Preparer EIN
 - 3.12.12.25.20.1 Field 01PEN - Invalid Conditions/Correction Procedures
- 3.12.12.25.21 Field 01PTN - Preparer Telephone Number
 - 3.12.12.25.21.1 Field 01PTN - Invalid Conditions

- 3.12.12.25.21.2 Field 01PTN - Correction Procedures
- 3.12.12.26 Section 02 - Data Address Fields
 - 3.12.12.26.1 Section 02 - Field Descriptions
 - 3.12.12.26.2 Field 02CON - In Care of Name Line
 - 3.12.12.26.2.1 Field 02CON - Invalid Conditions
 - 3.12.12.26.2.2 Field 02CON - Correction Procedures
 - 3.12.12.26.3 Field 02FAD - Foreign Address
 - 3.12.12.26.3.1 Field 02FAD - Invalid Conditions
 - 3.12.12.26.3.2 Field 02FAD - Correction Procedures
 - 3.12.12.26.4 Field 02ADD - Street Address
 - 3.12.12.26.4.1 Field 02ADD - Invalid Conditions
 - 3.12.12.26.4.2 Field 02ADD - Correction Procedures
 - 3.12.12.26.5 Field 02CTY - City
 - 3.12.12.26.5.1 Major City Code
 - 3.12.12.26.5.2 Field 02CTY - Invalid Conditions
 - 3.12.12.26.5.3 Field 02CTY - Correction Procedures
 - 3.12.12.26.6 Field 02ST - State
 - 3.12.12.26.6.1 Field 02ST - Invalid Conditions
 - 3.12.12.26.6.2 Field 02ST - Correction Procedures
 - 3.12.12.26.7 Field 02ZIP - ZIP Code
 - 3.12.12.26.7.1 Field 02ZIP - Invalid Conditions
 - 3.12.12.26.7.2 Field 02ZIP - Correction Procedures
 - 3.12.12.26.8 Section 03 - Field Descriptions
 - 3.12.12.26.9 Section 03 - Invalid Conditions/Correction Procedures
- 3.12.12.27 Section 05 - Field Descriptions
 - 3.12.12.27.1 Section 05 - Invalid Conditions/Correction Procedures
- 3.12.12.28 Section 06 - Field Descriptions
 - 3.12.12.28.1 Section 06 - Invalid Conditions/Correction Procedures
 - 3.12.12.28.2 Section 11 - Field Descriptions
 - 3.12.12.28.2.1 Section 11 - Invalid Conditions/Correction Procedures
 - 3.12.12.28.3 Section 12 - Field Descriptions
 - 3.12.12.28.3.1 Section 12 - Invalid Conditions/Correction Procedures
 - 3.12.12.28.4 Section 13 - Field Descriptions
 - 3.12.12.28.4.1 Section 13 - Invalid Conditions/Correction Procedures
- 3.12.12.29 Form 990EZ 2008 and Subsequent - Math/Consistency Errors Priority IV
 - 3.12.12.29.1 Error Code 010
 - 3.12.12.29.1.1 Error Code 010 - Invalid Conditions
 - 3.12.12.29.1.2 Error Code 010 - Correction Procedures
 - 3.12.12.29.2 Error Code 912

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- 3.12.12.29.2.1 Error Code 912 - Invalid Conditions
 - 3.12.12.29.2.2 Error Code 912 - Correction Procedures
 - 3.12.12.29.3 Error Code 918
 - 3.12.12.29.3.1 Error Code 918 - Invalid Conditions
 - 3.12.12.29.3.2 Error Code 918 - Correction Procedures
 - 3.12.12.29.4 Error Code 924
 - 3.12.12.29.4.1 Error Code 924 - Invalid Conditions
 - 3.12.12.29.4.2 Error Code 924 - Correction Procedures
 - 3.12.12.29.4.3 Error Code 924 - Rejects Correction Procedures
 - 3.12.12.29.5 Error Code 926
 - 3.12.12.29.5.1 Error Code 926 - Invalid Conditions
 - 3.12.12.29.5.2 Error Code 926 - Correction Procedures
 - 3.12.12.29.6 Error Code 928
 - 3.12.12.29.6.1 Error Code 928 - Invalid Conditions
 - 3.12.12.29.6.2 Error Code 928 - Correction Procedures
 - 3.12.12.29.7 Error Code 934
 - 3.12.12.29.7.1 Error Code 934 - Invalid Conditions
 - 3.12.12.29.7.2 Error Code 934 - Correction Procedures
 - 3.12.12.29.8 Error Code 936
 - 3.12.12.29.8.1 Error Code 936 - Invalid Conditions
 - 3.12.12.29.8.2 Error Code 936 - Correction Procedures
 - 3.12.12.29.9 Error Code 942
 - 3.12.12.29.9.1 Error Code 942 - Invalid Conditions
 - 3.12.12.29.9.2 Error Code 942 - Correction Procedures
 - 3.12.12.29.10 Error Code 946
 - 3.12.12.29.10.1 Error Code 946 - Invalid Conditions
 - 3.12.12.29.10.2 Error Code 946 - Correction Procedures
 - 3.12.12.29.11 Error Code 947
 - 3.12.12.29.11.1 Error Code 947 - Invalid Conditions
 - 3.12.12.29.11.2 Error Code 947 - Correction Procedures
 - 3.12.12.29.12 Error Code 948
 - 3.12.12.29.12.1 Error Code 948 - Invalid Conditions
 - 3.12.12.29.12.2 Error Code 948 - Correction Procedures
 - 3.12.12.29.13 Error Code 950
 - 3.12.12.29.13.1 Error Code 950 - Invalid Conditions
 - 3.12.12.29.13.2 Error Code 950 - Correction Procedures
 - 3.12.12.29.14 Error Code 952
 - 3.12.12.29.14.1 Error Code 952 - Invalid Conditions
 - 3.12.12.29.14.2 Error Code 952 - Correction Procedures

- 3.12.12.29.14.3 DDP Amounts
- 3.12.12.29.15 Error Code 954
 - 3.12.12.29.15.1 Error Code 954 - Invalid Conditions
 - 3.12.12.29.15.2 Error Code 954 - Correction Procedures
- 3.12.12.29.16 Error Code 955
 - 3.12.12.29.16.1 Error Code 955 - Invalid Conditions
 - 3.12.12.29.16.2 Error Code 955 - Correction Procedures
- 3.12.12.29.17 Error Code 962
 - 3.12.12.29.17.1 Error Code 962 - Invalid Conditions
 - 3.12.12.29.17.2 Error Code 962 - Correction Procedures
- 3.12.12.29.18 Error Code 964
 - 3.12.12.29.18.1 Error Code 964 - Invalid Conditions
 - 3.12.12.29.18.2 Error Code 964 - Correction Procedures
- 3.12.12.29.19 Error Code 966
 - 3.12.12.29.19.1 Error Code 966 - Invalid Conditions
 - 3.12.12.29.19.2 Error Code 966 - Correction Procedures
- 3.12.12.29.20 Error Code 968
 - 3.12.12.29.20.1 Error Code 968 - Invalid Conditions
 - 3.12.12.29.20.2 Error Code 968 - Correction Procedures
- 3.12.12.29.21 Error Code 969
 - 3.12.12.29.21.1 Error Code 969 - Invalid Conditions
 - 3.12.12.29.21.2 Error Code 969 - Correction Procedures
- 3.12.12.29.22 Error Code 972
 - 3.12.12.29.22.1 Error Code 972 - Invalid Conditions
 - 3.12.12.29.22.2 Error Code 972 - Correction Procedures
- 3.12.12.29.23 Error Code 973
 - 3.12.12.29.23.1 Error Code 973 - Invalid Conditions
 - 3.12.12.29.23.2 Error Code 973 - Correction Procedures
- 3.12.12.29.24 Error Code 974
 - 3.12.12.29.24.1 Error Code 974 - Invalid Conditions
 - 3.12.12.29.24.2 Error Code 974 - Correction Procedures
- 3.12.12.29.25 Error Code 976
 - 3.12.12.29.25.1 Error Code 976 - Invalid Conditions
 - 3.12.12.29.25.2 Error Code 976 - Correction Procedures
- 3.12.12.29.26 Error Code 978
 - 3.12.12.29.26.1 Error Code 978 - Invalid Conditions
 - 3.12.12.29.26.2 Error Code 978 - Correction Procedures
- 3.12.12.29.27 Error Code 980
 - 3.12.12.29.27.1 Error Code 980 - Invalid Conditions

- 3.12.12.29.27.2 Error Code 980 - Correction Procedures
- 3.12.12.29.28 Error Code 984
 - 3.12.12.29.28.1 Error Code 984 - Invalid Conditions
 - 3.12.12.29.28.2 Error Code 984 - Correction Procedures
- 3.12.12.29.29 Error Code 986
 - 3.12.12.29.29.1 Error Code 986 - Invalid Conditions
 - 3.12.12.29.29.2 Error Code 986 - Correction Procedures
- 3.12.12.29.30 Error Code 990
 - 3.12.12.29.30.1 Error Code 990 - Invalid Conditions
 - 3.12.12.29.30.2 Error Code 990 - Correction Procedures
- 3.12.12.29.31 Error Code 999
 - 3.12.12.29.31.1 Error Code 999 - Invalid Conditions
 - 3.12.12.29.31.2 Error Code 999 - Correction Procedures
- 3.12.12.30 2007 and prior Form 990/Form 990-EZ, Sections and Fields
- 3.12.12.31 Section 01 - Field Descriptions
 - 3.12.12.31.1 Field RMIT> - Remittance Amount
 - 3.12.12.31.2 Field 01NC - Name Control/Check Digit
 - 3.12.12.31.2.1 Field 01NC - Invalid Conditions
 - 3.12.12.31.2.2 Field 01NC - Correction Procedures
 - 3.12.12.31.3 Field 01EIN - Employer Identification Number (EIN)
 - 3.12.12.31.3.1 Field 01EIN - Invalid Conditions
 - 3.12.12.31.3.2 Field 01EIN - Correction Procedures
 - 3.12.12.31.4 Field 01TXP - Tax Period
 - 3.12.12.31.4.1 Field 01TXP - Invalid Conditions
 - 3.12.12.31.4.2 Field 01TXP - Correction Procedures
 - 3.12.12.31.5 Field 01CCC - Computer Condition Codes
 - 3.12.12.31.5.1 Field 01CCC - Invalid Conditions
 - 3.12.12.31.5.2 Field 01CCC - Correction Procedures
 - 3.12.12.31.6 Field 01RCD - Received Date
 - 3.12.12.31.6.1 Field 01RCD - Invalid Conditions
 - 3.12.12.31.6.2 Field 01RCD - Correction Procedures
 - 3.12.12.31.7 Field 01ORG - Organization Code
 - 3.12.12.31.7.1 Field 01ORG - Invalid Conditions
 - 3.12.12.31.7.2 Field 01ORG - Correction Procedures
 - 3.12.12.31.8 Field 01SS - Subsection
 - 3.12.12.31.8.1 Field 01SS - Invalid Conditions
 - 3.12.12.31.8.2 Field 01SS - Correction Procedures
 - 3.12.12.31.9 Field 01NPF - Non-PF Reason Code
 - 3.12.12.31.9.1 Field 01NPF - Invalid Conditions

- 3.12.12.31.9.2 Field 01NPF - Correction Procedures
- 3.12.12.31.10 Field 01ADC - Audit Code
 - 3.12.12.31.10.1 Field 01ADC - Invalid Conditions
 - 3.12.12.31.10.2 Field 01ADC - Correction Procedures
- 3.12.12.31.11 Field 01GRP - Group Return Code
 - 3.12.12.31.11.1 Field 01GRP - Invalid Conditions
 - 3.12.12.31.11.2 Field 01GRP - Correction Procedures
- 3.12.12.31.12 Field 01SHB - Schedule B Indicator
 - 3.12.12.31.12.1 Field 01SHB - Invalid Conditions
 - 3.12.12.31.12.2 Field 01SHB - Correction Procedures
- 3.12.12.31.13 Field 01COR - Correspondence Indicator
 - 3.12.12.31.13.1 Field 01COR - Invalid Conditions
 - 3.12.12.31.13.2 Field 01COR - Correction Procedures
- 3.12.12.31.14 Field 01CRD - Correspondence Received Date
 - 3.12.12.31.14.1 Field 01CRD - Invalid Conditions
 - 3.12.12.31.14.2 Field 01CRD - Correction Procedures
- 3.12.12.31.15 Field 01IRI - IRI Code
 - 3.12.12.31.15.1 Field 01IRI - Invalid Conditions
 - 3.12.12.31.15.2 Field 01IRI - Correction Procedures
- 3.12.12.31.16 Field 01CAF - CAF Indicator
- 3.12.12.31.17 Field 01DDP - Daily Delinquency Penalty
 - 3.12.12.31.17.1 Field 01DDP - Penalty Amounts
 - 3.12.12.31.17.2 Field 01DDP - Invalid Conditions
 - 3.12.12.31.17.3 Field 01DDP - Correction Procedures
- 3.12.12.31.18 Field 01PRE - Preparation Indicator
 - 3.12.12.31.18.1 Field 01PRE - Invalid Conditions
 - 3.12.12.31.18.2 Field 01PRE - Correction Procedures
- 3.12.12.31.19 Field 01ILQ - Influence Legislation Question Code
 - 3.12.12.31.19.1 Field 01ILQ - Invalid Conditions
 - 3.12.12.31.19.2 Field 01ILQ - Correction Procedures
- 3.12.12.31.20 Field 01SEL - Sell, Exchange Lease Property Question Code
 - 3.12.12.31.20.1 Field 01SEL - Invalid Conditions
 - 3.12.12.31.20.2 Field 01SEL - Correction Procedures
- 3.12.12.31.21 Field 01LND - Lend Money or Extend Credit Question Code
 - 3.12.12.31.21.1 Field 01LND - Invalid Conditions
 - 3.12.12.31.21.2 Field 01LND - Correction Procedures
- 3.12.12.31.22 Field 01GSF - Furnish Goods, Services or Facilities Question Code
 - 3.12.12.31.22.1 Field 01GSF - Invalid Conditions
 - 3.12.12.31.22.2 Field 01GSF - Correction Procedures

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- 3.12.12.31.23 Field 01CMP - Payment Compensation Question Code
 - 3.12.12.31.23.1 Field 01CMP - Invalid Conditions
 - 3.12.12.31.23.2 Field 01CMP - Correction Procedures
 - 3.12.12.31.24 Field 01TIA Transfer Income or Assets Question Code
 - 3.12.12.31.24.1 Field 01TIA - Invalid Conditions
 - 3.12.12.31.24.2 Field 01TIA - Correction Procedures
 - 3.12.12.31.25 Field 01GSQ - Grants Scholarships Question Code
 - 3.12.12.31.25.1 Field 01GSQ - Invalid Conditions
 - 3.12.12.31.25.2 Field 01GSQ - Correction Procedures
 - 3.12.12.31.26 Field 01APF - Annuity Plan Question Code
 - 3.12.12.31.26.1 Field 01APF - Invalid Conditions
 - 3.12.12.31.26.2 Field 01APF - Correction Procedures
 - 3.12.12.31.27 Field 01ECP - Conservation Easement Question Code
 - 3.12.12.31.27.1 Field 01ECP - Invalid Conditions
 - 3.12.12.31.27.2 Field 01ECP - Correction Procedures
 - 3.12.12.31.28 Field 01CRC - Credit Counseling Question
 - 3.12.12.31.28.1 Field 01CRC - Invalid Conditions
 - 3.12.12.31.28.2 Field 01CRC - Correction Procedures
 - 3.12.12.31.29 Field 01DAF - Did organization Have Donor Advised Funds
 - 3.12.12.31.29.1 Field 01DAF - Invalid Conditions
 - 3.12.12.31.29.2 Field 01DAF - Correction Procedures
 - 3.12.12.31.30 Field 01MTD - Taxable Distributions Question Code
 - 3.12.12.31.30.1 Field 01MTD - Invalid Conditions
 - 3.12.12.31.30.2 Field 01MTD - Correction Procedures
 - 3.12.12.31.31 Field 01MDD - Distributions to DA or RP
 - 3.12.12.31.31.1 Field 01MDD - Invalid Conditions
 - 3.12.12.31.31.2 Field 01MDD - Correction Procedures
 - 3.12.12.31.32 Field 01NOD - Number of DAF's (EOY)
 - 3.12.12.31.32.1 Field 01NOD - Invalid Conditions
 - 3.12.12.31.32.2 Field 01NOD - Correction Procedures
 - 3.12.12.31.33 Field 01AGG - Aggregate Value of DAF's
 - 3.12.12.31.33.1 Field 01AGG - Invalid Conditions
 - 3.12.12.31.33.2 Field 01AGG - Correction Procedures
 - 3.12.12.31.34 Field 01TAS - Total Amount of Support
 - 3.12.12.31.34.1 Field 01TAS - Invalid Conditions
 - 3.12.12.31.34.2 Field 01TAS - Correction Procedures
 - 3.12.12.31.35 Field 01PSN - Preparer SSN/PTIN
 - 3.12.12.31.35.1 Field 01PSN - Invalid Conditions/Correction Procedures
 - 3.12.12.31.36 Field 01PEN - Preparer EIN

- 3.12.12.31.36.1 Field 01PEN - Invalid Conditions/Correction Procedures
- 3.12.12.32 Section 02 - Data Address Fields
 - 3.12.12.32.1 Section 02 - Field Descriptions
 - 3.12.12.32.2 Field 02CON - In Care of Name Line
 - 3.12.12.32.2.1 Field 02CON - Invalid Conditions
 - 3.12.12.32.2.2 Field 02CON - Correction Procedures
 - 3.12.12.32.3 Field 02FAD - Foreign Address
 - 3.12.12.32.3.1 Field 02FAD - Invalid Conditions
 - 3.12.12.32.3.2 Field 02FAD - Correction Procedures
 - 3.12.12.32.4 Field 02ADD - Street Address
 - 3.12.12.32.4.1 Field 02ADD - Invalid Conditions
 - 3.12.12.32.4.2 Field 02ADD - Correction Procedures
 - 3.12.12.32.5 Field 02CTY - City
 - 3.12.12.32.5.1 Major City Code
 - 3.12.12.32.5.2 Field 02CTY - Invalid Conditions
 - 3.12.12.32.5.3 Field 02CTY - Correction Procedures
 - 3.12.12.32.6 Field 02ST - State
 - 3.12.12.32.6.1 Field 02ST - Invalid Conditions
 - 3.12.12.32.6.2 Field 02ST - Correction Procedures
 - 3.12.12.32.7 Field 02ZIP - ZIP Code
 - 3.12.12.32.7.1 Field 02ZIP - Invalid Conditions
 - 3.12.12.32.7.2 Field 02ZIP - Correction Procedures
- 3.12.12.33 Section 03 - Field Descriptions
 - 3.12.12.33.1 Section 03 - Invalid Conditions/Correction Procedures
- 3.12.12.34 Section 04 - Field Descriptions
 - 3.12.12.34.1 Section 04 - Invalid Conditions/Correction Procedures
- 3.12.12.35 Section 05 - Field Descriptions
 - 3.12.12.35.1 Section 05 - Invalid Conditions/Correction Procedures
- 3.12.12.36 Section 06 - Field Descriptions
 - 3.12.12.36.1 Section 06 - Money Fields/Invalid Conditions/Correction Procedures
 - 3.12.12.36.1.1 Section 06 - Question Fields/Invalid Conditions/Correction Procedures
 - 3.12.12.36.2 Field 06VB - Officers Compensation/Benefits
 - 3.12.12.36.2.1 Field 06VB - Invalid Conditions/Correction Procedures
 - 3.12.12.36.3 Field 06JJ - Filed in Lieu of Form 1041 Question Code
 - 3.12.12.36.3.1 Field 06JJ - Invalid Conditions/Correction Procedures
 - 3.12.12.36.4 Section 07 - Field Descriptions
 - 3.12.12.36.4.1 Section 07 - Invalid Conditions/Correction Procedures
 - 3.12.12.36.5 Field 07CRT - Certification Code
 - 3.12.12.36.5.1 Field 07CRT - Invalid Conditions

- 3.12.12.36.5.2 Field 07CRT - Correction Procedures
- 3.12.12.36.6 Field 07SIG - Signature Code
 - 3.12.12.36.6.1 Field 07SIG - Invalid Conditions
 - 3.12.12.36.6.2 Field 07SIG - Correction Procedures
- 3.12.12.36.7 Section 08 - Field Descriptions
 - 3.12.12.36.7.1 Section 08 - Invalid Conditions/Correction Procedures
- 3.12.12.36.8 Section 09 - Field Descriptions
 - 3.12.12.36.8.1 Section 09 - Invalid Conditions/Correction Procedures
- 3.12.12.36.9 Section 10 - Field Descriptions
 - 3.12.12.36.9.1 Section 10 - Invalid Conditions/Correction Procedures
- 3.12.12.37 Form 990/990-EZ and 990-N - Math/Consistency Errors Priority IV
 - 3.12.12.37.1 Error Code 010
 - 3.12.12.37.1.1 Error Code 010 - Invalid Conditions
 - 3.12.12.37.1.2 Error Code 010 - Correction Procedures
 - 3.12.12.37.2 Error Code 912
 - 3.12.12.37.2.1 Error Code 912 - Invalid Conditions
 - 3.12.12.37.2.2 Error Code 912 - Correction Procedures
 - 3.12.12.37.3 Error Code 918
 - 3.12.12.37.3.1 Error Code 918 - Invalid Conditions
 - 3.12.12.37.3.2 Error Code 918 - Correction Procedures
 - 3.12.12.37.4 Error Code 922
 - 3.12.12.37.4.1 Error Code 922 - Invalid Conditions
 - 3.12.12.37.4.2 Error Code 922 - Correction Procedures
 - 3.12.12.37.5 Error Code 924
 - 3.12.12.37.5.1 Error Code 924 -Invalid Conditions
 - 3.12.12.37.5.2 Error Code 924 -Correction Procedures
 - 3.12.12.37.5.3 Error Code 924 - Rejects Correction Procedures
 - 3.12.12.37.6 Error Code 926
 - 3.12.12.37.6.1 Error Code 926 - Invalid Conditions
 - 3.12.12.37.6.2 Error Code 926 - Correction Procedures
 - 3.12.12.37.7 Error Code 928
 - 3.12.12.37.7.1 Error Code 928 - Invalid Conditions
 - 3.12.12.37.7.2 Error Code 928 - Correction Procedures
 - 3.12.12.37.8 Error Code 934
 - 3.12.12.37.8.1 Error Code 934 - Invalid Conditions
 - 3.12.12.37.8.2 Error Code 934 - Correction Procedures
 - 3.12.12.37.9 Error Code 935
 - 3.12.12.37.9.1 Error Code 935 - Invalid Conditions
 - 3.12.12.37.9.2 Error Code 935 - Correction Procedures

- 3.12.12.37.10 Error Code 936
 - 3.12.12.37.10.1 Error Code 936 - Invalid Conditions
 - 3.12.12.37.10.2 Error Code 936 - Correction Procedures
- 3.12.12.37.11 Error Code 942
 - 3.12.12.37.11.1 Error Code 942 - Invalid Conditions
 - 3.12.12.37.11.2 Error Code 942 - Correction Procedures
- 3.12.12.37.12 Error Code 944
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 - 3.12.12.37.15.1 Error Code 950 - Invalid Conditions
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 - 3.12.12.37.23.2 Error Code 968 - Correction Procedures
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 - 3.12.12.37.25.2 Error Code 970 - Correction Procedures
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 - 3.12.12.37.33.2 Error Code 994 - Correction Procedures
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 - 3.12.12.40.5 Field 01CCC - Computer Condition Codes
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 - 3.12.12.40.10 Field 01PIC - Penalty and Interest Code
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 - 3.12.12.40.10.2 Field 01PIC Correction Procedures
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 - 3.12.12.40.12 Field 01SHB - Schedule B Indicator
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 - 3.12.12.40.13.1 Field 01COR - Invalid Conditions
 - 3.12.12.40.13.2 Field 01COR - Correction Procedures
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- 3.12.12.41.6 Field 02ST - State
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 - 3.12.12.48 Section 12 - Field Descriptions
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 - 3.12.12.51.1.1 Error Code 010 - Invalid Conditions
 - 3.12.12.51.1.2 Error Code 010 - Correction Procedures
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 - 3.12.12.51.2.1 Error Code 702 - Invalid Conditions
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 - 3.12.12.51.3 Error Code 704
 - 3.12.12.51.3.1 Error Code 704 - Invalid Conditions
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 - 3.12.12.51.4 Error Code 705
 - 3.12.12.51.4.1 Error Code 705 - Invalid Conditions
 - 3.12.12.51.4.2 Error Code 705 - Correction Procedures
 - 3.12.12.51.5 Error Code 706
 - 3.12.12.51.5.1 Error Code 706 - Invalid Conditions
 - 3.12.12.51.5.2 Error Code 706 - Correction Procedures
 - 3.12.12.51.6 Error Code 708
 - 3.12.12.51.6.1 Error Code 708 - Invalid Conditions
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 - 3.12.12.51.7.1 Error Code 710 - Invalid Conditions
 - 3.12.12.51.7.2 Error Code 710 - Correction Procedures
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 - 3.12.12.51.9.1 Error code 714 - Invalid Conditions
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 - 3.12.12.51.10.1 Error Code 716 - Invalid Conditions
 - 3.12.12.51.10.2 Error Code 716 - Correction Procedures
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- 3.12.12.51.11.1 Error Code 718 - Invalid Conditions
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- 3.12.12.51.13 Error Code 722
 - 3.12.12.51.13.1 Error Code 722 - Invalid Conditions
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 - 3.12.12.51.14.1 Error Code 724 - Invalid Conditions
 - 3.12.12.51.14.2 Error Code 724 - Correction Procedures
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 - 3.12.12.51.15.1 Error Code 728 - Invalid Conditions
 - 3.12.12.51.15.2 Error Code 728 - Correction Procedures
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 - 3.12.12.51.16.2 Error Code 730 - Correction Procedures
- 3.12.12.51.17 Error Code 732
 - 3.12.12.51.17.1 Error Code 732 - Invalid Conditions
 - 3.12.12.51.17.2 Error Code 732 - Correction Procedures
- 3.12.12.51.18 Error Code 734
 - 3.12.12.51.18.1 Error Code 734 - Invalid Conditions
 - 3.12.12.51.18.2 Error Code 734 - Correction Procedures
- 3.12.12.51.19 Error Code 736
 - 3.12.12.51.19.1 Error Code 736 - Invalid Conditions
 - 3.12.12.51.19.2 Error Code 736 - Correction Procedures
- 3.12.12.51.20 Error Code 738
 - 3.12.12.51.20.1 Error Code 738 - Invalid Conditions
 - 3.12.12.51.20.2 Error Code 738 - Correction Procedures
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 - 3.12.12.51.21.1 Error Code 740 - Invalid Conditions
 - 3.12.12.51.21.2 Error Code 740 - Correction Procedures
- 3.12.12.51.22 Error Code 742
 - 3.12.12.51.22.1 Error Code 742 - Invalid Conditions
 - 3.12.12.51.22.2 Error Code 742 - Correction Procedures
- 3.12.12.51.23 Error Code 744

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- 3.12.12.51.23.1 Error Code 744 - Invalid Conditions
 - 3.12.12.51.23.2 Error Code 744 - Correction Procedures
 - 3.12.12.51.24 Error Code 746
 - 3.12.12.51.24.1 Error Code 746 - Invalid Conditions
 - 3.12.12.51.24.2 Error Code 746 - Correction Procedures
 - 3.12.12.51.25 Error Code 748
 - 3.12.12.51.25.1 Error Code 748 - Invalid Conditions
 - 3.12.12.51.25.2 Error Code 748 - Correction Procedures
 - 3.12.12.51.26 Error Code 750
 - 3.12.12.51.26.1 Error Code 750 - Invalid Conditions
 - 3.12.12.51.26.2 Error Code 750 - Correction Procedures
 - 3.12.12.51.27 Error Code 752
 - 3.12.12.51.27.1 Error Code 752 - Invalid Conditions
 - 3.12.12.51.27.2 Error Code 752 - Correction Procedures
 - 3.12.12.51.28 Error Code 754
 - 3.12.12.51.28.1 Error Code 754 - Invalid Conditions
 - 3.12.12.51.28.2 Error Code 754 - Correction Procedures
 - 3.12.12.51.29 Error Code 756
 - 3.12.12.51.29.1 Error Code 756 - Invalid Conditions
 - 3.12.12.51.29.2 Error Code 756 - Correction Procedures
 - 3.12.12.51.30 Error Code 758
 - 3.12.12.51.30.1 Error Code 758 - Invalid Conditions
 - 3.12.12.51.30.2 Error Code 758 - Correction Procedures
 - 3.12.12.51.31 Error Code 759
 - 3.12.12.51.31.1 Error Code 759 - Invalid Conditions
 - 3.12.12.51.31.2 Error Code 759 - Correction Procedures
 - 3.12.12.51.32 Error Code 760
 - 3.12.12.51.32.1 Error Code 760 - Invalid Conditions
 - 3.12.12.51.32.2 Error Code 760 - Correction Procedures
 - 3.12.12.51.33 Error Code 999
 - 3.12.12.51.33.1 Error Code 999 - Invalid Conditions
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 - 3.12.12.53.2 Field 01NC - Name Control/Check Digit
 - 3.12.12.53.2.1 Field 01NC - Invalid Conditions
 - 3.12.12.53.2.2 Field 01NC - Correction Procedures
 - 3.12.12.53.3 Field 01EIN - Employer Identification Number (EIN)

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- 3.12.12.53.3.1 Field 01EIN - Invalid Conditions
 - 3.12.12.53.3.2 Field 01EIN - Correction Procedures
 - 3.12.12.53.4 Field 01TXP - Tax Period
 - 3.12.12.53.4.1 Field 01TXP - Invalid Conditions
 - 3.12.12.53.4.2 Field 01TXP - Correction Procedures
 - 3.12.12.53.5 Field 01RCD - Received Date
 - 3.12.12.53.5.1 Field 01RCD - Invalid Conditions
 - 3.12.12.53.5.2 Field 01RCD - Correction Procedures
 - 3.12.12.53.6 Field 01CCC - Computer Condition Codes
 - 3.12.12.53.6.1 Field 01CCC -Invalid Conditions
 - 3.12.12.53.6.2 Field 01CCC - Correction Procedures
 - 3.12.12.53.7 Field 01TXB - Tax Period Beginning Date
 - 3.12.12.53.7.1 Field 01TXB - Invalid/Correction Procedures
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 - 3.12.12.53.9 Field 01PCC - Invalid Conditions
 - 3.12.12.53.10 Field 01PCC - Correction Procedures
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 - 3.12.12.53.12 Field 01CRD - Correspondence Received Date
 - 3.12.12.53.12.1 Field 01CRD - Invalid Conditions
 - 3.12.12.53.12.2 Field 01CRD - Correction Procedures
 - 3.12.12.53.13 Field 01PSN - Tax Preparer PTIN
 - 3.12.12.53.13.1 Field 01PSN - Invalid Conditions/Correction Procedures
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 - 3.12.12.53.15 Field 01CBI - Paid Preparer Checkbox Indicator
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 - 3.12.12.53.16 Field 01CBT - Paid Preparer Phone Number
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 - 3.12.12.53.16.2 Field 01RPC - Return Processing Code
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 - 3.12.12.54.2.2 Field 02CON - Correction Procedures
 - 3.12.12.54.3 Field 02FAD - Foreign Address
 - 3.12.12.54.3.1 Field 02FAD - Invalid Conditions
 - 3.12.12.54.3.2 Field 02FAD - Correction Procedures
 - 3.12.12.54.4 Field 02ADD - Street Address

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- 3.12.12.54.4.1 Field 02ADD - Invalid Conditions
 - 3.12.12.54.4.2 Field 02ADD - Correction Procedures
 - 3.12.12.54.5 Field 02CTY - City
 - 3.12.12.54.5.1 Major City Code
 - 3.12.12.54.5.2 Field 02CTY - Invalid Conditions
 - 3.12.12.54.5.3 Field 02CTY - Correction Procedures
 - 3.12.12.54.6 Field 02ST - State
 - 3.12.12.54.6.1 Field 02ST - Invalid Conditions
 - 3.12.12.54.6.2 Field 02ST - Correction Procedures
 - 3.12.12.54.7 Field 02ZIP - ZIP Code
 - 3.12.12.54.7.1 Field 02ZIP - Invalid Conditions
 - 3.12.12.54.7.2 Field 02ZIP - Correction Procedures
 - 3.12.12.55 Section 03 - Field Descriptions
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 - 3.12.12.55.3 Field 03PIC - Invalid Conditions/Correction Procedures
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 - 3.12.12.56 Section 04 - Field Descriptions
 - 3.12.12.56.1 Section 04 - Invalid Conditions/Correction Procedures
 - 3.12.12.57 Section 05 - Field Descriptions
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 - 3.12.12.58 Section 06 - Field Descriptions
 - 3.12.12.58.1 Section 06 - Invalid Conditions/Correction Procedures
 - 3.12.12.59 Section 15 - Field Descriptions
 - 3.12.12.59.1 Section 15 - Invalid Conditions/Correction Procedures
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 - 3.12.12.64.1 Section 23 - Invalid Conditions/Correction Procedures
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- 3.12.12.65.1 Section 24 - Invalid Conditions/Correction Procedures
- 3.12.12.66 Section 25 - Field Descriptions
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- 3.12.12.67 Section 31 - Field Descriptions
 - 3.12.12.67.1 Section 31 - Invalid Conditions/Correction Procedures
- 3.12.12.68 Form 1120-POL - Math/Consistency Errors Priority IV
 - 3.12.12.68.1 Error Code 010
 - 3.12.12.68.1.1 Error Code 010 - Invalid Conditions
 - 3.12.12.68.1.2 Error Code 010 - Correction Procedures
 - 3.12.12.68.2 Error Code 122
 - 3.12.12.68.2.1 Error Code 122 - Invalid Conditions
 - 3.12.12.68.2.2 Error Code 122 - Correction Procedures
 - 3.12.12.68.3 Error code 124
 - 3.12.12.68.3.1 Error Code 124 - Invalid Conditions
 - 3.12.12.68.3.2 Error Code 124 - Correction Procedures
 - 3.12.12.68.4 Error Code 160
 - 3.12.12.68.4.1 Error Code 160 - Invalid Conditions
 - 3.12.12.68.4.2 Error Code 160 - Correction Procedures
 - 3.12.12.68.5 Error Code 172
 - 3.12.12.68.5.1 Error Code 172 - Invalid Conditions
 - 3.12.12.68.5.2 Error Code 172 - Correction Procedures
 - 3.12.12.68.6 Error Code 182
 - 3.12.12.68.6.1 Error Code 182 - Invalid Conditions
 - 3.12.12.68.6.2 Error Code 182 - Correction Procedures
 - 3.12.12.68.7 Error Code 186
 - 3.12.12.68.7.1 Error Code 186 - Invalid Conditions
 - 3.12.12.68.7.2 Error Code 186 - Correction Procedures
 - 3.12.12.68.8 Error Code 187
 - 3.12.12.68.8.1 Error Code 187 - Invalid Conditions
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 - 3.12.12.70.3 Field 01NC - Name Control/Check Digit
 - 3.12.12.70.3.1 Field 01NC - Invalid Conditions
 - 3.12.12.70.3.2 Field 01NC - Correction Procedures
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 - 3.12.12.70.5.3 Field 01RPC - Return Processing Code
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 - 3.12.12.71.3.2 Field 02FAD - Correction Procedures
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 - 3.12.12.71.5 Field 02CTY - City
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 - 3.12.12.94.3 Error Code 710
 - 3.12.12.94.3.1 Error Code 710 - Invalid Conditions
 - 3.12.12.94.3.2 Error Code 710 - Correction Procedures
 - 3.12.12.94.4 Error Code 712
 - 3.12.12.94.4.1 Error Code 712 - Invalid Conditions
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 - 3.12.12.94.6.1 Error Code 716 - Invalid Conditions/Correction Procedures
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 - 3.12.12.94.7.2 Error Code 718 - Correction Procedures
 - 3.12.12.94.8 Error Code 720
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 - 3.12.12.94.10.1 Error Code 722 - Invalid Conditions
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 - 3.12.12.94.19 Error Code 744
 - 3.12.12.94.19.1 Error Code 744 - Invalid Conditions
 - 3.12.12.94.19.2 Error Code 744 - Correction Procedures
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 - 3.12.12.94.20.1 Error Code 746 - Invalid Conditions
 - 3.12.12.94.20.2 Error Code 746 - Correction Procedures
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 - 3.12.12.94.21.2 Error Code 750 - Correction Procedures
 - 3.12.12.94.22 Error Code 752
 - 3.12.12.94.22.1 Error Code 752 - Invalid Conditions
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 - 3.12.12.94.25.1 Error Code 757 - Invalid Conditions
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 - 3.12.12.94.28.1 Error Code 761 - Form 8941 - Invalid Conditions
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 - 3.12.12.94.37.2 Error Code 775 - Correction Procedures
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 - 3.12.12.94.38.1 Error Code 776 - Invalid Conditions
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 - 3.12.12.96.2 Field 01EIN - Employer Identification Number (EIN)
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 - 3.12.12.96.3 Field 01NC - Name Control/Check Digit
 - 3.12.12.96.3.1 Field 01NC - Invalid Conditions
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 - 3.12.12.96.4 Field 01TXP - Tax Period
 - 3.12.12.96.4.1 Field 01TXP - Invalid Conditions
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 - 3.12.12.96.7 Field 01PIC - Penalty and Interest Code
 - 3.12.12.96.7.1 Field 01PIC - Invalid Conditions
 - 3.12.12.96.7.2 Field 01PIC - Correction Procedures
 - 3.12.12.96.8 Field 01COR - Correspondence Indicator
 - 3.12.12.96.8.1 Field 01COR - Invalid Conditions
 - 3.12.12.96.8.2 Field 01COR - Correction Procedures
 - 3.12.12.96.9 Field 01CRD - Correspondence Received Date
 - 3.12.12.96.9.1 Field 01CRD - Invalid Conditions
 - 3.12.12.96.9.2 Field 01CRD - Correction Procedures
 - 3.12.12.96.10 Field 01CAF - CAF Indicator
 - 3.12.12.96.11 Field 01ORG - Organization Code

- 3.12.12.96.11.1 Field 01ORG - Invalid Conditions
- 3.12.12.96.11.2 Field 01ORG - Correction Procedures
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 - 3.12.12.96.12.2 Field 01ADC - Correction Procedures
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 - 3.12.12.97.3 Field 02FAD - Foreign Address
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 - 3.12.12.97.4 Field 02ADD - Street Address
 - 3.12.12.97.4.1 Field 02ADD - Invalid Conditions
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 - 3.12.12.97.5 Field 02CTY - City
 - 3.12.12.97.5.1 Major City Code
 - 3.12.12.97.5.2 Field 02CTY - Invalid Conditions
 - 3.12.12.97.5.3 Field 02CTY - Correction Procedures
 - 3.12.12.97.6 Field 02ST - State
 - 3.12.12.97.6.1 Field 02ST - Invalid Conditions
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 - 3.12.12.97.7 Field 02ZIP - ZIP Code
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 - 3.12.12.98.4.1 Section 05 - Invalid Conditions/Correction Procedures
 - 3.12.12.98.5 Section 13 - Field Descriptions
 - 3.12.12.98.5.1 Section 13 - Invalid Conditions/Correction Procedures
 - 3.12.12.98.6 Error Code 010
 - 3.12.12.98.6.1 Error Code 010 - Invalid Conditions
 - 3.12.12.98.6.2 Error Code 010 - Correction Procedures
 - 3.12.12.98.7 Error Code 708
 - 3.12.12.98.7.1 Error Code 708 - Invalid Conditions
 - 3.12.12.98.7.2 Error Code 708 - Correction Procedures
 - 3.12.12.98.8 Error Code 710
 - 3.12.12.98.8.1 Error Code 710 - Invalid Conditions
 - 3.12.12.98.8.2 Error Code 710 - Correction Procedures
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 - 3.12.12.98.10 Error Code 714
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 - 3.12.12.98.13 Error Code 718
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 - 3.12.12.98.13.2 Error Code 718 - Correction Procedures
 - 3.12.12.98.14 Error Code 720
 - 3.12.12.98.14.1 Error Code 720 - Invalid Conditions
 - 3.12.12.98.14.2 Error Code 720 - Correction Procedures
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 - 3.12.12.98.15 Error Code 724
 - 3.12.12.98.15.1 Error Code 724 - Invalid Conditions
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- 3.12.12.98.16 Error Code 726
 - 3.12.12.98.16.1 Error Code 726 - Invalid Conditions
 - 3.12.12.98.16.2 Error Code 726 - Correction Procedures
- 3.12.12.98.17 Error Code 728
 - 3.12.12.98.17.1 Error Code 728 - Invalid Conditions
 - 3.12.12.98.17.2 Error Code 728 - Correction Procedures
- 3.12.12.98.18 Error Code 999
 - 3.12.12.98.18.1 Error Code 999 - Invalid Conditions
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- 3.12.12.99 Forms 5768, 8871, 8872 - Sections and Fields
- 3.12.12.100 Section 01 - Field Descriptions
 - 3.12.12.100.1 Field 01 EIN - Invalid Conditions
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 - 3.12.12.100.2 Field 01NC - Name Control/Check Digit
 - 3.12.12.100.2.1 Field 01NC - Invalid Conditions
 - 3.12.12.100.2.2 Field 01NC - Correction Procedures
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 - 3.12.12.100.4 Field 01CCC - Computer Condition Codes
 - 3.12.12.100.4.1 Field 01CCC - Invalid Conditions
 - 3.12.12.100.4.2 Field 01CCC - Correction Procedures
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 - 3.12.12.100.6.1 Field 01COR - Invalid Conditions
 - 3.12.12.100.6.2 Field 01COR - Correction Procedures
 - 3.12.12.100.7 Field 01CRD - Correspondence Received Date
 - 3.12.12.100.7.1 Field 01CRD - Invalid Conditions
 - 3.12.12.100.7.2 Field 01CRD - Correction Procedures
 - 3.12.12.100.8 Field 01ADC - Audit Code
 - 3.12.12.100.8.1 Field 01ADC - Invalid Conditions
 - 3.12.12.100.8.2 Field 01ADC - Correction Procedures
 - 3.12.12.100.8.3 01 MFT Code - Form 5768 only
 - 3.12.12.100.9 Field 01MFT - Invalid Conditions
 - 3.12.12.100.10 Field 01MFT - Correction Procedures
 - 3.12.12.100.11 01TC Transaction Code - Form 5768 Only
 - 3.12.12.100.12 Field 01TC - Invalid Conditions

- 3.12.12.100.13 Correction Procedures
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- 3.12.12.100.15 Field 01LY - Invalid Conditions
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- 3.12.12.101 Section 02 - Data Address Fields
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 - 3.12.12.101.2 Field 02FAD - Foreign Address
 - 3.12.12.101.2.1 Field 02FAD - Invalid Conditions
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 - 3.12.12.101.3 Field 02ADD - Street Address
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 - 3.12.12.108.4.3 Name Control Underprint
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- 3.12.12.108.5 Field 01-D - Tax Period (6 Positions)
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 - 3.12.12.108.5.2 Tax Period Underprint
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 - 3.12.12.108.11.1 Field 01-J - Invalid Conditions/Correction Procedures
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 - 3.12.12.108.13.3 Field 01-M - Invalid Conditions
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 - 3.12.12.108.13.5 Field 01-N - Preparer SSN/PTIN
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 - 3.12.12.108.14 Form 1041-A - Section 03 Error Register Fields
 - 3.12.12.108.14.1 Section 03 - Invalid Conditions/Correction Procedures
 - 3.12.12.109 Section 01 - Error Register Fields Form 5578
 - 3.12.12.109.1 Field 01-A - EIN (9 Positions)
 - 3.12.12.109.2 Field 01-B - Name Control (4 Positions)
 - 3.12.12.109.3 Field 01-C - Tax Period (6 Positions)
 - 3.12.12.109.3.1 Field 01-C - Invalid Conditions/Correction Procedures
 - 3.12.12.109.4 Field 01-D - Computer Condition Codes (10 Positions)
 - 3.12.12.109.5 Field 01-E - Entity Underprint Code (1 Position)

Exhibits

3.12.12-1	Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent	#
3.12.12-3	Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior	#
3.12.12-5	EO Filers Defined - Subsection Code Order	
3.12.12-6	Correspondence Indicators	#
3.12.12-8	Computer Condition Codes	
3.12.12-9	ERS Action Codes	
3.12.12-10	Paper Register Action Codes	
3.12.12-11	Form 990-PF Taxpayer Notice Codes (TPNC)	
3.12.12-12	Form 1120-POL Taxpayer Notice Codes (TPNC)	
3.12.12-13	Form 990-T Taxpayer Notice Codes (TPNC)	
3.12.12-14	Form 4720 - Taxpayer Notice Codes (TPNC)	
3.12.12-15	Tax Computation Worksheet (see additional information below about fiscal filers)	
3.12.12-16	Tax Rates (Form 990-T, Corporations and Form 1120-POL, Principle Campaign Committee only) (see exception below)	
3.12.12-17	Tax Rates Trusts	
3.12.12-18	Part Year Rate Change July 1st and January 1st	
3.12.12-19	Change of Accounting Period Tax Computation	
3.12.12-20	Manual Tax Computation – Initial, Final, or 52-53 Week Year	
3.12.12-21	Foreign Country Codes	
3.12.12-22	Province and Country Code - Canada	
3.12.12-23	Province, Foreign State and Territory Abbreviations	
3.12.12-24	U.S. Possessions ZIP Codes	

3.12.12.1
(01-01-2023)
Program Scope and Objectives

- (1) Purpose: The Submission Processing Error Resolution (**ERS**) functions use this IRM. Other IRMs for processing BMF Exempt Organization (**EO**) returns may cite this IRM. The Ogden Campus is the central processing center for all EO returns (excluding non-Master File returns). Route unprocessed EO returns received in other Campuses or Field offices to the Ogden Submission Processing Campus. See IRM 3.10.72, **Campus Mail and Work Control - Receiving, Extracting, and Sorting**.
- (2) Audience - Exempt Organization Error Resolution and Reject Tax Examining Clerks at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Project Owner - Submission Processing Programs and Oversight.
- (5) Primary Stakeholders - TE/GE Leadership who rely on review of exempt organization returns.
- (6) IRM 3.12.12 provides instructions for processing exempt organization returns in the Ogden Submission Processing Campus ERS/Rejects function.
- (7) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.12.12.2
(01-01-2025)
Background

- (1) The IRM enables the ERS Rejects employees to meet the criteria for correcting and processing Exempt Organization returns.
- (2) The IRS is committed to a customer service program that encourages taxpayers to comply voluntarily with the tax laws and assists them in meeting their obligations.

3.12.12.3
(01-01-2025)
Authority

- (1) The procedures in this IRM are a translation of a variety of legal and administrative authorities into practical guidance the Tax Examiners to help process Exempt Organization returns.
- (2) These authorities take many forms: Treasury Regulations, the Internal Revenue Code (IRC), legislation, revenue rulings and revenue procedures, and advice from Counsel to name only some.
- (3) The principal IRC section for the purpose of tax exemption is IRC 501 (tax exempt organizations). Other sections of the Internal Revenue Code are cited in this IRM as they apply to the topic being discussed.
- (4) While specific revenue procedures are cited in the IRM when they are applicable to the issue being covered, three revenue procedures, updated annually, are the chief authority for the actions under the jurisdiction of the Associate Chief Counsel (EEE) and of TEGE Division:
 - Rev. Proc. 2022-1 - Associate Chief Counsel (EEE)
 - Rev. Proc. 2022-4 - Commissioner, TEGE Division, Employee Plans Rulings & Agreement
 - Rev. Proc. 2022-5 - Commissioner, TEGE Division, Exempt Organizations Rulings & Agreement

- 3.12.12.4
(01-01-2025)
Roles and Responsibilities
- (1) Submission Processing Program and Oversight has responsibility for the information in this IRM, which is published on a yearly basis.
 - (2) The Director of Shared Services is responsible for policy related to this IRM.
 - (3) The Manager of this team is responsible for ensuring this IRM is timely submitted to Media and Publications each year.
 - (4) **Taxpayer Bill of Rights:** 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. For additional information about the TBOR, **see ??? naked link ??? <https://www.irs.gov/taxpayer-bill-of-rights>.**
- 3.12.12.5
(01-01-2025)
Program Management and Review
- (1) **Program Reports:** For information about the various diagnostics and reports used to assess the health of the program, refer to **IRM 1.4.16.2.4**, Measures and Diagnostic Goals.
 - (2) Program Effectiveness is determined by ERS Rejects employees successfully using IRM guidance to perform necessary actions and duties.
- 3.12.12.6
(01-01-2025)
Program Controls
- (1) Goals, measures, and operating guidelines are listed in the yearly Program Letter.
- 3.12.12.7
(01-01-2025)
Terms and Acronyms
- (1) Terms used in this IRM generally have the standard English definition. Where the term has a special meaning in the context of a TEGE matter, the term is defined or clarified in the subsection in which it is used.
- 3.12.12.8
(01-01-2025)
Related Resources
- (1) In addition to this IRM and to the resources cited therein, Tax Examiners may also need to refer to supplemental resources and to other IRMs, such as the following:
 - IRM 3.11.12, Exempt Organization Returns
 - IRM 3.24.12, Exempt Organization Returns
- 3.12.12.9
(01-01-2025)
Taxpayer Advocate Service (TAS)
- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE), Tax Exempt Government Entities (TEGE), Division Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
 - (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.

- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911 and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.12.12.9.1
(01-01-2025)
**Service Level
Agreements (SLA)**

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

3.12.12.9.1.1
(01-01-2023)
**Operations Assistance
Requests (OARs)**

- (1) TAS and the Operating Functions have reached agreements outlining the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete a case transaction rests with that Operating Function. These agreements are known as Service Level Agreements (SLA).
- (2) In preparation for a case being referred to an Operating Function, the TAS employee is responsible for:
 - a. Preparing Form 12412, Operations Assistance Request.
 - b. Securing all necessary supporting documentation.
 - c. Identifying cases that require expedite processing. No case will automatically receive expedite processing; requests for expedite processing will be made on a case-by-case basis.
 - d. Forwarding Form 12412 and documentation to the Operating Function Unit Liaison.
- (3) The Operating Function is responsible for:
 - a. Assigning a liaison in each office or Campus where a Taxpayer Advocate is located.
 - b. Acknowledging receipt of the case within one workday for cases requiring expedite processing or within three workdays for all other cases.
 - c. Providing TAS with the name and telephone number of the group manager or employee assigned the case.
 - d. Determining a reasonable timeframe for case resolution.

- e. Upon closing the OAR, the functional employee assigned the OAR will complete Section VI of Form 12412, Operations Assistance Request and return it to the TAS employee assigned the case. The Form 12412 must be returned within three workdays from the date that all actions have been completed and transactions input.
- (4) For further information, refer to the SLAs online at [http://tas.web.irs.gov/default.aspx??? naked linkType of Organization Codes](http://tas.web.irs.gov/default.aspx???) under the heading "Policy/Procedures/Guidance."
- (5) BMF Identification Theft is increasing. If a tax examiner in Submission Processing (SP) Error resolution System (ERS) finds a case with attachments or correspondence indicating the taxpayer is a victim of ID Theft, provide the whole case to your senior/lead. Your senior/lead will expedite the case to the P&A staff for referral to one of the SP BMF ID Theft liaisons. The taxpayer must clearly state that they are a victim of "ID Theft".
- (6) **BMF Identification Theft is increasing.** If a tax examiner in Submission Processing (SP) Error resolution System (ERS) finds a case with attachments or correspondence indicating the taxpayer is a victim of ID Theft:
 - 1. SSPND "360" to route the return to Planning & Analysis (P&A).
 - 2. Attach Form 4227 (or other appropriate routing slip) with the notation "ID THEFT".
 - 3. Provide the entire case to your senior/lead.

Your senior/lead will expedite the case to the P&A staff for referral to one of the SP BMF ID Theft liaisons. The taxpayer must clearly state that they are a victim of "ID Theft".

3.12.12.9.1.2
(01-01-2023)

Master File Consistency

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Topics for BMF consistency have been identified and developed as a coordinated effort between Cincinnati, Ogden, and Paper Processing Branch BMF Code and Edit/ERS.
- (3) BMF consistency subsections are identified by a ♦ (diamond) before and after the title.
- (4) Text in normal print is the common processes for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.12.12.9.1.3
(01-01-2023)

IRM Deviation Procedures

- (1) Program guidance doesn't always apply to the work in all offices in all areas of the
- (2) Guidance that deviates from the IRM or that establishes new practices (even if temporary) must be:
 - a. Approved by a first-line executive with program responsibility (or documented designee);
 - b. Communicated to employees in writing, and
 - c. Reviewed annually if the deviation is effective longer than one year.
- (3) When you prepare a request:
 - a. Summarize the circumstances that require deviation.

- b. Identify the applicable IRM section.
- c. Describe the reason for the deviation (explain what caused the situation to occur and what is being done to correct it).
- d. Specify the time frame the deviation is effective (no longer than one year).

(4) Guidance that deviates from the IRM will require disclosure on IRS.gov to adhere to FOIA laws. For information on the E-FOIA criteria and requirements, see IRM 1.11.1.3.1, *Transparency of Instructions to Staff*.

3.12.12.10
(01-01-2024)

General

- (1) The instructions contained in this subsection are used for correcting errors made by taxpayers as well as those made by Submission Processing Center operations. Exempt Organization (EO) processing is centralized at the Ogden IRS Campus.
- (2) These instructions are for the following forms:
 - a. **Form 990**, Return of Organization Exempt From Income Tax.
 - b. **Form 990-EZ** Short Form Return of Organization Exempt From Income Tax.
 - c. **Form 990-PF**, Return of Private Foundation.
 - d. **Form 990-N**, Notice/Post Card from Organization Exempt From Income Tax.
 - e. **Form 1120-POL**- U.S. Income Tax Returns for Certain Political Organizations.
 - f. **Form 990-T**, Exempt Organization Business Income Tax Return.
 - g. **Form 5227**, Split-Interest Trust Information Return
 - h. **Form 8871**, Political Organization Notice of Section 527 Status
 - i. **Form 8872**, Political Organization Report of Contributions and Expenditures
 - j. **Form 5768**, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to influence Legislation.
 - k. **Form 1041-A**, U.S. Information Return—Trust Accumulation of Charitable Amounts
 - l. **Form 4720**, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code
 - m. **Form 5578**, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax
- (3) **These instructions pertain to the Error Resolution System (ERS) and paper registers.** They are your main source of information for correcting the record on the screen/register and the related return. You will also find procedures in:
 - a. IRM 3.12.38, Error Resolution (ERS), General Instructions, and,
 - b. IRM 3.11.12, Exempt Organization Returns, Document Perfection instructions.
- (4) Beginning with tax period 2021 and subsequent, Forms 990, 990-PF, 990-T and 990-EZ must be filed electronically. **If a paper return is received for tax period 2021 or subsequent the return will be sent back to the filer. Prior year (2020 and prior) tax periods will be sent back to the filer if incomplete. If complete, prior years will be processed. If the error can be corrected, ERS will do so and send the return on through processing. If the error can't be corrected, ERS will send the return back to the filer for**

the missing/incomplete information. These will be sent to Rejects using AC 640. All other EO forms will be processed.

Note: Cancel the DLN and circle it out on any returns being sent back to the filer.

(5) Cade 2

1. The CADE 2 solution is comprised of several components to modernize the IRS to a daily processing environment with several Transition States.
2. With CADE 2, there will be changes to campus cycles that will begin with **cycle 201201**. The new BMF, EO, and EPMF campus cycles are:
Campus Cycle: Thursday - Wednesday
Master File Processing: Friday - Thursday
Notice Review: Saturday- Monday (8+ days)
Unpostables: New available Tuesday; Closing Tuesday
3. BMF, EO and EPMF transaction posting timeframes are outlined as follows:
Transactions will be viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.
Transactions will be viewable as posted transactions using IDRS command codes on Monday following the weekly Master File processing run on Thursday.

Note: With the acceleration of the IDRS weekly analysis being performed the weekend directly after the Master File processing on Thursday, transactions will be posted instead of in pending status on Monday.
4. Transaction posting dates will reflect a format of YYYYCCDD. YYYY will indicate the year. CC will indicate the posting cycle. For IMF transactions, the following values for DD are defined:
01 = Friday
02 = Monday
03 = Tuesday
04 = Wednesday
05 = Thursday

Note: BMF, EO and EPMF transaction posting dates will continue to reflect YYYYCC. YYYY will indicate the year. CC will indicate the posting cycle.

3.12.12.10.1
(01-01-2023)
**Extent of Review
Required**

- (1) If an error or omission made by the examiner is noticed while working the return in error, enter the correct information on the return, screen display or paper register as applicable.
- (2) Refer to IRM 3.11.12 for additional procedures.

3.12.12.10.2
(01-01-2023)
Imaging Process

- (1) All Form 990/990-EZ, 990-PF, 990-T, 5227, 4720, and 8872 will be scanned through the imaging process.
- (2) **Imaging is done at the back end of processing. Forms will be Imaged after ERS/Rejects processing so no re-films will be done. This applies to all EO forms.**

3.12.12.10.3
(01-01-2023)

Due Date of Returns

- (1) **Form 4720** has the same due date as Forms 990/990-EZ/ or Form 5227 filed by the same organization.
- (2) The due date for **Forms 990/990-EZ, 990-PF, 990-N, Form 990-T**, (IRC 501(c) Trusts and Corporations) and **Form 5578** is the 15th day of the fifth month after the organization's accounting period ends.
- (3) The **delinquent dates for Forms 990/990-EZ, 990-PF, 990-N, 990-T** (501(c) Trusts and corporations) and **Form 5578** are shown below:

Accounting Period Month Ending	Due Date	Delinquent Date
01	6/15	
02	7/15	
03	8/15	
04	9/15	
05	10/15	
06	11/15	
07	12/15	
08	1/15	
09	2/15	
10	3/15	
11	4/15	
12	5/15	

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- (4) The due date for **Forms 1120-POL** is the 15th day of the fourth month after the organization's accounting period ends.
- (5) The **delinquent dates for Form 1120-POL** are shown below:

Accounting Period Month Ending	Due Date	Delinquent Date	
01	5/15		#
02	6/15		#
03	7/15		#
04	8/15		#
05	9/15		#
06	10/15		#
07	11/15		#
08	12/15		#
09	1/15		#
10	2/15		#
11	3/15		#
12	4/15		#

- (6) The due date for IRC 401(a), IRC 408(a), and IRC 408(e) Trusts to file the Form 990-T is the 15th day of the fourth month after the organization's accounting period ends.
- (7) The **delinquent dates for** Form 990-T (IRC 401(a), IRC 408(a), and IRC 408(e) Trust) are shown below:

Note: Form 5227 and Form 1041-A must always have a calendar year (due 4/15). Use the chart below only to determine the due date for a "final" Form.

Accounting Period Month Ending	Due Date	Delinquent Date	
01	5/15		#
02	6/15		#
03	7/15		#
04	8/15		#
05	9/15		#
06	10/15		#
07	11/15		#
08	12/15		#
09	1/15		#
10	2/15		#
11	3/15		#
12	4/15		#

- (8) **Form 8871** is filed once initially and must be filed electronically. Paper Forms 8871 will be returned to the filer by EO Entity using Letter 3710C. Amended and Final Forms 8871 can be filed but must also be electronically filed.
- (9) Form 8872 must be filed electronically. It must be filed at least once a year. No filing requirements are established on Master File. The due date for Form 8872 varies depending on whether it's an election year or non-election year. The 527 organization can choose to file it's reports quarterly or monthly during election (Even Numbered) years or on a semiannual or monthly basis during non-election (Odd Numbered) years.

3.12.12.10.4
(01-01-2025)

**Type of Organization
Codes**

- (1) The table below shows the Type of Organization and the descriptions:

Type of Organization	Description
1	Corporation
2	Trust
3	Cooperative
4	Partnership
5	Association
6	Non-Exempt Charitable Trust (NECT)

3.12.12.10.5
(01-01-2023)

Audit Codes

- (1) **Valid Audit Codes** and their definitions are:

Audit Code	Condition	Description
1	Frivolous return (Form 990/990-EZ)	Entered if the return is frivolous and the filer has not responded to a request for Schedule A or Field 01NPF is blank.
2	No reply to Schedule A (Form 990/990-EZ only) Possible Form 3520 required (Form 1120-POL only)	Entered when taxpayer doesn't respond to request for Schedule A. The Yes box is checked for Question 2 on Form 1120-POL
3	No reply to tax period (Forms 990/990-EZ, 990-PF, 990-T, 5227, 8872, and 4720)	Entered when taxpayer doesn't respond to FYM mismatch
4	Form 4720 with no taxable amount	Entered when there is no tax information.
5	Form 990-PF (reserved). Form 4720 not to be returned to the Field	Entered when the return has been secured by Examination. An edited P will be shown after the printed Form 4720.
blank	N/A	All but Form 1041-A and 5578

- (2) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.10.6
(01-01-2023)

Field Secured/Field Prepared Returns

- (1) EO Compliance functions secure returns from the filer and also prepare returns if the filer does not provide a return.
- (2) Identify a Field-secured or Field prepared return by any of the following:
- Return or attachment is noted with wording similar to "SFR", "Substitute for Return" or "6020(b)".
 - Return or attachment is noted with wording similar to "Delinquent Secured Return" or "Secured by TE/GE".

3.12.12.10.6.1
(01-01-2024)

Field Secured Returns

- (1) A Field -secured return is a return obtained from the filer by EO Field personnel.
- (2) Identify as a secured return if the return or attachment is noted with wording similar to "Delinquent Secured Return" or "Secured by TE/GE".
- (3) Route the secured return to the Area Office via Form 4227 notated "Unprocessable Secured Return" if the organization's name and EIN are missing.

- (4) Correspond for missing schedule(s) or missing signature as required.
- (5) Enter CCC "R", "D" and/or "V" if applicable if the Area Office indicated that penalties and/or interest must not be assessed.

Note: Correspond for missing information on a Field-secured Return (by agent from taxpayer).

3.12.12.10.6.2
(01-01-2023)

Substitute For Return

- (1) A substitute for return is prepared by EO compliance functions if the filer does not provide a return. The return can be identified as a substitute for return by wording similar to "SFR", "Substitute for Return" or "6020(b)" anywhere on the document. The agent will edit "TC 599 CC 096" at the bottom margin of the return. At the top of the return, the agent will write "Substitute for Return Secured by TE/GE".
- (2) Do not correspond for missing information on returns marked Substitute for Return, SFR, or 6020(b).
- (3) Enter CCC "R" and/or "V" if applicable if the Area Office indicated that penalties and/or interest must not be assessed.

Note: If the return is a CIS (Correspondence Imaging System) return with or without a Form 13596 attached, follow the normal correspondence procedures. DO NOT cancel the DLN and send the return to Accounts Management.

3.12.12.10.7
(01-01-2023)

**Correspondence and
Taxpayer Contact
Requirements**

- (1) Section 3705(a) of the Restructuring and Reform Act of 1998 requires all IRS employees who communicate with taxpayers by telephone, correspondence, or face to face, to give their name, unique identification number, and telephone when communicating with taxpayers. Check the Incomplete Return Item (IRI) Codes to ensure the correct codes have been entered. If not, delete the incorrect codes and enter the correct ones. For valid IRI Codes see IRM 3.12.12.9.14.2.

Note: Prior to initiating any correspondence, a check on IDRS must be made to see if a return, TC 150 has already posted to the account. If a TC 150, is on the account for the tax period involved, enter a G-Code and process as a G coded return. Do not issue any correspondence. Accounts Management will receive the G-coded return and make the determination whether correspondence is needed.

Note: This applies to Forms 990/990-EZ, 990-PF. If the account is in status 97, it means the organizations Tax Exempt status has been revoked. **DO NOT CORRESPOND** for any missing information. If a 990-EZ is filed and a 990 is required process the 990-EZ, enter 14 in Field 01COR and CCC R, V and 3. DO NOT correspond for a 990.

3.12.12.10.7.1
(02-13-2018)
Unsigned Return

- (1) **If the return is unsigned, it will be returned to the filer. DO NOT correspond for missing signatures** on returns printed from the CIS system, returns with "This is a live return from SMIP" across the top or MEF returns that have "e-File GRAPHIC print DO NOT PROCESS" across the top of the return. A signature can consist of either an original signature (including a printed signature, rubber stamped, mechanical device or signed by a software program).
- (2) Filing of original tax returns via fax will only be allowed as part of a return perfection process (e.g., securing missing schedule or missing signature) initiated by the IRS where contact with the taxpayer has been made and documented. These faxed signatures will be accepted as well as those received from any internal source.

Note: If a return has any of the following, send the return back for a FYM mismatch, incorrect revision of the, or the return is a final/ termination and all required information is not present:
 No information below the entity section
 A true Zero Filer return
 2007 and Prior Forms 990/990-EZ

Note: If the return is a 2008 and subsequent revision of Forms 990 / 990-EZ, the **Zero Filer, ORG Code 9** process will no longer be followed. If a return is filed it must be complete or we will send the return back.

- (3) Returns may have originally been filed electronically (E-File). These returns will be identified by the presence of MOD E-File printouts in lieu of an actual return or wording such as "e-file GRAPHIC print - DO NOT PROCESS" printed at the top of the return. Do not correspond for missing signatures on these documents if they are being reprocessed and they were originally accepted through the E-File system.

Note: Paper returns sent in by the filer that state they were rejected through the E-File system do require a signature.

- (4) When corresponding for a missing signature, only use the 0143-C letter. If you are corresponding for other missing information also, use the 2694-C, 2695-C, 2696-C, 2697-C or 2698-C as appropriate.

Note: For Forms 990, 990-T, 1120-POL, 5227, 5768, and 8871, C&E will continue to use Action Code 225 or 226.

3.12.12.10.7.2
(01-01-2023)
Frivolous Returns and Claims

- (1) Businesses attempt to illegally avoid or reduce tax liabilities by using a frivolous argument to express dissatisfaction with the substance, or administration of the tax laws. Recognized frivolous arguments made by businesses include, but are not limited to, the examples in IRM 25.25.10, Frivolous Return Program (FRP).
- (2) Review the return to determine whether it appears to be a frivolous return.

If	Then
<p>The return meets any of the conditions identified as a frivolous return.</p> <p>Note: Exception: If the return shows Action Code 331 and has a 4227 attached with the remarks, Refer to Exam FRP for audit after processing, continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.</p>
<p>Examination has selected the return as frivolous, indicated by an Action Code 331 and a 4227 with the remarks "Refer to Exam FRP for audit after processing", but send the return for processing,</p>	<p>Continue processing the return using procedures in IRM (specific). However, do not circle or void the Action Code indicating a frivolous return.</p>

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3.12.12.10.7.3
(01-01-2024)

Reasonable Cause

- (1) **For the Incomplete Returns Program, the reasonable cause must state why the information cannot be furnished and/or why it wasn't furnished when the return was initially filed..** Refer to Figure 3.12.12-1.

- When the filer furnishes reasonable cause for late filing, but does not provide reasonable cause for an incomplete return, the reasonable cause for late filing will not apply to the Incomplete Returns Program. The return will be treated as if the reasonable cause was not furnished.
- If reasonable cause is furnished for late filing but not for the missing items, send a second letter.
- Ensure CCC "R" and "V" are not present if reasonable cause will not be allowed.

- The return was mailed in time but was returned to sender.
 - The return was filed in time but sent or deposited to the wrong IRS office.
 - Delay or failure to file was due to erroneous information given to the taxpayer by an IRS employee.
 - Delay was caused by death or serious illness of the taxpayer, or a death or serious illness in their immediate family (see Note below).
 - Delay was caused by unavoidable absence of the taxpayer (see Note below).

Note: In the case of a corporation, estate, trust, etc., the death, illness or absence must have been of an individual (or member of the individual's immediate family) having sole authority to execute the return.

 - Delinquency was caused by destruction, fire or other casualty of the taxpayers place of business or business records.
 - Taxpayer requested the proper forms in a timely fashion, but the forms were not furnished in sufficient time to permit the timely filing of the return.
 - Taxpayer provides proof that they personally visited an IRS office on or before the due date of the return for the purpose of securing the information or advice and was unable to meet with an IRS representative.
 - If the organization is a PRIVATE FOUNDATION: The organization has 90 days to file and pay after it received a determination letter from the Service. Revenue Procedure (Rev. Proc.) 79-8 allows a private foundation (Form 990-PF) reasonable cause for failure to file and failure to pay for 90 days after it received a determination letter from the IRS stating that the organization is a private foundation or that it cannot reasonably be expected to be a public charity. (This relief does not apply to returns or schedules that would have been due whether or not it was a private foundation (for example Form 990-T). A copy of the redetermination letter must be attached to the return.
 1. Clearly shows it exercised normal care and prudence, but was unable to file the return timely due to little continuity or understanding of duties due to frequent office changes or
 2. Has no prior history of late filing and claims ignorance of the law (new organizations or those not previously required to file).

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Figure 3.12.12-1 Exempt Organization Reasonable Cause Guidelines

- 3.12.12.10.8
(01-01-2024)
Electronically Filed Returns

- (1) Forms 990/990-EZ, 990-PF or 990-T 2021 and subsequent must be filed electronically through the Modernized e-File (MeF).
 - (2) Forms 8871, 8872 and Form 990-N must be filed electronically.
 - (3) Forms filed electronically are corrected in ERS using the same procedures as a manually transcribed document.
 - (4) Electronically filed Forms 990/990-EZ, 990-N and 1120-POL can be identified by File Location Code 93 or 92. They also have unique program codes: 13310 (Form 990, 2007 and prior), 13320 (Form 990-EZ, 2007 and prior), 13380 (Form 990, 2008 and subsequent), 13390 (Forms 990-EZ, 2008 and subsequent.) 13350 (Forms 990-N), and 13370 (Form 1120-POL).
- 3.12.12.10.8.1
(01-01-2024)
Electronically Filed Rejected Returns

- (1) If an organization attempts to file a return electronically and is unable to do so, the electronic return originator (ERO) will receive notification from the IRS that the return was not accepted for processing. The ERO is required to inform the filer of the reject within 24 hours, provide the filer with an explanation of why the return was not accepted through the electronic system, and inform them they must file a paper return. A paper return received after the return due date

will be considered timely filed if the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically and the paper return is received within 10 days of the notice of rejection.

- (2) The received date will be the return due date if (1) above applies.

3.12.12.10.9
(01-01-2023)

**Field Length
Errors(Overfilled Fields)**

- (1) An invalid condition could exist if a Field does not have enough positions.

3.12.12.10.9.1
(01-01-2024)

Correction Procedures

- (1) SSPND 351 or enter Action Code "3" as applicable to reject the return.
(2) Rejects will contact the EO ERS/Reject Program Analyst by e-mail or OCS and send a screen print of the page of the return when possible. The issue will be responded to within 48 hours of contact.

3.12.12.10.10
(01-01-2024)

Manual Refunds

- (1) Document Perfection is responsible for identifying refunds and for initiating requests for manual refund that are not identified by existing error processing. Expeditious processing for refund returns is critical if the 45-day period is about to expire.
(2) Action Code 341 (ERS returns) or CCC "U" (paper register returns) must be edited by Document Perfection to show that a manual refund is needed. If these conditions are not identified in Document Perfection, Error Resolutions must follow the criteria below:

If	Then
	<ol style="list-style-type: none"> 1. Enter Action Code 341 (ERS) or Action Code 3 (paper register) as applicable. 2. Rejects will follow procedures in IRM 3.12.38 for issuing a manual refund.
	<ol style="list-style-type: none"> 1. Enter Action Code 341 (ERS) or Action Code 3 (paper register) as applicable. 2. Rejects will follow procedures in IRM 3.12.38 for issuing a manual refund. More information is available in IRM 3.17.79, Accounting Refund Transactions, 3.17.79, Working and Monitoring Erroneous Refunds 21.4.4, Manual Refunds, and 21.4.5, Erroneous Refunds.

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3.12.12.10.11
(01-01-2023)
**Form 1128, Change in
Accounting Period**

- (1) If Form 1128, Change in Accounting Period, is found attached to a return during processing, the return will be routed to Rejects for research.
- (2) Rejects will research the entity module to determine if the FYM change requested by the Form 1128 has been made:

If	Then
The FYM change has been made (TC 053),	Continue processing the return
the FYM change has not been made (TC 055),	Suspend or reject to Entity as applicable.

3.12.12.11
(01-01-2023)
**General Correction
Procedures - Form
990/990-EZ (2008 and
subsequent revision),
Form 990/990-EZ (2007
and prior revision), Form
990-PF, Form 1120-POL,
Form 990-T, Form 5227
and 8871/8872.**

- (1) Records will be placed into Error Resolution or Rejects inventories for correction.
- (2) **Once you access a record and it displays on the screen**, you must resolve the error by either:
 - a. **Fully correcting the record**
 - b. **Placing the record in suspense** until additional information is received, or
 - c. **Rejecting the record** from pipeline processing.
- (3) Corrections will include correcting errors in editing, transcription or taxpayer errors.
- (4) In the header portion of each record, **the error screen displays will show:**
 - a. Document Locator Number (DLN),
 - b. Employer Identification number (EIN), and
 - c. Name Control or Check Digit
- (5) Before making corrections to the Error Screen displays, **verify that the DLN of the display matches the DLN of the document.**
- (6) If it is determined that a **mixed data** situation exists, stop processing and give the block of work to your manager. Management will determine if the mixed data can be corrected via the terminal screen display, or will take action to have the block deleted and re-input.
- (7) When making corrections to the Screen Display, be sure money amounts within a section have been transcribed in dollar only, or in dollar and cents according to the requirements shown in the instructions for each section.
- (8) Before assigning a TPNC, check for any schedules or attachments the filer may have used in arriving at the amount in the Field in error.

3.12.12.11.1
(01-01-2023)
Action Code 001

- (1) **Action Code 001** will be computer-generated when the BOB Resolution Function has added a missing document by only inputting the TIN and the Name Control for the missing document:
 - **All data must be entered.**
 - GTSEC **ALL** sections and

- Enter **ALL** necessary data.

3.12.12.11.2
(01-01-2023)
**Clear Fields “C” and
“000”**

- (1) **The letter “C” is used as a Clear Field** for the Error Codes (consistency errors) when the invalid condition does not require a change or correction to the record as displayed. The display will include a clear Field, labeled “CL” to indicate the possible need of a Clear Field. Command Code CRECT is used to enter the “C”.
- (2) Error Codes that need a Clear Field are cleared by either correcting the condition or entering a “C” to indicate no correction is needed.
- (3) Clear Field “C” is also used for clearing the Action Code after corrections for the Action Code have been completed.
- (4) **“000” is also used as a Clear Field** when deleting Action Codes. It will only be used for erroneous Action Codes when you have determined there is no reason to suspend the record (**“000” cannot be used in Reject correction**).
- (5) Programming erases all “C” Clear Fields for Error Codes when a record is suspended with the Command Code SSPND.
- (6) Programming erases all “C” Clear Fields for Error Codes and Action Codes for the new day’s Error Inventory and Workable Suspense Inventory.

Note: Unfinished records from the previous day will not contain the “C” Clear Fields that were assigned to a record that was not completely worked.

- (7) Error Codes (including the ones that may require a “C” Clear Field) are numbered consecutively in order for correcting.

3.12.12.12
(01-01-2023)
**Action Code Error
Priority I**

- (1) **All records assigned an incorrect Action Code will be displayed as a Priority 1 error.** These errors and the correction procedures are explained in this subsection:
 - a. If the Action Code is valid (except 001), it will be placed in the Reject inventory.
 - b. If the Action Code is invalid or is 001, it will be placed in the error inventory. **See IRM 3.12.12.3.1 and IRM 3.12.12.3.2.**

3.12.12.13
(01-01-2023)
Section Errors Priority II

- (1) **There are two types of Priority II Errors: ISRP and TERMINUS Errors.** These errors and correction procedures are explained in this subsection.

3.12.12.13.1
(01-01-2023)
**ISRP (Integrated
Submission &
Remittance Processing)
Errors**

- (1) **An ISRP error is an error detected by the Integrated Submission & Remittance Processing system.**
- (2) The display for the ISRP error will include the code identifying the type of ISRP error:
 - a. **“1”**—Split screen transmission, Key Verifier attempted to change Check Digit, Key Verifier changed 4 or more digits of a TIN, or the Original Entry operator entered required section as missing.
 - b. **“3”**—Invalid section ending point.
 - c. **“4”**—Invalid Field length.

- d. **“Questionable Section ”**—The ISRP operator input the same section more than once or entered out of sequence by ISRP. The computer program will drop all duplicate sections and display on the error register the first one encountered.
 - (3) When displayed, ISRP errors will display all input Fields of the section in error, except for the Remittance in Section 01. Transcribed data will be present. Computer-generated data will not be present.
- 3.12.12.13.1.1
(01-01-2023)
ISRP Error Correction Procedures
- (1) Check all Fields of the section and verify that Fields are entered as coded.
 - a. **If no correction is needed**, or once the section is correct, drop to the bottom of the screen and transmit.
 - b. **If the section needs to be deleted**, enter Command Code DLSEC with the section number.
- 3.12.12.13.2
(01-01-2023)
Terminus Error
- (1) **A Terminus Error** occurs when a section with variable-length input Fields contains an erroneous sized Field.
 - (2) When displayed, a Terminus Error will show all input Fields of the terminus section.
 - a. Transcribed data will be present.
 - b. Computer-generated Fields or Remittance Field for Section 01 will not be present.
- 3.12.12.13.2.1
(01-01-2023)
Terminus Error Correction Procedures
- (1) **All Fields present for the section must be examined** and the necessary correction(s) made to all the Fields.
 - (2) If the section needs to be deleted, use Command Code DLSEC to delete the section.
 - (3) If no corrections are needed, drop to the bottom of the screen and transmit.
- 3.12.12.14
(01-01-2023)
Field Errors Priority III
- (1) **Definition**—Any Field that does not meet the requirements for that Field will be shown as a Priority III Error. Some reasons for this type of error are:
 - a. Non-alphabetical character in an alpha Field
 - b. Blank space in a numeric Field
 - c. Blank in the first position of an alpha Field
 - d. Non-numeric character in a numeric Field
 - e. A required Field is blank
- 3.12.12.14.1
(01-01-2023)
Priority III Error Display Order
- (1) **All Fields with a Priority III Error will be displayed in the order encountered in the record.**
 - (2) This chapter lists the Fields, errors and correction procedures for Priority III Errors for Forms 990, 990-EZ, 990-N, 990-PF, 1120-POL, 990-T, 5227 and Forms 8871/8872. Unless otherwise stated the Fields are valid for Forms 990, 990-EZ, 990-N, 990-PF, 1120-POL, 990-T, 5227 and Forms 8871/8872.

3.12.12.15
(01-01-2024)
**Taxpayer Notice Codes
(TPNC)**

- (1) Use this code when a math error is present involving the tax liability or tax due/overpayment. Enter it on the terminal screen following the literal "NC". You must also enter the TPNC on the upper left corner of the return.
- (2) Enter the TPNC after determining that no corrections to the record are needed. The presence of a TPNC indicates to the computer that no other corrections to the screen display will be made.
- (3) Whenever you assign a TPNC, a working trail showing the changes made must also be entered on the return at the point of error and on the Total Tax line.
- (4) Each math error has certain TPNCs that are valid to clear the math error. The TPNC assigned to the error and entered in the "NC" Field must be valid for that Error Code. If an invalid code is assigned, the error will be displayed again.
- (5) Each math error display requires a correction to a Field or the entry of a TPNC. The transmission of a TPNC must not be accompanied by any other correction. A TPNC assigned to a math error is displayed on subsequent displays for the record. The Field is used for display purposes only and is not correctable.
- (6) A return can have a total of three TPNCs. If more than three codes need to be assigned, use TPNC 90 and list the error(s) for Notice Review to type and send to the taxpayer.
- (7) TPNC 90 is actually a fill-in and is used when no other TPNC fully explains the correction(s) made or when more than three notice codes are necessary. Write an explanation exactly as it will appear on the notice and attach it to the face of the return. Notice Review will type the math error explanation on the notice before mailing to the taxpayer. TPNC 90 can be used in conjunction with other notice codes.
- (8) Once a code is transmitted to the record, it can be changed in the following manner:
 - a. Records cleared from the terminal—If errors remain after transmitting the TPNC, you can create an error with a higher priority. This deletes all "C" Clear Fields and notice codes already assigned a lower priority error from the record. TPNCs are deleted from the header display. Beginning with the high Priority IV error created, all subsequent errors are displayed for resolution even though they were displayed previously.
 - b. A correction you make erases an error code you previously cleared with a TPNC or "C". In this case, the "C" or TPNC and all subsequent error codes are displayed. The TPNC(s) for this error and subsequent error codes are deleted from the header display.
 - c. Records that were worked will be reworked using Command Code GTRECW. See IRM 3.12.38, BMF ERS General Information, for further details.
 - d. All TPNCs are erased when a record is suspended with Command Code SSPND.
 - e. Unfinished records from the previous day will contain none of the TPNCs that were assigned to the records.
- (9) See Exhibit 3.12.12-11 for TPNCs that are valid for Form 990-PF, 1120-POL, 990-T and 4720.

3.12.12.16
(01-01-2023)
Error Codes

- (1) Common Error Codes, invalid conditions, and correction procedures are located in the following tri-docs;

3.12.12.16.1
(01-01-2023)
Error Code 001

- (1) **Error Code 001 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01RDD>	Return Due Date (Generated)

3.12.12.16.1.1
(01-01-2023)
Error Code 001 - Invalid Conditions

- (1) Error Code 001 will generate when any of the following conditions is present:
- Computer Condition Code “G” is Not Present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date or Received Date (whichever is later) and CCC “W” is not present.
 - Computer Condition Code “G” is Present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date and CCC “W” is not present
 - On any return, the process date is fewer than two years after the Return Due Date and CCC “W” is present.

3.12.12.16.1.2
(01-01-2023)
Error Code 001 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Do not send the following returns to Statute Control for clearance. Instead, enter “W” in Field 01CCC and on the return and continue processing:
- any return secured by Compliance (i.e., 6020(b))
 - any return with a TC 59X
 - any return that is a Substitute for Return prepared by Examination (“SFR” in the margin) with Document 13133 (Expedite Processing Cycle) attached.
- (3) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. Determine the Received Date using the following priority: <ol style="list-style-type: none"> a. Stamped or hand written Received Date on the return. b. Service Center Automated Mail Processing System (SCAMPS) digital date c. Earliest legible postmark date of the U.S. Post Office or a Private Delivery Service. d. Revenue Agent/Officer or other IRS officials' signature date. e. Signature date, if within the current year (unless other information indicates signature date is invalid). f. DLN Julian Date minus 10 days.
CCC "W" was entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that indicates a previous clearance by Statute Control within the last ninety days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statute Control within the last ninety days,	<ol style="list-style-type: none"> 1. SSPND 310. 2. Prepare Form 4227 to route to Statute Control.

3.12.12.16.1.3
(01-01-2023)

**Error Code 001 - Rejects
Correction Procedures**

- (1) **When Statute Control returns the cleared document**, enter CCC "W" in Field 01CCC and continue processing.
- (2) If the case has not been cleared, reject the record to Statute Control. Void the record using RJECT 640.

3.12.12.16.2
(01-01-2023)
Error Code 002

(1) **Error Code 002 displayed Fields are:**

Field	Explanation
CL	Clear Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01EIN	Employer Identification Number
01TXP	Tax Period
02CON	In Care of Name
02FAD	Foreign Address
02ADD	Street Address
02CTY	City
02ST	State
02ZIP	ZIP Code

3.12.12.16.2.1
(01-01-2023)
Error Code 002 - Invalid Conditions

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

3.12.12.16.2.2
(01-01-2023)
Error Code 002 - Correction Procedures

- (1) Before taking any additional research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.
- (2) When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators as appropriate upon transmitting the ERS screen.
- (3) Correct all misplaced entries, coding and transcription errors.
- (4) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (5) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
The Name Control on the return or attachment matches the Name Control on INOLES,	Bring up the Underprint.

If	Then
The Name on INOLES is different from the Name on the return or attachment,	Research NAMEB/NAMEE for a new EIN.

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

If	Then
The Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C.</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
Multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation MULTIPLE EINS.
INOLES indicates a "Merge To" (MT) EIN,	Research the "MT" EIN on INOLES.
The "MT" EIN matches the entity on the return or attachments,	Enter the "MT" EIN in Field 01EIN.
The "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

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

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

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

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

3.12.12.16.3
(01-01-2023)

Error Code 003 - Form 990/990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and (2007 and prior revision) and 990-PF

- (1) **Error Code 003 displayed Fields are:**

Field	Explanation
01NC	Name Control/Check Digit
01EIN	Employer Identification Number

3.12.12.16.3.1
(01-01-2023)

Error Code 003 - Invalid Conditions

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

3.12.12.16.3.2
(01-01-2023)

Error Code 003 - Correction Procedures

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

If	Then
The check digit in Field 01NC does not match the return or is not legible,	Enter the Name Control from the return in Field 01NC.

If	Then
The EIN on the return is not legible,	Research NAMEB/NAMEE for correct EIN.

- (3) Compare the EIN from NAMEB/NAMEE to the EIN on the return.

If	Then
The EIN on the return matches the EIN on NAMEB/NAMEE,	Enter Name Control from NAMEB/NAMEE in Field 01NC.
Research indicates a different EIN	Verify the EIN and name on INOLES.
Name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01EIN with the EIN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return. <p>Note: Do not send Letter 3875-C if:</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. A SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
Unable to locate an EIN or more than one EIN is located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation NO RECORD OF EIN or MULTIPLE EINS.

- (4) If IDRS is not available, SSPND 351.

3.12.12.16.4
(01-01-2023)
Error Code 003 - Form 1120-POL, 990-T, and 5227

- (1) **Error Code 003 displayed Fields are:**

Field	Explanation
01NC	Name Control/Check Digit
01EIN	Employer Identification Number
01CCC	Computer Condition Code

3.12.12.16.4.1
(01-01-2023)

Error Code 003 - Invalid Conditions

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

3.12.12.16.4.2
(01-01-2023)

Error Code 003 - Correction Procedures

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

If	Then
The check digit in Field 01NC does not match the return or is not legible,	Enter the Name Control from the return in Field 01NC.
The EIN on the return is not legible,	Research NAMEB/NAMEE for correct EIN.

- (3) Compare the EIN from NAMEB/NAMEE to the EIN on the return.

If	Then
The EIN on the return matches the EIN on NAMEB/NAMEE,	Enter Name Control from NAMEB/NAMEE in Field 01NC.
Research indicates a different EIN	Verify the EIN and name on INOLES.
Name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01EIN with the EIN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return unless there is another correspondence issue. Continue processing the return. <p>Note: Do not send Letter 3875-C if:</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

If	Then
Unable to locate an EIN or more than one EIN is located,	1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation NO RECORD OF EIN or MULTIPLE EINS .

- (4) If IDRS is not available, SSPND 351.

3.12.12.16.5
(01-01-2023)

Error Code 004 - Form 990/990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and 990-PF

- (1) **Error Code 004 displayed Fields** are:

Field	Explanation
CL	Clear Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01EIN	Employer Identification Number

3.12.12.16.5.1
(01-01-2023)

Error Code 004 - Invalid Conditions

- (1) Error Code 004 will generate when any of the following conditions is present:
- The EIN was not present at the master file (NAP).
 - The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.

3.12.12.16.5.2
(01-01-2023)

Error Code 004 - Correction Procedures

- (1) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to the Name Control/EIN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.
- (2) When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators as appropriate upon transmitting the ERS screen.
- (3) Correct all misplaced entries, coding and transcription errors.
- (4) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (5) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
The Name control on the return or attachment matches the Name control on INOLES,	Bring up the underprint.

If	Then
The Name on INOLES is different from the Name on the return or attachment,	Research NAMEB/NAMEE for a new EIN.

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

If	Then
The Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Prepare Form 4227 with notation NO RECORD OF EIN or MULTIPLE EINS. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ol style="list-style-type: none"> 3. Do not send Letter 3875-C if: <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
Multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation MULTIPLE EINS.
INOLES indicates a "Merge To" (MT) EIN,	Research the "MT" EIN on INOLES.
The "MT" EIN matches the entity on the return or attachments,	Enter the "MT" EIN in Field 01EIN.
The "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

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

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

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

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

3.12.12.16.6
(01-01-2023)
Error Code 004 - Form 1120-POL, Form 990-T and 5227

- (1) **Error Code 004 displayed Fields** are:

Field	Explanation
CL	Clear Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01EIN	Employer Identification Number
01CCC	Computer Condition Code

3.12.12.16.6.1
(01-01-2023)
Error Code 004 - Invalid Conditions

- (1) Error Code 004 will generate when any of the following conditions is present:
- a. The EIN was not present at the master file (NAP).
 - b. The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.

3.12.12.16.6.2

(01-01-2023)

**Error Code 004 -
Correction Procedures**

- (1) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to the Name Control/EIN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.
- (2) When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators as appropriate upon transmitting the ERS screen.
- (3) Correct all misplaced entries, coding and transcription errors.
- (4) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (5) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
The Name Control on the return or attachment matches the Name Control on INOLES,	Bring up the Underprint
The Name on INOLES is different from the Name on the return or attachment,	Research NAMEB/NAMEE for a new EIN.

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

If	Then
The Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/ NAMEE. When the EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return unless there is another correspondence issue. <p>Note: Do not send Letter 3875-C if:</p> <ol style="list-style-type: none"> a. Three digits or fewer of the EIN are transposed, different, or missing. b. When CC INOLES indicates the account has been merged to or merged from, or c. An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
Multiple EINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation MULTIPLE EINS.
INOLES indicates a "Merge To" (MT) EIN,	Research the "MT" EIN on INOLES.
The "MT" EIN matches the entity on the return or attachments,	Enter the "MT" EIN in Field 01EIN.
The "MT" EIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

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

If	Then
The Name on ENMOD or INOLES agrees with the Name on the return or attachment,	Enter "C" in the Clear Code Field.

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

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

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

3.12.12.16.7
(01-01-2023)

Error Code 007 - Form 990/990-EZ (2008 and subsequent Revision), 990/990-EZ (2007 and prior revision), 990-PF and 8871/8872

- (1) **Error Code 007 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01CCC	Computer Condition Code

3.12.12.16.7.1
(01-01-2023)

Error Code 007 - Invalid Conditions

- (1) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.

3.12.12.16.7.2
(01-01-2023)

Error Code 007 - Correction Procedures

- (1) Remember we will no longer correspond with the filer for information. Substitute correspond with send the return back to the filer.
- (2) Correct all misplaced entries, coding or transcription errors.
- (3) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
The Received Date stamp is invalid (i.e. 20100315 in lieu of 20110315),	Change the Received Date to the current year and enter in Field 01RCD.

If	Then
The return is an early filed Final return,	<ol style="list-style-type: none"> 1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter F in Field 01CCC.
The return is not an early filed Final return and the Tax Period ending is fewer than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND 480 2. Prepare Form 4227 with the notation EARLY FILED. 3. Change the Received Date to one day after the Tax Period Ending Date.
The return is not an early filed Final return and the Tax Period ending date has already passed,	Change the Received Date to one day after the Tax Period Ending Date.
The return is not an early filed Final return and the Tax Period ending is more than four months after the Received Date,	Send the return back to the filer for clarification of the tax period.

3.12.12.16.8
(01-01-2023)
Error Code 007 - Form 1120-POL and 5227

(1) **Error Code 007 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01CCC	Computer Condition Code

3.12.12.16.8.1
(01-01-2023)
Error Code 007 - Invalid Conditions

- (1) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.

3.12.12.16.8.2
(01-01-2024)
Error Code 007 - Correction Procedures

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

If	Then
The Received Date stamp is invalid (i.e. 20100315 in lieu of 20110315),	Change the Received Date to the current year and enter in Field 01RCD.

If	Then
The return is an early filed Final return and The Tax Period ending is fewer than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND 480 2. Prepare Form 4227 with the notation EARLY FILED. 3. Change the Received Date to one day after the Tax Period Ending Date.
The return is not an early filed Final return and the Tax Period ending date has already passed,	Change the Received Date to one day after the Tax Period Ending Date.
The return is not an early filed Final return,	<ol style="list-style-type: none"> 1. Correspond for clarification of the tax period. 2. SSPND 640.

3.12.12.16.9
(01-01-2023)
Error Code 008

(1) **Error Code 008 Displayed Fields are:**

Field	Explanation
01NC	Name Control
01EIN	EIN
01TXP	Tax Period
01RCD	Received Date
01CCC	Computer Condition Code
01TXB	Tax Period Beginning
01CBI	Tax Preparer Checkbox Indicator
01CRD	Correspondence Received Date
01PSN	Tax Preparer PTIN
01PEN	Tax Preparer EIN

3.12.12.16.9.1
(01-01-2023)
Error Code 008 - Invalid Conditions

- (1) Tax Period beginning date is later than tax period end date (e.g., if tax period is 201605, and tax period beginning is 6/1/2016 or later).
- (2) CCC "Y" is present and Field 01TXB is blank.
- (3) CCC "F" is present and Field 01TXB is blank.

3.12.12.16.9.2
(01-01-2023)
Error Code 008 - Correction Procedures

- (1) Correct any transcription errors.
- (2) Determine the correct tax period beginning date and enter it in Field 01TXB.
- (3) If CCC "Y" or "F" are present enter the correct date in Field 01TXB.

3.12.12.16.10
(01-01-2023)
Error Code 011

- (1) Error Code 011 displayed Fields are:

Field	Explanation
RMIT>	Remittance
01RCD	Received Date
01CCC	Computer Condition Code

- (2) "SECTION 06 PRESENT".

3.12.12.16.10.1
(01-01-2023)
Error Code 011 - Invalid Conditions

- (1) Field RMIT> is present, there is no data in Section 06 and Field 01CCC "G" is not present

3.12.12.16.10.2
(01-01-2023)
Error Code 011 - Correction Procedures

- (1) Compare the displayed Fields with the return.

If	Then
data is present on the return for Section 06 Fields,	use CC GTSEC 06 and enter the appropriate data in Section 06.
the return is amended,	enter CCC "G"
the return is not amended, no data is present on the return for Section 06 Fields, and you are unable to determine from the return or attachments where to apply the remittance amount,	enter "1" in Field 0605

3.12.12.16.11
(01-01-2023)
Error Code 014

- (1) **Error Code 014 displayed Fields are:**

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

3.12.12.16.11.1
(01-01-2023)

Error Code 014 - Invalid Conditions

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

3.12.12.16.11.2
(01-01-2023)

Error Code 014 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) The data entered cannot exceed the maximum number of character spaces for each Field. See Document 7475 for standard abbreviations.
- (3) **If a Major City Code is present** and no street address is available, research INOLE for a valid street address, if none is available delete the Section.
- (4) **If the Major City Code is correct** and the state is present, delete Field 02ST.
- (5) **If the address cannot be corrected** from the information on the return, DLSEC 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.16.12
(01-01-2023)

Error Code 015 - Form 990/990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and 990-PF

- (1) **Error Code 015 displayed Fields are:**

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

3.12.12.16.12.1
(01-01-2023)

Error Code 015 - Invalid Conditions

- (1) Error Code 015 will generate when any of the following conditions is present:
 - a. The State Field has an entry other than “.”(period/space) when a foreign address is present
 - b. The Zip Code Field has an entry when a foreign address is present.

3.12.12.16.12.2
(01-01-2023)

Error Code 015 - Correction Procedures

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

If	Then
A foreign address is present in Field 02FAD	<ol style="list-style-type: none"> Field 02ST must contain "." or "space". Delete Field 05ZIP, if present
A foreign address is not present in Field 02FAD	Check return for foreign address.
A foreign address is present on the return	<ol style="list-style-type: none"> Enter the foreign address in Field 05FAD Note: If additional space is required, continue entering the address in Field 02ADD Field 02CTY must contain the appropriate foreign country code. (See Exhibit 3.12.12-21) Field 02ST must contain "." or "space".
A foreign address is not present on the return	<ol style="list-style-type: none"> Verify the address on the return is not a foreign address. SSPND 610 Renumber return with domestic DLN. If the address is foreign and the DLN is domestic, cancel the Rejects so the DLN can be renumbered as a foreign address.

3.12.12.16.13

(01-01-2023)

Error Code 015 - Form 8871/8872**(1) Error Code 015 displayed Fields are:**

Field	Explanation
02FAD	Foreign Address
02ADD	Street Address
02CTY	City
02ST	State
02ZIP	ZIP Code

3.12.12.16.13.1
(01-01-2023)

Error Code 015 - Invalid Conditions

- (1) Error Code 015 will generate when any of the following conditions is present:
- The State Field has an entry other than “.” or **space** when a foreign address is present.
 - The Zip Code Field has an entry when a foreign address is present.

3.12.12.16.13.2
(01-01-2023)

Error Code 015 - Correction Procedures

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

If	Then
A foreign address is present in Field 02FAD	<ol style="list-style-type: none"> Field 02ST must contain “.” or space. Delete Field 02ZIP, if present
A foreign address is not present in Field 02FAD	Check return for foreign address.
A foreign address is present on the return	<ol style="list-style-type: none"> Enter the foreign address in Field 02FAD Note: If additional space is required, continue entering the address in Field 02ADD Field 02CTY must contain the appropriate foreign country code. (See Exhibit 3.12.12-21) Field 02ST must contain “.” or space
A foreign address is not present on the return	<ol style="list-style-type: none"> Verify the address on the return is not a foreign address. SSPND 610 Renumber return with domestic DLN. If the address is foreign and the DLN is domestic, cancel the Rejects so the DLN can be renumbered as a foreign address.

3.12.12.16.14
(01-01-2023)

Error Code 015 - Form 990/990-EZ (2008 and subsequent Revision), Form 990/990-EZ (2007 and prior revision) and 990-PF

(1) **Error Code 016 displayed Fields are:**

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

3.12.12.16.14.1
(01-01-2023)

Error Code 016 - Invalid Conditions

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

3.12.12.16.14.2
(01-01-2023)

Error Code 016 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) The data entered cannot exceed the maximum number of character spaces for each Field. See Document 7475 for standard abbreviations.
- (3) If unable to determine a valid ZIP code and:
 - a. The address on the return is located in a major city, refer to Document 7475 for a valid major city code. If only the first three digits of the ZIP Code can be determined, enter "01" in the 4th and 5th positions.
 - b. The address is not located in a major city, refer to Document 7475 and enter the first three valid digits for the state followed by "01".

3.12.12.16.15
(01-01-2023)

Error Code 016 - Form 1120-POL, Form 990-T, 5227 and 8871/8872

(1) **Error Code 016 displayed Fields are:**

Field	Explanation
02FAD	Foreign Address
02ADD	Street Address
02CTY	City
02ST	State
02ZIP	ZIP Code

3.12.12.16.15.1
(01-01-2023)

Error Code 016 - Invalid Conditions

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

3.12.12.16.15.2
(01-01-2023)

**Error Code 016 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) The data entered cannot exceed the maximum number of character spaces for each Field. See Document 7475 for standard abbreviations.
- (3) If unable to determine a valid ZIP code and:
 - a. The address on the return is located in a major city, refer to Document 7475 for a valid major city code. If only the first three digits of the ZIP Code can be determined, enter "01" in the 4th and 5th positions.
 - b. The address is not located in a major city, refer to Document 7475 and enter the first three valid digits for the state followed by "01".

3.12.12.16.16
(01-01-2023)

Error Code 026

- (1) **Error Code 026 displayed Fields are:**

Field	Explanation
CL	Clear Field
01EIN	Employer Identification Number
01TXP	Tax Period
>>>>	Tax Period Computer
01CCC	Computer Condition Code
01ADC	Audit Code

3.12.12.16.16.1
(01-01-2023)

**Error Code 026 - Invalid
Conditions**

- (1) The Tax Period does not agree with the month on the Entity Index File and CCC "F" or "Y" are not present.

3.12.12.16.16.2
(01-01-2023)

**Error Code 026 -
Correction Procedures**

- (1) Before taking any additional research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Accounting Period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.

Note: If Form 1128 is attached, see IRM 3.12.12.2.10.

- (2) Refer to Exhibit 3.12.12-1, for Error Correction procedures.
- (3) Refer to Field 01CCC instructions in IRM 3.12.12.9.5.2(3) for Final return procedures.
- (4) Correct any coding or transcription errors.

3.12.12.16.16.3
(01-01-2023)

**Error Code 026 - Rejects
Correction Procedures**

- (1) Refer to **Exhibit 3.12.12-2** for Rejects procedures.

3.12.12.16.17
(01-01-2023)
Error Code 030

(1) **Error Code 030 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01PIC	Penalty Interest Code
01RDD>	Return Due Date (Generated)

3.12.12.16.17.1
(01-01-2023)
Error Code 030 - Invalid Conditions

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3.12.12.16.17.2
(01-01-2023)
Error Code 030 - Correction Procedures

- (1) Correct any transcription errors.
- (2) **Delete** the Penalty and Interest Code Field if:
- There is precomputed penalty and/or interest on the return and Return Due Date.
- (3) **Delete** the Penalty and Interest Code Field if:
- There is no precomputed penalty and/or interest on the return or

#

#

3.12.12.16.18
(01-01-2023)
Error Code 034

(1) **Error Code 034 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01TXP	Tax Period
01RCD	Received Date
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01RDD>	Return Due Date (Generated)

3.12.12.16.18.1
(01-01-2023)
Error Code 034 - Invalid Conditions

- (1) Field 01CRD is earlier than Field 01RCD.
- (2) Field 01CRD is later than the processing date.

3.12.12.16.18.2
(01-01-2023)
**Error Code 034 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) The Received Date will either be stamped or edited on the return. If the Received Date is missing or illegible, determine the date in the order listed in IRM 3.12.12.9.6.2.
- (3) A CRD will be determined from the date the complete reply was received in the processing center.
 - a. Refer to the return for the CRD. It is edited on the Edit Sheet, Line 5.
 - b. This can be verified by checking the stamped Received Date on the correspondence attached to return.
 - c. If more than one Correspondence Received Date is present, use the earliest date.
- (4) If return is a Form 1120-POL or Form 5227 and "No Reply or an incomplete reply is received", enter CCC "3" in Field 01CCC and delete Field 01CRD.

3.12.12.16.19
(01-01-2023)
Error Code 062

- (1) **Error Code 062 displayed Fields are:**

Field	Explanation
CL	Clear Field
01CCC	Computer Condition Code
05LIH	Low Income Housing Credit Form 8586
0646B	Recapture Low Income Housing Credit

- (2) "SECTION 05 NOT PRESENT".
- (3) "SECTION 06 NOT PRESENT".

3.12.12.16.19.1
(01-01-2023)
**Error Code 062 - Invalid
Conditions**

- (1) Field 01CCC "9" is present and Field 05LIH, Low Income Housing Credit Form 8586, or Field 0646B, Recapture Low Income Housing Credit, is blank.
- (2) Field 05LIH or Field 0646B are present and CCC "9" are not present.

3.12.12.16.19.2
(01-01-2023)
**Error Code 062 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **If Form 8586 is present** and the filer has claimed a credit on Line 5 of Form 8586, allow that part of the credit. Enter the allowable portion of the credit in Field 05LIH if no credit is claimed on Line 4. If an amount is on Line 4, **all** of the following must be present: **Form 8609; Schedule A (Form 8609); an entry on Schedule A, Line C (BIN), and Line 3 (qualifying basis); and signatures in both Parts I and II of Form 8586:**

If	Then
any of the required items are missing,	
the filer does not provide the missing information,	deny the unsupported portion of the credit and re-compute the allowable portion of the credit on Line 4, AND add Lines 4 and 5 and enter the amount in Field 05LIH.
the recapture of Low-Income Housing (LIH) Credit is present and one Form 8611 is attached,	enter the recapture amount in Field 0646B.
recapture of LIH Credit is present and multiple Forms 8611 are attached,	add all of the recapture amounts together and enter in Field 0646B.
Form 8586 with entry on Line 4, Form 8611 is not attached, or Forms 8693, 8609, Schedule A (8609) are attached	Enter "C" in the Clear Field.
no LIH forms are attached or the only LIH form is Form 8586 with no entries on Lines 1 through 4,	delete CCC "9" from Field 01CCC.

#

3.12.12.16.20
(01-01-2023)
Error Code 065

(1) **Error Code 065 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
07CRE	Credit Elect

3.12.12.16.20.1
(01-01-2023)
Error Code 065 - Invalid Conditions

- (1) Field 07CRE, Credit Elect, and Field 01CCC "F" are present.

3.12.12.16.20.2
(01-01-2023)
Error Code 065 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If the return **is not final** delete Computer Condition Code "F."
- (3) If the return **is final**, delete the entry in Field 07CRE.

3.12.12.16.21
(01-01-2023)
Error Code 073

(1) **Error Code 073 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Codes
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code

3.12.12.16.21.1
(01-01-2023)
Error Code 073 - Invalid Conditions

- (1) Field 01CCC is “3” and Field 01CRD is present.

3.12.12.16.21.2
(01-01-2023)
Error Code 073- Correction Procedures

- (1) Correct any coding and transcription errors.
(2) Determine if the return is a “no reply”. If so, delete Field 01CRD.
(3) If the return is not a “no reply”, delete CCC “3”.

3.12.12.17
(01-01-2023)
Form 990 2008 and Subsequent Sections and Fields

- (1) Form 990 contains Sections 01 through 13.
(2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.18
(01-01-2023)
Section 01 - Field Descriptions

- (1) **Section 01** contains entity data, processing codes, dates and miscellaneous information.
(2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length:

Field	Field Title	Location	Max Length
RMIT>	Remittance	Blue/Green Money	11
01NC	Name Control/ Check Digit	Entity Section	4
>>>>	Name Control Un- derprint	Computer- generated	4
01EIN	Employer Identifi- cation Number	EIN Block	9
01TXP	Tax Period	Entity Section	6
>>	Tax Period Under- print	Computer- generated	2
01CCC	Computer Condition Code	Right Portion of Lines 2–7b	10
01RCD	Received Date	Date Stamp	8
01ORG	Organization Code	Right of Item K	1
01SS	Subsection	Right of Item I	2
01NPF	Non-PF Reason Code	Right margin, Part I	2
01ADC	Audit Code	Edit Sheet Line 2	1
01GRP	Group Return Code	Box HB	1
01COR	Correspondence Indicator	Edit Sheet Line 4	2
01CRD	Correspondence Received Date	Edit Sheet Line 5	8
01IRI	IRI Code	Page 2 Top	10
01CAF	CAF Indicator	Edit Sheet Line 3	1
01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
>>>>	Daily Delinquency Underprint	Computer- generated	6
01SCA	Schedule Indicator Code	Top of Page 3	20 Alpha Numeric
01SCB	Schedule Indicator Code	Top of Page 3	10 Alpha Numeric
01PRE	Preparation Code	Right margin, of Preparer PTIN Line	1
01PSN	Preparer PTIN	Part II Signature Block	9

Field	Field Title	Location	Max Length
01PEN	Preparer EIN	Part II Signature Block	9
01PTN	Preparer Phone Number	Part II Signature Block	10
01RPC	Return Processing Code	N/A	35

3.12.12.18.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This field cannot be changed by Error Resolution.**

3.12.12.18.2
(01-01-2023)
**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is a four-position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.18.2.1
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.18.2.2
(01-01-2024)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.
 - a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control will be the first four characters of the name as follows:
 - a. If the organization is a **corporation** (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual, **trust**, or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.

- c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.

- (3) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

- (4) Specific **corporate** name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are not present are:

- a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
- b. **Habitat for Humanity** — Edit **Habi**
- c. **Little League** — Edit **Litt**
- d. **American Legion** — Edit **Amer**
- e. **AMVETS** — Edit **Amer**
- f. **Boy Scouts of America (BSA)** — Edit **Boys**
- g. **BPOE** — Edit **Bene**
- h. **FOE** — Edit **Frat**
- i. **VFW** — Edit **Vete**
- j. **PTA**—Edit **PTA** plus the first letter of the name of the state
- k. **PTO** or **PTSA**— Edit the first four characters of the school

- (5) Specific **trust** or **estate** name control examples are:

- a. **Estate**—Edit the first four characters of the last name of the decedent
- b. **Corporate Trust**—Edit the first four characters of the Corporation's name.
- c. **Individual trust**—Edit the first four characters of the last name of the individual
- d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary

- (6) Specific **political organization** name control examples are:

- a. **Friends of Jane Doe** — Edit **Jane**
- b. **Committee to Elect John Smith** — Edit **John**
- c. **Citizens for John Doe** — Edit **John**

3.12.12.18.3
(01-01-2023)

**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) **Field 01EIN** is the **Employer Identification Number**.
- (2) The **EIN** is a number assigned by IRS for identification of a business tax account. This Field is located in the EIN Block

3.12.12.18.3.1
(01-01-2023)

Field 01EIN - Invalid Conditions

- (1) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - It is all zeros or all nines.

3.12.12.18.3.2
(01-01-2023)

Field 01EIN - Correction Procedures

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return and **attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
- Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 - SSPND 351 if IDRS is not available.**
 - SSPND 320** if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227.
- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C If:

- Fewer than three digits of the EIN are transposed, different or missing.
- When CC INOLE indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.18.4
(01-01-2023)

Field 01TXP - Tax Period

- (1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.18.4.1
(01-01-2023)

Field 01TXP - Invalid Conditions

- (1) This Field is invalid if:
- It is not numeric,
 - Month is not 01-12,
 - It is equal to or later than the Processing Date.
 - Tax period is before 197012 for Form 990.

3.12.12.18.4.2
(01-01-2023)

Field 01TXP - Correction Procedures

- (1) Check the return and **attachments** for the correct Tax Period. Correct any coding or transcription errors.
- (2) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.
- For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".

- c. **If the return is a "Final,"** use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC, if necessary. Change the Tax Period to the month preceding the received date.
- (3) Edit CCC F (Final/Termination) if ALL of the following apply:
 - a. The return or an attachment is marked Final/Termination.
 - b. There are other indications the organization is out of business, closed, or merged.
 - c. Part X, Line 16(B) is 0 (zero) or blank.
 - d. Part IV, Line 31 is marked yes.
 - e. Not a group return - item H(a)-(b) is no or blank and item H(c) is blank.
 - f. If the taxpayer is attempting to file a Final/Termination, Form 990 and (a)-(e) are not met, correspond.
 - g. Schedule N, Part I is attached. If not attached, send the return back to the filer.
- (4) If the Tax Period is prior to 198901 for Form 990-EZ, SSPND 610. Rejects will convert and process as Form 990.
- (5) If the Tax Period is prior to 197012 for Form 990, SSPND 620. Attach Form 4227 stating **non-ADP**.

3.12.12.18.5
(01-01-2023)
**Field 01CCC - Computer
Condition Codes**

- (1) **Field 01CCC is the Computer Condition Codes.** Field 01CCC is transcribed from the right portion of lines 2-7b, Form 990. **See Exhibit 3.12.12-8** for a description of the codes and their uses.

3.12.12.18.5.1
(01-01-2023)
**Field 01CCC - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. The entry is other than blank, "D", "F", "G", "L", "R", "T", "V", "W", "Y", "3" or "7",
 - b. CCCs "F" and "Y" are both present,
 - c. CCC "7" is present with both CCCs "D" and "R".

3.12.12.18.5.2
(01-01-2023)
**Field 01CCC - Correction
Procedures**

- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly,** refer to the return and **See Exhibit 3.12.12-8** to determine which codes are necessary.
- (3) **If CCCs "F" and "Y" are both present,** determine if it is a final return. Identify Form 990 returns as "Final" only if ALL of the following apply:
 - a. The return or an attachment is marked "Final", or there is other indication the organization is out of business, closed or merged.
 - b. Total Assets End of Year (Part X, Line 16(B)), Form 990 are zero or blank.
 - c. Part IV, Line 31 is checked yes.
 - d. It is not a group return.
 - e. Schedule N, Part I is attached. If not attached and it is a final return, send the return back to the filer.

Note: This applies for all returns marked Final.

- (4) **If the return is not a final return,** delete the "F" code.

- (5) **If the return is a final return** or is not for a short period, delete the “Y” code.
- (6) If CCCs “7”, “D”, and “R” are all present, determine the correct CCCs:
 - a. **If CCC “7” is correct** delete the “R” and “D”.
 - b. **If CCC “7” is not correct**, delete CCC “7”.
- (7) The only CCC codes valid with CCC “G” are CCC “3” and “W”.

3.12.12.18.6
(01-01-2023)
Field 01RCD - Received Date

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

3.12.12.18.6.1
(01-01-2023)
Field 01RCD - Invalid Conditions

- (1) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197012 for Form 990.

3.12.12.18.6.2
(05-10-2024)
Field 01RCD - Correction Procedures

- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is “invalid” (e.g. 20110115 in lieu of 20120115), correct accordingly.
- (3) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (4) Determine the received date in the following priority when there is no valid date stamp or handwritten received date:

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

- 1. The envelope postmark or delivery shipment date.

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

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Revenue Agent/Officer’s signature date
- 4. The signature date
- 5. The Julian in the DLN, minus 10 days

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

Date (RDD), regardless of Saturday, Sunday or holiday extension dates.

3.12.12.18.7
(01-01-2023)
**Field 01ORG -
Organization Code**

- (1) **Field 01ORG, Organization Code**, is transcribed in the blank space of Item K. This Field is used to identify the type of organization filing the return.

3.12.12.18.7.1
(01-01-2023)
**Field 01ORG - Invalid
Conditions**

- (1) This Field is invalid if other than "1", "3", or "4".

3.12.12.18.7.2
(01-01-2023)
**Field 01ORG -
Correction Procedures**

- (1) Correct any coding or transcription errors.
(2) If necessary, refer to the return to determine the correct code. Valid codes are:

If Return Shows:	Code
IRS Subsection 01-25, 29, 50, 60, 70, 71, or Item I, 501(c) box is checked,	1
Item I is blank	Research for correct code
Item I, 4947(a)(1), box is checked	3
IRS Subsection 91	3
the 527 box is checked in Item I of the entity section (SS82),	4

- (3) If no boxes are checked on Item I and the return does not have a pre-addressed label, research INOLES for the correct subsection. Code accordingly.

3.12.12.18.8
(01-01-2023)
Field 01SS - Subsection

- (1) **Field 01SS, Subsection**, is located in blank space of Item I.

3.12.12.18.8.1
(01-01-2023)
**Field 01SS - Invalid
Conditions**

- (1) This Field is invalid if other than 00, 02 through 20, 22 through 27, 28, 29, 50, 60, 70, 71, 81, 82, or 91.

3.12.12.18.8.2
(01-01-2023)
**Field 01SS - Correction
Procedures**

- (1) Refer to Item I on Form 990 to determine the correct code. Correct any coding or transcription errors.
(2) If no errors are found, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 29, 50, 60, 70, 71, 81, 82, or 91.

- (3) If there is no SS on INOLES and the return is for a “National Railroad Retirement Investment Trust”, enter “28” in Field 01SS. If the Tax Period for the “National Railroad Retirement Investment Trust” is prior to 199312, also enter “R” and “V” in Field 01CCC.
- (4) If unable to determine correct subsection, enter “00” in Field 01SS.

3.12.12.18.9
(01-01-2023)

Field 01NPF - Non-PF Reason Code

- (1) **Field 01NPF, Non-PF Reason Code**, is transcribed from the right margin of Schedule A, Part I.

3.12.12.18.9.1
(01-01-2023)

Field 01NPF - Invalid Conditions

- (1) This Field is invalid if other than 01 through 15 or blank.

3.12.12.18.9.2
(01-01-2024)

Field 01NPF - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Refer to Schedule A, Part I, to determine the correct code. Valid codes are:

Subsection	Foundation Code	NPF Code	Box that must be checked
03	10	01	1
03	11	02	2
03	12	03	3
03	12	05	4
03	13	06	5
03	14	04	6
03	15	07	7
03	15	08	8
03	25	16	9
03	16	09	10
03	18	11	11
03	21 (Type I checked)	12	12a
03	22 (Type II checked)	13	12b
03	23 (Type III functionally checked) Type III functionally checked	14	12c

Subsection	Foundation Code	NPF Code	Box that must be checked
03	24 (Type III non-functionally checked) Type III non-functionally checked	15	12d
50	N/A	03	3
70	N/A	09	9
60, 71, 91	N/A	10	11

Note: If Box 11 is checked, one of the Type Boxes described above must also be checked.

Note: If PTA and box 2 are checked and correspondence for Schedule E is needed, research for the correct NPF Code. If the Foundation Code is not 11, change the NPF Code and do not correspond for Schedule E.

- Use NPF 03 if the organization's name includes **Hospital, Clinic**, etc.
- Use NPF 05 if the organization's name includes **Research** or **Laboratory**, etc.

3.12.12.18.10
(01-01-2023)
Field 01ADC - Audit Code

- (1) **Field 01ADC, Audit Code**, is located on Line 2 of the edit sheet.

3.12.12.18.10.1
(01-01-2023)
Field 01ADC - Invalid Conditions

- (1) This Field is invalid if other than "1", "2", "3", or blank.

3.12.12.18.10.2
(01-01-2023)
Field 01ADC - Correction Procedures

- (1) Remember we will no longer correspond with the filer for information. Substitute correspond with send the return back to the filer.
- (2) Refer to Line 2 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (3) Correct codes are:
- Blank**—This Field must be blank if Field 01ORG is "9" or the following conditions (b) through (d) do not apply.
 - 1**—Frivolous return **and taxpayer has not provided a Schedule A** or Field 01NPF is blank.
 - 2**—Schedule A or Non-PF Reason Code is missing.
 - 3**—No reply to FYM mismatch correspondence.
- (4) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

- 3.12.12.18.11
(01-01-2023)
Field 01GRP - Group Return Code
- (1) **Field 01GRP, Group Return Code**, is transcribed from the right margin of Page 1, Form 990, next to Box HB.
 - (2) ISRP will transcribe a “1” or “2,” which will be converted to a “7” or “8” in GMF processing.
- 3.12.12.18.11.1
(01-01-2023)
Field 01GRP - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2” or blank.
- 3.12.12.18.11.2
(01-01-2023)
Field 01GRP - Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Refer to the return to determine the correct code. Identify a group return in one of the following ways:
 - a. Group Return is noted on the return or attachment.
 - b. Item H(a) of the entity section is “**yes**” and the Group Exemption (GEN) is written in Item H(c).
 - c. There is a list of subordinates attached.
 - d. There is a statement on the return or attachment that all affiliates are included on the group return.

Note: If Item H(a) is checked “No” and Item H(b) is checked “Yes”, DO NOT consider the return a group return.
 - (3) Valid Group Return Codes are:
 - a. **Blank**—if the return is not for a group.
 - b. **1**—group return with a list indicating all the affiliates are included, or there is no response to correspondence.
 - c. **2**—group return with a list indicating only some of the affiliates are included. (Rejects will input FRM49 per (5) below.)
 - (4) Use Group Return Code “2” if there is an attachment or statement indicating that not all affiliates are included on the return, or if **GEN #0229** (Line H(c)) is present. Correspondence is required if a list of affiliates isn’t present.
 - (5) Once a list of affiliates to be included in the filing is received, Rejects will:
 - a. Verify the parent’s EIN and verify that the parent EIN is on the BMF by using IDRS Command Code INOLES before inputting TC 590.
 - b. Input Command Code FRM49, TC 590, Closing Code 14, for each of the affiliates covered by the return.

Note: Transaction Code 590 with Closing Code 14 requires the parent EIN as part of the transaction.
- 3.12.12.18.12
(01-01-2023)
Field 01COR - Correspondence Indicator
- (1) **Field 01COR, Correspondence Indicator**, is located on Line 4 of the Edit Sheet.

- 3.12.12.18.12.1
(01-01-2023)
Field 01COR Invalid Conditions
- (1) This Field is invalid if other than "11", "12", "13", "14", "21", "22", "23", "24" or blank.
- 3.12.12.18.12.2
(01-01-2023)
Field 01COR - Correction Procedures
- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- a. **11 -Reply with all information** Use when the taxpayer's response to our request is complete; all of the information we requested is provided.
 - b. **12 - Reply with some information** Use when the taxpayer provides some of the information we requested (enter CCC "3").
 - c. **13 -Reply with no information** Use when the taxpayer responds to our first inquiry, but does not provide the information we requested(enter CCC "3").
 - d. **14- No Reply** Use when the taxpayer does not respond to our request (enter CCC "3").
 - e. **21 -Reply with all information** Use when the taxpayer's response to our request for missing IRI items is complete; all of the information we requested is provided.
 - f. **22- Reply with some information** Use when the taxpayers provides some of information we requested on missing IRI items (enter CCC 3 and the appropriate entry in Field 01IRI.).
 - g. **23- Reply with no information** Use when the taxpayers responds on missing IRI items but does not provide the information we requested. (Enter CCC 3 and the appropriate entry in Field 01IRI).
 - h. **24- No Reply** Use when the taxpayer does not respond to our request for missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI).
- 3.12.12.18.13
(01-01-2023)
Field 01CRD - Correspondence Received Date
- (1) **Field 01CRD, Correspondence Received Date**, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**
- 3.12.12.18.13.1
(01-01-2023)
Field 01CRD - Invalid Conditions
- (1) This Field is invalid if:
- a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- 3.12.12.18.13.2
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.18.14
(01-01-2023)

Field 01IRI - IRI Code

- (1) **Field 01IRI is** located on page 2 in the upper right margin.
- (2) There can be a maximum of five 2-digit codes present for a total of 10 characters.

3.12.12.18.14.1
(01-01-2023)

Field 01IRI - Invalid Conditions

- (1) This Field is invalid if other than 2-digit numeric or blank.

3.12.12.18.14.2
(01-01-2023)

Field 01IRI - Correction Procedures

- (1) The codes and their meanings are as follows:

Correspondence Items	IRI Code
Missing Signature	90
Part VII	87
Part VIII	88
Part IX	89
Part X	80
Entire or wrong revision of Schedule A	20
Sch. A Part I	21
Sch. A Part II	22
Sch. A Part III	23
Sch. B	50
Sch. C	51
Sch. D Part I	52
Sch. E	53
Sch. L	54
Sch. R	55
Sch. J	56
Sch. H	57
Sch. O	58
Audited Financial Statement	59

- (2) Correct any coding or transcription errors using the above chart.
- (3) Check the IRI Codes to ensure the correct codes have been entered. If not, delete the incorrect code(s) and enter the correct codes.

3.12.12.18.15
(01-01-2023)
Field 01CAF - CAF Indicator

- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.18.16
(01-01-2023)
Field 01DDP - Daily Delinquency Penalty

- (1) **Field 01DDP, Daily Delinquency Penalty**, is located on Line 7 of the Edit Sheet.

3.12.12.18.16.1
(01-01-2023)
Field 01DDP - Penalty Amounts

- (1) The law provides for a **daily penalty** for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause.

Exception: Churches not required to file Filing Requirement Code (FRC 06).

- a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
- b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
- c. **If the organization has gross receipts exceeding \$1,000,000.00 for any year** the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.

3.12.12.18.16.2
(01-01-2023)
Field 01DDP - Invalid Conditions

- (1) This Field is invalid if:
- a. It is not numeric,
 - b. The last digit is other than zero and the Tax Period is prior to 198712.

3.12.12.18.16.3
(01-01-2023)
Field 01DDP - Correction Procedures

- (1) Refer to Line 7 of the Edit Sheet to determine the correct entry. Correct any coding or transcription errors.
- (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.18.17
(01-01-2023)
Fields 01SCA and SCB - Schedule Indicator Codes

- (1) Field 01SCA and SCB **Schedule Indicator Codes** are transcribed from the top of Page 3.
- (2) This Field is edited based on the answers to the questions in Part IV. This Field is edited with an alpha/numeric character for each schedule that is attached and not blank. If more than 20 characters are present in Field 01SCA, Field 01SCB will need to be used. This is due to constraints on the ERS Screen display.

3.12.12.18.17.1
(01-01-2023)
Fields 01SC and SCB - Invalid Conditions

- (1) These Fields are invalid if not alpha, numeric or blank.
- Note:** We no longer accept any substitute schedules. The only exceptions are forms and schedules that are prepared that are exactly like official IRS forms and schedules.

- 3.12.12.18.17.2
(01-01-2024)
Fields 01SCA and SCB - Correction Procedures
- (1) Remember we will no longer correspond with the filer for information. Substitute correspond with send the return back to the filer.
 - (2) Refer to the top of Page 3 to determine the correct code(s). Correct any coding or transcription errors. Correct codes are:
 - a. **Blank**—If there are no required schedules.
 - b. **A, B, C, D, D1, E, F, G, H, I, J, K, L, M, N, O, or R** must be edited if a complete schedule is attached.

Note: Only enter the SIC Code if the Schedule is present. If corresponding for a missing schedule, only enter the SIC Code if a complete schedule is sent in with a reply.

 - c. If the question on Line 6, Part IV is yes, Schedule D-1 is required.
- 3.12.12.18.18
(01-01-2023)
Field 01PRE - Preparation Indicator
- (1) **Field 01PRE, Preparation Indicator**, is transcribed from the bottom right margin of the Preparer's PTIN box.
- 3.12.12.18.18.1
(01-01-2023)
Field 01PRE - Invalid Conditions
- (1) This Field is invalid if other than "1" or blank.
- 3.12.12.18.18.2
(01-01-2023)
Field 01PRE - Correction Procedures
- (1) Refer to the signature area to determine the correct code. Correct any coding or transcription errors. Correct codes are:
 - a. **Blank**—If the signature or name of the preparer is not present.
 - b. **1**—If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.
- 3.12.12.18.19
(01-01-2023)
Field 01PSN - Preparer PTIN
- (1) Field 01PSN, **Tax Preparer PTIN**, is transcribed from the preparer PTIN box in the signature portion of the return.
 - (2) The entries are any combination of numerics **except** all "**zeros**" or all "**nines**". The first character may be a "**P**".
- 3.12.12.18.19.1
(01-01-2023)
Field 01PSN - Invalid Conditions/ Correction Procedures
- (1) Field 01PSN is invalid if the first position is other than numeric or "P".
 - (2) Field 01PSN is invalid if the Field is all zeroes or all nines or the first position is "P" and the remaining positions are all zeroes or all nines.
 - (3) Field 01PSN is invalid if other than the first position is not numerics.
 - (4) Delete the Field. Do not attempt to correct the Field.
- 3.12.12.18.20
(01-01-2023)
Field 01PEN - Preparer EIN
- (1) Field 01PEN, **Tax Preparer EIN**, is transcribed from the preparer EIN box in the signature portion of the return.
 - (2) The entries are any combination of numerics **except** all "**zeros**" or all "**nines**". The first character may be a "**P**".

3.12.12.18.20.1
(01-01-2023)

**Field 01PEN - Invalid
Conditions/ Correction
Procedures**

- (1) Field 01PEN is invalid if the Field is all zeros or all nines.
- (2) Field 01PEN is invalid if it is not all numerics.
- (3) Delete the Field. Do not attempt to correct the Field.

3.12.12.18.21
(01-01-2023)

**Field 01PTN - Preparer
Telephone Number**

- (1) Field 01PTN **Preparer Telephone Number** is transcribed from the Preparer Block form Page 1, Form 990, Prepares Phone Number.

3.12.12.18.21.1
(01-01-2023)

**Field 01PTN - Invalid
Conditions**

- (1) This Field is invalid if not 10 digits, all numeric.

3.12.12.18.21.2
(01-01-2023)

**Field 01PTN - Correction
Procedures**

- (1) If fewer than 10 digits or unable to determine the correct phone number, Delete Field 01PTN.

3.12.12.19
(01-01-2023)

**Section 02 - Data
Address Fields**

- (1) **Section 02 contains address changes and the In-Care-of-Name Line.**

If	Then
The INOLES address is the same as the address on the return,	Delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
The INOLES address is different from the address on the return,	Research ENMOD for a pending address change, TC 014.
A pending address change is found on ENMOD,	Delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
No pending address is found on ENMOD.	SSPND 320 to Entity Control for address change.

3.12.12.19.1
(01-01-2023)

**Section 02 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
02CON	Care of Name	Entity Section	35
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.19.2
(01-01-2023)

Field 02CON - In Care of Name Line

- (1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.19.2.1
(01-01-2023)

Field 02CON - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The first position is a % sign and the second position is not blank.
 - b. The first character of the “in-care-of” name is not alpha or numeric.
 - c. There are two consecutive blanks between significant characters.

3.12.12.19.2.2
(01-01-2023)

Field 02CON - Correction Procedure

- (1) Check for transcription errors and correct as needed.

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
A blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
The first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON

If	Then
Two consecutive blanks present between significant characters,	1. Delete any unnecessary blanks in Field 02CON.

3.12.12.19.3
(01-01-2024)
Field 02FAD Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on "G" Coded returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.19.3.1
(01-01-2023)
Field 02FAD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

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

3.12.12.19.3.2
(01-01-2023)
Field 02FAD - Correction Procedures

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "." (period/space)
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.

If	Then
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Annotate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822. " <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.19.4
(01-01-2023)
Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on non-preaddressed returns when the address change box has been checked or on preaddressed labels when a change has been indicated.

3.12.12.19.4.1
(01-01-2023)
Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.19.4.2
(01-01-2023)
Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.19.5
(01-01-2023)
Field 02CTY City

- (1) **Field 02CTY, City**, is located in the entity section of the return.

3.12.12.19.5.1
(01-01-2023)
Major City Code

- (1) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
- a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

3.12.12.19.5.2
(01-01-2023)

**Field 02CTY - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
- (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**

3.12.12.19.5.3
(01-01-2023)

**Field 02CTY - Correction
Procedures**

- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to correct, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.19.6
(01-01-2023)

Field 02ST - State

- (1) **Field 02ST, State**, is located in the entity section of the return.

3.12.12.19.6.1
(01-01-2023)

**Field 02ST - Invalid
Conditions**

- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.

3.12.12.19.6.2
(01-01-2023)

**Field 02ST - Correction
Procedures**

- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to perfect, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.19.7
(01-01-2023)

Field 02ZIP - ZIP Code

- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.

3.12.12.19.7.1
(01-01-2023)

**Field 02ZIP - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. Blank.
 - b. The fourth and fifth position are 00.

3.12.12.19.7.2
(01-01-2023)

**Field 02ZIP - Correction
Procedures**

- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.
- (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.19.8
(01-01-2023)

Section 03 - Field Descriptions

- (1) All of the Fields in this section and are located in Part III.
- (2) Listed below are the Fields contained in **Section 03** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
0332	Did Organization Undertake Significant	Part III, Line 2	1
0333	Did Organization Cease Conducting	Part III, Line 3	1
0334A	Exempt Purpose Code 1	Part III, Line 4a	5
0334B	Exempt Purpose Code 2	Part III, Line 4b	5
0334C	Exempt Purpose Code 3	Part III, Line 4c	5

3.12.12.19.9
(01-01-2024)

Section 03 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

Note: The Exempt Purpose Codes are not currently being used and will be blank.

3.12.12.20
(01-01-2023)

Section 04 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 04** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line number Form 990	Max Length
041	Is Organization 501(c) (3) or 4947(a)(1)	Part IV, Line 1	1
042	Schedule B Code	Part IV, Line 2	1
043	Engage in Political Activity	Part IV, Line 3	1
044	Engage in Lobbying Activity	Part IV, Line 4	1
045	Subject to Section 6033(e) Notice	Part IV, Line 5	1
046	Maintain Donor Advised Funds	Part IV, Line 6	1
047	Receive or Hold Conservation Easements	Part IV, Line 7	1
048	Maintain Collections	Part IV, Line 8	1
049	Provide Credit Counseling	Part IV, Line 9	1
0410	Hold Assets or Endowments	Part IV, Line 10	1
0411A	Land, Buildings and Equipment	Part IV, Line 11a	1
0411B	Investments Other Securities	Part IV, Line 11b	1
0411C	Investments Program Related	Part IV, Line 11c	1
0411D	Other Assets	Part IV, Line 11d	1
0411E	Other Liabilities	Part IV, Line 11e	1
0411F	Separate or Consolidated Financial Statements	Part IV, Line 11F	1
0412A	Separate Independent Audited Financial	Part IV, Line 12a	1
0412B	Consolidated Independent Audited Financial	Part IV, Line 12b	1
0413	Is the Organization a School	Part IV, Line 13	1

Field	Field Title	Line number Form 990	Max Length
0414A	Maintain an Office	Part IV, Line 14a	1
0414B	Have Aggregate Revenues or Expenses	Part IV, Line 14b	1
0415	Report more than \$5,000 on Part IX, Line 3 for ORGS Outside US	Part IV, Line 15	1
0416	Report more than \$5,000 on Part IX, Line 3 for Individuals Outside US	Part IV, Line 16	1
0417	Report more than \$15,000 on Part IX, Line 11e	Part IV, Line 17	1
0418	Report more than \$15,000 on Part VIII, Line 1c and 8a	Part IV, Line 18	1
0419	Report more than \$15,000 on Part VIII, Line 9a	Part IV, Line 19	1
0420A	Operate Hospitals	Part IV, Line 20a	1
0420B	Audited Financial Statement	Part IV, Line 20b	1
0421	Report more than \$5,000 on Part IX, Line 1	Part IV, Line 21	1
0422	Report more than \$5,000 on Part IX, Line 2	Part IV, Line 22	1
0423	Answer yes to Questions 3, 4 or 5	Part IV, Line 23	1
0424A	Tax Exempt Bonds Outstanding	Part IV, Line 24a	1
0424B	Invest any Net Proceeds	Part IV, Line 24b	1
0424C	Maintain an Escrow Account	Part IV, Line 24c	1
0424D	Act on Behalf of Issuer	Part IV, Line 24d	1
0425A	501(c)(3) and 501(c)(4) Orgs Engaged in Excess Benefit Transaction	Part IV, Line 25a	1

Field	Field Title	Line number Form 990	Max Length
0425B	Become Aware that it Engaged in Excess Benefit Transaction	Part IV, Line 25b	1
0426	Loan to or by a current/former Officer/Director	Part IV, Line 26	1
0427	Provide Grant or Other	Part IV, Line 27	1
0428A	Transaction with Current/Formal Officer	Part IV, Line 28a	1
0428B	Transaction with Family Member	Part IV, Line 28b	1
0428C	Transaction with Entity or Current/Formal Officer	Part IV, Line 28c	1
0429	Receive or Accrue more than \$25,000 in Non-Cash	Part IV, Line 29	1
0430	Receive or Accrue Contributions of Art	Part IV, Line 30	1
0431	Liquidate, Terminate or Dissolve	Part IV, Line 31	1
0432	Sell, Exchange, Dispose of	Part IV, Line 32	1
0433	Own 100% of an Entity	Part IV, Line 33	1
0434	Related to any Tax Exempt or Taxable Entity	Part IV, Line 34	1
0435A	Controlled Entity within 512(b)(13)	Part IV, Line 35a	1
0435B	Receive Payment or Engage in Transaction Within 512(b)(13)	Part IV, Line 35b	1
0436	Make any Transfers	Part IV, Line 36	1
0437	Conduct more than 5%	Part IV, Line 37	1
0438	Complete Schedule O	Part IV, Line 38	1

3.12.12.20.1
(01-01-2023)
**Section 04 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all 1, 2 or blank.
- (2) 1 = yes, 2 = no, blank = blank or both boxes checked.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (4) **See Exhibit 3.12.12-7** for additional information and IRI correspondence.

3.12.12.21
(01-01-2023)
**Section 05 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 05** showing the Field designator, title, and location on the return. Money Fields are Dollars Only and can be Positive or Negative.

Field	Field Title	Line No. Form 990	Field Length
051A	Number of Form 1096??? link broke	Part V, Line 1a	6
051B	Number of Form W-2G	Part V, Line 1b	6
051C	Comply with Backup Withholding Rules	Part V, Line 1c	1
052A	Number of Employees Reported on Form W-3	Part V, Line 2a	6
052B	File all Required Employment Returns	Part V, Line 2b	1
053A	Unrelated Business income >\$1,000	Part V, Line 3a	1
053B	If Yes has a 990-T been filed	Part V, Line 3b	1
054A	Maintain an Interest	Part V, Line 4a	1
055A	Party to a Prohibited Tax Shelter	Part V, Line 5a	1
055B	Taxable Party Notify Org	Part V, Line 5b	1
055C	If Yes did Org file Form 8886-T	Part V, Line 5c	1
056A	Annual Gross Receipts Normally >\$100,000	Part V, Line 6a	1
056B	If Yes did org Include with Solicitations	Part V, Line 6b	1
057A	\$75 Partly Contribution/ Goods/Services	Part V, Line 7a	1
057B	If Yes did Org Notify Donor	Part V, Line 7b	1
057C	Sell, Exchange, or Otherwise Dispose of	Part V, Line 7c	1

Field	Field Title	Line No. Form 990	Field Length
057D	Number of Form 8282	Part V, Line 7d	4
057E	Receive any Funds	Part V, Line 7e	1
057F	Pay Premiums	Part V, Line 7f	1
057G	Contributions of Qualified Intellectual Property	Part V, Line 7g	1
057H	Did org File Form 1098-C	Part V, Line 7h	1
058	Sponsoring Orgs, 509(a)(3) Excess Business Holdings	Part V, Line 8	1
059A	Make Taxable Distributions Under Section 4966	Part V, Line 9a	1
059B	Make Distribution to Donor	Part V, Line 9b	1
0510A	Initiation Fees and Capital Contributions	Part V, Line 10a	13
0510B	Gross Receipts for Public use of Club Facilities	Part V, Line 10b	13
0511A	Gross Income from Members or Shareholders	Part V, Line 11a	13
0511B	Gross Income from Other Sources	Part V, Line 11b	13
0512A	IRC 4947(a)(1) Filing Form 990 in lieu of Form 1041	Part V, Line 12a	1
0512B	Amount of Tax Exempt Interest	Part V, Line 12b	13
0513A	Licensed to issue Qualified Health Plans	Part V, Line 13a	1
0513B	Aggregate Amount of Reserves to Maintain	Part V, Line 13b	15

Field	Field Title	Line No. Form 990	Field Length
0513C	Aggregate Amount of Reserves on Hand	Part V, Line 13c	15
0514A	Receive Payments for Indoor Tanning	Part V, Line 14a	1
0514B	Filed Form 720 to Report Payments	Part V, Line 14b	1

3.12.12.21.1
(01-01-2023)

Section 05 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank. Yes/No questions are invalid if other than "1", "2" or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (3) For Yes/No questions, "1" = Yes, "2" = No, and blank = no box checked or both boxes checked.
- (4) **See Exhibit 3.12.12-7** for additional information and IRI correspondence.
- (5) Fields 051A and 051B are invalid if not numeric and can have up to six characters. If any characters in these Fields are not numeric delete the invalid characters.

3.12.12.22
(01-01-2023)

Section 06 - Field Descriptions

- (1) Section 06 Fields are located in Form 990 Part VI.
- (2) Listed below are the Fields contained in **Section 06** showing the Field designator, title, and location on the return:

Field	Field Title	Line No. Form 990	Field Length
061A	Voting Members of Governing Body	Part VI, Section A, Line 1a	6
061B	Independent Voting Members	Part VI, Section A, Line 1b	6
062	Officer, Director, Trustee have Family Relationship	Part VI, Section A, Line 2	1
063	Delegate Control over Management	Part VI, Section A, Line 3	1
064	Make Significant Changes to Org Docs	Part VI, Section A, Line 4	1
065	Become aware of a Material Diversion	Part VI, Section A, Line 5	1
066	Have Members or Stockholders	Part VI, Section A, Line 6	1
067A	Members, Stockholders or Other Persons who Elect	Part VI, Section A, Line 7a	1
067B	Decisions Subject to Approval By Members	Part VI, Section A, Line 7b	1
0615A	Determining Compensation for CEO, Executive Director	Part VI, Section B, Line 15a	1

3.12.12.22.1
(01-01-2023)
Section 06 - Invalid Conditions/Correction Procedures

- (1) Question Fields are invalid if other than "1", "2" or blank.
- (2) Refer to the return to determine the correct Question Code. Correct any coding or transcription errors
- (3) Correct Question Codes are:
 - a. **1**—If the "yes" box is checked.
 - b. **2**—If the "no" box is checked.
 - c. **Blank**—If neither box is checked, both boxes are checked or "not applicable".
- (4) Fields 061A and 061B are invalid if not numeric and can have up to six characters. If any characters in these Fields are not numeric delete the invalid characters.

3.12.12.22.2
(01-01-2023)
Section 07 - Field Descriptions

- (1) Section 07 Fields are located in Form 990 Part VII.

- (2) Listed below are the Fields contained in **Section 07** showing the Field designator, title, and location on the return.

Field	Field Title	Line No. Form 990	Field Length
071BD	Total Reportable Compensation from ORG.	Part VII, Section A, Line 1d Col. (D)	13
071BE	Total Reportable Compensation from Related ORG.	Part VII, Section A, Line 1d Col. (E)	13
071BF	Total Other Compensation from ORG and Related ORG.	Part VII, Section A, Line 1d Col. (F)	13
07A2	Total Individuals who Received >\$100,000	Part VII, Section A, Line 2	6
07B2	Total Independent Contractors who Received >\$100,000	Part VII, Section B, Line 2	6

3.12.12.22.2.1
(01-01-2023)
Section 07 - Invalid Conditions/Correction Procedures

- (1) All Fields are invalid if they are other than numeric or blank.
- (2) Correct any coding or transcription errors.
- (3) **See Exhibit 3.12.12-7** for IRI Correspondence instructions.
- (4) There is a programming problem that is being corrected. Fields 07A2 and 07B2 must be valid if blank. If a return falls out because these Fields are blank, enter six–9s to clear the error.

3.12.12.22.3
(01-01-2023)
Section 08 - Field Descriptions

- (1) Section 08 Fields are located in Form 990 Part VIII.
- (2) All **Section 08** Fields are dollars only or numeric and may be either positive or negative.
- (3) Listed below are the Fields contained in **Section 08** showing the Field designator, title, and location on the return. All Fields are 13 positions:

Field	Field Title	Line No. Form 990	Field Length
081HA	Total Contributions, Gifts, Grants	Part VIII, Line 1h, Col. (A)	13
082A	Program Service Revenue a Business Code	Part VIII, Line 2a	6
082AA	Program Service Revenue a Total Revenue	Part VIII, Line 2a Col. (A)	13
082B	Program Service Revenue b Business Code	Part VIII, Line 2b	6
082BA	Program Service Revenue b Total Revenue	Part VIII, Line 2b Col. (A)	13
082C	Program Service Revenue c Business Code	Part VIII, Line 2c	6
082CA	Program Service Revenue c Total Revenue	Part VIII, Line 2c Col. (A)	13
082D	Program Service Revenue d Business Code	Part VIII, Line 2d	6
082DA	Program Service Revenue d Total Revenue	Part VIII, Line 2d Col. (A)	13
082E	Program Service Revenue e Business Code	Part VIII, Line 2e	6
082EA	Program Service Revenue e Total Revenue	Part VIII, Line 2e Col. (A)	13
08FA	Program Service Revenue f Total Revenue	Part VIII, Line 2f Col. (A)	13
082G	Program Service Revenue Total	Part VIII, Line 2g	13
083A	Investment Income	Part VIII, Line 3 Col. (A)	13
084A	Tax Exempt Bond Proceeds	Part VIII, Line 4 Col. (A)	13

Field	Field Title	Line No. Form 990	Field Length
085A	Royalties	Part VIII, Line 5 Col. (A)	13
086AR	Gross Rents-Real	Part VIII, Line 6a (real)	13
086AP	Gross Rents-Personal	Part VIII, Line 6a (pers)	13
086BR	Less Rental Expenses-Real	Part VIII, Line 6b (real)	13
086BP	Less Rental Expenses-Personal	Part VIII, Line 6b (pers)	13
086CR	Rental Income-Real	Part VIII, Line 6c (real)	13
>>>>	Rental Income Underprint Amount	N/A	13
086CP	Rental Income-Personal	Part VIII, Line 6c (pers)	13
086DA	Net Rental Income	Part VIII, Line 6d Col. (A)	13
>>>>	Net Rental Income Underprint Amount	Computer-generated	13
087AS	Gross Amount from Sales of Securities	Part VIII, Line 7a (sec)	13
087AO	Gross Amount from Sales of Assets Other	Part VIII, Line 7a (other)	13
087BS	Cost or Other Basis and Sales Securities	Part VIII, Line 7b (sec)	13
087BO	Cost or Other Basis and Sales Other	Part VIII, Line 7b (other)	13
087CS	Gain or Loss Securities	Part VIII, Line 7c (sec)	13
>>>>	Gain or Loss Securities Underprint Amount	Computer-generated	13

Field	Field Title	Line No. Form 990	Field Length
087CO	Gain or Loss Other	Part VIII, Line 7c (other)	13
>>>>	Gain or Loss Other Underprint Amount	Computer-generated	13
087DA	Net Gain or Loss	Part VIII, Line 7d Col. (A)	13
088A	Gross Income from Fundraising Events	Part VIII, Line 8a	13
088B	Less Direct Expenses	Part VIII, Line 8b	13
088CA	Net Income or Loss from Fund-raising	Part VIII, Line 8a Col. (A)	13
>>>>	Net Income or Loss Underprint Amount	Computer-generated d	13
089A	Gross Income from Gaming	Part VIII, Line 9a	13
089B	Less Direct Expenses	Part VIII, Line 9b	13
089CA	Net Income/Loss from Gaming	Part VIII, Line 9c Col. (A)	13
>>>>	Net Income/Loss from Gaming Underprint	Computer-generated	13
0810A	Gross Sales from Inventory	Part VIII, Line 10a	13
0810B	Less Cost of Goods Sold	Part VIII, Line 10b	13
0810C	Net Income or Loss from Sales	Part VIII, Line 10c	13
>>>>	Net Income or Loss from Sales Underprint	Computer-generated	13
0811A	Miscellaneous Revenue a Business Code	Part VIII, Line 11a	6

Field	Field Title	Line No. Form 990	Field Length
08A11	Miscellaneous Revenue a Total Revenue	Part VIII, Line 11a Col. (A)	13
0811B	Miscellaneous Revenue b Business Code	Part VIII, Line 11b	6
08B11	Miscellaneous Revenue b Total Revenue	Part VIII, Line 11b Col. (A)	13
0811C	Miscellaneous Revenue c Business Code	Part VIII, Line 11c	6
08C11	Miscellaneous Revenue c Total Revenue	Part VIII, Line 11c Col. (A)	13
0811D	Miscellaneous Revenue d Total Revenue	Part VIII, Line 11d Col. (A)	13
0811E	Miscellaneous Revenue e Total	Part VIII, Line 11e	13
0812A	Total Revenue	Part VIII, Line 12 Col. (A)	13
>>>>	Total Revenue Underprint	Computer-generated	13

3.12.12.22.3.1
(01-01-2023)

Section 08 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entries. Correct any coding or transcription errors.

Note: Remove any non-numeric entries in the Business Code Fields, such as period(s). Also delete the Business Code fields if they are fewer than six digits/numeric and are not misplaced entries.

- (3) **See Exhibit 3.12.12-7** for IRI correspondence procedures.

3.12.12.22.4
(01-01-2023)

Section 09 - Field Descriptions

- (1) **Section 09** Fields are located on Form 990 Part IX.
- (2) Listed below are the Fields contained in **Section 09** showing the Field designator, title, and location on the return. All Fields are dollars only:

Field	Field Title	Line No. Form 990	Field Length
091A	Grants to Gov./ Orgs in U.S.	Part IX, Line 1 Col. (A)	13
092A	Grants and Other Assistance in U.S.	Part IX, Line 2 Col. (A)	13
093A	Grants and Other Assistance Outside U.S.	Part IX, Line 3 Col. (A)	13
094A	Benefits Paid to or for Members	Part IX, Line 4 Col. (A)	13
095A	Compensation of Current Officers, Directors	Part IX, Line 5 Col. (A)	13
096A	Compensation to Disqualified Persons	Part IX, Line 6 Col. (A)	13
097A	Other Salaries and Wages	Part IX, Line 7 Col. (A)	13
098A	Pension Plan Contributions	Part IX, Line 8 Col. (A)	13
099A	Other Employee Benefits	Part IX, Line 9 Col. (A)	13
0910A	Payroll Taxes	Part IX, Line 10 Col. (A)	13
0911A	Fees for Services Management	Part IX, Line 11a Col. (A)	13
0911B	Fees for Services Legal	Part IX, Line 11b Col. (A)	13
0911C	Fees for Services Accounting	Part IX, Line 11c Col. (A)	13
0911D	Fees for Services Lobbying	Part IX, Line 11d Col. (A)	13
0911E	Fees for services Professional Fundraising	Part IX, Line 11e Col. (A)	13
0911F	Fees for Services Investment Management	Part IX, Line 11f Col. (A)	13
0911G	Fees for Services Other	Part IX, Line 11g Col. (A)	13

Field	Field Title	Line No. Form 990	Field Length
0912A	Advertising	Part IX, Line 12 Col. (A)	13
0913A	Office Expenses	Part IX, Line 13 Col. (A)	13
0914A	Information Technology	Part IX, Line 14 Col. (A)	13
0915A	Royalties	Part IX, Line 15 Col. (A)	13
0916A	Occupancy	Part IX, Line 16 Col. (A)	13
0917A	Travel	Part IX, Line 17 Col. (A)	13
0918A	Payments of Travel or Entertainment	Part IX, Line 18 Col. (A)	13
0919A	Conferences, Conventions and Meetings	Part IX, Line 19 Col. (A)	13
0920A	Interest	Part IX, Line 20 Col. (A)	13
0921A	Payments to Affiliates	Part IX, Line 21 Col. (A)	13
0922A	Depreciation, Depletion, etc.	Part IX, Line 22 Col. (A)	13
0923A	Insurance	Part IX, Line 23 Col. (A)	13
0924A	Other Expenses a	Part IX, Line 24a Col. (A)	13
0924B	Other Expenses b	Part IX, Line 24b Col. (A)	13
0924C	Other Expenses c	Part IX, Line 24c Col. (A)	13
0924D	Other Expenses d	Part IX, Line 24d Col. (A)	13
0924E	Other Expenses e	Part IX, Line 24e Col. (A)	13
0924F	Other Expenses f	Part IX, Line 24f Col. (A)	13
0925A	Total functional Expenses	Part IX, Line 25 Col. (A)	13

Field	Field Title	Line No. Form 990	Field Length
>>>>	Total Functional Expenses Under-print	Computer-generated	13

3.12.12.22.4.1
(01-01-2023)
**Section 09 - Invalid
Conditions/Correction
Procedures**

- (1) **Section 09** Fields are all dollars and can be positive or negative
- (2) Refer to the return to determine the correct entry.
- (3) **See Exhibit 3.12.12-7** for IRI correspondence instructions.

3.12.12.22.5
(01-01-2023)
**Section 10 - Field
Descriptions**

- (1) All of the Fields in **Section 10** are dollars only and are positive or negative.
- (2) Listed below are the Fields contained in **Section 10** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990	Field Length
101B	Cash Non Interest	Part X, Line 1, Col. (B)	13
102B	Savings and Temp. Cash Investments	Part X, Line 2, Col. (B)	13
103B	Pledges and Grants Receivable	Part X, Line 3, Col. (B)	13
104B	Accounts Receivable Net	Part X, Line 4, Col. (B)	13
105B	Receivables from Current and Former	Part X, Line 5, Col. (B)	13
106B	Receivables from Disqualified	Part X, Line 6, Col. (B)	13
107B	Notes and Loans Receivable	Part X, Line 7, Col. (B)	13
108B	Inventories for Sale or Use	Part X, Line 8, Col. (B)	13
109B	Prepaid Expenses	Part X, Line 9, Col. (B)	13
1010C	Land Build. and Equipment	Part X, Line 10c, Col. (B)	13
1011B	Investments Publicly Traded	Part X, Line 11, Col. (B)	13
1012B	Investments Other	Part X, Line 12, Col. (B)	13
1013B	Investments Program Related	Part X, Line 13, Col. (B)	13
1014B	Intangible Assets	Part X, Line 14, Col. (B)	13
1015B	Other Assets	Part X, Line 15, Col. (B)	13
1016A	Total Assets (BOY)	Part X, Line 16, Col. (A)	13
1016B	Total Assets (EOY)	Part X, Line 16, Col. (B)	13
1017B	Accounts Payable and Accrued Expenses (EOY)	Part X, Line 17, Col. (B)	13
1018B	Grants Payable	Part X, Line 18, Col. (B)	13

Field	Field Title	Line No. Form 990	Field Length
1019B	Deferred Revenue	Part X, Line 19, Col. (B)	13
1020B	Tax Exempt Bond Liabilities	Part X, Line 20, Col. (B)	13
1021B	Escrow Account Liability	Part X, Line 21, Col. (B)	13
1022B	Payable to Current	Part X, Line 22, Col. (B)	13
1023B	Secured Mortgages and Notes	Part X, Line 23, Col. (B)	13
1024B	Unsecured Notes and Loans Payable	Part X, Line 24, Col. (B)	13
1025B	Other Liabilities	Part X, Line 25, Col. (B)	13
1026A	Total Liabilities (BOY)	Part X, Line 26, Col. (A)	13
1026B	Total Liabilities (EOY)	Part X, Line 26, Col. (B)	13
1027B	Unrestricted Net Assets	Part X, Line 27, Col. (B)	13
1028B	Temp. Restricted Net Assets	Part X, Line 28, Col. (B)	13
1029B	Per. Restricted Net Assets	Part X, Line 29, Col. (B)	13
1030B	Capital Stock or Trust	Part X, Line 29, Col. (B)	13
1031B	Paid in or Capital Surplus	Part X, Line 30, Col. (B)	13
1032B	Retained Earnings	Part X, Line 31, Col. (B)	13
1033A	Total Net Assets or Fund Balances (BOY)	Part X, Line 32, Col. (A)	13
>>>>	Total Net Assets or Fund Balances (BOY) Under- print	Computer- generated	13
1033B	Total Net Assets or Fund Balances (EOY)	Part X, Line 32, Col. (B)	13
>>>>	Total Net Assets or Fund Balances (EOY) Under- print	Computer- generated	13

Field	Field Title	Line No. Form 990	Field Length
1034B	Total Liabilities and Net Assets/Fund Balances	Part X, Line 33, Col. (B)	13

3.12.12.22.5.1
(01-01-2023)
**Section 10 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.6
(01-01-2023)
**Section 11 - Field
Descriptions**

- (1) All of the Fields in **Section 11** are dollars only and are positive or negative.
- (2) Listed below are the Fields contained in **Section 11** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990	Max Length
11TO	Type of Organization	Schedule A, Part I, Line 12, a – d checkbox	1
11E	Written Determination Type I, II or III	Schedule A, Part I, Line 12e checkbox	1
11F	Number of Supported Organizations	Schedule A, Part I, Line 12f	3
11GA2	EIN A	Schedule A, Part I, Line 12g, Row A Column (ii)	9
11GA3	Type of Organization	Schedule A, Part I, Line 12g, Row A, Column (iii)	1
11GA4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row A, Column (iv)	1
11GA5	Amount of Support A	Schedule A, Part I, Line 12g, Row A, Column (v)	13
11GB2	EIN B	Schedule A, Part I, Line 12g, Row B Column (ii)	9
11GB3	Type of Organization	Schedule A, Part I, Line 12g, Row B, Column (iii)	1
11GB4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row B, Column (iv)	1
11GB5	Amount of Support B	Schedule A, Part I, Line 12g, Row B, Column (v)	13

Field	Field Title	Line No. Form 990	Max Length
11GC2	EIN C	Schedule A, Part I, Line 12g, Row C, Column (ii)	9
11GC3	Type of Organization	Schedule A, Part I, Line 12g, Row C, Column (iii)	1
11GC4	Listed in Governing Document	Schedule A, Part I, Line 12, Row C, Column (iv)	1
11GC5	Amount of Support C	Schedule A, Part I, Line 12g, Row C, Column (v)	13
11GD2	EIN D	Schedule A, Part I, Line 12g, Row D, Column (ii)	9
11GD3	Type of Organization	Schedule A, Part I, Line 12g, Row D Column (iii)	1
11GD4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row D, Column (iv)	1
11GD5	Amount of Support D	Schedule A, Part I, Line 12g, Row D, Column (v)	13
11GE2	EIN E	Schedule A, Part I, Line 12g, Row E, Column (ii)	9
11GE3	Type of Organization	Schedule A, Part I, Line 12g, Row E Column (iii)	1
11GE4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row E, Column (iv)	1

Field	Field Title	Line No. Form 990	Max Length
11GE5	Amount of Support E	Schedule A, Part I, Line 12g, Row E, Column (v)	13
11TOT	Total	Schedule A, Part I, Line 12g, Total, Column (v)	13
1111G	Total Number of Organi- zations	Sch. A, Part I, Line 12G(vi) Total	6
11G11	Total Amount of Support	Sch. A, Part I, Line 12G (vi) Total	13
111F	Gifts, Grants, Contribu- tions - 170 Amount	Sch. A, Part II, Line 1 Col. (F)	13
112F	Tax Revenues Levied	Sch. A, Part II, Line 2 Col. (F)	13
113F	Value of Services 170 Amount	Sch. A, Part II, Line 3 Col. (F)	13
114F	Total 170 Amount	Sch. A, Part II, Line 4 Col. (F)	13
>>>>	Total 170 Amount Under- print	Computer- generated	13
115F	Exceeds 2% 170	Sch. A, Part II, Line 5 Col. (F)	13
116F	Public Support 170	Sch. A, Part II, Line 6 Col. (F)	13
117F	Amount from Line 4	Sch. A, Part II, Line 7 Col. (F)	13
118F	Gross Income from Interest 170	Sch. A, Part II, Line 8 Col. (F)	13
119F	Net Income from Unrelated Business 170	Sch. A, Part II, Line 9 Col. (F)	13

Field	Field Title	Line No. Form 990	Max Length
1110F	Other Income 170	Sch. A, Part II, Line 10 Col. (F)	13
1111F	Total Support 170	Sch. A, Part II, Line 11 Col. (F)	13
>>>>	Total Support 170 Underprint	Computer-generated	13
1112	Receipts from Related Activities 170	Sch. A, Part II, Line 12 Col. (F)	13
1113	First 5 Years Checkbox 170	Sch. A, Part II, Line 13 Col. (F) Checkbox	1
1116A	33 1/3% Test Current Year Checkbox 170	Sch. A, Part II, Line 16a Col. (F) Checkbox	1
1116B	33 1/3 Test Prior Year Checkbox 170	Sch. A, Part II, Line 16b Col. (F) Checkbox	1(
1117A	Current Facts Checkbox 170	Sch. A, Part II, Line 17a Col. (F) Checkbox	1
1117B	Prior Facts Checkbox 170	Sch. A, Part II, Line 17b Col. (F) Checkbox	1
1118	Private Foundation Checkbox	Sch. A, Part II, Line 18 Col. (F) Checkbox	1

3.12.12.22.6.1
(01-01-2024)

**Section 11 - Invalid
Conditions/ Correction
Procedures**

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Yes/No questions are invalid if not "1", "2", or Blank.

- (3) Fields 11GA3, 11GB3, 11GC3 11GD3, and 11GE3 are invalid if not “1” through “9” or Blank. If an invalid entry is present and the correct entry cannot be determined from return or the box checked on Part I, Lines 1–9, Blank Part I, Lines 1-9 to clear the Field error. On MEF returns, just blank Part I, Lines 1-9. if they error out.
- (4) Refer to the return to verify the entry. If the checkboxes are checked, it will be a 1, if not blank the Field.
- (5) Field 11TO must be present if box 12 is checked. It is valid as a 1-4 based on which box is marked on Schedule A, Part I, Line 12 boxes a through d. See Error Code 955.
- (6) Fields 11GA4, 11GB4, 11GC4 11GD4, and 11GE4 will be transmitted to GMF as a “0” on MEF returns when the filer checks the No box. Change the “0” to a “2” if this occurs.
- (7) #2014 and subsequent Revision - Line 11g Column (iii) A, B, C, D, E, Type of Organization: If other than a single numeric 1 - 9 only is present clear the information present, and edit based on the following:

If Description or information on Line 11g Column (iii) is	Then edit on Line 11g, Column (iii) A, B, C, D, E
Church, convention of churches or 170(b)(1)(A)(i)	1
School or 170(b)(1)(A)(ii)	2
Hospital or 170(b)(1)(A)(iii)	3
Medical Research	4
Operated for the benefit of a college, university or governmental unit or 170(b)(1)(A)(iv)	5
Federal, state or local governmental unit or 170(b)(1)(A)(v)	6
Support from a governmental unit or public or 170(b)(1)(A)(vi)	7
Community trust	8
More than 33% support or 509(a)(2)	9
None of the above or unable to determine	Clear the information present in 1-9

3.12.12.22.7
(01-01-2023)
Section 12 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 12** showing the Field designer, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990	Max Length
121F	Gifts, Grants, Contributions 509	Sch. A, Part III, Line 1 Col. (F)	13
122F	Gross Receipts from Admissions 509	Sch. A, Part III, Line 2 Col. (F)	13
123F	Gross Receipts from Activities 509	Sch. A, Part III, Line 3 Col. (F)	13
124F	Tax Revenues Levied 509	Sch. A, Part III, Line 4 Col. (F)	13
125F	Value of Services 509	Sch. A, Part III, Line 5 Col. (F)	13
126F	Total 509	Sch. A, Part III, Line 6 Col. (F)	13
>>>>	Total 509 Underprint	Computer-generated	13
127AF	Received from Disqualified 509	Sch. A, Part III, Line 7a Col. (F)	13
127BF	Received from Other 509	Sch. A, Part III, Line 7b Col. (F)	13
127CF	Total of 7a and 7b 509	Sch. A, Part III, Line 7c Col. (F)	13
128F	Public Support 509	Sch. A, Part III, Line 8 Col. (F)	13
129F	Amount from Line 6	Sch. A, Part III, Line 9 Col. (F)	13
1210A	Gross Income from Interest	Sch. A, Part III, Line 10a Col. (F)	13
1210B	Unrelated Business Taxable Income 509	Sch. A, Part III, Line 10b Col. (F)	13

Field	Field Title	Line No. Form 990	Max Length
1210C	Total of 10a and 10b 509	Sch. A, Part III, Line 10c Col. (F)	13
1211F	Net Income from Unrelated Activity 509	Sch. A, Part III, Line 11 Col. (F)	13
1212F	Other Income 509	Sch. A, Part III, Line 12 Col. (F)	13
1213F	Total Support 509	Sch. A, Part III, Line 13 Col. (F)	13
>>>>	Total Support 509 Underprint	Computer-generated	13
1214	First Five Years Checkbox 509	Sch. A, Part III, Line 14 Col. (F) Checkbox	1
1219A	33 1/3 Test Current Year 509	Sch. A, Part III, Line 19a Col. (F) Checkbox	1
1219B	33 1/3 Test Prior Year 509	Sch. A, Part III, Line 19b Col. (F) Checkbox	1
1220	Private Foundation Checkbox 509	Sch. A, Part III, Line 20 Col. (F) Checkbox	1
12P4A	Part IV, Section A, Data Present	Schedule A Part IV, Section A	1
12P4B	Part IV, Section B, Data Present	Schedule A Part IV, Section B	1
12P4C	Part IV, Section C, Data Present	Schedule A Part IV, Section C	1
12P4D	Part IV, Section D, Data Present	Schedule A Part IV, Section D	1

Field	Field Title	Line No. Form 990	Max Length
12P4E	Part IV, Section E, Data Present	Schedule A Part IV, Section E	1
12E3C	Excess Distributions C	Schedule A Part V, Section E, Line 3c	13
12E3D	Excess Distributions D	Schedule A Part V, Section E, Line 3d	13
12E3E	Excess Distributions E	Schedule A Part V, Section E, Line 3e	13
12E8C	Excess Distributions Breakdown C	Schedule A Part V, Section E, Line 8c	13
12E8D	Excess Distributions Breakdown D	Schedule A Part V, Section E, Line 8d	13
12E8E	Excess Distributions Breakdown E	Schedule A Part V, Section E, Line 8e	13

3.12.12.22.7.1
(01-01-2024)

**Section 12 - Invalid
Conditions/Correction
Procedures**

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Checkboxes are invalid if not "1", or blank.
- (3) Refer to the return to verify the entry. If the checkboxes are checked, it will be a 1, if not blank the Field.
- (4) Fields 12P4A, 12P4B, 124PC, 124PD and 124PE valid entries are 1 or blank.

3.12.12.22.8
(01-01-2023)

**Section 13 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 13** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
13CI2	Political Expenditures	Sch. C, Part I-A, Line 2	13
13D1A	Total Number at EOY	Sch. D, Part I, Line 1 Col. (A)	6
13D2A	Contributions To	Sch. D, Part I, Line 2 Col. (A)	6
13D3A	Grants Form	Sch. D, Part I, Line 3 Col. (A)	6
13D4A	Aggregate Value	Sch. D, Part I, Line 4 Col. (A)	13
13D5	Inform all Donors	Sch. D, Part I, Line 5	1
13D6	Inform all Grantees	Sch. D, Part I, Line 6	1

3.12.12.22.8.1
(01-01-2023)

Section 13 - Invalid Conditions/Correction Procedures

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Checkboxes are invalid if not "1", "2" or blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.9
(01-01-2023)

Section 14 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 14** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
141A	Financial Assistance	Schedule H, Part I, Line 1a.	1
141B	Written Policy	Schedule H, Part I, Line 1b	1
142	Best Describes	Schedule H, Part I., Line 2	1
143A	FPG Used	Schedule H, Part I, Line 3a	1
143AP	FPG Percent	Schedule H, Part I, Line 3a percent line.	3
143B	FPG Discounted Care	Schedule H, Part I, Line 3b.	1
143BP	FPG Discounted Care Percent	Schedule H, Part I, Line 3b percent line	3
144	Applied to Largest Number of Patients	Schedule H, Part I, Line 4	1
145A	Budget Amounts for Free or Discounted	Schedule H, Part I, Line 5a	1
145B	Exceed Budget Amount	Schedule H, Part I, Line 5b	1
145C	Unable to Provide Free or Discounted Care	Schedule H, Part I, Line 5c	1
146A	Prepare A Community Benefit Report	Schedule H, Part I, Line 6a	1
146B	Available to Public	Schedule H, Part I, Line 6b	1

Field	Field Title	Line No. SCH H	Max Length
147AC	Financial Assistance C	Schedule H, Part I, Line 7a, Column (c)	13
147AD	Financial D	Schedule H, Part I, Line 7a, Column (d)	13
147AE	Financial Assistance at Cost Net Community	Sch. H, Part I, Line 7a, Col. (e)	13
147AF	Financial Assistance at Cost Percent	Sch. H, Part I, Line 7a Col. (f)	3
147BC	Medicaid C	Schedule H, Part I, Line 7b, Column (c)	13
147BD	Medicaid D	Schedule H, Part I, Line 7b, Column (d)	13
147BE	Unreimbursed Medicaid Net Community	Sch. H, Part I, Line 7b Col. (e)	13
147BF	Unreimbursed Medicaid Percent	Sch. H, Part I, Line 7b Col. (f)	3
147CC	Cost Of Other Means Tested C	Schedule H, Part I, Line 7c, Column (c)	13
147CD	Cost Of Other Means Tested	Schedule H, Part I, Line 7c, Column (d)	13
147CE	Unreimbursed Costs - Other Net Community	Sch. H, Part I, Line 7c Col. (e)	13
147CF	Unreimbursed Costs- Other Net Percent	Sch. H, Part I, Line 7c Col. (f)	3

Field	Field Title	Line No. SCH H	Max Length
147DC	Financial Assistance Total C	Schedule H, Part I, Line 7d, Column (c)	13
147DD	Financial Assistance Total D	Schedule H, Part I, Line 7d, Column (d)	13
147DE	Total Financial Assis- tance Net Community	Sch. H, Part I, Line 7d, Col. (e)	13
147DF	Total Financial Assis- tance Percent	Sch. H, Part I, Line 7d Col. (f)	3
14H31	Report Bad Debt Expense	Sch. H, Part III, Line 1	1
14H32	Bad Debt Expense Amount	Sch. H, Part III, Line 2	13
14H33	Estimated Bad Debt Amount	Sch. H, Part III, Line 3	13
14H35	Revenue from Medicare	Sch. H, Part III, Line 5	13
14H36	Medicare Allowable Costs	Sch. H, Part III, Line 6	13
14H37	Medicare Surplus or Shortfall	Sch. H, Part III, Line 7	13
14H38	Costing Methodology or Source Code	Sch. H, Part III, Edited to the Right of the Check- boxes at the bottom of Line 8	1
1439A	Written Debt Collection Policy	Sch. H, Part III, Line 9a	1
1439B	Collection Policy Contain Provision	Sch. H, Part III, Line 9b	1
14ATL	How many Hospitals Fa- cilities did Organization Operate?	Sch. H, Part V, Section A, Top Left Box, Hospital Fa- cilities	4

3.12.12.22.9.1

(01-01-2023)

**Section 14 - Invalid
Conditions/Correction
Procedures**

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Checkboxes are invalid if not "1", "2", or blank.
- (3) Field 14H38 is invalid if not a "1", (first box checked) "2" (second box checked) or "3" (third box checked) or blank.
- (4) Questions are invalid if not "1", "2" or blank.
- (5) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.10

(01-01-2023)

**Section 15 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 15** showing the Field designator, title, location on the return, and maximum length:
- (2) Sections 15 through 31 are repeats of Schedule H, Part V. There are two sections for each Part V and we will transcribe up to five Schedule H, Part Vs. Each Organization must submit a Schedule H, Part V for each facility they operate.

Field	Field Title	Line No. SCH H	Max Length
157EC	Community Health Improvement	Schedule H, Part I, Line 7e, Column (c)	13
157ED	Community Health Improvement D	Schedule H, Part I, Line 7e, Column (d)	13
157EE	Community Health Improvement E	Schedule H, Part I, Line 7e, Column (e)	13
157EF	Community Health Improvement Percent	Schedule H, Part I, Line 7e, Column (f)	3
157FC	Health Professions C	Schedule H, Part I, Line 7f, Column (c)	13
157FD	Health Professions D	Schedule H, Part I, Line 7f, Column (d)	13
157FE	Health Professions E	Schedule H, Part I, Line 7f, Column (e)	13
157FF	Health Professions Percent	Schedule H, Part I, Line 7f, Column (f)	3
157GC	Subsidized Health Services C	Schedule H, Part I, Line 7g, Column (c)	13
157GD	Subsidized Health Services D	Schedule H, Part I, Line 7g, Column (d)	13
157GE	Subsidized Health Services E	Schedule H, Part I, Line 7g, Column (e)	13

Field	Field Title	Line No. SCH H	Max Length
157GF	Subsidized Health Services Percent	Schedule H, Part I, Line 7g, Column (f)	3
157HC	Research C	Schedule H, Part I, Line 7h, Column (c)	13
157HD	Research D	Schedule H, Part I, Line 7h, Column (d)	13
157HE	Research E	Schedule H, Part I, Line 7h, Column (e)	13
157HF	Research Percent	Schedule H, Part I, Line 7h, Column (f)	3
157IC	Cash & Contributions C	Schedule H, Part I, Line 7i, Column (c)	13
157ID	Cash & Contributions D	Schedule H, Part I, Line 7i, Column (d)	13
157IE	Cash & Contributions E	Schedule H, Part I, Line 7i, Column (e)	13
157IF	Cash & Contributions Percent	Schedule H, Part I, Line 7i, Column (f)	3
157JC	Total Other Benefits C	Schedule H, Part I, Line 7j, Column (c)	13
157JD	Total Other Benefits D	Schedule H, Part I, Line 7j, Column (d)	13

Field	Field Title	Line No. SCH H	Max Length
157JE	Total Other Benefits E	Schedule H, Part I, Line 7j, Column (e)	13
157JF	Total Other Benefits Percent	Schedule H, Part I, Line 7j, Column (f)	3
157KC	Total C	Schedule H, Part I, Line 7k, Column (c)	13
157KD	Total D	Schedule H, Part I, Line 7k, Column (d)	13
157KE	Total E	Schedule H, Part I, Line 7k, Column (e)	13
157KF	Total F Percent	Schedule H, Part I, Line 7k, Column (f)	3

3.12.12.22.10.1
(01-01-2023)

**Section 15 - Invalid
Conditions/Correction
Procedures**

- (1) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.11
(01-01-2023)

**Section 16 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 16** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
1610E	Total Net Community	Schedule H, Part II, Line 10, Column (e)	13
1610F	Total Percent of Expense	Schedule H, Part II, Line 10, Column (f)	3
1631	Report Bad Debt Expense	Schedule H, Part III, Line 1	1
1632	Bad Debt Expense Amount	Schedule H, Part III, Line 2	13
1633	Estimated Bad Debt Expense Amount	Schedule H, Part III, Line 3	13
1635	Revenue from Medicare	Schedule H, Part III, Line 5	13
1636	Medicare Allowable Costs	Schedule H, Part III, Line 6	13
1637	Medicare Surplus or Shortfall	Schedule H, Part III, Line 7	13
1638R	Costing Methodology or Source Code	Schedule H, part III, Line 8, right	1
169A	Written Debt Collection Policy	Schedule H, part III, Line 9a	1
169B	Collection Policy Contain Provisions	Schedule H, part III, Line 9b	1
164RM	Part IV Code	Schedule H, Part IV, right margin	1

Field	Field Title	Line No. SCH H	Max Length
16ATL	How many hospitals did the organization operate	Schedule H, Part V, Section A, How many Hospitals Line	4
16CI	Part V Sections C Indicator Code	Schedule H, Part V, Section C, Indicator Code, Right Margin	1
16DTL	Part V Sections D Non-Hospital Facilities Count	Schedule H, Part V, Section D, Non-Hospital Facilities, Right Margin	4
16DI	Data Present Indicator	Schedule H, Part V, Section D, Right Margin	1

3.12.12.22.11.1
(01-01-2023)
**Section 16 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.12
(01-01-2023)
**Section 17 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 17** showing the Field designator, title, location on the return, and maximum length

Field	Field Title	Line No. SCH H	Max Length
17NM1	Name of Facility (part 1)	Schedule H, Part V, Section B, Top Portion	20
17NM2	Name of Facility (continued in part 2)	Name of Facility	15
17ICD	Section B Identification Number Code	Schedule H, Part V, Section B Edited code	1
17LNN	Line Number reference to section A	(valid 2013 and prior) (prior 2014- Schedule H, Part V, Section B, line number of hospital)	3
171	Licensed Register State	Schedule H, Part V, Section B, Line 1	1
172	Hospital Acquired in Current Year	Schedule H, Part V, Section B, Line 2	2
173	Hospital Conducted CHNA	Schedule H, Part V, Section B, Line 3 (prior 2014 - Old line 1)	1
173A	Definition of Community Served	Schedule H, Part V, Section B, Line 3a (prior 2014 - Old line 1a)	1
173B	Demographics of Community	Schedule H, Part V, Section B, Line 3b (prior 2014 - Old line 1b)	1

Field	Field Title	Line No. SCH H	Max Length
173C	Existing Health Care and Resources	Schedule H, Part V, Section B, Line 3c (prior 2014 - Old line 1c)	1
173D	How Data was Obtained	Schedule H, Part V, Section B, Line 3d (prior 2014 - Old line 1d)	1
173E	Health Needs of Community	Schedule H, Part V, Section B, Line 3e (prior 2014 - Old line 1e)	1
173F	Primary and Chronic Disease	Schedule H, Part V, Section B, Line 3f (prior 2014 - Old line 1f)	1
173G	Identifying and Prioritizing Health Needs	Schedule H, Part V, Section B, Line 3g (prior 2014 - Old line 1g)	1
173H	Consulting with Persons Representing	Schedule H, Part V, Section B, Line 3h (prior 2014 - Old line 1h)	1
173I	Significant Health Needs Identified in the hospital facilities CHNA(s)	Schedule H, Part V, Section B, Line 3i (prior 2014 - Old line 1i)	1

Field	Field Title	Line No. SCH H	Max Length
173J	Other	Schedule H, Part V, Section B, Line 3j (prior 2014 - Old line 1j)	1
174	Tax Year CHNA Conducted	Schedule H, Part V, Section B, Line 4 (prior 2014 - Old line 2)	2
175	Hospital Facility Take Into Account Input	Schedule H, Part V, Section B, Line 5 (prior 2014 - Old line 3)	1
176A	CHNA Conducted with One or More Hospital Facilities	Schedule H, Part V, Section B, Line 6a (prior 2014 - Old line 4)	1
176B	CHNA Conducted with One or More Organiza- tions Other than Hospital Facilities	Schedule H, Part V, Section B, Line 6b	1
177	Widely Available to Public	Schedule H, Part V, Section B, Line 7 (prior 2014 - Old line 5)	1
177A	Hospital Website	Schedule H, Part V, Section B, Line 7a (prior 2014 - Old line 5a)	1
177B	Other Website	Schedule H, Part V, Section B, Line 7b	1

Field	Field Title	Line No. SCH H	Max Length
177C	Available Upon Request	Schedule H, Part V, Section B, Line 7c (prior 2014 - Old line 5c)	1
177D	Other	Schedule H, Part V, Section B, Line 7d (prior 2014 - Old line 5d)	1
17O6A	Facility addressed needs adopt (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6a)	1
17O6B	Facility addressed needs execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6b)	1
17O6C	Facility addressed needs development (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6c)	1
17O6D	Facility addressed needs part in execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6d)	1
17O6E	Facility addressed needs inclusion (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6e)	1
17O6F	Facility addressed needs budget (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6f)	1
17O6G	Facility addressed needs prioritization (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6g)	1
17O6H	Facility addressed needs services (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6h)	1

Field	Field Title	Line No. SCH H	Max Length
17O6I	Facility addressed needs other (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6i)	1
17OL7	Addressed needs identified (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 7)	1

3.12.12.22.12.1
(01-01-2023)

Section 17 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.13
(01-01-2023)

Section 18 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 18** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
188	Adopt Implementation Strategy	Schedule H, Part V, Section B, Line 8	1
189	Tax Year Strategy Implemented	Schedule H, Part V, Section B, Line 9	1
1810	Strategy Posted on Website	Schedule H, Part V, Section B, Line 10	1
1810A	URL Present Indicator	Schedule H, Part V, Section B, Line 10a	1
1810B	Strategy Attached	Schedule H, Part V, Section B, Line 10b	1
1812A	Excise Tax Under 4959	Schedule H, Part V, Section B, Line 12a (prior 2014 - Old line 8a)	1
1812B	Did Organization File Form 4720	Schedule H, Part V, Section B, Line 12b (prior 2014 - Old line 8b)	1
1812C	4959 Tax Reported	Schedule H, Part V, Section B, Line 12c (prior 2014 - Old line 8c)	15
1813	Explained Eligibility Criteria	Schedule H, Part V, Section B, Line 13 (prior 2014 - Old line 9)	1

Field	Field Title	Line No. SCH H	Max Length
1813A	Uses Federal Poverty Guidelines Free Care	Schedule H, Part V, Section B, Line 13a (prior 2014 - Old line 10)	1
18A1P	Free Care Percentage	Schedule H, Part V, Section B, Line 13a, 1st percentage. (prior 2014 - Old line 10%)	3
18O11	Use FPG Discounted care (valid 2013 and prior)	Schedule H, Part V, Section B, old Line 11)	1
18A2P	Discounted Care Percentage	Schedule H, Part V, Section B, Line 13a, 2nd percentage. (prior 2014 - Old line 11%)	3
18O12	Explained basis for calculating charged (valid 2013 and prior)	Schedule H, Part V, Section B, old Line 11)	1
1813B	Income Level Other than FPG	Schedule H, Part V, Section B, Line 13b (prior 2014 - Old line 12a)	1
1813C	Asset Level	Schedule H, Part V, Section B, Line 13c (prior 2014 - Old line 12b)	1

Field	Field Title	Line No. SCH H	Max Length
1813D	Medical Indigency	Schedule H, Part V, Section B, Line 13d (prior 2014 - Old line 12c)	1
1813E	Insurance Status	Schedule H, Part V, Section B, Line 13e (prior 2014 - Old line 12d)	1
1813F	Underinsurance Status	Schedule H, Part V, Section B, Line 13f (prior 2014 - Old line 12e)	1
18OLF	Basis calculating Medicaid/Medicare (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12f)	1
18OLG	Basis calculating State Regulation (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12g)	1
1813G	Residency	Schedule H, Part V, Section B, Line 13g	1
1813H	Other	Schedule H, Part V, Section B, Line 13h (prior 2014 - Old line 12i)	1
1814	Calculating Amounts Charged to Patient	Schedule H, Part V, Section B, Line 14	1
1815	Explained the Method for Applying Financial Assis- tance	Schedule H, Part V, Section B, Line 15 (prior 2014 - Old line 13)	1

Field	Field Title	Line No. SCH H	Max Length
1815A	Information Hospital Required on Application	Schedule H, Part V, Section B, Line 15a	1
1815B	Supporting Information Required on Application	Schedule H, Part V, Section B, Line 15b	1
1815C	Contact Information	Schedule H, Part V, Section B, Line 15c	1
1815D	Contact Information Sources of Financial As- sistance	Schedule H, Part V, Section B, Line 15d	1
1815E	Other	Schedule H, Part V, Section B, Line 15e	1
1816	Was Widely Publicized	Schedule H, Part V, Section B, Line 16. (prior 2014 - Old line 14)	1
1816A	FAP Available on Website	Schedule H, Part V, Section B, Line 16a	1
1816B	FAP Application on Website	Schedule H, Part V, Section B, Line 16b	1
1816C	Plain Language Summary	Schedule H, Part V, Section B, Line 16c	1
1816D	FAP Available on Request	Schedule H, Part V, Section B, Line 16d	1

Field	Field Title	Line No. SCH H	Max Length
1816E	FAP Application Form Upon Request	Schedule H, Part V, Section B, Line 16e	1
1816F	Plain Language FAP Available	Schedule H, Part V, Section B, Line 16f	1
1816G	Individuals Notified about FAP	Schedule H, Part V, Section B, Line 16g	1
1816H	FAP Customers Notified	Schedule H, Part V, Section B, Line 16h	1
1816I	FAP Translated into Primary Language of LEP	Schedule H, Part V, Section B, Line 16i	1
1816J	Other	Schedule H, Part V, Section B, Line 16j	1
18O4A	Policy posted on website (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14a)	1
18O4B	Policy attached billing (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14b)	1
18O4C	Policy posted in room (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14c)	1
18O4D	Policy posted in admin offices (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14d)	1
18O4E	Policy provided (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14e)	1

Field	Field Title	Line No. SCH H	Max Length
18O4F	Policy upon request (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14f)	1
18O4G	Policy other method (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14g)	1

3.12.12.22.13.1

(01-01-2023)

**Section 18 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.14

(01-01-2023)

**Section 19 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 19** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
1917	Separate Billing and Collections Billing	Schedule H, Part V, Section B, Line 17 (prior 2014 – old Line 15)	1
1918A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 18a (prior 2014 – old Line 16a)	1
1918B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 18b (prior 2014 – old Line 16b)	1
1918C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 18c (prior 2014 – old Line 16c)	1
1918D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 18d (prior 2014 – old Line 16c)	1
19OLE	Action permitted under Body attachments (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, Line 16d)	1
1918E	Other Similar Actions	Schedule H, Part V, Section B, Line 18e (prior 2014 – old Line 16e)	1
1918F	None of These Actions	Schedule H, Part V, Section B, Line 18f	1

Field	Field Title	Line No. SCH H	Max Length
1919	Reasonable Effort to Determine Eligibility	Schedule H, Part V, Section B, Line 19. (prior 2014 – old Line 17)	1
1919A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 19a (prior 2014 – old Line 17a)	1
1919B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 19b (prior 2014 – old Line 17b)	1
1919C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 19c	1
1919D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 19d (2014 – 2016 – old line 19c.) (prior 2014 – old Line 17c)	1
1907D	Engaged under Body attachments	(prior 2014 - Schedule H, Part V, Section B, Line 17d	
1919E	Other Similar Actions	Schedule H, Part V, Section B, Line 19d (prior 2014 – old Line 17e)	1

Field	Field Title	Line No. SCH H	Max Length
1920A	Provided a Written Notice	Schedule H, Part V, Section B, Line 20a (prior 2014 – old Line 18a)	1
1920B	Reasonable Effort to Orally Notify	Schedule H, Part V, Section B, Line 20b (prior 2014 – old Line 18b)	1
1920C	Processed Complete and Incomplete FAP	Schedule H, Part V, Section B, Line 20c (prior 2014 – old Line 18c)	1
1920D	Made Presumptive Eligibility Determinations	Schedule H, Part V, Section B, Line 20d (prior 2014 – old Line 18d)	1
1920E	Other	Schedule H, Part V, Section B, Line 20e (prior 2014 – old Line 18e)	1
1920F	None of These Efforts	Schedule H, Part V, Section B, Line 20f	1
1921	Written Policy to Emergency Medical Dare Policy	Schedule H, Part V, Section B, Line 21 (prior 2014 – old Line 19)	1
1921A	Did Not Provide Care for Emergency Conditions	Schedule H, Part V, Section B, Line 21a (prior 2014 – old Line 19a)	1

Field	Field Title	Line No. SCH H	Max Length
1921B	Did Not Have Policy Relating to Emergency Medical Care	Schedule H, Part V, Section B, Line 21b (prior 2014 – old Line 19b)	1
1921C	Limited Who Was Eligible	Schedule H, Part V, Section B, Line 21c (prior 2014 – old Line 19c)	1
1921D	Other	Schedule H, Part V, Section B, Line 21d (prior 2014 – old Line 19d)	1
1922A	Look Back Method Allowed by a Medicare Fee	Schedule H, Part V, Section B, Line 22a (prior 2014 – old Line 20a)	1
1922B	Look Back Method Allowed by a Medicare Fee and Private Insurance	Schedule H, Part V, Section B, Line 22b (prior 2014 – old Line 20b)	1
1922C	Look Back Method Allowed by Medicaid Either Alone or Combina- tion of Medicare	Schedule H, Part V, Section B, Line 22c (prior 2014 – old Line 20c)	1
1922D	Prospective Medicaid or Medicare Method	Schedule H, Part V, Section B, Line 22d (prior 2014 – old Line 20d)	1

Field	Field Title	Line No. SCH H	Max Length
1923	Charge Any of Its Patients	Schedule H, Part V, Section B, Line 23 (prior 2014 – old Line 21)	1
1924	Amount Equal to the Gross Charge	Schedule H, Part V, Section B, Line 24 (prior 2014 – old Line 22)	1

3.12.12.22.14.1

(01-01-2023)

Section 19 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not “1” or blank.
- (2) All yes/no questions are invalid if not “1”, “2” or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.15

(01-01-2023)

Section 20 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 20** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
20NM1	Name of Facility (part 1)	Schedule H, Part V, Section B, Top Portion	20
20NM2	Name of Facility (continued in part 2)	Name of Facility	15
20ICD	Section B Identification Number Code	Schedule H, Part V, Section B Edited code	1
20LNN	Line Number reference to section A	(valid 2013 and prior) (prior 2014- Schedule H, Part V, Section B, line number of hospital)	3
201	Licensed Register State	Schedule H, Part V, Section B, Line 1	1
202	Hospital Acquired in Current Year	Schedule H, Part V, Section B, Line 2	2
203	Hospital Conducted CHNA	Schedule H, Part V, Section B, Line 3 (prior 2014 - Old line 1)	1
203A	Definition of Community Served	Schedule H, Part V, Section B, Line 3a (prior 2014 - Old line 1a)	1
203B	Demographics of Community	Schedule H, Part V, Section B, Line 3b (prior 2014 - Old line 1b)	1

Field	Field Title	Line No. SCH H	Max Length
203C	Existing Health Care and Resources	Schedule H, Part V, Section B, Line 3c (prior 2014 - Old line 1c)	1
203D	How Data was Obtained	Schedule H, Part V, Section B, Line 3d (prior 2014 - Old line 1d)	1
203E	Health Needs of Community	Schedule H, Part V, Section B, Line 3e (prior 2014 - Old line 1e)	1
203F	Primary and Chronic Disease	Schedule H, Part V, Section B, Line 3f (prior 2014 - Old line 1f)	1
203G	Identifying and Prioritizing Health Needs	Schedule H, Part V, Section B, Line 3g (prior 2014 - Old line 1g)	1
203H	Consulting with Persons Representing	Schedule H, Part V, Section B, Line 3h (prior 2014 - Old line 1h)	1
203I	Significant Health Needs Identified in the hospital facilities CHNA(s)	Schedule H, Part V, Section B, Line 3i (prior 2014 - Old line 1i)	1

Field	Field Title	Line No. SCH H	Max Length
203J	Other	Schedule H, Part V, Section B, Line 3j (prior 2014 - Old line 1j)	1
204	Tax Year CHNA Conducted	Schedule H, Part V, Section B, Line 4 (prior 2014 - Old line 2)	2
205	Hospital Facility Take Into Account Input	Schedule H, Part V, Section B, Line 5 (prior 2014 - Old line 3)	1
206A	CHNA Conducted with One or More Hospital Facilities	Schedule H, Part V, Section B, Line 6a (prior 2014 - Old line 4)	1
206B	CHNA Conducted with One or More Organiza- tions Other than Hospital Facilities	Schedule H, Part V, Section B, Line 6b	1
207	Widely Available to Public	Schedule H, Part V, Section B, Line 7 (prior 2014 - Old line 5)	1
207A	Hospital Website	Schedule H, Part V, Section B, Line 7a (prior 2014 - Old line 5a)	1
207B	Other Website	Schedule H, Part V, Section B, Line 7b	1

Field	Field Title	Line No. SCH H	Max Length
207C	Available Upon Request	Schedule H, Part V, Section B, Line 7c (prior 2014 - Old line 5c)	1
207D	Other	Schedule H, Part V, Section B, Line 7d (prior 2014 - Old line 5d)	1
2006A	Facility addressed needs adopt (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6a)	1
2006B	Facility addressed needs execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6b)	1
2006C	Facility addressed needs development (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6c)	1
2006D	Facility addressed needs part in execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6d)	1
2006E	Facility addressed needs inclusion (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6e)	1
2006F	Facility addressed needs budget (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6f)	1
2006G	Facility addressed needs prioritization (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6g)	1
2006H	Facility addressed needs services (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6h)	1

Field	Field Title	Line No. SCH H	Max Length
2006I	Facility addressed needs other (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6i)	1
200L7	Addressed needs identified (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 7)	1

3.12.12.22.15.1
(01-01-2023)

Section 20 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.16
(01-01-2023)

Section 21 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 21** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
218	Adopt Implementation Strategy	Schedule H, Part V, Section B, Line 8	1
219	Tax Year Strategy Implemented	Schedule H, Part V, Section B, Line 9	1
2110	Strategy Posted on Website	Schedule H, Part V, Section B, Line 10	1
2110A	URL Present Indicator	Schedule H, Part V, Section B, Line 10a	1
2110B	Strategy Attached	Schedule H, Part V, Section B, Line 10b	1
2112A	Excise Tax Under 4959	Schedule H, Part V, Section B, Line 12a (prior 2014 - Old line 8a)	1
2112B	Did Organization File Form 4720	Schedule H, Part V, Section B, Line 12b (prior 2014 - Old line 8b)	1
2112C	4959 Tax Reported	Schedule H, Part V, Section B, Line 12c (prior 2014 - Old line 8c)	15
2113	Explained Eligibility Criteria	Schedule H, Part V, Section B, Line 13 (prior 2014 - Old line 9)	1

Field	Field Title	Line No. SCH H	Max Length
2113A	Uses Federal Poverty Guidelines Free Care	Schedule H, Part V, Section B, Line 13a (prior 2014 - Old line 10)	1
21A1P	Free Care Percentage	Schedule H, Part V, Section B, Line 13a, 1st percentage. (prior 2014 - Old line 10%)	3
21O11	Use FPG Discounted care (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
21A2P	Discounted Care Percentage	Schedule H, Part V, Section B, Line 13a, 2nd percentage. (prior 2014 - Old line 11%)	3
21O12	Explained basis for calculating charged (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
2113B	Income Level Other than FPG	Schedule H, Part V, Section B, Line 13b (prior 2014 - Old line 12a)	1
2113C	Asset Level	Schedule H, Part V, Section B, Line 13c (prior 2014 - Old line 12b)	1

Field	Field Title	Line No. SCH H	Max Length
2113D	Medical Indigency	Schedule H, Part V, Section B, Line 13d (prior 2014 - Old line 12c)	1
2113E	Insurance Status	Schedule H, Part V, Section B, Line 13e (prior 2014 - Old line 12d)	1
2113F	Underinsurance Status	Schedule H, Part V, Section B, Line 13f (prior 2014 - Old line 12e)	1
21OLF	Basis calculating Medicaid/Medicare (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12f)	1
21OLG	Basis calculating State Regulation (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12g)	1
2113G	Residency	Schedule H, Part V, Section B, Line 13g	1
2113H	Other	Schedule H, Part V, Section B, Line 13h (prior 2014 - Old line 12i)	1
2114	Calculating Amounts Charged to Patient	Schedule H, Part V, Section B, Line 14	1
2115	Explained the Method for Applying Financial Assis- tance	Schedule H, Part V, Section B, Line 15 (prior 2014 - Old line 13)	1

Field	Field Title	Line No. SCH H	Max Length
2115A	Information Hospital Required on Application	Schedule H, Part V, Section B, Line 15a	1
2115B	Supporting Information Required on Application	Schedule H, Part V, Section B, Line 15b	1
2115C	Contact Information	Schedule H, Part V, Section B, Line 15c	1
2115D	Contact Information Sources of Financial As- sistance	Schedule H, Part V, Section B, Line 15d	1
2115E	Other	Schedule H, Part V, Section B, Line 15e	1
2116	Was Widely Publicized	Schedule H, Part V, Section B, Line 16. (prior 2014 - Old line 14)	1
2116A	FAP Available on Website	Schedule H, Part V, Section B, Line 16a	1
2116B	FAP Application on Website	Schedule H, Part V, Section B, Line 16b	1
2116C	Plain Language Summary	Schedule H, Part V, Section B, Line 16c	1
2116D	FAP Available on Request	Schedule H, Part V, Section B, Line 16d	1

Field	Field Title	Line No. SCH H	Max Length
2116E	FAP Application Form Upon Request	Schedule H, Part V, Section B, Line 16e	1
2116F	Plain Language FAP Available	Schedule H, Part V, Section B, Line 16f	1
2116G	Individuals Notified about FAP	Schedule H, Part V, Section B, Line 16g	1
2116H	FAP Customers Notified	Schedule H, Part V, Section B, Line 16h	1
2116I	FAP Translated into Primary Language of LEP	Schedule H, Part V, Section B, Line 16i	1
2116J	Other	Schedule H, Part V, Section B, Line 16j	1
21O4A	Policy posted on website (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14a)	1
21O4B	Policy attached billing (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14b)	1
21O4C	Policy posted in room (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14c)	1
21O4D	Policy posted in admin offices (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14d)	1
21O4E	Policy provided (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14e)	1

Field	Field Title	Line No. SCH H	Max Length
21O4F	Policy upon request (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14f)	1
21O4G	Policy other method (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14g)	1

3.12.12.22.16.1

(01-01-2023)

**Section 21 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.17

(01-01-2023)

**Section 22 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 22** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
2217	Separate Billing and Collections Billing	Schedule H, Part V, Section B, Line 17 (prior 2014 – old Line 15)	1
2218A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 18a (prior 2014 – old Line 16a)	1
2218B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 18b (prior 2014 – old Line 16b)	1
2218C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 18c (prior 2014 – old Line 16c)	1
2218D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 18d (prior 2014 – old Line 16c)	1
22OLE	Action permitted under Body attachments (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, Line 16d)	1
2218E	Other Similar Actions	Schedule H, Part V, Section B, Line 18e (prior 2014 – old Line 16e)	1
2218F	None of These Actions	Schedule H, Part V, Section B, Line 18f	1

Field	Field Title	Line No. SCH H	Max Length
2219	Reasonable Effort to Determine Eligibility	Schedule H, Part V, Section B, Line 19. (prior 2014 – old Line 17)	1
2219A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 19a (prior 2014 – old Line 17a)	1
2219B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 19b (prior 2014 – old Line 17b)	1
2219C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 19c	1
2219D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 19d (2014 – 2016 – old line 19c.) (prior 2014 – old Line 17c)	1
2207D	Engaged under Body attachments	(prior 2014 - Schedule H, Part V, Section B, Line 17d	1
2219E	Other Similar Actions	Schedule H, Part V, Section B, Line 19d (prior 2014 – old Line 17e)	1

Field	Field Title	Line No. SCH H	Max Length
2220A	Provided a Written Notice	Schedule H, Part V, Section B, Line 20a (prior 2014 – old Line 18a)	1
2220B	Reasonable Effort to Orally Notify	Schedule H, Part V, Section B, Line 20b (prior 2014 – old Line 18b)	1
2220C	Processed Complete and Incomplete FAP	Schedule H, Part V, Section B, Line 20c (prior 2014 – old Line 18c)	1
2220D	Made Presumptive Eligibility Determinations	Schedule H, Part V, Section B, Line 20d (prior 2014 – old Line 18d)	1
2220E	Other	Schedule H, Part V, Section B, Line 20e (prior 2014 – old Line 18e)	1
2220F	None of These Efforts	Schedule H, Part V, Section B, Line 20f	1
2221	Written Policy to Emergency Medical Dare Policy	Schedule H, Part V, Section B, Line 21 (prior 2014 – old Line 19)	1
2221A	Did Not Provide Care for Emergency Conditions	Schedule H, Part V, Section B, Line 21a (prior 2014 – old Line 19a)	1

Field	Field Title	Line No. SCH H	Max Length
2221B	Did Not Have Policy Relating to Emergency Medical Care	Schedule H, Part V, Section B, Line 21b (prior 2014 – old Line 19b)	1
2221C	Limited Who Was Eligible	Schedule H, Part V, Section B, Line 21c (prior 2014 – old Line 19c)	1
2221D	Other	Schedule H, Part V, Section B, Line 21d (prior 2014 – old Line 19d)	1
2222A	Look Back Method Allowed by a Medicare Fee	Schedule H, Part V, Section B, Line 22a (prior 2014 – old Line 20a)	1
2222B	Look Back Method Allowed by a Medicare Fee and Private Insurance	Schedule H, Part V, Section B, Line 22b (prior 2014 – old Line 20b)	1
2222C	Look Back Method Allowed by Medicaid Either Alone or Combina- tion of Medicare	Schedule H, Part V, Section B, Line 22c (prior 2014 – old Line 20c)	1
2222D	Prospective Medicaid or Medicare Method	Schedule H, Part V, Section B, Line 22d (prior 2014 – old Line 20d)	1

Field	Field Title	Line No. SCH H	Max Length
2223	Charge Any of Its Patients	Schedule H, Part V, Section B, Line 23 (prior 2014 – old Line 21)	1
2224	Amount Equal to the Gross Charge	Schedule H, Part V, Section B, Line 24 (prior 2014 – old Line 22)	1

3.12.12.22.17.1
(01-01-2023)
**Section 22 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not “1” or blank.
- (2) All yes/no questions are invalid if not “1”, “2” or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.18
(01-01-2023)
**Section 23 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 23** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
23NM1	Name of Facility (part 1)	Schedule H, Part V, Section B, Top Portion	20
23NM2	Name of Facility (continued in part 2)	N/A	15
23ICD	Section B Identification Number Code	Schedule H, Part V, Section B Edited code	1
23LNN	Line Number reference to section A	(valid 2013 and prior) (prior 2014- Schedule H, Part V, Section B, line number of hospital)	3
231	Licensed Register State	Schedule H, Part V, Section B, Line 1	1
232	Hospital Acquired in Current Year	Schedule H, Part V, Section B, Line 2	2
233	Hospital Conducted CHNA	Schedule H, Part V, Section B, Line 3 (prior 2014 - Old line 1)	1
233A	Definition of Community Served	Schedule H, Part V, Section B, Line 3a (prior 2014 - Old line 1a)	1
233B	Demographics of Community	Schedule H, Part V, Section B, Line 3b (prior 2014 - Old line 1b)	1

Field	Field Title	Line No. SCH H	Max Length
233C	Existing Health Care and Resources	Schedule H, Part V, Section B, Line 3c (prior 2014 - Old line 1c)	1
233D	How Data was Obtained	Schedule H, Part V, Section B, Line 3d (prior 2014 - Old line 1d)	1
233E	Health Needs of Community	Schedule H, Part V, Section B, Line 3e (prior 2014 - Old line 1e)	1
233F	Primary and Chronic Disease	Schedule H, Part V, Section B, Line 3f (prior 2014 - Old line 1f)	1
233G	Identifying and Prioritizing Health Needs	Schedule H, Part V, Section B, Line 3g (prior 2014 - Old line 1g)	1
233H	Consulting with Persons Representing	Schedule H, Part V, Section B, Line 3h (prior 2014 - Old line 1h)	1
233I	Significant Health Needs Identified in the hospital facilities CHNA(s)	Schedule H, Part V, Section B, Line 3i (prior 2014 - Old line 1i)	1

Field	Field Title	Line No. SCH H	Max Length
233J	Other	Schedule H, Part V, Section B, Line 3j (prior 2014 - Old line 1j)	1
234	Tax Year CHNA Conducted	Schedule H, Part V, Section B, Line 4 (prior 2014 - Old line 2)	2
235	Hospital Facility Take Into Account Input	Schedule H, Part V, Section B, Line 5 (prior 2014 - Old line 3)	1
236A	CHNA Conducted with One or More Hospital Facilities	Schedule H, Part V, Section B, Line 6a (prior 2014 - Old line 4)	1
236B	CHNA Conducted with One or More Organiza- tions Other than Hospital Facilities	Schedule H, Part V, Section B, Line 6b	1
237	Widely Available to Public	Schedule H, Part V, Section B, Line 7 (prior 2014 - Old line 5)	1
237A	Hospital Website	Schedule H, Part V, Section B, Line 7a (prior 2014 - Old line 5a)	1
237B	Other Website	Schedule H, Part V, Section B, Line 7b	1

Field	Field Title	Line No. SCH H	Max Length
237C	Available Upon Request	Schedule H, Part V, Section B, Line 7c (prior 2014 - Old line 5c)	1
237D	Other	Schedule H, Part V, Section B, Line 7d (prior 2014 - Old line 5d)	1
23O6A	Facility addressed needs adopt (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6a)	1
23O6B	Facility addressed needs execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6b)	1
23O6C	Facility addressed needs development (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6c)	1
23O6D	Facility addressed needs part in execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6d)	1
23O6E	Facility addressed needs inclusion (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6e)	1
23O6F	Facility addressed needs budget (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6f)	1
23O6G	Facility addressed needs prioritization (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6g)	1
23O6H	Facility addressed needs services (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6h)	1

Field	Field Title	Line No. SCH H	Max Length
23O6I	Facility addressed needs other (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6i)	1
23OL7	Addressed needs identified (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 7)	1

3.12.12.22.18.1
(01-01-2023)

Section 23 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.19
(01-01-2023)

Section 24 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 24** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
248	Adopt Implementation Strategy	Schedule H, Part V, Section B, Line 8	1
249	Tax Year Strategy Implemented	Schedule H, Part V, Section B, Line 9	1
2410	Strategy Posted on Website	Schedule H, Part V, Section B, Line 10	1
2410A	URL Present Indicator	Schedule H, Part V, Section B, Line 10a	1
2410B	Strategy Attached	Schedule H, Part V, Section B, Line 10b	1
2412A	Excise Tax Under 4959	Schedule H, Part V, Section B, Line 12a (prior 2014 - Old line 8a)	1
2412B	Did Organization File Form 4720	Schedule H, Part V, Section B, Line 12b (prior 2014 - Old line 8b)	1
2412C	4959 Tax Reported	Schedule H, Part V, Section B, Line 12c (prior 2014 - Old line 8c)	15
2413	Explained Eligibility Criteria	Schedule H, Part V, Section B, Line 13 (prior 2014 - Old line 9)	1

Field	Field Title	Line No. SCH H	Max Length
2413A	Uses Federal Poverty Guidelines Free Care	Schedule H, Part V, Section B, Line 13a (prior 2014 - Old line 10)	1
24A1P	Free Care Percentage	Schedule H, Part V, Section B, Line 13a, 1st percentage. (prior 2014 - Old line 10%)	3
24O11	Use FPG Discounted care (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
24A2P	Discounted Care Percentage	Schedule H, Part V, Section B, Line 13a, 2nd percentage. (prior 2014 - Old line 11%)	3
24O12	Explained basis for calculating charged (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
2413B	Income Level Other than FPG	Schedule H, Part V, Section B, Line 13b (prior 2014 - Old line 12a)	1
2413C	Asset Level	Schedule H, Part V, Section B, Line 13c (prior 2014 - Old line 12b)	1

Field	Field Title	Line No. SCH H	Max Length
2413D	Medical Indigency	Schedule H, Part V, Section B, Line 13d (prior 2014 - Old line 12c)	1
2413E	Insurance Status	Schedule H, Part V, Section B, Line 13e (prior 2014 - Old line 12d)	1
2413F	Underinsurance Status	Schedule H, Part V, Section B, Line 13f (prior 2014 - Old line 12e)	1
24OLF	Basis calculating Medicaid/Medicare (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12f)	1
24OLG	Basis calculating State Regulation (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12g)	1
2413G	Residency	Schedule H, Part V, Section B, Line 13g	1
2413H	Other	Schedule H, Part V, Section B, Line 13h (prior 2014 - Old line 12i)	1
2414	Calculating Amounts Charged to Patient	Schedule H, Part V, Section B, Line 14	1
2415	Explained the Method for Applying Financial Assis- tance	Schedule H, Part V, Section B, Line 15 (prior 2014 - Old line 13)	1

Field	Field Title	Line No. SCH H	Max Length
2415A	Information Hospital Required on Application	Schedule H, Part V, Section B, Line 15a	1
2415B	Supporting Information Required on Application	Schedule H, Part V, Section B, Line 15b	1
2415C	Contact Information	Schedule H, Part V, Section B, Line 15c	1
2415D	Contact Information Sources of Financial As- sistance	Schedule H, Part V, Section B, Line 15d	1
2415E	Other	Schedule H, Part V, Section B, Line 15e	1
2416	Was Widely Publicized	Schedule H, Part V, Section B, Line 16. (prior 2014 - Old line 14)	1
2416A	FAP Available on Website	Schedule H, Part V, Section B, Line 16a	1
2416B	FAP Application on Website	Schedule H, Part V, Section B, Line 16b	1
2416C	Plain Language Summary	Schedule H, Part V, Section B, Line 16c	1
2416D	FAP Available on Request	Schedule H, Part V, Section B, Line 16d	1

Field	Field Title	Line No. SCH H	Max Length
2416E	FAP Application Form Upon Request	Schedule H, Part V, Section B, Line 16e	1
2416F	Plain Language FAP Available	Schedule H, Part V, Section B, Line 16f	1
2416G	Individuals Notified about FAP	Schedule H, Part V, Section B, Line 16g	1
2416H	FAP Customers Notified	Schedule H, Part V, Section B, Line 16h	1
2416I	FAP Translated into Primary Language of LEP	Schedule H, Part V, Section B, Line 16i	1
2416J	Other	Schedule H, Part V, Section B, Line 16j	1
24O4A	Policy posted on website (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14a)	1
24O4B	Policy attached billing (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14b)	1
24O4C	Policy posted in room (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14c)	1
24O4D	Policy posted in admin offices (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14d)	1
22O4E	Policy provided (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14e)	1

Field	Field Title	Line No. SCH H	Max Length
24O4F	Policy upon request (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14f)	1
24O4G	Policy other method (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14g)	1

3.12.12.22.19.1
(01-01-2023)

**Section 24 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions are invalid if not "1", "2" or Blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.20
(01-01-2023)

**Section 25 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 25** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
2517	Separate Billing and Collections Billing	Schedule H, Part V, Section B, Line 17 (prior 2014 – old Line 15)	1
2518A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 18a (prior 2014 – old Line 16a)	1
2518B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 18b (prior 2014 – old Line 16b)	1
2518C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 18c (prior 2014 – old Line 16c)	1
2518D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 18d (prior 2014 – old Line 16c)	1
25OLE	Action permitted under Body attachments (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, Line 16d)	1
2518E	Other Similar Actions	Schedule H, Part V, Section B, Line 18e (prior 2014 – old Line 16e)	1
2518F	None of These Actions	Schedule H, Part V, Section B, Line 18f	1

Field	Field Title	Line No. SCH H	Max Length
2519	Reasonable Effort to Determine Eligibility	Schedule H, Part V, Section B, Line 19. (prior 2014 – old Line 17)	1
2519A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 19a (prior 2014 – old Line 17a)	1
2519B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 19b (prior 2014 – old Line 17b)	1
2519C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 19c	1
2519D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 19d (2014 – 2016 – old line 19c.) (prior 2014 – old Line 17c)	1
2507D	Engaged under Body attachments	(prior 2014 - Schedule H, Part V, Section B, Line 17d	
2519E	Other Similar Actions	Schedule H, Part V, Section B, Line 19d (prior 2014 – old Line 17e)	1

Field	Field Title	Line No. SCH H	Max Length
2520A	Provided a Written Notice	Schedule H, Part V, Section B, Line 20a (prior 2014 – old Line 18a)	1
2520B	Reasonable Effort to Orally Notify	Schedule H, Part V, Section B, Line 20b (prior 2014 – old Line 18b)	1
2520C	Processed Complete and Incomplete FAP	Schedule H, Part V, Section B, Line 20c (prior 2014 – old Line 18c)	1
2520D	Made Presumptive Eligibility Determinations	Schedule H, Part V, Section B, Line 20d (prior 2014 – old Line 18d)	1
2520E	Other	Schedule H, Part V, Section B, Line 20e (prior 2014 – old Line 18e)	1
2520F	None of These Efforts	Schedule H, Part V, Section B, Line 20f	1
2521	Written Policy to Emergency Medical Dare Policy	Schedule H, Part V, Section B, Line 21 (prior 2014 – old Line 19)	1
2521A	Did Not Provide Care for Emergency Conditions	Schedule H, Part V, Section B, Line 21a (prior 2014 – old Line 19a)	1

Field	Field Title	Line No. SCH H	Max Length
2521B	Did Not Have Policy Relating to Emergency Medical Care	Schedule H, Part V, Section B, Line 21b (prior 2014 – old Line 19b)	1
2521C	Limited Who Was Eligible	Schedule H, Part V, Section B, Line 21c (prior 2014 – old Line 19c)	1
2521D	Other	Schedule H, Part V, Section B, Line 21d (prior 2014 – old Line 19d)	1
2522A	Look Back Method Allowed by a Medicare Fee	Schedule H, Part V, Section B, Line 22a (prior 2014 – old Line 20a)	1
2522B	Look Back Method Allowed by a Medicare Fee and Private Insurance	Schedule H, Part V, Section B, Line 22b (prior 2014 – old Line 20b)	1
2522C	Look Back Method Allowed by Medicaid Either Alone or Combination of Medicare	Schedule H, Part V, Section B, Line 22c (prior 2014 – old Line 20c)	1
2522D	Prospective Medicaid or Medicare Method	Schedule H, Part V, Section B, Line 22d (prior 2014 – old Line 20d)	1

Field	Field Title	Line No. SCH H	Max Length
2523	Charge Any of Its Patients	Schedule H, Part V, Section B, Line 23 (prior 2014 – old Line 21)	1
2524	Amount Equal to the Gross Charge	Schedule H, Part V, Section B, Line 24 (prior 2014 – old Line 22)	1

3.12.12.22.20.1

(01-01-2024)

Section 25 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not “1” or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not “1” or “2”.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.21

(01-01-2023)

Section 26 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 26** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
26NM1	Name of Facility (part 1)	Schedule H, Part V, Section B, Top Portion	20
26NM2	Name of Facility (continued in part 2)	Name of Facility	15
26ICD	Section B Identification Number Code	Schedule H, Part V, Section B Edited code	1
26LNN	Line Number reference to section A	(valid 2013 and prior) (prior 2014- Schedule H, Part V, Section B, line number of hospital)	3
261	Licensed Register State	Schedule H, Part V, Section B, Line 1	1
262	Hospital Acquired in Current Year	Schedule H, Part V, Section B, Line 2	2
263	Hospital Conducted CHNA	Schedule H, Part V, Section B, Line 3 (prior 2014 - Old line 1)	1
263A	Definition of Community Served	Schedule H, Part V, Section B, Line 3a (prior 2014 - Old line 1a)	1
263B	Demographics of Community	Schedule H, Part V, Section B, Line 3b (prior 2014 - Old line 1b)	1

Field	Field Title	Line No. SCH H	Max Length
263C	Existing Health Care and Resources	Schedule H, Part V, Section B, Line 3c (prior 2014 - Old line 1c)	1
263D	How Data was Obtained	Schedule H, Part V, Section B, Line 3d (prior 2014 - Old line 1d)	1
263E	Health Needs of Community	Schedule H, Part V, Section B, Line 3e (prior 2014 - Old line 1e)	1
263F	Primary and Chronic Disease	Schedule H, Part V, Section B, Line 3f (prior 2014 - Old line 1f)	1
263G	Identifying and Prioritizing Health Needs	Schedule H, Part V, Section B, Line 3g (prior 2014 - Old line 1g)	1
263H	Consulting with Persons Representing	Schedule H, Part V, Section B, Line 3h (prior 2014 - Old line 1h)	1
263I	Significant Health Needs Identified in the hospital facilities CHNA(s)	Schedule H, Part V, Section B, Line 3i (prior 2014 - Old line 1i)	1

Field	Field Title	Line No. SCH H	Max Length
263J	Other	Schedule H, Part V, Section B, Line 3j (prior 2014 - Old line 1j)	1
264	Tax Year CHNA Conducted	Schedule H, Part V, Section B, Line 4 (prior 2014 - Old line 2)	2
265	Hospital Facility Take Into Account Input	Schedule H, Part V, Section B, Line 5 (prior 2014 - Old line 3)	1
266A	CHNA Conducted with One or More Hospital Facilities	Schedule H, Part V, Section B, Line 6a (prior 2014 - Old line 4)	1
266B	CHNA Conducted with One or More Organiza- tions Other than Hospital Facilities	Schedule H, Part V, Section B, Line 6b	1
267	Widely Available to Public	Schedule H, Part V, Section B, Line 7 (prior 2014 - Old line 5)	1
267A	Hospital Website	Schedule H, Part V, Section B, Line 7a (prior 2014 - Old line 5a)	1
267B	Other Website	Schedule H, Part V, Section B, Line 7b	1

Field	Field Title	Line No. SCH H	Max Length
267C	Available Upon Request	Schedule H, Part V, Section B, Line 7c (prior 2014 - Old line 5c)	1
267D	Other	Schedule H, Part V, Section B, Line 7d (prior 2014 - Old line 5d)	1
26O6A	Facility addressed needs adopt (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6a)	1
26O6B	Facility addressed needs execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6b)	1
26O6C	Facility addressed needs development (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6c)	1
26O6D	Facility addressed needs part in execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6d)	1
26O6E	Facility addressed needs inclusion (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6e)	1
26O6F	Facility addressed needs budget (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6f)	1
26O6G	Facility addressed needs prioritization (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6g)	1
26O6H	Facility addressed needs services (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6h)	1

Field	Field Title	Line No. SCH H	Max Length
26O6I	Facility addressed needs other (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6i)	1
26OL7	Addressed needs identified (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 7)	1

3.12.12.22.22
(01-01-2024)

Section 26 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not "1" or "2".
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.23
(01-01-2023)

Section 27 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 27** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
278	Adopt Implementation Strategy	Schedule H, Part V, Section B, Line 8	1
279	Tax Year Strategy Implemented	Schedule H, Part V, Section B, Line 9	1
2710	Strategy Posted on Website	Schedule H, Part V, Section B, Line 10	1
2710A	URL Present Indicator	Schedule H, Part V, Section B, Line 10a	1
2710B	Strategy Attached	Schedule H, Part V, Section B, Line 10b	1
2712A	Excise Tax Under 4959	Schedule H, Part V, Section B, Line 12a (prior 2014 - Old line 8a)	1
2712B	Did Organization File Form 4720	Schedule H, Part V, Section B, Line 12b (prior 2014 - Old line 8b)	1
2712C	4959 Tax Reported	Schedule H, Part V, Section B, Line 12c (prior 2014 - Old line 8c)	15
2713	Explained Eligibility Criteria	Schedule H, Part V, Section B, Line 13 (prior 2014 - Old line 9)	1

Field	Field Title	Line No. SCH H	Max Length
2713A	Uses Federal Poverty Guidelines Free Care	Schedule H, Part V, Section B, Line 13a (prior 2014 - Old line 10)	1
27A1P	Free Care Percentage	Schedule H, Part V, Section B, Line 13a, 1st percentage. (prior 2014 - Old line 10%)	3
27O11	Use FPG Discounted care (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
27A2P	Discounted Care Percentage	Schedule H, Part V, Section B, Line 13a, 2nd percentage. (prior 2014 - Old line 11%)	3
27O12	Explained basis for calculating charged (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
2713B	Income Level Other than FPG	Schedule H, Part V, Section B, Line 13b (prior 2014 - Old line 12a)	1
2713C	Asset Level	Schedule H, Part V, Section B, Line 13c (prior 2014 - Old line 12b)	1

Field	Field Title	Line No. SCH H	Max Length
2713D	Medical Indigency	Schedule H, Part V, Section B, Line 13d (prior 2014 - Old line 12c)	1
2713E	Insurance Status	Schedule H, Part V, Section B, Line 13e (prior 2014 - Old line 12d)	1
2713F	Underinsurance Status	Schedule H, Part V, Section B, Line 13f (prior 2014 - Old line 12e)	1
27OLF	Basis calculating Medicaid/Medicare (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12f)	1
27OLG	Basis calculating State Regulation (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12g)	1
2713G	Residency	Schedule H, Part V, Section B, Line 13g	1
2713H	Other	Schedule H, Part V, Section B, Line 13h (prior 2014 - Old line 12i)	1
2714	Calculating Amounts Charged to Patient	Schedule H, Part V, Section B, Line 14	1
2715	Explained the Method for Applying Financial Assis- tance	Schedule H, Part V, Section B, Line 15 (prior 2014 - Old line 13)	1

Field	Field Title	Line No. SCH H	Max Length
2715A	Information Hospital Required on Application	Schedule H, Part V, Section B, Line 15a	1
2715B	Supporting Information Required on Application	Schedule H, Part V, Section B, Line 15b	1
2715C	Contact Information	Schedule H, Part V, Section B, Line 15c	1
2715D	Contact Information Sources of Financial As- sistance	Schedule H, Part V, Section B, Line 15d	1
2715E	Other	Schedule H, Part V, Section B, Line 15e	1
2716	Was Widely Publicized	Schedule H, Part V, Section B, Line 16. (prior 2014 - Old line 14)	1
2716A	FAP Available on Website	Schedule H, Part V, Section B, Line 16a	1
2716B	FAP Application on Website	Schedule H, Part V, Section B, Line 16b	1
2716C	Plain Language Summary	Schedule H, Part V, Section B, Line 16c	1
2716D	FAP Available on Request	Schedule H, Part V, Section B, Line 16d	1

Field	Field Title	Line No. SCH H	Max Length
2716E	FAP Application Form Upon Request	Schedule H, Part V, Section B, Line 16e	1
2716F	Plain Language FAP Available	Schedule H, Part V, Section B, Line 16f	1
2716G	Individuals Notified about FAP	Schedule H, Part V, Section B, Line 16g	1
2716H	FAP Customers Notified	Schedule H, Part V, Section B, Line 16h	1
2716I	FAP Translated into Primary Language of LEP	Schedule H, Part V, Section B, Line 16i	1
2716J	Other	Schedule H, Part V, Section B, Line 16j	1
27O4A	Policy posted on website (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14a)	1
27O4B	Policy attached billing (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14b)	1
27O4C	Policy posted in room (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14c)	1
27O4D	Policy posted in admin offices (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14d)	1
27O4E	Policy provided (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14e)	1

Field	Field Title	Line No. SCH H	Max Length
27O4F	Policy upon request (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14f)	1
27O4G	Policy other method (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14g)	1

3.12.12.22.23.1
(01-01-2024)

**Section 27 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not "1" or "2".
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.24
(01-01-2023)

**Section 28 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 28** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
2817	Separate Billing and Collections Billing	Schedule H, Part V, Section B, Line 17 (prior 2014 – old Line 15)	1
2818A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 18a (prior 2014 – old Line 16a)	1
2818B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 18b (prior 2014 – old Line 16b)	1
2818C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 18c (prior 2014 – old Line 16c)	1
2818D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 18d (prior 2014 – old Line 16c)	1
28OLE	Action permitted under Body attachments (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, Line 16d)	1
2818E	Other Similar Actions	Schedule H, Part V, Section B, Line 18e (prior 2014 – old Line 16e)	1
2818F	None of These Actions	Schedule H, Part V, Section B, Line 18f	1

Field	Field Title	Line No. SCH H	Max Length
2819	Reasonable Effort to Determine Eligibility	Schedule H, Part V, Section B, Line 19. (prior 2014 – old Line 17)	1
2819A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 19a (prior 2014 – old Line 17a)	1
2819B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 19b (prior 2014 – old Line 17b)	1
2819C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 19c	1
2819D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 19d (2014 – 2016 – old line 19c.) (prior 2014 – old Line 17c)	1
28O7D	Engaged under Body attachments	(prior 2014 - Schedule H, Part V, Section B, Line 17d	1
2819E	Other Similar Actions	Schedule H, Part V, Section B, Line 19d (prior 2014 – old Line 17e)	1

Field	Field Title	Line No. SCH H	Max Length
2820A	Provided a Written Notice	Schedule H, Part V, Section B, Line 20a (prior 2014 – old Line 18a)	1
2820B	Reasonable Effort to Orally Notify	Schedule H, Part V, Section B, Line 20b (prior 2014 – old Line 18b)	1
2820C	Processed Complete and Incomplete FAP	Schedule H, Part V, Section B, Line 20c (prior 2014 – old Line 18c)	1
2820D	Made Presumptive Eligibility Determinations	Schedule H, Part V, Section B, Line 20d (prior 2014 – old Line 18d)	1
2820E	Other	Schedule H, Part V, Section B, Line 20e (prior 2014 – old Line 18e)	1
2820F	None of These Efforts	Schedule H, Part V, Section B, Line 20f	1
2821	Written Policy to Emergency Medical Dare Policy	Schedule H, Part V, Section B, Line 21 (prior 2014 – old Line 19)	1
2821A	Did Not Provide Care for Emergency Conditions	Schedule H, Part V, Section B, Line 21a (prior 2014 – old Line 19a)	1

Field	Field Title	Line No. SCH H	Max Length
2821B	Did Not Have Policy Relating to Emergency Medical Care	Schedule H, Part V, Section B, Line 21b (prior 2014 – old Line 19b)	1
2821C	Limited Who Was Eligible	Schedule H, Part V, Section B, Line 21c (prior 2014 – old Line 19c)	1
2821D	Other	Schedule H, Part V, Section B, Line 21d (prior 2014 – old Line 19d)	1
2822A	Look Back Method Allowed by a Medicare Fee	Schedule H, Part V, Section B, Line 22a (prior 2014 – old Line 20a)	1
2822B	Look Back Method Allowed by a Medicare Fee and Private Insurance	Schedule H, Part V, Section B, Line 22b (prior 2014 – old Line 20b)	1
2822C	Look Back Method Allowed by Medicaid Either Alone or Combina- tion of Medicare	Schedule H, Part V, Section B, Line 22c (prior 2014 – old Line 20c)	1
2822D	Prospective Medicaid or Medicare Method	Schedule H, Part V, Section B, Line 22d (prior 2014 – old Line 20d)	1

Field	Field Title	Line No. SCH H	Max Length
2823	Charge Any of Its Patients	Schedule H, Part V, Section B, Line 23 (prior 2014 – old Line 21)	1
2824	Amount Equal to the Gross Charge	Schedule H, Part V, Section B, Line 24 (prior 2014 – old Line 22)	1

3.12.12.22.24.1
(01-01-2024)
**Section 28 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not “1” or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not “1” or “2”.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.25
(01-01-2023)
**Section 29 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 29** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
29NM1	Name of Facility (part 1)	Schedule H, Part V, Section B, Top Portion	20
29NM2	Name of Facility (continued in part 2)	Schedule H, Part V, Section B, Top Portion	15
29ICD	Section B Identification Number Code	Schedule H, Part V, Section B Edited code	1
29LNN	Line Number reference to section A	(valid 2013 and prior) (prior 2014- Schedule H, Part V, Section B, line number of hospital)	3
291	Licensed Register State	Schedule H, Part V, Section B, Line 1	1
292	Hospital Acquired in Current Year	Schedule H, Part V, Section B, Line 2	2
293	Hospital Conducted CHNA	Schedule H, Part V, Section B, Line 3 (prior 2014 - Old line 1)	1
293A	Definition of Community Served	Schedule H, Part V, Section B, Line 3a (prior 2014 - Old line 1a)	1
293B	Demographics of Community	Schedule H, Part V, Section B, Line 3b (prior 2014 - Old line 1b)	1

Field	Field Title	Line No. SCH H	Max Length
293C	Existing Health Care and Resources	Schedule H, Part V, Section B, Line 3c (prior 2014 - Old line 1c)	1
293D	How Data was Obtained	Schedule H, Part V, Section B, Line 3d (prior 2014 - Old line 1d)	1
293E	Health Needs of Community	Schedule H, Part V, Section B, Line 3e (prior 2014 - Old line 1e)	1
293F	Primary and Chronic Disease	Schedule H, Part V, Section B, Line 3f (prior 2014 - Old line 1f)	1
293G	Identifying and Prioritizing Health Needs	Schedule H, Part V, Section B, Line 3g (prior 2014 - Old line 1g)	1
293H	Consulting with Persons Representing	Schedule H, Part V, Section B, Line 3h (prior 2014 - Old line 1h)	1
293I	Significant Health Needs Identified in the hospital facilities CHNA(s)	Schedule H, Part V, Section B, Line 3i (prior 2014 - Old line 1i)	1

Field	Field Title	Line No. SCH H	Max Length
293J	Other	Schedule H, Part V, Section B, Line 3j (prior 2014 - Old line 1j)	1
294	Tax Year CHNA Conducted	Schedule H, Part V, Section B, Line 4 (prior 2014 - Old line 2)	2
295	Hospital Facility Take Into Account Input	Schedule H, Part V, Section B, Line 5 (prior 2014 - Old line 3)	1
296A	CHNA Conducted with One or More Hospital Facilities	Schedule H, Part V, Section B, Line 6a (prior 2014 - Old line 4)	1
296B	CHNA Conducted with One or More Organiza- tions Other than Hospital Facilities	Schedule H, Part V, Section B, Line 6b	1
297	Widely Available to Public	Schedule H, Part V, Section B, Line 7 (prior 2014 - Old line 5)	1
297A	Hospital Website	Schedule H, Part V, Section B, Line 7a (prior 2014 - Old line 5a)	1
297B	Other Website	Schedule H, Part V, Section B, Line 7b	1

Field	Field Title	Line No. SCH H	Max Length
297C	Available Upon Request	Schedule H, Part V, Section B, Line 7c (prior 2014 - Old line 5c)	1
297D	Other	Schedule H, Part V, Section B, Line 7d (prior 2014 - Old line 5d)	1
29O6A	Facility addressed needs adopt (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6a)	1
29O6B	Facility addressed needs execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6b)	1
29O6C	Facility addressed needs development (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6c)	1
29O6D	Facility addressed needs part in execution (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6d)	1
29O6E	Facility addressed needs inclusion (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6e)	1
29O6F	Facility addressed needs budget (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6f)	1
29O6G	Facility addressed needs prioritization (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6g)	1
29O6H	Facility addressed needs services (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6h)	1

Field	Field Title	Line No. SCH H	Max Length
29O6I	Facility addressed needs other (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 6i)	1
29OL7	Addressed needs identified (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old line 7)	1

3.12.12.22.25.1
(01-01-2024)

Section 29 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not "1" or "2".
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.26
(01-01-2023)

Section 30 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 30** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
308	Adopt Implementation Strategy	Schedule H, Part V, Section B, Line 8	1
309	Tax Year Strategy Implemented	Schedule H, Part V, Section B, Line 9	1
3010	Strategy Posted on Website	Schedule H, Part V, Section B, Line 10	1
3010A	URL Present Indicator	Schedule H, Part V, Section B, Line 10a	1
3010B	Strategy Attached	Schedule H, Part V, Section B, Line 10b	1
3012A	Excise Tax Under 4959	Schedule H, Part V, Section B, Line 12a (prior 2014 - Old line 8a)	1
3012B	Did Organization File Form 4720	Schedule H, Part V, Section B, Line 12b (prior 2014 - Old line 8b)	1
3012C	4959 Tax Reported	Schedule H, Part V, Section B, Line 12c (prior 2014 - Old line 8c)	15
3013	Explained Eligibility Criteria	Schedule H, Part V, Section B, Line 13 (prior 2014 - Old line 9)	1

Field	Field Title	Line No. SCH H	Max Length
3013A	Uses Federal Poverty Guidelines Free Care	Schedule H, Part V, Section B, Line 13a (prior 2014 - Old line 10)	1
30A1P	Free Care Percentage	Schedule H, Part V, Section B, Line 13a, 1st percentage. (prior 2014 - Old line 10%)	3
30O11	Use FPG Discounted care (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
30A2P	Discounted Care Percentage	Schedule H, Part V, Section B, Line 13a, 2nd percentage. (prior 2014 - Old line 11%)	3
30O12	Explained basis for calculating charged (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 11)	1
3013B	Income Level Other than FPG	Schedule H, Part V, Section B, Line 13b (prior 2014 - Old line 12a)	1
3013C	Asset Level	Schedule H, Part V, Section B, Line 13c (prior 2014 - Old line 12b)	1

Field	Field Title	Line No. SCH H	Max Length
3013D	Medical Indigency	Schedule H, Part V, Section B, Line 13d (prior 2014 - Old line 12c)	1
3013E	Insurance Status	Schedule H, Part V, Section B, Line 13e (prior 2014 - Old line 12d)	1
3013F	Underinsurance Status	Schedule H, Part V, Section B, Line 13f (prior 2014 - Old line 12e)	1
30OLF	Basis calculating Medicaid/Medicare (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12f)	1
30OLG	Basis calculating State Regulation (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 12g)	1
3013G	Residency	Schedule H, Part V, Section B, Line 13g	1
3013H	Other	Schedule H, Part V, Section B, Line 13h (prior 2014 - Old line 12i)	1
3014	Calculating Amounts Charged to Patient	Schedule H, Part V, Section B, Line 14	1
3015	Explained the Method for Applying Financial Assis- tance	Schedule H, Part V, Section B, Line 15 (prior 2014 - Old line 13)	1

Field	Field Title	Line No. SCH H	Max Length
3015A	Information Hospital Required on Application	Schedule H, Part V, Section B, Line 15a	1
3015B	Supporting Information Required on Application	Schedule H, Part V, Section B, Line 15b	1
3015C	Contact Information	Schedule H, Part V, Section B, Line 15c	1
3015D	Contact Information Sources of Financial As- sistance	Schedule H, Part V, Section B, Line 15d	1
3015E	Other	Schedule H, Part V, Section B, Line 15e	1
3016	Was Widely Publicized	Schedule H, Part V, Section B, Line 16. (prior 2014 - Old line 14)	1
3016A	FAP Available on Website	Schedule H, Part V, Section B, Line 16a	1
3016B	FAP Application on Website	Schedule H, Part V, Section B, Line 16b	1
3016C	Plain Language Summary	Schedule H, Part V, Section B, Line 16c	1
3016D	FAP Available on Request	Schedule H, Part V, Section B, Line 16d	1

Field	Field Title	Line No. SCH H	Max Length
3016E	FAP Application Form Upon Request	Schedule H, Part V, Section B, Line 16e	1
3016F	Plain Language FAP Available	Schedule H, Part V, Section B, Line 16f	1
3016G	Individuals Notified about FAP	Schedule H, Part V, Section B, Line 16g	1
3016H	FAP Customers Notified	Schedule H, Part V, Section B, Line 16h	1
3016I	FAP Translated into Primary Language of LEP	Schedule H, Part V, Section B, Line 16i	1
3016J	Other	Schedule H, Part V, Section B, Line 16j	1
3004A	Policy posted on website (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14a)	1
3004B	Policy attached billing (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14b)	1
3004C	Policy posted in room (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14c)	1
3004D	Policy posted in admin offices (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14d)	1
3004E	Policy provided (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14e)	1

Field	Field Title	Line No. SCH H	Max Length
30O4F	Policy upon request (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14f)	1
30O4G	Policy other method (valid for 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, old Line 14g)	1

3.12.12.22.26.1
(01-01-2024)

**Section 30 - Invalid
Conditions/Correction
Procedures**

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not "1" or "2".
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.27
(01-01-2023)

**Section 31 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 31** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. SCH H	Max Length
3117	Separate Billing and Collections Billing	Schedule H, Part V, Section B, Line 17 (prior 2014 – old Line 15)	1
3118A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 18a (prior 2014 – old Line 16a)	1
3118B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 18b (prior 2014 – old Line 16b)	1
3118C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 18c (prior 2014 – old Line 16c)	1
3118D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 18d (prior 2014 – old Line 16c)	1
31OLE	Action permitted under Body attachments (valid 2013 and prior) (prior 2014 -	Schedule H, Part V, Section B, Line 16d)	1
3118E	Other Similar Actions	Schedule H, Part V, Section B, Line 18e (prior 2014 – old Line 16e)	1
3118F	None of These Actions	Schedule H, Part V, Section B, Line 18f	1

Field	Field Title	Line No. SCH H	Max Length
3119	Reasonable Effort to Determine Eligibility	Schedule H, Part V, Section B, Line 19. (prior 2014 – old Line 17)	1
3119A	Reporting to Credit Agency	Schedule H, Part V, Section B, Line 19a (prior 2014 – old Line 17a)	1
3119B	Selling an Individuals Debt	Schedule H, Part V, Section B, Line 19b (prior 2014 – old Line 17b)	1
3119C	Deferring Denying or Requesting a Payment	Schedule H, Part V, Section B, Line 19c	1
3119D	Actions That Require Legal or Judicial Process	Schedule H, Part V, Section B, Line 19d (2014 – 2016 – old line 19c.) (prior 2014 – old Line 17c)	1
3107D	Engaged under Body attachments	(prior 2014 - Schedule H, Part V, Section B, Line 17d	1
3120A	Provided a Written Notice	Schedule H, Part V, Section B, Line 20a (prior 2014 – old Line 18a)	1

Field	Field Title	Line No. SCH H	Max Length
3120B	Reasonable Effort to Orally Notify	Schedule H, Part V, Section B, Line 20b (prior 2014 – old Line 18b)	1
3120C	Processed Complete and Incomplete FAP	Schedule H, Part V, Section B, Line 20c (prior 2014 – old Line 18c)	1
3120E	Other	Schedule H, Part V, Section B, Line 20e (prior 2014 – old Line 18e)	1
3120F	None of These Efforts	Schedule H, Part V, Section B, Line 20f	1
3121	Written Policy to Emergency Medical Dare Policy	Schedule H, Part V, Section B, Line 21 (prior 2014 – old Line 19)	1
3121A	Did Not Provide Care for Emergency Conditions	Schedule H, Part V, Section B, Line 21a (prior 2014 – old Line 19a)	1
3121B	Did Not Have Policy Relating to Emergency Medical Care	Schedule H, Part V, Section B, Line 21b (prior 2014 – old Line 19b)	1
3121C	Limited Who Was Eligible	Schedule H, Part V, Section B, Line 21c (prior 2014 – old Line 19c)	1

Field	Field Title	Line No. SCH H	Max Length
3121D	Other	Schedule H, Part V, Section B, Line 21d (prior 2014 – old Line 19d)	1
3122A	Look Back Method Allowed by a Medicare Fee	Schedule H, Part V, Section B, Line 22a (prior 2014 – old Line 20a)	1
3122B	Look Back Method Allowed by a Medicare Fee and Private Insurance	Schedule H, Part V, Section B, Line 22b (prior 2014 – old Line 20b)	1
3122C	Look Back Method Allowed by Medicaid Either Alone or Combina- tion of Medicare	Schedule H, Part V, Section B, Line 22c (prior 2014 – old Line 20c)	1
3122D	Prospective Medicaid or Medicare Method	Schedule H, Part V, Section B, Line 22d (prior 2014 – old Line 20d)	1
3123	Charge Any of Its Patients	Schedule H, Part V, Section B, Line 23 (prior 2014 – old Line 21)	1
3124	Amount Equal to the Gross Charge	Schedule H, Part V, Section B, Line 24 (prior 2014 – old Line 22)	1

3.12.12.22.27.1

(01-01-2024)

Section 31 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not "1" or "2".
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.28

(01-01-2023)

Section 32 - Field Designators

- (1) Listed below are the Fields contained in **Section 32** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
32LP1	Excess Benefit Transactions	Right of Schedule L, Part I, Line 1, Column (c)	1
32LP2	Approved by Board or Committee	Right of Schedule L, Part II, Column (g)	1
32RPV	Interest, Annuities, Royalties	Yes/no box from Sch. R, Part V, Line 1a	1

3.12.12.22.28.1

(01-01-2024)

Section 32 - Invalid Conditions/Correction Procedures

- (1) Checkboxes are invalid if not "1" or blank.
- (2) All yes/no questions must be answered. Questions are invalid if not "1" or "2".
- (3) Fields 32LP1 and 32LP2 are to indicate there is information present on Schedule L Part I, line 1 Col. (c) and/or Part II, Col. (g).
- (4) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.22.29

(01-01-2023)

Section 40 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 40** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Field	Max. Length
40F	Schedule Presence Indicator(ERS Input Only)	0414B, 0415, 0416	1
40G	Schedule Presence Indicator (ERS Input Only)	0417, 0418, 0419	1
40K	Schedule Presence Indicator (ERS Input Only)	0424A, 0424B, 0424C, 0424D	1
40M	Schedule Presence Indicator (ERS Input Only)	0429, 0430	1
40N	Schedule Presence Indicator (ERS Input Only)	0431, 0432	1

3.12.12.22.29.1
(01-01-2023)

Section 40 - Invalid Conditions/Correction Procedures

- (1) Fields 40F, 40G, 40K, 40M, and 40N are used to indicate whether a Schedule was actually attached if an answer to a trigger question in Form 990 Parts IV, V or VI is marked yes and a schedule is required.
- (2) All Fields are invalid if the Schedule Presence Indicator is not “1– a question was marked Yes and the schedule is attached” or “2– a question was marked Yes but the schedule was not attached” or blank–the question was marked no so a schedule did not need to be attached. If the answer to the question is yes, the indicator must be a 1 or a 2.

3.12.12.23
(01-01-2024)

Form 990 2008 and Subsequent - Math/Consistency Errors Priority IV

- (1) **A priority IV error will display** whenever the contents of one Field are inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) **The Field labeled “CL” will be displayed** for the entry of a Clear Field on records where the possibility that a change or correction will not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a “C” in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field or,
 - c. Suspending the document (SSPND) with the appropriate Action Code.

Note: Prior to corresponding for any missing information, a check of the Status Code on INOLE must be made. See IRM 3.12.3.6 for more information. If another error comes up after inputting CCC R, V and 3, SSPND 351 to Rejects.

3.12.12.23.1
(01-01-2023)
Error Code 010

(1) **Error Code 010 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01NC	Name Control
01EIN	Employer Identification Number
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01NPF	Non-PF Reason Code
01SS	Subsection
01ADC	Audit Code
01GRP	Group Return Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01CAF	CAF Indicator
01DDP	Daily Delinquency Penalty
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01PRE	Preparation Indicator
01PSN	Preparer
01PEN	Preparer EIN
01PTN	Preparer Telephone Number

(2) "Any Section other than 01 is Present"

3.12.12.23.1.1
(01-01-2023)
Error Code 010 - Invalid Conditions

- (1) Error Code 010 will generate when the Computer Condition Code, CCC, "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC or 01GRP are present.

3.12.12.23.1.2
(01-01-2023)
Error Code 010 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.23.2
(01-01-2023)
Error Code 912

(1) **Error Code 912 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
01IRI	Incomplete return item
01NPF	Non-PF Reason Code
01ADC	Audit Code

3.12.12.23.2.1
(01-01-2023)
Error Code 912 - Invalid Conditions

- (1) Field 01ORG is "1" or "3", Field 01NPF is blank, and Field 01SS is "03", "50", "60", "70", "71" or "91".
- (2) Field 01ORG is "1" or "3" and Field 01SS is "82".

3.12.12.23.2.2
(01-01-2023)
Error Code 912 - Correction Procedures

- (1) Correct any coding or transcription errors.
Note: Research INOLE to confirm the organizations Status Code. If the account is in Status 97, it means the organizations Tax Exempt status has been revoked. Attach a Correspondence Action Sheet (CAS) with the appropriate paragraph indicating their tax-exempt status has been revoked. Do not add any additional paragraphs. SSPND the return 640.
- (2) Research INOLES to see if a Schedule A is required. Schedule A is only required for Subsections 03, 50, 60, 70, 71 or 91 with a Foundation Code other than 00, 02, 03, 04, or 09.
 - a. If Schedule A is required but is missing or blank, send the return back to the filer.

- b. If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter 11 in Field 01NPF. Do not enter Schedule Indicator Code A.
 - c. If no Subsection, enter 00 in Field 01SS and delete Field 01NPF and Section 11 or 12.
 - d. If Subsection is 82, enter 4 in Field 01ORG if not already present and delete Field 01NPF and Section 11 or 12.
- (3) All organizations who file Schedule A must check only one box in Part I. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Research BMFOL for prior postings. If no prior returns have posted to the account, treat it as an initial filing. Enter a 1 in Fields 111F and 114F and/or 121F and 126F, whichever is applicable).

Note: Always accept the filer's entry for the NPF Code, if present.

Part I Box	NPF Code	Subsection Code	Foundation Code
Box 1	01	03	10
Box 2	02	03	11
Box 3	03	03	12
Box 4	05	03	12
Box 5	06	03	13
Box 6	04	03	14
Box 7	07	03	15
Box 8	08	03	15
Box 9	16	03	25
Box 10	09	03	16
Box 11	11	03	18
Box 12, Type I Box Checked	12	03	21
Box 12 Type II Box Checked	13	03	22
Box 12, Type III Box Checked	14	03	23
Box 12, Type III, Other Box Checked	15	03	24
3	03	50	N/A
9	09	70	N/A

Part I Box	NPF Code	Subsection Code	Foundation Code
11	10	60, 71, 91	N/A

- a. If the NPF Code is 02 and Schedule E is missing, send the return back to the filer.
- b. If the NPF Code is 06, 07, 08, or 16, Schedule A, Part II is required for all but initial returns. Research BMFOLI, if no prior postings, treat as an initial return and follow the instructions in the note in (3) above. (N/A, 0, dash, or none are acceptable entries. Enter a 1 in Fields 111F and 114F). If Part II is missing, send the return back to the filer.
- c. If the NPF Code is 09, Schedule A, Part III is required for all but initial returns. Research BMFOLI., If no prior postings, treat as an initial return and follow the instructions in the note in (3) above. (N/A, 0, dash, or none are acceptable entries, enter a 1 in Fields 121F and 126F). If Part III is missing, send the return back to the filer.
- d. If a type box is not checked, send the return back to the filer.

Note: For Subsection 70, send the return back if Part III is blank and it's not an initial return.

- (4) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on the preprinted label or INOLES.

3.12.12.23.3
(01-01-2023)
Error Code 918

- (1) **Error Code 918 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
0512A	Filed in Lieu of Form 1041 Question Code

3.12.12.23.3.1
(01-01-2023)
Error Code 918 - Invalid Conditions

- (1) Field 0512A is "1" and Field 01ORG is not "3".

3.12.12.23.3.2
(01-01-2023)
Error Code 918 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 0512A is located on Form 990, Part V, Line 12a.
- (3) Verify that the Organization Code was edited correctly:
 - a. If the 4947(a)(1) box of Item I on the face of the return is checked or the IRS label or INOLES shows subsection "91", change Field 01ORG to "3".
 - b. Otherwise, delete Field 0512A.

3.12.12.23.4
(01-01-2023)
Error Code 924

(1) **Error Code 924 displayed Fields are:**

Field	Explanation
RMIT>	Remittance (Generated)
01RCD	Received Date
01RDD>	Return Due Date (Generated)

3.12.12.23.4.1
(01-01-2023)
Error Code 924 - Invalid Conditions

- (1) Remittance is present and Field 01RCD is on or before 01RDD>.

3.12.12.23.4.2
(01-01-2023)
Error Code 924 - Correction Procedures

- (1) Correct all coding and transcription errors.
(2) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form 4227 "research remittance".

3.12.12.23.4.3
(01-01-2024)
Error Code 924 - Rejects Correction Procedures

- (1) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT with Form 3244.
(2) If unable to determine where to apply remittance, SSPND 640 and correspond with Letter 320-C.

3.12.12.23.5
(01-01-2023)
Error Code 926

(1) **Error Code 926 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
01RDD>	Return Due Date (Generated)

3.12.12.23.5.1
(01-01-2023)
Error Code 926 - Invalid Conditions

- (1) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.

3.12.12.23.5.2
(01-01-2023)
Error Code 926 - Correction Procedures

- (1) Correct any coding or transcription errors.
(2) Verify Field 01RCD is correct.
a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.

- b. If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 “timely filed return with penalty”.

- (3) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465, Adjustment Request, and route document to EO Accounts.

3.12.12.23.6
(01-01-2023)
Error Code 928

- (1) **Error Code 928 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01DDP	Daily Delinquency Penalty

3.12.12.23.6.1
(01-01-2023)
Error Code 928 - Invalid Conditions

- (1) CCC “V” and Field 01DDP are both present.

3.12.12.23.6.2
(01-01-2023)
Error Code 928 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If a statement is attached showing that the filer has reasonable cause for filing late and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- (3) If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 “DDP with reasonable cause”.
- (4) If the filer has not shown reasonable cause for filing late, delete CCC “V”.

3.12.12.23.7
(01-01-2023)
Error Code 934

- (1) **Error Code 934 displayed Fields are:**

Field	Explanation
01COR	Correspondence Indicator
01TXP	Tax Period
01IRI	IRI Code

3.12.12.23.7.1
(01-01-2023)
Error Code 934 - Invalid Conditions

- (1) Field 01COR is “21”, “22”, “23” or “24” and Field 01TXP is prior to 198312.

3.12.12.23.7.2
(01-01-2023)
**Error Code 934 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Refer to the return to verify that the Tax Period is correct:
 - a. If not correct, change the Tax Period in Field 01TXP.
 - b. If correct, change Field 01COR to "11", "12", "13", or "14" as appropriate.

3.12.12.23.8
(01-01-2023)
Error Code 936

- (1) **Error Code 936 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01TXP	Tax Period
01RCD	Received Date
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	Incomplete Return Indicator (IRI) Code
01RDD>	Return Due Date (Generated)

3.12.12.23.8.1
(01-01-2023)
**Error Code 936 - Invalid
Conditions**

- (1) Field 01IRI is present and Field 01COR is not present.
- (2) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (3) Field 01COR is "11", or "21", and Field 01CRD is blank.
- (4) Field 01COR is "12", "13", "14", "22", "23", or "24" and Field 01CCC "3" is not present.

3.12.12.23.8.2
(01-01-2023)
**Error Code 936 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **For non-IRI items**, verify item was required:
 - a. If not required, delete Field 01COR.
 - b. Enter the response date in Field 01CRD.
 - c. If item is required, send the return back to the filer.
- (3) **For IRI items**, verify the item was required.
 - a. If not required, delete Field 01COR and Field 01IRI.
 - b. If the response date is later than Field 01RDD>, enter the response date in Field 01CRD.
 - c. If item is required, send the return back to the filer.
- (4) If the tax year is 2008 or subsequent and the filer used a 2007 or prior revision of Form 990, send the return back to the filer requesting the current revision.

3.12.12.23.9
(01-01-2023)
Error Code 942

(1) **Error Code 942 displayed Fields are:**

Field	Explanation
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01CCC	Computer Condition Code

3.12.12.23.9.1
(01-01-2023)
Error Code 942 - Invalid Conditions

(1) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

3.12.12.23.9.2
(01-01-2023)
Error Code 942 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If correspondence was not initiated, determine whether correspondence is required:
- If not, delete the entry in Field 01CRD.
 - If correspondence is required, send the return back to the filer.

3.12.12.23.10
(01-01-2023)
Error Code 945

(1) **Error Code 945 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Indicator Code

3.12.12.23.10.1
(01-01-2023)
Error Code 945 - Invalid Conditions

(1) Fields 01SCA or 01SCB O is not Present.

3.12.12.23.10.2
(01-01-2023)
Error Code 945 - Correction Procedures

- (1) Correct any Coding or Transcription errors.
- (2) All Form 990 returns must have a Schedule O attached. If Schedule O is not attached, send the return back to the filer.

Note: Only enter a SIC Code if the schedule is present.

- (3) Schedule O must contain more information than just a name and EIN.

3.12.12.23.11
(01-01-2023)
Error Code 946

(1) **Error Code 946 displayed Fields are:**

Field	Explanation
01NPF	Non-PF Reason Code
01SS	Subsection
01IRI	Incomplete Return Item
01ADC	Audit Code

3.12.12.23.11.1
(01-01-2023)
Error Code 946 - Invalid Conditions

- (1) Field 01NPF is blank and Schedule E is present.
- (2) Field 01NPF is 6, 7, 8 or 16 and Section 11 is not present.
- (3) Field 01NPF is 9 and Section 12 is not present.

3.12.12.23.11.2
(01-01-2023)
Error Code 946 - Correction Procedures

- (1) Correct any coding or transcription errors and check of the Status Code on INOLE must be made. If the account is in Status 97, it means the organization's Tax Exempt status has been revoked. Attach a CAS with the paragraph indicating their tax-exempt status has been revoked. Do not add any additional paragraphs and send the return back to the filer. SSPND the return 640.
- (2) Schedule A is needed for the following Subsections only: 03 with a Foundation Code other than 02, 03, or 04 and SS 50, 60, 70, 71, or 91. Research for the correct subsection if Item I is not "03".

Note: If Subsection is "03" and Foundation Code is 02, 03 or 04, do not correspond for Schedule A. Enter "11" in Field 01NPF. Do not enter Schedule Indicator Code A.

- (3) If Part I, Schedule A is blank and the preprinted label shows Foundation Code "11", enter "02" in Field 01NPF. Send the return back to the filer for Schedule E, if missing.
- (4) All organizations that file Schedule A **must** check only one box:
 - a. If Schedule A, Part I is not completed or two boxes are checked, research INOLES. Enter the correct NPF Code from the chart below.
 - b. If the NPF Code is "06", "07", or "08" check for the presence of Part II. Correspond if needed. NA, 0, dash, or none are acceptable entries. Enter a 1 in Fields 111F and 114F.

Note: Research for prior postings. If none, treat as initial return, enter a 1 in Fields 111F and 114F and/or 121F and 126F, whichever is applicable, and do not send back for Part II or Part III.

- c. If the NPF Code is "16", check for the presence of Part II. NA, 0, dash, or none are acceptable entries. Enter a 1 in Fields 111F and 114F.
- d. If the NPF Code is 09, check for the presence of Schedule A Part III. NA, 0, dash, or none are acceptable entries. Enter a 1 in Fields 121F and 126F.
- e. If research shows SS50, 60, 70, 71 or 91, and Schedule A, Part I is not completed or two boxes are checked, correspond for Part I.

f. The following is a list of NPF Codes for SS50, 60, 70, 71 or 91:

- SS50 = NPF 03, (box 3)
- SS60 = NPF 10, (box 11)
- SS70 = NPF 09, (box 9)
- SS71 = NPF 10, (box 11)
- SS91 (4947) (a)(1) = NPF 10, (box 11)

Note: For Subsection 70, also correspond for Part III if blank and it's not an initial return. Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer.

Part I Box	NPF Code	Subsection Code	Foundation Code
Box 1	01	03	10
Box 2	02	03	11
Box 3	03	03	12
Box 4	05	03	12
Box 5	06	03	13
Box 6	04	03	14
Box 7	07	03	15 Governmental Unit
Box 8	08	03	15
Box 9	16	03	25
Box 10	09	03	16
Box 11	11	03	18
Box 12, Type I Box Checked	12	03	21
Box 12, Type II Box Checked	13	03	22
Box 12, Type III Box Checked	14	03	23
Box 12, Type III Other Box Checked	15	03	24
3	03	50	N/A
9	09	70	N/A
11	10	60, 71, 91	N/A

Note: If Box 11 is checked, one of the Type Boxes must also be checked.

Note: If PTA and box 2 is marked and Schedule E is incomplete or blank, research for the correct NPF Code. If the Foundation Code is not "11", change the NPF Code and do not send back for Schedule E.

- Use NPF 03 if the organization's name includes **Hospital, Clinic**, etc.
 - Use NPF 05 if the organization's name includes **Research** or **Laboratory**, etc.
- (5) Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer.
- (6) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on the preprinted label or INOLES.

3.12.12.23.12
(01-01-2023)
Error Code 947

(1) **Error Code 947 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Indicator Code
01CRD	Correspondence Received Date
0420A	Hospital Question Code
0420B	Attach Audited Financial Statements

3.12.12.23.12.1
(01-01-2023)
Error Code 947 - Invalid Conditions

- (1) The question in Part IV, Form 990 in Field 0420A is marked yes, and Field 01SCA or SCB H is not present.
- (2) The question in Field 0420A is yes and Field 0420B is marked no or blank and the Audited Financial Statement is not attached.

Note: If the Tax period is 201104 and subsequent, send back the return for the missing Audited Financial Statements. Any statement can be accepted that is referred to as an Audited Financial Statement by the filer.

- (3) The wrong revision of Schedule H was used. If the return is for Tax Year 201012, and subsequent, the filer must use the 2010 revision of Schedule H. If the Tax Year is prior to 201012 the revision of Schedule H doesn't matter.

3.12.12.23.12.2
(01-01-2023)
Error Code 947 - Correction Procedures

- (1) Correct any Coding or Transcription errors.
- (2) If the transcription is correct and the schedule H is missing, incomplete, or the wrong revision was filed, send the return back to the filer for the missing schedule.

Note: Only enter a SIC Code if a complete schedule is present.

- (3) If Field 0420A is yes and 0420B is no or blank and the Audited Financial Statement is not attached, send the return back to the filer. If the statement is attached change Field 0420B to 1 = yes.

3.12.12.23.13
(01-01-2023)
Error Code 948

- (1) **Error Code 948 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Indicator Code
041	Is Organization 501(c) (3) or 4947(a)(1)
042	Schedule B Code
043	Engage in Political Activity
044	Engage in Lobbying Activity
045	Subject to Section 6033(e) Notice
046	Maintain Donor Advised Funds
0413	Is the Organization a School
0423	Answer yes to Questions 3, 4 or 5
0425A	501(c)(3) and 501(c)(4) Orgs Engaged in Excess Benefit Transaction
0425B	Become Aware that it Engaged in Excess Benefit Transaction
0426	Loan to or by a Current/Former Officer/Director
0427	Provide Grant or Other
0428A	Transaction with Current/Former Officer
0428B	Transaction with Family Member
0428C	Transaction with Entity or Current/Former Officer
0433	Own 100% of an Entity
0434	Related to any Tax Exempt or Taxable Entity

Field	Explanation
0435B	Receive Payment or Engage in Transaction
0436	Make any Transfers
0437	Conduct more than 5%

3.12.12.23.13.1
(01-01-2023)

Error Code 948 - Invalid Conditions

- (1) Field 01SCA or SCB is not present when the answer to a question in Part IV is "Yes," which indicates the schedule must be present.

3.12.12.23.13.2
(01-01-2023)

Error Code 948 - Correction Procedures

- (1) Correct any Coding or Transcription errors.
- (2) Each question with a yes answer must have a related Schedule attached. If the transcription is correct and the schedule is missing, send the return back to the filer.

Note: All of the schedules in EC 948 are considered necessary for a complete return.

Note: Only enter a SIC Code if the complete schedule is present.

- (3) If Field 041 is yes and the Subsection does not require a Schedule A, blank the Field. See IRM 3.12.12.14.13.2.
- (4) If the question on Part IV, Line 2, Field 042 is checked yes and Schedule B is not attached, send the return back to the filer. If the question is checked no, Schedule B is not required.
- (5) Only Schedule D, Part I is considered necessary for a complete return. If EC 948 is displayed because Fields 047 through 0412A are marked yes, change the Field to no and continue processing. Do not send the return back for other parts of Schedule D.
- (6) If SIC D and D-1 are both present, delete D. It won't accept both.

3.12.12.23.14
(01-01-2023)

Error Code 952

- (1) **Error Code 952 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty Taxpayer
>>>>	Daily Delinquency Penalty Computer
01GR>	Gross Receipts (Generated)
01RDD>	Return Due Date (Generated)

3.12.12.23.14.1
(01-01-2023)

Error Code 952 - Invalid Conditions

- (1) Tax Period is 198712 or subsequent and Field 01DDP is greater than Field 01DDP.
- (2) Tax Period is prior to 198712 and Field 01DDP is greater than \$5,000.

3.12.12.23.14.2
(01-01-2023)

Error Code 952 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- (3) If the amount was computed by the taxpayer and was transcribed correctly, delete the amount in Field 01DDP.
- (4) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 4227, Adjustment Request, and route document to EO Accounts.

3.12.12.23.14.3
(01-01-2023)

DDP Amounts

- (1) Daily Delinquency Penalty amounts are:
 - a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day computed from Field 01RDD>. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
 - b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day computed from Field 01RDD>. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is less.
 - c. **If the organization has gross receipts exceeding \$1,000,000 for any year**, the law provides for a penalty of \$100 a day computed from Field 01RDD>. The maximum penalty may be as much as \$50,000.

3.12.12.23.15
(01-01-2023)

Error Code 954

- (1) **Error Code 954 displayed Fields are:**

Field	Explanation
CL	Clear Field
01GR>	Gross Receipts (Generated)
01SS	Subsection Code
01COR	Correspondence Indicator
01CCC	Computer Condition Code
01IRI	IRI Code
01TXP	Tax Period
1016B	Total Asset EOY

(2) "SECTION 10 NOT PRESENT".

3.12.12.23.15.1
(01-01-2023)

Error Code 954 - Invalid Conditions

- (1) Field 01GR> is more than \$50,000, Field 1016B is not present, Field 01COR is "11", "21" or blank for Tax Periods 201012 and subsequent. For Tax Periods 201011 and prior, it will be Field 01GR> is more than \$25,000.

Note: If the Subsection is 82, use \$25,000 for all Tax Periods.

3.12.12.23.15.2
(01-01-2023)

Error Code 954 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If Field 1016B is truly "0" (zero), "-" (dash), or "None", enter "C" in the Clear Field.
- (3) Refer to the document to determine Total Assets EOY:
- a. **If the information is not present**, send the return back to the filer.

3.12.12.23.16
(01-01-2023)

Error Code 955

- (1) Error Code 955 displayed Fields are:

11TO	Schedule A, Part I, Line 12, a-d Checkbox <ul style="list-style-type: none"> • 1=Corporation • 2=Trust • 3=Association • 4=Other
12P4A	Schedule A Part IV, Section A and B Data Present
12P4B	Schedule A, Part IV, Section A and C Data Present
12P4C	Schedule A, Part IV, Section A, D and E Data Present
12P4D	Schedule A, Part IV, Section A, D and Part V Data Present
12P4E	Schedule A, Part IV, Section A, B, C, D or E Data Present

3.12.12.23.16.1
(01-01-2023)

**Error Code 955 - Invalid
Conditions**

- (1) This Error check is based on Schedule A Sections 11 and 12. If line 12 is checked, one of the type boxes a through d must also be checked.

3.12.12.23.16.2
(02-13-2018)

**Error Code 955 -
Correction Procedures**

- (1) Check Schedule A to see if there is data present in the different Sections and enter a 1 in the Fields.
- (2) GETSEC Schedule A, Section 12 to correct the Fields below. Field 11TO must have an entry if box 12 is checked, it must be answered 1-4. Section 11 Field 11TO is based on the box checked on Schedule A, Part 1, line 12, boxes a through d. Send the return back if the missing Section 12 Fields are not present under these conditions.
- (3) If Field 11TO=1, Fields 12P4A and 12P4B must have a 1 present.
- (4) If Field 11TO=2, Fields 12P4A and 12P4C must have a 1 present.
- (5) If Field 11TO=3, Fields 12P4A, 12P4D and 12P4E must have a 1 present.
- (6) If Field 11TO=4, Fields 12P4A and 12P4D must have a 1 present.
- (7) If the NPF Code is not 12, 13, 14 or 15, delete the entry in Field 11TO.

3.12.12.23.17
(01-01-2023)

Error Code 956

- (1) **Error Code 956 displayed Fields are:**

Field	Explanation
086AR	Gross Rents Real
086BR	Less Rent Expenses Real
086CR	Rental Income Real
>>>>	Rental Income Real Underprint
086AP	Gross Rents Personal
086BP	Less Rent Expenses Personal
086CP	Rental Income Personal Underprint
086DA	Net Rental Income
>>>>	Net Rental Income Underprint

3.12.12.23.17.1
(01-01-2023)

Error Code 956 - Invalid Conditions

#

3.12.12.23.17.2
(01-01-2023)

Error Code 956 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 086BR and 086BP are always positive.
- (2) If only the net amount is present in Field 086DA, try to figure, (back into) the appropriate amounts for Field 086AR and 086CR.
- (3) If unable to perfect, enter the net amount from Field 086DA in Field 086AR and 086CR.
- (4) When all transcription and editing errors have been perfected, change Field 086DA to the computer-generated amount.

3.12.12.23.18
(01-01-2023)

Error Code 958

- (1) **Error Code 958 displayed Fields are:**

Field	Explanation
087AS	Gross Amount from Sale of Assets Securities
087BS	Cost, Basis Sales Expenses Securities
087CS	Gain/Loss Securities
>>>>	Gain/Loss Securities Underprint

3.12.12.23.18.1
(01-01-2023)

Error Code 958 - Invalid Conditions

#

3.12.12.23.18.2
(01-01-2023)

Error Code 958 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 087BS is always positive.
- (2) If only the net amount is present in Field 087CS, try to figure (back into) the appropriate amount for Field 087AS, and Field 087BS.
- (3) If unable to perfect, enter the net amount from Field 087CS, in Field 087AS.
- (4) When all transcription and editing errors have been perfected, change Field 08CS to the computer-generated amount.

3.12.12.23.19
(01-01-2023)

Error Code 962

- (1) **Error Code 962 displayed Fields are:**

Field	Explanation
087AO	Gross Amount from Sales of Assets Other
087BO	Less Cost or other Basis Other
087CO	Gain/Loss Column Other
>>>>	Gain/Loss Column Other Underprint

3.12.12.23.19.1
(01-01-2023)

Error Code 962 - Invalid Conditions

#

3.12.12.23.19.2
(01-01-2023)

Error Code 962 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 087BO is always positive.
- (2) If only the net amount is present in Field 087CO, try to figure (back into) the appropriate amounts for Field 087AO and Field 087BO.
- (3) If unable to perfect, enter the net amount from Field 087CO in Field 087AO.
- (4) When all transcription and editing errors have been perfected, change Field 087CO to the computer-generated amount.

3.12.12.23.20
(01-01-2023)

Error Code 964

- (1) **Error Code 964 displayed Fields are:**

Field	Explanation
088A	Gross Income Fundraising
088B	Less: Direct Expenses
088CA	Net Income or (loss) from Fundraising Events-Taxpayer
>>>>	Net Income or (loss) from Fundraising Events-Computer
089A	Gross Income Gaming
089B	Less: Direct Expenses
089CA	Net Income (Loss) from Gaming - Taxpayer
>>>>	Net Income or (loss) from Gaming - Computer

3.12.12.23.20.1

(01-01-2023)

Error Code 964 - Invalid Conditions

#

#

3.12.12.23.20.2

(01-01-2023)

Error Code 964 - Correction Procedures

- (1) Correct any coding and transcription errors. Fields 088B and 089B are always positive.
- (2) If only the net amount is present in Field 088CA or 089CA, try to figure (back into) the appropriate amounts for Field 088A, 088B, 089A and 089B.
- (3) If unable to perfect, enter the net amount from Field 088CA and 089CA in Fields 088A and 089A.
- (4) When all transcription and editing errors have been perfected, change Field 088CA and 089CA to the computer-generated amount.

3.12.12.23.21

(01-01-2023)

Error Code 966

- (1) **Error Code 966 displayed Fields are:**

Field	Explanation
0810A	Gross Sales of Inventory
0810B	Less: Cost of Goods Sold
0810C	Gross Profits or (loss) from Sales of Inventory-Taxpayer
>>>>	Gross Profits or (loss) from Sales of Inventory-Computer

3.12.12.23.21.1 (01-01-2023) Error Code 966 - Invalid Conditions		#
3.12.12.23.21.2 (01-01-2023) Error Code 966 - Correction Procedures	<ul style="list-style-type: none">(1) Correct any coding or transcription errors. Field 0810B is always positive.(2) If only the net amount is present in Field 0810C, try to figure (back into) the appropriate amounts for Field 0810A and Field 0810B.(3) If unable to perfect, enter the net amount from Field 0810C in Field 0810A.(4) If Field 0810B is negative and the filer is therefore adding Fields 0810A and 0810B together to figure Field 0810C, delete Field 0810B and put the filers amount for Field 0810C in Field 0810A.	
3.12.12.23.22 (01-01-2023) Error Code 968	<ul style="list-style-type: none">(1) Error Code 968 displayed Fields are:	

Field	Explanation
081HA	Total Contributions
082AA	Program Service a Amount
082BA	Program Service b Amount
082CA	Program Service c Amount
082DA	Program Service d Amount
082EA	Program Service e Amount
082FA	Program Service f Amount
082G	Program Service Total Amount
083A	Investment Income
084A	Tax Exempt Bond Income
085A	Royalties
086AR	Gross Rent (Real)
086AP	Gross Rent (Personal)
086BR	Rental Expenses (Real)
086BP	Rental Expenses (Personal)
086CR	Rental Income (Real)
086CP	Rental Income (Personal)
086DA	Net Rental Income
087AS	Gross Sales Securities
087AO	Gross Sales Assets
087BS	Cost Other Securities
087BO	Cost Basis Other
087CS	Gain/Loss Securities
087CO	Gain/Loss Other
087DA	Net Gain/Loss Amount
088A	Fundraising Events
088B	Less Direct Expenses
088CA	Income/Loss Fundraising
089A	Gaming Income
089B	Less Direct Expenses
089CA	Net Income/Loss Gaming
0810A	Sales Inventory
0810B	Less Cost of Goods Sold

Field	Explanation
0810C	Net Income/Loss Sales
08A11	Misc. Revenue a Total
08B11	Misc. Revenue b Total
08C11	Misc. Revenue c Total
0811D	Misc. Revenue d Total
0811E	Total Revenue Taxpayer
0812A	Total Revenue
>>>>	Total Revenue Computer

3.12.12.23.22.1
(01-01-2023)
**Error Code 968 - Invalid
Conditions**

#

3.12.12.23.22.2
(01-01-2023)
**Error Code 968 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 0812A is the only entry, enter Field 0812A amount in Field 0811D and 0811E.
- (3) If an amount is on Line 7d, and lines 7a through 7c are blank, GTSEC 08 and enter Line 7d amount into Fields 087AS and 087CS.
- (4) If all Fields were transcribed correctly, change Field 0812A to the computer-generated amount.

3.12.12.23.23
(01-01-2023)
Error Code 972

- (1) **Error Code 972 displayed Fields are:**

Field	Explanation
091A	Grants to Gov./Orgs in U.S.
092A	Grants and Other Assistance in U.S.
093A	Grants and Other Assistance Outside U.S.
094A	Benefits Paid to or for Members
095A	Compensation of Current Officers, Directors
096A	Compensation to Disqualified Persons
097A	Other Salaries and Wages
098A	Pension Plan Contributions
099A	Other Employee Benefits
0910A	Payroll Taxes
0911A	Fees for Services Management
0911B	Fees for Services Legal
0911C	Fees for Services Accounting
0911D	Fees for Services Lobbying
0911E	Fees for services Professional Fundraising
0911F	Fees for Services Investment Management
0911G	Fees for Services Other
0912A	Advertising
0913A	Office Expenses
0914A	Information Technology
0915A	Royalties
0916A	Occupancy
0917A	Travel
0918A	Payments of Travel or Entertainment
0919A	Conferences, Conventions and Meetings
0920A	Interest
0921A	Payments to Affiliates
0922A	Depreciation, Depletion, etc.

Field	Explanation
0923A	Insurance
0924A	Other Expenses a
0924B	Other Expenses b
0924C	Other Expenses c
0924D	Other Expenses d
0924E	Other Expenses e
0924F	Other Expenses f
0925A	Total functional Expenses
>>>>	Total Functional Expenses Underprint

“SECTION 09 NOT PRESENT”

3.12.12.23.23.1
(01-01-2023)

#

Error Code 972 - Invalid Conditions

3.12.12.23.23.2
(01-01-2023)

Error Code 972 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Compute amount for Field 0925A and enter in Field 0925A.
 - a. Compute amount for Field 0925A by adding the amounts on Lines 1 through 24f Column (A).
 - b. If the entries in Fields 091A and 0924F are correct, change Field 0925A to the computer-generated amount.

3.12.12.23.24
(01-01-2023)

Error Code 973

- (1) **Error Code 973 displayed Fields are:**

Field	Explanation
1016A	Total Assets BOY Taxpayer
1026A	Total Liabilities BOY
1033A	Total Net Assets BOY
>>>>	Total Assets BOY Computer

“SECTION 10 NOT PRESENT”

3.12.12.23.24.1
(01-01-2023)

#

Error Code 973 - Invalid Conditions

3.12.12.23.24.2
(01-01-2023)
**Error Code 973 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 1033A computer is equal to Field 1016A minus Field 1026A.
- (3) Verify the Fields as follows:
 - a. Verify Field 1016A by adding the amounts on Lines 1 through 15, Column (A).
 - b. Verify Field 1026A by adding the amounts on Lines 17 through 25, Column (A).
 - c. If Column (A) is blank, enter the amount from Part I, Line 22, BOY Column, in Field 1033A and Field 1016A.

Note: If the filer has a negative entry on Part X, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

- (4) If the entries in Fields 1016A and 1026A are correct, change Field 1033A to the computer-generated amount.

3.12.12.23.25
(01-01-2023)
Error Code 976

- (1) **Error Code 976 displayed Fields are:**

Field	Explanation
1016B	Total Assets EOY Taxpayer
1026B	Total Liabilities EOY
1033B	Total Net Assets EOY
>>>>	Total Assets EOY Computer

“SECTION 10 NOT PRESENT”

3.12.12.23.25.1
(01-01-2023)
**Error Code 976 - Invalid
Conditions**

#

3.12.12.23.25.2
(01-01-2023)
**Error Code 976 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 1033B computer is equal to Field 1016B minus Field 1026B.
- (3) Verify the Fields as follows:
 - a. Verify Field 1016B by adding the amounts on Lines 1 through 15, Column (B).
 - b. Verify Field 1026B by adding the amounts on Lines 17 through 25, Column (B).
 - c. If Column (B) is blank, enter the amount from Part I, Line 22, EOY Column, in Field 1033B and Field 1016B.

Note: If the filer has a negative amount on Part X, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

- (4) If the entries in Fields 1016B and 1026B are correct, change Field 1033B to the computer-generated amount.

3.12.12.23.26

(01-01-2023)

Error Code 978

- (1) **Error Code 978 displayed Fields are:**

Field	Explanation
0510A	Initiation Fees and Capital Contributions
0510B	Gross Receipts for Public use of Club Facilities
0511A	Gross Income from Members or Shareholders?
0511B	Gross Income from Other Sources
0512B	Amount of Tax Exempt Interest

3.12.12.23.26.1

(01-01-2023)

Error Code 978 - Invalid Conditions

- (1) These Fields must be numeric and more than one character.

3.12.12.23.26.2

(01-01-2023)

Error Code 978 - Correction Procedures

- (1) Compare the entries in Part V Lines 10a, 10b, 11a, 11b and 12b with what was transcribed and correct any transcription errors.
- (2) If any of these Fields are a single digit, 1 through 9, delete the Field.

3.12.12.23.27

(01-01-2023)

Error Code 980

- (1) **Error Code 980 displayed Fields are:**

Field	Explanation
111F	Gifts, Grants, Contributions - 170 Amount
112F	Tax Revenues Levied
113F	Value of Services 170 Amount
114F	Total 170 Amount
>>>>	Total 170 Amount Underprint

- (2) "SECTION 11 NOT PRESENT"

3.12.12.23.27.1

(01-01-2023)

Error Code 980 - Invalid Conditions

#

3.12.12.23.27.2
(01-01-2023)
**Error Code 980 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 114F Computer is equal to Field 111F **plus** Field 112F **plus** Field 113F.
- (3) Verify Column f by adding each line across. Change Fields as necessary.
- (4) If the entries in Fields 111F, 112F and 113F are correct, change Field 114F to the computer-generated amount.

3.12.12.23.28
(01-01-2023)
Error Code 984

- (1) **Error Code 984 displayed Fields are:**

Field	Explanation
117F	Amount from Line 4
118F	Gross Income from Interest 170
119F	Net Income from Unrelated Business 170
1110F	Other Income 170
1111F	Total Support 170
>>>>	Total Support 170 Underprint

“SECTION 11 NOT PRESENT”

3.12.12.23.28.1
(01-01-2023)
**Error Code 984 - Invalid
Conditions**

#

3.12.12.23.28.2
(01-01-2023)
**Error Code 984 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 1111F Computer is equal to Field 117F **plus** Field 118F **plus** Field 119F, plus 1110F.
- (3) Verify Column f by adding each line across. Change Fields as necessary.
- (4) If the entries in are correct, change Field 1111F to the computer-generated amount.

3.12.12.23.29
(01-01-2023)
Error Code 986

- (1) **Error Code 986 displayed Fields are:**

Field	Explanation
121F	Gifts, Grants, Contributions 509
122F	Gross Receipts from Admissions 509
123F	Gross Receipts from Activities 509
124F	Tax Revenues Levied 509
125F	Value of Services 509
126F	Total 509
>>>>	Total 509 Underprint

3.12.12.23.29.1
(01-01-2023)
**Error Code 986 - Invalid
Conditions**

#

3.12.12.23.29.2
(01-01-2023)
**Error Code 986 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 126F Computer is equal to Field 121F **plus** Field 122F **plus** Field 123F, **plus** Field 124F **plus** Field 125F.
- (3) Verify column f by adding each line across, change the Fields as necessary.
- (4) If the entries in are correct, change Field 126F to the computer-generated amount.

3.12.12.23.30
(01-01-2023)
Error Code 990

- (1) **Error Code 990 displayed Fields are:**

Field	Explanation
129F	Amount from Line 6
1210A	Gross Income from Interest
1210B	Unrelated Business Taxable Income 509
1210C	Total of 10a and 10b 509
1211F	Net Income from Unrelated Activity 509
1212F	Other Income 509
1213F	Total Support 509
>>>>	Total Support 509 Underprint

3.12.12.23.30.1
(01-01-2023)
**Error Code 990 - Invalid
Conditions**

#

3.12.12.23.30.2
(01-01-2023)
**Error Code 990 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 1213F Computer is equal to Field 129F, + 1210C, + 1211F, + 1212F.
- (3) Verify Column f by adding each line across. Change Fields as necessary.
- (4) If the entries are correct, change Field 1213F to the computer-generated amount.

3.12.12.23.31
(01-01-2023)
Error Code 991

- (1) **Error Code 991 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Code
01CRD	Correspondence Received Date
173	Conduct Community Health Needs Assessment
175	Hospital Take into Account Input
176A	One or more Hospitals
177	Available to Public
1812A	Excise Tax Under Section 4959
1812B	Organization File Form 4720
1813	Eligibility Criteria for Financial Assistance
18012	Explained the Basis for Calculating
1815	Explained the Method
1816	Measures to Publicize Policy
1917	Non CL Pay Code
1919	Third Party Collection Actions
1921	Policy Relating to Emergency Care
1923	Charge any Patients
1924	Amount Equal to Gross Charge

3.12.12.23.31.1
(01-01-2023)

**Error Code 991 - Invalid
Condition/Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) Yes/no questions in the Fields listed above must be answered for all tax periods beginning March 23, 2012, and subsequent. For tax periods prior to March 23, 2012 if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a 2 for each missing Field and also enter an 11 in Field 01COR. We will not send the return back on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. See note under (3) below.
- (3) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer.

Note: Also for Tax Periods 201312 and subsequent, if Field 173 is marked no, enter a 2 in Fields 175, 176A and 177. These do not have to be answered for Tax Periods after 201312.

- (4) On a 2011 or prior version Schedule H, enter a 2 in Fields 1812A, and 1812B.

Note: For Tax Periods 2013 and subsequent Field 1812B only needs to be answered if Field 1812A is answered yes. If Field 1812A is answered marked no, Check Field 1812B no.

3.12.12.23.32
(01-01-2023)
Error Code 992

- (1) **Error Code 992 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Code
01CRD	Correspondence Received Date
203	Conduct Community Health Needs Assessment
205	Hospital Take into Account Input
206A	One or more Hospitals
207	Available to Public
2112A	Excise Tax Under Section 4959
2112B	Organization File Form 4720
2113	Eligibility Criteria for Financial Assistance
21012	Explained the Basis for Calculating
2115	Explained the Method
2116	Measures to Publicize Policy

Field	Explanation
2217	Non CL Pay Code
2219	Third Party Collection Actions
2221	Policy Relating to Emergency Care
2223	Charge any Patients
2224	Amount Equal to Gross Charge

3.12.12.23.32.1
(01-01-2023)

Error Code 992 - Invalid Conditions/Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Yes/no questions in the Fields listed above must be answered for all tax periods beginning March 23, 2012, and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a 2 for each missing Field and enter an 11 in Field 01COR. We will not send the return back on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. See note under (3) below.
- (3) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer.

Note: Also for Tax Periods 201312 and subsequent, if Field 203 is marked no, enter a 2 in Fields 205, 206A and 207. These do not have to be answered for Tax Periods after 201312.

- (4) On a 2011 or prior version Schedule H, enter a 2 in Fields 2112A, and 2112B.

Note: For Tax Periods 2013 and subsequent Field 1812B only needs to be answered if Field 1812A is answered yes. If Field 1812A is answered marked no, Check Field 1812B no.

3.12.12.23.33
(01-01-2023)

Error Code 993

- (1) **Error Code 993 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Code
01CRD	Correspondence Received Date
233	Conduct Community Health Needs Assessment
235	Hospital Take into Account Input
236A	One or more Hospitals

Field	Explanation
237	Available to Public
2412A	Excise Tax Under Section 4959
2412B	Organization File Form 4720
2413	Eligibility Criteria for Financial Assistance
24012	Explained the Basis for Calculating
2415	Explained the Method
2416	Measures to Publicize Policy
2517	Non CL Pay Code
2519	Third Party Collection Actions
2521	Policy Relating to Emergency Care
2523	Charge any Patients
2524	Amount Equal to Gross Charge

3.12.12.23.33.1
(01-01-2023)

Error Code 993 - Invalid Conditions/Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Yes/no questions in the Fields listed above must be answered for all tax periods March 23, 2012 and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a 2 for each missing Field and enter an 11 in Field 01COR. We will not send the return back on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012.
- (3) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back.
- (4) On a 2011 or prior version Schedule H, enter a 2 in Fields 2412A, and 2412B.

Note: For Tax Periods 2013 and subsequent, Field 1812B only needs to be answered if Field 1812A is answered yes. If Field 1812A is answered marked no, Check Field 1812B no.

3.12.12.23.34
(01-01-2023)

Error Code 994

- (1) **Error Code 994 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Code

Field	Explanation
01CRD	Correspondence Received Date
263	Conduct Community Health Needs Assessment
265	Hospital Take into Account Input
266A	One or more Hospitals
267	Available to Public
2712A	Excise Tax Under Section 4959
2712B	Organization File Form 4720
2713	Eligibility Criteria for Financial Assistance
27012	Explained the Basis for Calculating
2715	Explained the Method
2716	Measures to Publicize Policy
2817	Non CL Pay Code
2819	Third Party Collection Actions
2821	Policy Relating to Emergency Care
2823	Charge any Patients
2824	Amount Equal to Gross Charge

3.12.12.23.34.1
(01-01-2023)

Error Code 994 - Invalid Conditions/Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Yes/no questions in the Fields listed above must be answered for all tax periods March 23, 2012 and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these fields (Schedule H, Part V, Section B), enter a 2 for each missing Field and enter an 11 in Field 01COR. We will not send the return back to the filer on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. See note under (3) below.
- (3) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer.
- (4) On a 2011 or prior version Schedule H, enter a 2 in Fields 2712A, and 2712B.

Note: For Tax Periods 2013 and subsequent, Field 1812B only needs to be answered if Field 1812A is answered yes. If Field 1812A is answered marked no, Check Field 1812B no.

3.12.12.23.35
(01-01-2023)

Error Code 995

- (1) **Error Code 995 displayed Fields are:**

Field	Explanation
01SCA	Schedule Indicator Code
01SCB	Schedule Indicator Code
01IRI	Incomplete Return Item
01COR	Correspondence Code
01CRD	Correspondence Received Date
293	Conduct Community Health Needs Assessment
295	Hospital Take into Account Input
296A	One or more Hospitals
297	Available to Public
3012A	Excise Tax Under Section 4959
3012B	Organization File Form 4720
3013	Eligibility Criteria for Financial Assistance
30012	Explained the Basis for Calculating
3015	Explained the Method
3016	Measures to Publicize Policy
3117	Non CL Pay Code
3119	Third Party Collection Actions
3121	Policy Relating to Emergency Care
3123	Charge any Patients
3124	Amount Equal to Gross Charge

3.12.12.23.35.1

(01-01-2023)

Error Code 995 - Invalid Conditions/Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Yes/no questions in the Fields listed above must be answered for all tax periods beginning March 23, 2012 and subsequent. For tax periods prior to March 23, 2012, if the filer doesn't answer questions in these Fields (Schedule H, Part V, Section B), enter a 2 for each missing Field and also enter an 11 in Field 01COR. We will not send the return back to the filer on questions 1 through 7 if they are not answered on tax periods beginning prior to March 23, 2012. See note under (3) below..
- (3) If Fields shown above are not answered on tax periods beginning March 23, 2012 and subsequent, send the return back to the filer.
- (4) On a 2011 or prior version Schedule H, enter a 2 in Fields 2712A, and 2712B.

Note: For Tax Periods 2013 and subsequent, Field 1812B only needs to be answered if Field 1812A is answered yes. If Field 1812A is answered marked no, Check Field 1812B no.

3.12.12.23.36
(01-01-2023)
Error Code 999

(1) **Error Code 999 displayed Field is:**

Field	Explanation
01TXP	Tax Period

3.12.12.23.36.1
(01-01-2023)
Error Code 999 - Invalid Conditions

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.23.36.2
(01-01-2023)
Error Code 999 - Correction Procedures

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.24
(01-17-2018)
Form 990EZ 2008 and Subsequent Sections and Fields

- (1) Form 990EZ contains Sections 01 through 13.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.25
(01-01-2023)
Section 01 - Field Descriptions

- (1) **Section 01** contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length:

Field	Field Title	Location	Max. Length
RMIT>	Remittance	Blue/Green Money	11
01NC	Name Control/ Check Digit	Entity Section	4
>>>>	Name Control Un- derprint	Computer- generated	4
01EIN	Employer Identifi- cation Number	EIN Block	9
01TXP	Tax Period	Entity Section	6
>>	Tax Period Under- print	Computer- generated	2
01CCC	Computer Condition Code	Right Portion of Lines 2–7b	10
01RCD	Received Date	Date Stamp	8
01ORG	Organization Code	Blank space of Item K in the Entity Section	1
01SS	Subsection	Blank space if Item I in the Entity Section	2
01NPF	Non PF Reason Code	Sch. A Part I	2
01ADC	Audit Code	Edit Sheet Line 2	1
01SHB	Schedule B Code	To the right of line 1	1
01COR	Correspondence Indicator	Edit Sheet Line 4	2
01CRD	Correspondence Received Date	Edit Sheet Line 5	8
01IRI	Incomplete Return Item	Page 2 Upper Right Margin	5
01CAF	CAF Indicator	Edit Sheet Line 3	1
01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
>>>>	Daily Delinquency Underprint	Computer- generated	6
01SIC	Schedule Indicator Code	Part right side of Page 3	30 Alpha Numeric
01PRE	Preparation Code	Right margin, of Preparer PTIN Line	1

Field	Field Title	Location	Max. Length
01PSN	Preparer PTIN	Part II Signature Block	9
01PEN	Preparer EIN	Part II Signature Block	9
01PTN	Preparer Phone Number	Part II Signature Block	10
01RPC	Return Processing Code	N/A	35

3.12.12.25.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.25.2
(01-01-2023)
**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four-position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.25.2.1
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.25.2.2
(01-01-2023)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.
 - a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control must be the first four characters of the name as follows:
 - a. If the organization is a **corporation** (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.

- b. If the organization is an individual, **trust**, or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (3) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

- (4) Following are specific **corporate** name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are not present:
- a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name.
 - b. **Habitat for Humanity** — Edit **Habi**
 - c. **Little League** — Edit **Litt**
 - d. **American Legion** — Edit **Amer**
 - e. **AMVETS** — Edit **Amer**
 - f. **Boy Scouts of America (BSA)** — Edit **Boys**
 - g. **BPOE** — Edit **Bene**
 - h. **FOE** — Edit **Frat**
 - i. **VFW** — Edit **Vete**
 - j. **PTA**—Edit **PTA** plus the first letter of the name of the state
 - k. **PTO** or **PTSA**— Edit the first four characters of the school
- (5) Specific **trust** or **estate** name control examples are:
- a. **Estate**—Edit the first four characters of the last name of the decedent
 - b. **Corporate Trust**—Edit the first four characters of the Corporation's name.
 - c. **Individual trust**—Edit the first four characters of the last name of the individual
 - d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary
- (6) Specific **political organization** name control examples are:
- a. **Friends of Jane Doe** — Edit **Jane**
 - b. **Committee to Elect John Smith** — Edit **John**
 - c. **Citizens for John Doe** — Edit **John**

3.12.12.25.3
(01-01-2023)

**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) **Field 01EIN** is the **Employer Identification Number**.
- (2) The **EIN** is a number assigned by IRS for identification of a business tax account. This Field is located in the EIN Block

3.12.12.25.3.1
(01-01-2023)

**Field 01EIN - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. It is fewer than nine characters,
 - c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - d. It is all zeros or all nines.

3.12.12.25.3.2
(01-01-2023)

**Field 01EIN - Correction
Procedures**

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return and **attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
 1. Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 2. **SSPND 351 if IDRS is not available.**
 3. **SSPND 320** if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227.
- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C if:

- * fewer than three digits of the EIN are transposed, different, or missing.
- * When CC INOLES indicates the account has been merged to or merged from, or
- * An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.25.4
(01-01-2023)

Field 01TXP - Tax Period

- (1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.25.4.1
(01-01-2023)

**Field 01TXP - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. Month is not 01-12,
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is before 197012 for Form 990.

3.12.12.25.4.2
(01-01-2023)

**Field 01TXP - Correction
Procedures**

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

- a. **For non-final returns**, if the tax period is more than four months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating “early filed”.
 - c. **If the return is a “Final.”** use Command Code GTSEC for Section 01 and enter “F” in Field 01CCC, if necessary. Change the Tax Period to the month preceding the received date.
- (3) Edit CCC F (Final/Termination) if ALL of the following apply:
- a. The return or an attachment is marked Final/Termination.
 - b. There are other indications the organization is out of business, closed, or merged.
 - c. Part II, Line 25(B) is 0 (zero) or blank.
 - d. Part V, Line 36 is marked yes.
 - e. If the taxpayer is attempting to file a Final/Termination, Form 990-EZ and (a)-(d) are not met, send the return back to the filer.
- (4) If the Tax Period is prior to 198901 for Form 990-EZ, SSPND 610. Rejects will convert and process as Form 990.

3.12.12.25.5
(01-01-2023)
**Field 01CCC - Computer
Condition Codes**

- (1) **Field 01CCC** is the **Computer Condition Codes**. Field 01CCC is transcribed from the right portion of lines 2-7b, Form 990. **See Exhibit 3.12.12-8** for a description of the codes and their uses.

3.12.12.25.5.1
(01-01-2023)
**Field 01CCC - Invalid
Conditions**

- (1) This Field is invalid if:
- a. The entry is other than blank, “D”, “F”, “G”, “L”, “R”, “T”, “V”, “W”, “Y”, “3” or “7”.
 - b. CCCs “F” and “Y” are both present,
 - c. CCC “7” is present with both CCCs “D” and “R”.

3.12.12.25.5.2
(01-01-2023)
**Field 01CCC - Correction
Procedures**

- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly**, refer to the return and **Exhibit 3.12.12-8** to determine which codes are necessary.
- (3) **If CCCs “F” and “Y” are both present**, determine if it is a final return. Identify Form 990 returns as “Final” only if ALL of the following apply:
- a. The return or an attachment is marked “Final”, or there is other indication the organization is out of business, closed or merged.
 - b. Total Assets End of Year (Part II, Line 25(B)), Form 990-EZ are zero or blank.
 - c. Part V, Line 36 is checked yes.

Note: This applies for all returns marked Final.

- (4) **If the return is not a final return**, delete the “F” code.
- (5) **If the return is a final return** or is not for a short period, delete the “Y” code.
- (6) If CCCs “7”, “D”, and “R” are all present, determine the correct CCCs:

- a. If CCC "7" is correct, delete the "R" and "D".
- b. If CCC "7" is not correct, delete CCC "7".

3.12.12.25.6
(01-01-2023)

Field 01RCD - Received Date

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

3.12.12.25.6.1
(01-01-2023)

Field 01RCD - Invalid Conditions

- (1) This Field is invalid if it is:
- a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197012 for Form 990.

3.12.12.25.6.2
(01-01-2023)

Field 01RCD - Correction Procedures

- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is "invalid" (I.E. 20110115 in lieu of 20120115), correct accordingly.
- (3) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (4) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:
- 1. The envelope postmark or delivery shipment date.

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

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

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Revenue Agent/Officer's signature date
- 4. The signature date
- 5. The Julian Date in the DLN, minus 10 days

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

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

#

- 3.12.12.25.7
(01-01-2023)
Field 01ORG - Organization Code
- (1) **Field 01ORG, Organization Code**, is transcribed from the blank space of Item K in the Entity Section. This Field is used to identify the type of organization filing the return.

- 3.12.12.25.7.1
(01-01-2023)
Field 01ORG - Invalid Conditions
- (1) This Field is invalid if other than “1”, “3” or “4”.

- 3.12.12.25.7.2
(01-01-2023)
Field 01ORG - Correction Procedures
- (1) Correct any coding or transcription errors.
- (2) If necessary, refer to the return to determine the correct code. Valid codes are:

IF RETURN SHOWS:	CODE
IRS Label Subsection 01-25, 50, 60, 70, 71, or Item J, 501(c) box is checked,	1
Item J is blank	Research for correct code
Item J, 4947(a)(1), box is checked	3
IRS label subsection 91	3
The 527 box is checked in Item J of the entity section (SS82),	4

- (3) If no boxes are checked on Item J and the return does not have a pre-addressed label, research INOLES for the correct subsection. Code accordingly.

- 3.12.12.25.8
(01-01-2023)
Field 01SS - Subsection
- (1) **Field 01SS, Subsection**, is located in the blank space of Item I in the Entity Section.

- 3.12.12.25.8.1
(01-01-2023)
Field 01SS - Invalid Conditions
- (1) This Field is invalid if other than 00, 02 through 20, 22 through 27, 28, 50, 60, 70, 71, 81, 82, or 91.

- 3.12.12.25.8.2
(01-01-2023)
Field 01SS - Correction Procedures
- (1) Refer to Item J to determine the correct code. Correct any coding or transcription errors.
- (2) If no errors are found, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 50, 60, 70, 71, 81, 82, or 91.
- (3) If there is no SS on INOLES and the return is for a “National Railroad Retirement Investment Trust”, enter “28” in Field 01SS. If the Tax Period for the “National Railroad Retirement Investment Trust” is prior to 199312, also enter “R” and “V” in Field 01CCC.

(4) **If the Subsection is 29**, the filer must submit a Form 990 rather than a Form 990-EZ, Correspond to Form 990.

(5) If unable to determine correct Subsection, enter "00" in Field 01SS.

3.12.12.25.9
(01-01-2023)
**Field 01NPF - Non-PF
Reason Code**

(1) **Field 01NPF, Non-PF Reason Code**, is transcribed from the right margin of Schedule A, Part I.

3.12.12.25.9.1
(01-01-2023)
**Field 01NPF - Invalid
Conditions**

(1) This Field is invalid if other than 01 through 15 or blank.

3.12.12.25.9.2
(01-01-2023)
**Field 01NPF - Correction
Procedures**

(1) Correct any coding or transcription errors.
(2) Refer to Schedule A, Part I, to determine the correct code. Valid codes are:

Subsection	Foundation Code	NPF Code	Box that must be checked
03	10	01	1
03	11	02	2
03	12	03	3
03	12	05	4
03	13	06	5
03	14	04	6
03	15	07	7
03	15	08	8
03	25	16	9
03	16	09	10
03	18	11	11
03	21 (Type I checked)	12	12a
03	22 (Type II Checked)	13	12b
03	23 (Type III functionally checked)	14	12c
03	24 (Type III non-functionally checked)	15	12d
50	N/A	03	3

Subsection	Foundation Code	NPF Code	Box that must be checked
70	N/A	09	9
60, 71, 91	N/A	10	11

Note: If Box 11 is checked, one of the Type Boxes described above must also be checked.

Note: If the organization is a PTA, Box 2 is checked and Schedule E is missing or incomplete, research for the correct NPF Code. If the Foundation Code is not 11, change the NPF Code and **Do not** send the return back to the filer for Schedule E.

* Use NPF 03 if the organization's name included "Hospital", "Clinic", etc.

** Use NPF 05 if the organization's name includes "Research" or "Laboratory", etc.

3.12.12.25.10
(01-01-2023)
Field 01ADC - Audit Code

- (1) **Field 01ADC, Audit Code**, is located on Line 2 of the edit sheet.

3.12.12.25.10.1
(01-01-2023)
Field 01ADC - Invalid Conditions

- (1) This Field is invalid if other than "1", "2", "3", or blank.

3.12.12.25.10.2
(01-01-2023)
Field 01ADC - Correction Procedures

- (1) Refer to Line 2 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Correct codes are:
- Blank**—This Field must be blank if Field 01ORG is "9" or the following conditions (b) through (d) do not apply.
 - 1**—Frivolous return **and taxpayer has not provided a Schedule A** or Field 01NPF is blank.
 - 2**—Schedule A or Non-PF Reason Code is missing **and taxpayer has not provided a Schedule A.**
 - 3**—No reply to FYM mismatch correspondence.
- (3) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.25.11
(01-01-2023)
Field 01SHB - Schedule B Indicator

- (1) Field 01SHB, Schedule B Indicator, is located on Form 990-EZ Line 1.

3.12.12.25.11.1
(01-01-2023)

**Field 01SHB - Invalid
Conditions**

- (1) Field 01SHB is invalid if other than “1”, “2”, or blank.

3.12.12.25.11.2
(01-01-2023)

**Field 01SHB - Correction
Procedures**

- (1) Refer to Line 1, Form 990-EZ, for the correct code. Correct any coding or transcription errors.
(2) Correct codes are:

If	And	Then
Tax Period is prior to 200012	Anonymous is acceptable for the name.	Blank Field 01SHB
Tax Period is 200012 and subsequent	Schedule B is attached and Line 1 (Form 990-EZ) is \$5,000.00 or greater	Enter “1” in Field 01SHB
Tax Period is 200012 and subsequent	Item H (Form 990-EZ) in the entity section is not checked , Schedule B is not attached and Line 1 is \$5,000.00 or greater	Correspond, if no-reply, Enter “2” in Field 01SHB and “50” in Field 01IRI
Line 1 (Form 990EZ) is blank or less than \$5,000.00	Item H (Form 990-EZ) is or is not checked	Blank Field 01SHB
Line 1 (Form 990-EZ) is \$5,000.00 or greater Schedule B is attached	Schedule B is attached and complete	Enter “1” in Field 01SHB
Line 1 (Form 990-EZ) is \$5,000.00 or greater	Item H (Form 990-EZ) in the entity section is checked , Schedule B is not attached	Enter “2” in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. “0”, “dash”, “N/A” or “not liable” are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.25.12
(01-01-2023)

**Field 01COR -
Correspondence
Indicator**

- (1) **Field 01COR, Correspondence Indicator**, is located on Line 4 of the Edit Sheet.

- 3.12.12.25.12.1
(01-01-2023)
Field 01COR - Invalid Conditions
- (1) This Field is invalid if other than “11”, “12”, “13”, “14”, “21”, “22”, “23”, “24” or blank.
- 3.12.12.25.12.2
(01-01-2023)
Field 01COR - Correction Procedures
- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- a. **11—Reply with all information—** Use when the taxpayer’s response to our request is complete; all of the information we requested is provided. (Enter the CRD if after the RDD.)
 - b. **12—Reply with some information—** Use when the taxpayer provides some of the information we requested. (Enter CCC “3”.)
 - c. **13—Reply with no information—** Use when the taxpayer responds to our inquiry, but does not provide the information we requested (enter CCC “3”.)
 - d. **14—No Reply—** Use when the taxpayer does not respond to our request. (enter CCC “3”.)
 - e. **21—Reply with all information—** Use when the taxpayer’s response to our request for missing IRI items is complete; all of the information we requested is provided. (Enter the CRD if after the RDD).
 - f. **22—Reply with some information—** Use when the taxpayer provides some of information we requested on missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI).
 - g. **23—Reply with no information—** Use when the taxpayer responds on missing IRI items but does not provide the information we requested. (Enter CCC 3 and the appropriate entry in Field 01IRI).
 - h. **24—No Reply—** Use when the taxpayer does not respond to our request for missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI)
- 3.12.12.25.13
(01-01-2023)
Field 01CRD - Correspondence Received Date
- (1) **Field 01CRD, Correspondence Received Date**, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**
- 3.12.12.25.13.1
(01-01-2023)
Field 01CRD - Invalid Conditions
- (1) This Field is invalid if:
- a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- 3.12.12.25.13.2
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.25.14
(01-01-2023)
Field 01IRI - IRI Code

- (1) **Field 01IRI** is located on page 2 in the upper right margin.
- (2) There can be a maximum of five – 2-digit codes present for a total of 10 characters.

3.12.12.25.14.1
(01-01-2023)
Field 01IRI - Invalid Conditions

- (1) This Field is invalid if other than 2-digit numeric, blank and:

3.12.12.25.14.2
(01-01-2023)
Field 01IRI - Correction Procedures

- (1) The codes and their meanings are as follows:

Correspondence Items	IRI Code and Applicable Form
Filed Form 990-EZ, should be a 990	91
Missing Signature	90
Part I	61
Part II	62
Part IV	64
Schedule A, entire or wrong revision	20
Sch. A Part I	21
Sch. A Part II	22
Sch. A Part III	23
Schedule B	50
Schedule C	51
Schedule E	53
Schedule L	54

- (2) Correct any coding or transcription errors using the above chart.
- (3) Check the IRI Codes to ensure the correct codes have been entered. If not, delete the incorrect code(s) and enter the correct codes.

3.12.12.25.15
(01-01-2023)
Field 01CAF - CAF Indicator

- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.25.16
(01-01-2023)
Field 01DDP - Daily Delinquency Penalty

- (1) **Field 01DDP, Daily Delinquency Penalty**, is located on Line 7 of the Edit Sheet.

- 3.12.12.25.16.1
(01-01-2023)
Field 01DDP - Penalty Amounts
- (1) The law provides for a **daily penalty** for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause.
Exception: Churches not required to file (FRC 06).
 - a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
 - b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
 - c. **If the organization has gross receipts exceeding \$1,000,000.00 for any year** the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.
 - (2) Gross receipts are computed as follows:
 - a. Form 990: Add Lines 6b, 8b(A), 8b(B), 9b, 10b and 12.
- 3.12.12.25.16.2
(01-01-2023)
Field 01DDP - Invalid Conditions
- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. The last digit is other than zero and the Tax Period is prior to 198712.
- 3.12.12.25.16.3
(01-01-2023)
Field 01DDP - Correction Procedures
- (1) Refer to Line 7 of the Edit Sheet to determine the correct entry. Correct any coding or transcription errors.
 - (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- 3.12.12.25.17
(01-01-2023)
Field 01SIC - Schedule Indicator Codes
- (1) Field 01SIC **Schedule Indicator Codes** is transcribed from the top right side of Page 3.
 - (2) This Field is edited based on the answers to the questions in Parts V and VI.
- 3.12.12.25.17.1
(01-01-2023)
Field 01SIC - Invalid Conditions
- (1) This Field is invalid if not alpha/numeric or blank. Valid Codes are A, B, C, E, G, L, N and O,
Note: We no longer accept any substitute schedules. The only exceptions are forms and schedules that are prepared that are exactly like official IRS forms and schedules..
- 3.12.12.25.17.2
(01-01-2023)
Field 01SIC - Correction Procedures
- (1) Check the Top right side of Page 3 to verify the Schedule Indicator Code are present.
 - (2) If the schedule is attached and complete, enter the appropriate Schedule Indicator Code.
 - (3) If the schedule is missing, delete the code if present and send the return back to the filer.

- 3.12.12.25.18
(01-01-2023)
Field 01PRE - Preparation Indicator
- (1) **Field 01PRE, Preparation Indicator**, is transcribed from the bottom right margin of the Preparers PTIN box.
- 3.12.12.25.18.1
(01-01-2023)
Field 01PRE - Invalid Conditions
- (1) This Field is invalid if other than “1” or blank.
- 3.12.12.25.18.2
(01-01-2023)
Field 01PRE - Correction Procedures
- (1) Refer to the signature area to determine the correct code. Correct any coding or transcription errors. Correct codes are:
- a. **Blank**—If the signature or name of the preparer is not present.
 - b. **1** If the signature, name of the preparer, or firm name is present.
- Note:** A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.
- 3.12.12.25.19
(01-01-2023)
Field 01PSN - Preparer PTIN
- (1) Field 01PSN, **Tax Preparer SSN/PTIN**, is transcribed from the preparer SSN/PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “nines”. The first character may be a “P”.
- 3.12.12.25.19.1
(01-01-2023)
Field 01PSN - Invalid Conditions/Correction Procedures
- (1) Field 01PSN is invalid if the first position is other than numeric or “P”.
- (2) Field 01PSN is invalid if the Field is all zeroes or all nines or the first position is “P” and the remaining positions are all zeroes or all nines.
- (3) Field 01PSN is invalid if other than the first position is not numerics.
- (4) Delete the Field. Do not attempt to correct the Field.
- 3.12.12.25.20
(01-01-2023)
Field 01PEN - Preparer EIN
- (1) Field 01PEN, **Tax Preparer EIN**, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “nines”.
- 3.12.12.25.20.1
(01-01-2023)
Field 01PEN - Invalid Conditions/Correction Procedures
- (1) Field 01PEN is invalid if the Field is all zeros or all nines.
- (2) Field 01PEN is invalid if it is not all numerics.
- (3) Delete the Field. Do not attempt to correct the Field.
- 3.12.12.25.21
(01-01-2023)
Field 01PTN - Preparer Telephone Number
- (1) Field 01PTN **Preparer Telephone Number** is transcribed from the Preparer Block in Part II.

3.12.12.25.21.1 (1) This Field is invalid if not 10 digits, all numeric.

(01-01-2023)

Field 01PTN - Invalid Conditions

3.12.12.25.21.2 (1) If fewer than 10 digits or unable to determine the correct phone number, delete Field 01PTN.

(01-01-2023)

Field 01PTN - Correction Procedures

3.12.12.26 (1) **Section 02 contains address changes and the In-Care-of-Name Line.**

(01-01-2023)

Section 02 - Data Address Fields

If	Then
The INOLES address is the same as the address on the return,	Delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
The INOLES address is different from the address on the return,	Research ENMOD for a pending address change.
A pending address change is found on ENMOD,	Delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
No pending address is found on ENMOD.	SSPND 320 to Entity Control for address change.

3.12.12.26.1 (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

(01-01-2023)

Section 02 - Field Descriptions

Field	Field Ti	Location	Max. Length
02CON	Care of Name	Entity Section	35
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.26.2 (1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.

(01-01-2023)

Field 02CON - In Care of Name Line

(2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.26.2.1

(01-01-2023)

Field 02CON - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- The first position is a % sign and the second position is not blank.
 - The first character of the “in-care-of” name is not alpha or numeric.
 - There are two consecutive blanks between significant characters.

3.12.12.26.2.2

(01-01-2023)

Field 02CON - Correction Procedures

- (1) Check for transcription errors and correct as needed.

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> Verify there is a blank in the second position. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
A blank is in the first position,	<ol style="list-style-type: none"> Delete blank. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
The first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> Verify “in-care-of” name on return. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON
Two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> Delete any unnecessary blanks in Field 02CON.

3.12.12.26.3

(01-01-2023)

Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on “G” Coded returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example, /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.26.3.1

(01-01-2023)

Field 02FAD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- The Field contains other than alpha, numeric or special characters,
 - The first position is blank,
 - Any character follows two consecutive blanks,
 - There are more than 35 characters present for this Field on the return.

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

3.12.12.26.3.2
(01-01-2023)

Field 02FAD - Correction Procedures

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Form 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.26.4
(01-01-2023)

Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on returns when the address change box has been checked or when a change is indicated.

3.12.12.26.4.1
(01-01-2023)

Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

- 3.12.12.26.4.2
(01-01-2023)
Field 02ADD - Correction Procedures
- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
 - (2) If the Field cannot be perfected, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.
- 3.12.12.26.5
(01-01-2023)
Field 02CTY - City
- (1) **Field 02CTY, City**, is located in the entity section of the return.
- 3.12.12.26.5.1
(01-01-2023)
Major City Code
- (1) Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.
- 3.12.12.26.5.2
(01-01-2023)
Field 02CTY - Invalid Conditions
- (1) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
 - (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**
- 3.12.12.26.5.3
(01-01-2023)
Field 02CTY - Correction Procedures
- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
 - (2) If unable to correct, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.
- 3.12.12.26.6
(01-01-2023)
Field 02ST - State
- (1) **Field 02ST, State**, is located in the entity section of the return.
- 3.12.12.26.6.1
(01-01-2023)
Field 02ST - Invalid Conditions
- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- 3.12.12.26.6.2
(01-01-2023)
Field 02ST - Correction Procedures
- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
 - (2) If unable to perfect, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

- 3.12.12.26.7
(01-01-2023)
Field 02ZIP - ZIP Code
- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.
- 3.12.12.26.7.1
(01-01-2023)
Field 02ZIP - Invalid Conditions
- (1) This Field is invalid if:
- a. Blank.
 - b. The fourth and fifth position are 00.
- 3.12.12.26.7.2
(01-01-2023)
Field 02ZIP - Correction Procedures
- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.
- (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.
- 3.12.12.26.8
(01-01-2023)
Section 03 - Field Descriptions
- (1) All of the Fields in this section and are located in Part III.
- (2) Listed below are the Fields contained in **Section 03** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990-EZ	Max. Length
031	Total Contributions Amount	Part I, Line 1	13
032	Program Services Amount	Part I, Line 2	13
033	Dues Assessments Amount	Part I, Line 3	13
034	Other Investment Income Amount	Part I, Line 4	13
035A	Gross Amount Sales Assets Other	Part I, Line 5a	13
035B	Basis Sales Expense Amount	Part I, Line 5b	13
035C	Gain Sale of Assets	Part I, Line 5c	13
>>>>	Gain Sale of Assets Underprint	Computer-generated	13
036A	Gross Income from Gaming	Part I, Line 6a	13
036B	Gross Income Fundraising	Part I, Line 6b	13
036C	Less Direct Expenses	Part I, Line 6c	13
036D	Net Income/Loss	Part I, Line 6d	13
03G	Schedule Presence Indicator	ERS Input Only	1
>>>>	Net Income/Loss Underprint	Computer-generated	13
037A	Gross Sales Less Returns	Part I, Line 7a	13
037B	Cost of Goods Sold	Part I, Line 7b	13
037C	Gross Profit Amount	Part I, Line 7c	13
>>>>	Gross Profit Amount Underprint	Computer-generated	13
038	Other Revenue Amount	Part I, Line 8	13

Field	Field Title	Line No. Form 990-EZ	Max. Length
039	Total revenue Amount	Part I, Line 9	13
0310	Grants Other Similar Amount	Part I, Line 10	13
0311	Benefits Paid Members	Part I, Line 11	13
0312	Salaries Other	Part I, Line 12	13
0317	Total Expenses Amount	Part I, Line 17	13
0318	Total Excess Year Amount	Part I, Line 18	13
>>>>	Total Excess Year Underprint	Computer-generated	13
0320	Other Changes Net Asset Fund Amount	Part I, Line 20	13
0321	Net Worth End Amount	Part I, Line 21	13
>>>>	Net Worth End Amount Underprint	Computer-generated	13
0325A	Total Assets (BOY)	Part II, Line 25a	13
0325B	Total Assets (EOY)	Part II, Line 25b	13
0326A	Total Liabilities (BOY)	Part II, Line 26a	13
0326B	Total Liabilities (EOY)	Part II, Line 26b	13
0327A	Total Net Worth (BOY)	Part II, Line 27a	13
>>>>	Total Net Worth (BOY) Underprint	Computer-generated	13
0327B	Total Net Worth (EOY)	Part II, Line 27b	13
>>>>	Total Net Worth (EOY) Underprint	Computer-generated	13

3.12.12.26.9
(01-01-2023)

**Section 03 - Invalid
Conditions/Correction
Procedures**

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Checkboxes are invalid if not "1", "2" or blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors
- (4) Field 03G will be used to indicate a Schedule G is present. If there is an amount over \$15,000 in Field 036A or 036B, Schedule G must be present. Field 03G must be a 1 if Field 036A or 036B has an amount over \$15,000 and Schedule G is attached, or 2 if Field 036A or 036B is Yes and the schedule is not attached. It must be blank if the question is marked No.

Note: Fields 036A and 036B apply to the 2010 revision of Form 990. Field 036A applies to the 2008 and 2009 revisions.

3.12.12.27
(01-01-2023)

**Section 05 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 05** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990-EZ	Max. Length
0533	Activity not Previously Reported	Part V, Line 33	1
0534	Changes to Governing Documents	Part V, Line 34	1
0535A	Unrelated Business Income > \$1,000	Part V, Line 35a	1
0535B	If yes has it filed a Form 990-T	Part V, Line 35b	1
0535C	Was the Organization a 501(c)(4), (c)(5) or (c)(6)	Part V, Line 35c	1
0536	Was there a Liquidation	Part V, Line 36	1
0537A	Amount of Political Expenditures	Part V, Line 37a	13
0537B	Did Organization file Form 1120-POL	Part V, Line 37b	1
0538A	Borrow from or make Loans to	Part V, Line 38a	1
0538B	Total Amount Involved	Part V, Line 38b	13
0539A	Initiation Fees 501(c)(3)	Part V, Line 39a	13
0539B	Gross Receipts line 9	Part V, Line 39b	13
0540B	Engage in any Section 4958 Transaction	Part V, Line 40b	1
0540E	Party to a Prohibited Tax Shelter	Part V, Line 40e	1
0542B	Interest in a Foreign Financial Account	Part V, Line 42b	1
0542C	Maintain an Office Outside the U.S.	Part V, Line 42c	1
0543	Filing in Lieu of Form 1041	Part V, Line 43	1
0544A	Donor Advised Funds	Part V, Line 44a	1
0544B	Operate one or more Hospitals	Part V, Line 44b	1

Field	Field Title	Line No. Form 990-EZ	Max. Length
0544C	Receive Payments for Indoor Tanning	Part V, Line 44c	1
0544D	Filed Form 720 to Report Payments	Part V, Line 44d	1
0545A	Controlled Entity within 512(b)(13)	Part V, Line 45a	1
0545B	Receive any Payment from or Engage in any Transaction	Part V, Line 45b	1
05N	Schedule Presence Indicator	ERS Input Only	1

3.12.12.27.1
(01-01-2023)

Section 05 - Invalid Conditions/Correction Procedures

- (1) Checkbox Fields are invalid if they are not 1, 2 or blank. 1 = yes, 2 = no, blank = blank or both boxes checked.
- (2) Dollar Fields are invalid if not numeric or blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (4) If Field 0544A, 0544B, 0544C, 0544D, or 0545 is marked yes, the filer must file Form 990 instead of Form 990-EZ. Send the return back to the filer.

3.12.12.28
(01-01-2023)

Section 06 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 06** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990-EZ	Max. Length
0646	Engage in Direct or Indirect Political Activities	Part V, Line 46	1
0647	Engage in Lobbying Activities	Part VI, Line 47	1
0648	Operating as a School	Part VI, Line 48	1
0649A	Make any Transfers	Part VI, Line 49a	1
0649B	If yes was the Organization a Section 527	Part VI, Line 49b	1

3.12.12.28.1 (01-01-2023) Section 06 - Invalid Conditions/Correction Procedures	<div>(1) Checkbox Fields are invalid if they are not 1, 2 or blank. 1 = yes, 2 = no, blank = blank or both boxes checked.</div> <div>(2) Refer to the return to verify the entry. Correct any coding or transcription errors.</div>
3.12.12.28.2 (01-01-2023) Section 11 - Field Descriptions	<div>(1) All of the Fields in Section 11 are dollars only and are positive or negative.</div> <div>(2) Listed below are the Fields contained in Section 11 showing the Field designator, title, location on the return, and maximum length:</div>

Field	Field Title	Line No. Form 990-EZ	Max. Length
11TO	Type of Organization	Schedule A, Part I, Line 12, a – d checkbox	1
11E	Written Determination Type I, II or III	Schedule A, Part I, Line 12e checkbox	1
11F	Number of Supported Organizations	Schedule A, Part I, Line 12f	3
11GA2	EIN A	Schedule A, Part I, Line 12g, Row A Column (ii)	9
11GA3	Type of Organization	Schedule A, Part I, Line 12g, Row A, Column (iii)	1
11GA4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row A, Column (iv)	1
11GA5	Amount of Support A	Schedule A, Part I, Line 12g, Row A, Column (v)	13
11GB2	EIN B	Schedule A, Part I, Line 12g, Row B Column (ii)	9
11GB3	Type of Organization	Schedule A, Part I, Line 12g, Row B, Column (iii)	1
11GB4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row B, Column (iv)	1
11GB5	Amount of Support B	Schedule A, Part I, Line 12g, Row B, Column (v)	13

Field	Field Title	Line No. Form 990-EZ	Max. Length
11GC2	EIN C	Schedule A, Part I, Line 12g, Row C, Column (ii)	9
11GC3	Type of Organization	Schedule A, Part I, Line 12g, Row C, Column (iii)	1
11GC4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row C, Column (iv)	1
11GC5	Amount of Support C	Schedule A, Part I, Line 12g, Row C, Column (v)	13
11GD2	EIN D	Schedule A, Part I, Line 12g, Row D, Column (ii)	9
11GD3	Type of Organization	Schedule A, Part I, Line 12g, Row D Column (iii)	1
11GD4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row D, Column (iv)	1
11GD5	Amount of Support D	Schedule A, Part I, Line 12g, Row D, Column (v)	13
11GE2	EIN E	Schedule A, Part I, Line 12g, Row E, Column (ii)	9
11GE3	Type of Organization	Schedule A, Part I, Line 12g, Row E Column (iii)	1
11GE4	Listed in Governing Document	Schedule A, Part I, Line 12g, Row E, Column (iv)	1

Field	Field Title	Line No. Form 990-EZ	Max. Length
11GE5	Amount of Support E	Schedule A, Part I, Line 12g, Row E, Column (v)	13
11TOT	Total	Schedule A, Part I, Line 12g, Total, Column (v)	13
1111G	Total Number of Organi- zations	Sch. A, Part I, Line 11H (i) Total	6
11G11	Total Amount of Support	Sch. A, Part I, Line 11H (vii) Total	13
111F	Gifts, Grants, Contribu- tions - 170 Amount	Sch. A, Part I, Line 1 Col. (F)	13
112F	Tax Revenues Levied	Sch. A, Part I, Line 2 Col. (F)	13
113F	Value of Services 170 Amount	Sch. A, Part I, Line 3 Col. (F)	13
114F	Total 170 Amount	Sch. A, Part I, Line 4 Col. (F)	13
>>>>	Total 170 Amount Under- print	Computer- generated	13
115F	Exceeds 2% 170	Sch. A, Part I, Line 5 Col. (F)	13
116F	Public Support 170	Sch. A, Part I, Line 6 Col. (F)	13
117F	Amount from Line 4	Sch. A, Part I, Line 7 Col. (F)	13
118F	Gross Income from Interest 170	Sch. A, Part I, Line 8 Col. (F)	13

Field	Field Title	Line No. Form 990-EZ	Max. Length
119F	Net Income from Unrelated Business 170	Sch. A, Part I, Line 9 Col. (F)	13
1110F	Other Income 170	Sch. A, Part I, Line 10 Col. (F)	13
1111F	Total Support 170	Sch. A, Part I, Line 11 Col. (F)	13
>>>>	Total Support 170 Under- print	Computer- generated	13
1112	Receipts from Related Activities 170	Sch. A, Part I, Line 12 Col. (F)	13
1113	First 5 Years Checkbox 170	Sch. A, Part I, Line 13 Col. (F) CKBX	1
1116A	33 1/3% Test Current Year Checkbox 170	Sch. A, Part I, Line 16a Col. (F) CKBX	1
1116B	33 1/3 Test Prior Year Checkbox 170	Sch. A, Part I, Line 16b Col. (F) CKBX	1
1117A	Current Facts Checkbox 170	Sch. A, Part I, Line 17a Col. (F) CKBX	1
1117B	Prior Facts Checkbox 170	Sch. A, Part I, Line 17b Col. (F) CKBX	1
1118	Private Foundation Checkbox	Sch. A, Part I, Line 18 Col. (F) CKBX	1

3.12.12.28.2.1
(01-01-2023)

**Section 11 - Invalid
Conditions/Correction
Procedures**

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Yes/no questions are invalid if not "1", "2", or Blank.
- (3) Fields 11GA3, 11GB3, 11GC3 11GD3, and 11GE3 are invalid if not "1" through "9" or Blank. If an invalid entry is present and the correct entry cannot be determined from the return or the box checked on Part I, Line 11G, Blank Part I, Lines 1-9 to clear the Field error. On MEF returns just Blank Part I, Lines 1-9 if they error out.
- (4) Refer to the return to verify the entry. If the checkboxes are checked, it must be a 1. if not blank Field.
- (5) Field 11TO must be present when box 11 is checked. It is valid as a 1-4 based on which box is marked on Schedule A, Part I, Line 11, a through d. See Error Code 955.
- (6) Fields 11GA4, 11GB4, 11GC4 11GD4, and 11GE4 may be transmitted to GMF as a "0" on MEF returns when the filer checks the No box. Change the "0" to a "2" if this occurs.
- (7) #2014 and subsequent Revision - Line 11g Column (iii) A, B, C, D, E, Type of Organization: If other than a single numeric 1 - 9 only is present, clear the information present and edit based on the following:

If Description or information on Line 11g Column (iii) is	Then edit on Line 11g, Column (iii) A, B, C, D, E
Church, convention of churches or 170(b)(1)(A)(i)	1
School or 170(b)(1)(A)(ii)	2
Hospital or 170(b)(1)(A)(iii)	3
Medical Research or 170(b)(1)(A)(iii)	4
Operated for the benefit of a college, university or governmen- tal unit or 170(b)(1)(A)(iv)	5
Federal, state or local govern- mental unit or 170(b)(1)(A)(v)	6
Support from a governmental unit or public or 170(b)(1)(A)(vi)	7
Community trust or 170(b)(1)(A)(vi)	8
More than 33% support	9
None of the above or unable to determine	Clear the information present in 1-9

3.12.12.28.3
(01-01-2023)
**Section 12 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 12** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990-EZ	Max. Length
121F	Gifts, Grants, Contributions 509	Sch. A, Part III, Line 1 Col. (F)	13
122F	Gross Receipts from Admissions 509	Sch. A, Part III, Line 2 Col. (F)	13
123F	Gross Receipts from Activities 509	Sch. A, Part III, Line 3 Col. (F)	13
124F	Tax Revenues Levied 509	Sch. A, Part III, Line 4 Col. (F)	13
125F	Value of Services 509	Sch. A, Part III, Line 5 Col. (F)	13
126F	Total 509	Sch. A, Part III, Line 6 Col. (F)	13
>>>>	Total 509 Underprint	Computer-generated	13
127AF	Received from Disqualified 509	Sch. A, Part III, Line 7a Col. (F)	13
127BF	Received from Other 509	Sch. A, Part III, Line 7b Col. (F)	13
127CF	Total of 7a and 7b 509	Sch. A, Part III, Line 7c Col. (F)	13
128F	Public Support 509	Sch. A, Part III, Line 8 Col. (F)	13
129F	Amount from Line 6	Sch. A, Part III, Line 9 Col. (F)	13
1210A	Gross Income from Interest	Sch. A, Part III, Line 10a Col. (F)	13
1210B	Unrelated Business Taxable Income 509	Sch. A, Part III, Line 10b Col. (F)	13

Field	Field Title	Line No. Form 990-EZ	Max. Length
1210C	Total of 10a and 10b 509	Sch. A, Part III, Line 10c Col. (F)	13
1211F	Net Income from Unrelated Activity 509	Sch. A, Part III, Line 11 Col. (F)	13
1212F	Other Income 509	Sch. A, Part III, Line 12 Col. (F)	13
1213F	Total Support 509	Sch. A, Part III, Line 13 Col. (F)	13
>>>>	Total Support 509 Underprint	Computer-generated	13
1214	First Five Years Checkbox 509	Sch. A, Part III, Line 14 Col. (F) CKBX	1
1219A	33 1/3 Test Current Year 509	Sch. A, Part III, Line 19a Col. (F) CKBX	1
1219B	33 1/3 Test Prior Year 509	Sch. A, Part III, Line 19b Col. (F) CKBX	1
1220	Private Foundation Checkbox 509	Sch. A, Part III, Line 20 Col. (F) CKBX	1
12P4A	Part IV, Section A, Data Present	Schedule A Part IV, Section A	1
12P4B	Part IV, Section B, Data Present	Schedule A Part IV, Section B	1
124PC	Part IV, Section C, Data Present	Schedule A Part IV, Section C	1
124PD	Part IV, Section D, Data Present	Schedule A Part IV, Section D	1

Field	Field Title	Line No. Form 990-EZ	Max. Length
124PE	Part IV, Section E, Data Present	Schedule A Part IV, Section E	1
12E3C	Part V, Excess Distribu- tions	Schedule A Part V, Section E, Line 3c	13
12E3D	Part V, Excess Distribu- tions	Schedule A Part V, Section E, Line 3d	13
12E3E	Part V, Excess Distribu- tions	Schedule A Part V, Section E, Line 3e	13
12E8C	Part V, Excess Distribu- tions Breakdown	Schedule A Part V, Section E, Line 8c	13
12E8D	Part V, Excess Distribu- tions Breakdown	Schedule A Part V, Section E, Line 8d	13
12E8E	Part V, Excess Distribu- tions Breakdown	Schedule A Part V, Section E, Line 8e	13

3.12.12.28.3.1
(01-01-2023)
**Section 12 - Invalid
Conditions/ Correction
Procedures**

- (1) Dollar Fields are invalid if they are not all numeric or blank.
- (2) Checkboxes are invalid if not "1", or blank.
- (3) Refer to the return to verify the entry. If the checkboxes are checked, it must be a 1. if not blank the Field.
- (4) Fields 12IVA, 12IVB, 12IVC, 12IVD and 12IVE valid entries are 1 or blank.

3.12.12.28.4
(01-01-2023)
**Section 13 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 13** showing the Field design-
ator, title, location on the return, and maximum length

Field	Field Title	Line No. Form 990-EZ	Max. Length
13CI2	Political Expenditures	Sch. C, Part I-A, Line 2	13
13L1R	Excess Benefit Transactions	Sch. L, Right Margin Part I	1
13L2R	Approved by Board or Committee	Sch. L, Right Margin Part II	1

3.12.12.28.4.1
(01-01-2023)

**Section 13 - Invalid
Conditions/Correction
Procedures**

- (1) Check for coding or transcription errors.
- (2) The dollar Field is invalid if not numeric or blank.
- (3) Fields 13L1R and 13L2R are used to indicate the presence of entries in Part I and/or Part II of Schedule L. They are invalid if not "1", data is present or blank or no data is present.
- (4) Refer to the return to verify the entries.

3.12.12.29
(01-17-2018)

**Form 990EZ 2008 and
Subsequent -
Math/Consistency Errors
Priority IV**

- (1) **A priority IV error will display** whenever the contents of one Field are inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) **The Field labeled "CL" will be displayed** for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a "C" in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field

3.12.12.29.1
(01-01-2023)

Error Code 010

- (1) **Error Code 010 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01NPF	Non-PF Reason Code
01SS	Subsection
01ADC	Audit Code
01SHB	Schedule B Indicator
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01CAF	CAF Indicator
01DDP	Daily Delinquency Penalty
01PRE	Preparation Indicator
01PSN	Preparer
01PEN	Preparer EIN
01PTN	Preparer Telephone Number
01SIC	Schedule Indicator Code

(2) “Any Section other than 01 is present.”

3.12.12.29.1.1
(01-01-2023)

Error Code 010 - Invalid Conditions

(1) Error Code 010 will generate when Computer Condition Code, CCC, “G” is present and entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC or 01GRP are present.

3.12.12.29.1.2
(01-01-2023)

Error Code 010 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC “G” was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.29.2
(01-01-2023)
Error Code 912

(1) **Error Code 912 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
01IRI	Incomplete return item
01NPF	Non-PF Reason Code
01ADC	Audit Code

3.12.12.29.2.1
(01-01-2023)
Error Code 912 - Invalid Conditions

- (1) Field 01ORG is "1" or "3", Field 01NPF is blank, and Field 01SS is "03", "50", "60", "70", "71" or "91".
- (2) Field 01ORG is "1" or "3" and Field 01SS is "82".

3.12.12.29.2.2
(01-01-2024)
Error Code 912 - Correction Procedures

- (1) Correct any coding or transcription errors. Check the Status Code on INOLE. If the account is in Status 97, it means the organization's Tax Exempt status has been revoked. Choose the appropriate paragraphs and send the return back to the filer. SSPND the return 640.
- (2) Research INOLES to see if a Schedule A is required. Schedule A is only required for Subsections 03, 50, 60, 70, 71 or 91 with a Foundation Code other than 00, 02, 03, 04 or 09.
- If Schedule A is required but is missing or blank, enter 20 in Field 01IRI and SSPND 640.
 - If Schedule A is not required because the Foundation Code is 02, 03 or 04, enter 11 in Field 01NPF. Do not enter Schedule Indicator Code A.
 - If no Subsection, enter 00 in Field 01SS and delete Field 01NPF and Section 11 or 12.
 - If Subsection is 82, enter 4 in Field 01ORG if not already present and delete Field 01NPF and Section 11 or 12.

- (3) All organizations who file Schedule A must check only one box in Part I. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Research BMFOL for prior postings. If no prior returns have posted to the account treat it as an initial filing. Enter a 1 in Fields 111F and 114F and/or 121F and 126F, whichever is applicable).

Note: Always accept the filers entry if present.

Part I Box	NPF Code	Subsection Code	Foundation Code
Box 1	01	03	10
Box 2	02	03	11
Box 3	03	03	12
Box 4	05	03	12
Box 5	06	03	13
Box 6	04	03	14
Box 7	07	03	15
Box 8	08	03	15
Box 9	16	03	25
Box 10	09	03	16
Box 11	11	03	18
Box 12, Type I Box Checked	12	03	21
Box 12, Type II Box Checked	13	03	22
Box 12, Type III Box Checked	14	03	23
Box 12, Type III Other Box Checked	15	03	24
3	03	50	N/A
9	09	70	N/A
11	10	60, 71, 91	N/A

- If the NPF Code is 02 and Schedule E is missing, send the return back to the filer.
- If the NPF Code is 06, 07, 08, or 16 Schedule A, Part II is required for all but initial returns. Research BMFOLI, if no prior postings, treat as an initial return and follow the instructions in the note in (3) above. (N/A, 0, dash, or none are acceptable entries, enter a 1 in Fields 111F and 114F). If Part II is missing, send the return back to the filer.

- c. If the NPF Code is 09, Schedule A, Part III is required for all but initial returns. Research BMFOLI, if no prior postings, treat as an initial return and follow the instructions in the note in (3) above. (N/A, 0, dash, or none are acceptable entries, enter a 1 in Fields 121F and 126F). If Part III is missing, send the return back to the filer.
- d. If a type box is not checked, send the return back to the filer.

Note: For Subsection 70, send the return back to the filer if Part III is blank and it's not an initial return.

- (4) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on the preprinted label or INOLES. Correspond for a Subsection Mismatch only when corresponding for another issue.

3.12.12.29.3
(01-01-2023)
Error Code 918

- (1) **Error Code 918 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
0543	Filed in Lieu of Form 1041 Question Code

3.12.12.29.3.1
(01-01-2023)
**Error Code 918 - Invalid
Conditions**

- (1) Field 0543 is "1" and Field 01ORG is not "3".

3.12.12.29.3.2
(01-01-2023)
**Error Code 918 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 0543 is located on Line 43, Form 990-EZ.
- (3) Verify that the Organization Code was edited correctly:
 - a. If the 4947(a)(1) box of Item J on the face of the return is checked or the IRS label or INOLES shows subsection "91", change Field 01ORG to "3".
 - b. Otherwise, delete Field 0543.

3.12.12.29.4
(01-01-2023)
Error Code 924

- (1) **Error Code 924 displayed Fields are:**

Field	Explanation
RMIT>	Remittance (Generated)
01RCD	Received Date
01RDD>	Return Due Date (Generated)

- 3.12.12.29.4.1 (1) Remittance is present and Field 01RCD is on or before 01RDD>.
(01-01-2023)

Error Code 924 - Invalid Conditions

- 3.12.12.29.4.2 (1) Correct all coding and transcription errors.
(01-01-2023)
- (2) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form 4227 "research remittance".

- 3.12.12.29.4.3 (1) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT with Form 3244.
(01-01-2024)
- (2) If unable to determine where to apply remittance, SSPND 640 and correspond with Letter 320-C.

Error Code 924 - Rejects Correction Procedures

- 3.12.12.29.5 (1) **Error Code 926 displayed Fields are:**
(01-01-2023)

Error Code 926

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
01RDD>	Return Due Date (Generated)

- 3.12.12.29.5.1 (1) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.
(01-01-2023)

Error Code 926 - Invalid Conditions

- 3.12.12.29.5.2 (1) Correct any coding or transcription errors.
(01-01-2023)
- (2) Verify Field 01RCD is correct.
- a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- b. If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".
- (3) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 4227, Adjustment Request, and route document to EO Accounts.

- 3.12.12.29.6 (1) **Error Code 928 displayed Fields are:**
(01-01-2023)

Error Code 928

Field	Explanation
01CCC	Computer Condition Code
01DDP	Daily Delinquency Penalty

3.12.12.29.6.1
(01-01-2023)

Error Code 928 - Invalid Conditions

- (1) CCC "V" and Field 01DDP are both present.

3.12.12.29.6.2
(01-01-2023)

Error Code 928 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If a statement is attached showing that the filer has reasonable cause for filing late and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- (3) If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".
- (4) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.29.7
(01-01-2023)

Error Code 934

- (1) **Error Code 934 displayed Fields are:**

Field	Explanation
01COR	Correspondence Indicator
01TXP	Tax Period
01IRI	IRI Code

3.12.12.29.7.1
(01-01-2023)

Error Code 934 - Invalid Conditions

- (1) Field 01COR is "21", "22", "23" or "24" and Field 01TXP is prior to 198312.

3.12.12.29.7.2
(01-01-2023)

Error Code 934 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Refer to the return to verify that the Tax Period is correct:
- If not correct, change the Tax Period in Field 01TXP.
 - If correct, change Field 01COR to "11", "12", "13", or "14" as appropriate.

3.12.12.29.8
(01-01-2023)

Error Code 936

- (1) **Error Code 936 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01TXP	Tax Period
01RCD	Received Date
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	Incomplete Return Indicator (IRI) Code
01RDD>	Return Due Date (Generated)

3.12.12.29.8.1
(01-01-2023)

Error Code 936 - Invalid Conditions

- (1) Field 01IRI is present and Field 01COR is not present.
- (2) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (3) Field 01COR is "11" or "21", and Field 01CRD is blank.
- (4) Field 01COR is "12", "13", "14", "22", "23", or "24" and Field 01CCC "3" is not present.

3.12.12.29.8.2
(01-01-2023)

Error Code 936 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **For non-IRI items**, verify the information was required:
 - a. If not required, delete Field 01COR.
 - b. Enter the response date in Field 01CRD.
- (3) **For IRI items**, verify the information was required.
 - a. If not required, delete Field 01COR and Field 01IRI.
 - b. If the response date is later than Field 01RDD>, enter the response date in Field 01CRD.

3.12.12.29.9
(01-01-2023)

Error Code 942

- (1) **Error Code 942 displayed Fields are:**

Field	Explanation
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01CCC	Computer Condition Code

3.12.12.29.9.1
(01-01-2023)

Error Code 942 - Invalid Conditions

- (1) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

3.12.12.29.9.2
(01-01-2023)

Error Code 942 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If a reply to correspondence is received, enter the appropriate code in Field 01COR.
- (3) If correspondence was not initiated, determine whether correspondence is required:
- a. If not, delete the entry in Field 01CRD.

3.12.12.29.10
(01-01-2023)

Error Code 946

- (1) **Error Code 946 displayed Fields are:**

Field	Explanation
01NPF	Non-PF Reason Code
01SS	Subsection
01IRI	Incomplete Return Item
01ADC	Audit Code

3.12.12.29.10.1
(01-01-2023)

Error Code 946 - Invalid Conditions

- (1) Field 01NPF is blank and Schedule E is present.
- (2) Field 01NPF is 06, 07, 08 or 16 and Section 11 is not present.
- (3) Field 01NPF is 09 and Section 12 is not present.

3.12.12.29.10.2
(01-01-2023)

Error Code 946 - Correction Procedures

- (1) Correct any coding or transcription errors. Check the Status Code on INOLE. If the account is in Status 97 it means the organizations Tax Exempt status has been revoked. Choose the appropriate paragraphs and send the return back to the filer. SSPND the return 640.
- (2) Verify that Schedule A is attached to the return, but Part I Boxes 1–11, is **not** completed.
- (3) Schedule A is needed for the following subsections only: SS03 Foundation Codes other than 02, 03 or 04 and SS 50, 60, 70, 71, or 91. If none of the above are present, delete Fields 01CRC, 01DAF, 01ILQ, 01GSQ 01NPF, and Section(s) 11, and/or 12. Research for the correct subsection if Item J is not "03".
- Note:** If Subsection is "03" and Foundation Code is 02, 03, or 04, do not correspond for Schedule A. Enter "11" in Field 01NPF. Do not enter Schedule Indicator Code A.
- (4) If Part I, Schedule A, is blank, enter "02" in Field 01NPF. Only send the return back to the filer for Schedule E if missing.

(5) All organizations who file Schedule A **must** check only one box:

- a. If Schedule A, Part I is not completed or two boxes are checked, research INOLES. Enter the correct NPF Code from the chart below.

Note: Always accept the filer's entry if present.

- b. If the NPF Code is "06", "07", "08" or "16," check for the presence of Part II. Send the return back to the filer if needed. NA, 0, dash, and none are acceptable entries. Enter a 1 in Fields 111F and 114F.

Note: Research for prior postings. If none, treat as initial return. Enter a 1 in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

- c. If the NPF Code is "09," check for the presence of Schedule A, Part III. Send the return back to the filer if needed. NA, 0, dash and none are acceptable entries. Enter a 1 in Fields 121F and 126F.
- d. If research shows SS50, 60, 70, 71 or 91, and Schedule A, Part IV is not completed or two boxes are checked, correspond for Part I.
- e. The following is a list of NPF Codes for SS50, 60, 70, 71 or 91:

- SS50 = NPF 03, (box 3)
- SS60 = NPF 10, (box 11)
- SS70 = NPF 09, (box 9)
- SS71 = NPF 10, (box 11)
- SS91 (4947) (a)(1) = NPF 10, (box 11)

Note: If Subsection is 70 also send the return back to the filer for Schedule A, Part III if blank and it's not an initial return.

Part I Box	NPF Code	Subsection Code	Foundation Code
Box 1	01	03	10
Box 2	02	03	11
Box 3	03	03	12
Box 4	05	03	12
Box 5	06	03	13
Box 6	04	03	14
Box 7	07	03	15
Box 8	08	03	15
Box 9	16	03	25
Box 10	09	03	16
Box 11	11	03	18
Box 12, Type I Box Checked	12	03	21
Box 12, Type II Box Checked	13	03	22
Box 12, Type III Box Checked	14	03	23
Box 12, Type III Other Box Checked	15	03	24
3	03	50	N/A
9	09	70	N/A
11	10	60, 71, 91	N/A

Note: If Box 11 is checked one of the Type Boxes must also be checked.

Note: If PTA and box 2 is marked and correspondence for Schedule E is needed, research for the correct NPF Code. If the Foundation Code is not “11”, change the NPF Code and do not correspond for Schedule E.

* Use NPF 03 if the organization’s name includes “Hospital”, “Clinic”, etc.

** Use NPF 05 if the Organization’s name includes “Research” or “Laboratory”, etc.

- (6) If Subsection (SS) Codes conflict, but taxpayer indicates otherwise in Item J), always use the SS INOLES.

3.12.12.29.11
(01-01-2023)
Error Code 947

(1) **Error Code 947 displayed Fields are:**

Field	Explanation
01SS	Subsection
01SIC	Schedule Indicator Code
01COR	Correspondence Code
01CRD	Correspondence Received Date
0544A	Donor Advised Funds?
0544B	Operate one or more Hospitals?
0545A	Controlled Entity Section 512(b)(13)
0545B	Receive Payment or Engage in Transaction

3.12.12.29.11.1
(01-01-2023)
Error Code 947 - Invalid Conditions

- (1) If Fields 0544A, 0544B, 0545A or 0545B are marked yes the filer must be using Form 990 instead of Form 990-EZ.
- (2) If Field 01SS is 29, the filer must be filing a Form 990 instead of Form 990-EZ.

3.12.12.29.11.2
(01-01-2023)
Error Code 947 - Correction Procedures

- (1) Correct any Coding or Transcription errors.
- (2) If Fields 0544A, 0544B, 0545A or 0545B are marked yes or the Subsection is 29, the filer must be using Form 990. Correspond to a Form 990.

Note: Do not send the return back if Field 0545B is yes. Change the answer to no to clear the error and accept the Form 990-EZ.

3.12.12.29.12
(01-01-2023)
Error Code 948

(1) **Error Code 948 displayed Fields are:**

Field	Explanation
01SIC	Schedule Indicator
01IRI	Incomplete Return Item
01COR	Correspondence Indicator Code
01SHB	Schedule B Indicator
01SS	Subsection Code
0538A	Borrow from or make Loans to
0540B	Engage in any Section 4958 Transaction

Field	Explanation
0646	Engage in Direct or Indirect Political Activities
0647	Engage in Lobbying Activities
0648	Operating as a School

3.12.12.29.12.1
(01-01-2023)

Error Code 948 - Invalid Conditions

- (1) Field 01SIC is not present when the answer to a question in Part V or VI is “Yes”, which indicates the schedule must be present

Note: We no longer accept any substitute schedules. The only exceptions are forms and schedules that are prepared that are exactly like official IRS forms and schedules.

3.12.12.29.12.2
(01-01-2023)

Error Code 948 - Correction Procedures

- (1) Correct any Coding or Transcription errors.
- (2) Each question with a yes answer must have a related Schedule attached. If the transcription is correct and the schedule is missing, send the return back to the filer.

Note: The Fields in EC 948 are all required.

Part VI, Fields 0646, 0647 and 0648 apply only to 501(c)(3) organizations and 4947(a)(1) trusts. If any of these Fields is answered yes and they are not a 501(c)(3) or 4947(a)(1), blank the Field and do not send the return back to the filer for the missing Schedule C or E.

- (3) This error could also set EC 950 if Schedule B is involved.
- (4) If Schedule is not needed, blank the Field.

3.12.12.29.13
(01-01-2023)

Error Code 950

- (1) **Error Code 950 displayed Fields are:**

Field	Explanation
01IRI	Incomplete Return Item
01SIC	Schedule Indicator Code
01SHB	Schedule B Indicator
031	Total Contributions

3.12.12.29.13.1
(01-01-2023)

Error Code 950 - Invalid Conditions

- (1) Field 01SHB, Schedule B Indicator, is blank, Field 031, Total Contributions, is \$5,000.00 or more and tax period is 200012 or subsequent.

3.12.12.29.13.2

(01-01-2023)

**Error Code 950 -
Correction Procedures**

- (1) Correct any coding or transcription errors.

If	Then
A complete Schedule B is attached	Enter a 1 in Field 01SHB and a B in Field 01SIC
Item H (Form 990EZ) in the entity section is checked	Enter a 2 in Field 01SHB
A complete Schedule B is not attached and Item H is not checked	Send the return back to the filer
There is no reply to correspondence	Enter a 2 in Field 01SHB

Note: We will no longer accept a substitute Schedule B. Part I must contain at least one name and amount. Also check Schedule B, page 1 to see if any of the special rules boxes are checked and applicable. If the third box under special rules is checked with an amount present on the line, accept it as a complete Schedule B. A Sponsor can be considered the same as a contributor.

Note: Schedule B must include at least one name and amount. "0" zero, "-" dash, or not liable are acceptable entries and may be on the front page of Schedule B or in Part I. "Anonymous" is acceptable for the name. Do not send the return back to the filer if Schedule B is attached with at least one name and amount as stated above and they say see attached with a list of donors.

3.12.12.29.14

(01-01-2023)

Error Code 952

- (1)
- Error Code 952 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty Taxpayer
>>>>	Daily Delinquency Penalty Computer
01GR>	Gross Receipts (Generated)
01RDD>	Return Due Date (Generated)

3.12.12.29.14.1

(01-01-2023)

**Error Code 952 - Invalid
Conditions**

- (1) Tax Period is 198712 or subsequent and Field 01DDP is greater than Field 01DDP Underprint.
- (2) Tax Period is prior to 198712 and Field 01DDP is greater than \$5,000.

3.12.12.29.14.2

(01-01-2023)

**Error Code 952 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- (3) If the amount was computed by the taxpayer and was transcribed correctly, delete the amount in Field 01DDP.
- (4) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465, Adjustment Request, and route document to EO Accounts.

3.12.12.29.14.3

(01-01-2023)

DDP Amounts

- (1) Daily Delinquency Penalty amounts are:
 - a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day computed from Field 01RDD>. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
 - b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day computed from Field 01RDD>. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
 - c. **If the organization has gross receipts exceeding \$1,000,000, for any year**, the law provides for a penalty of \$100 a day computed from Field 01RDD>. The maximum penalty may be as much as \$50,000.

3.12.12.29.15

(01-01-2023)

Error Code 954

- (1) **Error Code 954 displayed Fields are:**

Field	Explanation
CL	Clear Field
01GR>	Generated
01SS	Subsection Code
01COR	Correspondence Indicator
01CCC	Computer Condition Code
01IRI	IRI Code
01TXP	Tax Period
0325B	Total Assets EOY

- (2) SECTION 03 NOT PRESENT

3.12.12.29.15.1

(01-01-2023)

**Error Code 954 - Invalid
Conditions**

- (1) Field 01GR> is more than \$50,000, Field 0325B is not present, and Field 01COR is "11", "21" or blank for Tax Periods 201012 and subsequent. For Tax Periods 201011 and prior it will be Field 01GR> is more than \$25,000.

Note: If the Subsection is 82, use \$25,000 for all Tax Periods.

3.12.12.29.15.2
(01-01-2023)
**Error Code 954 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 0325B is truly zero, dash, or none, enter C in the Clear Field.
- (3) Refer to the document to determine if we have corresponded for Total Assets EOY.

Note: If the filer has only an amount in Field 0327A or 0327B and Fields 0325A or 0325B is blank, put the amount from Field 0327A or 0327B in Fields 0325A or 0325B.

3.12.12.29.16
(01-01-2023)
Error Code 955

- (1) Error Code 955 displayed Fields are:

Field	Location
11TO	Schedule A, Part I, Line 12, a-d Checkbox <ul style="list-style-type: none"> • 1=Corporation • 2=Trust • 3=Association • 4=Other
12P4A	Schedule A Part IV, Section A and B Data Present
12P4B	Schedule A, Part IV, Section A and C Data Present
12P4C	Schedule A, Part IV, Section A, D and E Data Present
12P4D	Schedule A, Part IV, Section A, D and Part V Data Present
12P4E	Schedule A, Part IV, Section E Data Present

3.12.12.29.16.1
(01-01-2023)
**Error Code 955 - Invalid
Conditions**

- (1) This Error check is based on Schedule A Sections 11 and 12. If the NPF Code is 11, follow the correction procedures below. Field 11TO must be checked.

3.12.12.29.16.2
(02-13-2018)
**Error Code 955 -
Correction Procedures**

- (1) Check Schedule A to see if there is data present in the different Sections and enter a 1 in the Fields.
- (2) GETSEC Schedule A, Section 12 to correct the Fields below. Field 11TO must be answered 1-4 if the box on line 12 is checked. Section 11 Field 11TO is based on the box checked on Schedule A, Part 1, line 12, a through d. Send the return back to the filer for the missing Section 12 Fields if the following Section 12 Fields are not present under these conditions.
- (3) If Field 11TO=1, Fields 12P4A and 12P4B must have a 1 present.
- (4) If Field 11TO=2, Fields 12P4A and 12P4C must have a 1 present.

- (5) If Field 11TO=3, Fields 12P4A, 12P4D and 12P4E must have a 1 present.
- (6) If Field 11TO=4, Fields 12P4A and 12P4D must have a 1 present.
- (7) If the NPF Code is not 12, 13, 14 or 15 delete the entry in Field 11TO.

3.12.12.29.17
(01-01-2023)
Error Code 962

- (1) **Error Code 962 displayed Fields are:**

Field	Explanation
035A	Gross Amount Sales Assets Other
035B	Basis Sales Expense Amount
035C	Gain Sale of Assets
>>>>	Gain Sale of Assets Underprint

3.12.12.29.17.1
(01-01-2023)
Error Code 962 - Invalid Conditions

#

3.12.12.29.17.2
(01-01-2023)
Error Code 962 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 035B is always positive.
- (2) If only the net amount is present in Field 035C, try to figure (back into) the appropriate amounts for Field 035B and Field 035A.
- (3) If unable to perfect, enter the net amount from Field 035C in Field 035A.
- (4) When all transcription and editing errors have been perfected, change Field 035C to the computer-generated amount.

3.12.12.29.18
(01-01-2023)
Error Code 964

- (1) **Error Code 964 displayed Fields are:**

Field	Explanation
036A	Income Gaming
036B	Income Fundraising
036C	Less Direct Expenses
036D	Net Income/Loss
>>>>	Net Income Fundraising Underprint

3.12.12.29.18.1
(01-01-2023)
Error Code 964 - Invalid Conditions

#

3.12.12.29.18.2
(06-22-2018)
**Error Code 964 -
Correction Procedures**

- (1) Correct any coding and transcription errors. Field 036C is always positive.
- (2) If only the net amount is present in Field 036D, try to figure, (back into) the appropriate amounts for Fields 036C and 036B and 036A.
- (3) Always use any bracketed amounts the filer has used on 36A, 36B, 36C, when trying to come up with their amount on 36D before using the generated amount. The filer may be correct.
- (4) If unable to perfect, enter the net amount from Field 036D in Field 036B.
- (5) When all transcription and editing errors have been perfected, change Field 036D to the computer-generated amount.

3.12.12.29.19
(01-01-2023)
Error Code 966

- (1) **Error Code 966 displayed Fields are:**

Field	Explanation
037A	Gross Sales Less Returns
037B	Cost of Goods Sold
037C	Gross Profit Amount
>>>>	Gross Profit Amount Underprint

3.12.12.29.19.1
(01-01-2023)
**Error Code 966 - Invalid
Conditions**

#

3.12.12.29.19.2
(01-01-2023)
**Error Code 966 -
Correction Procedures**

- (1) Correct any coding or transcription errors. Field 037B is always positive.
- (2) If only the net amount is present in Field 037C, try to figure (back into) the appropriate amounts for Field 037A and Field 037B.
- (3) If unable to perfect, enter the net amount from Field 037C in Field 037A.
- (4) When all transcription and editing errors have been perfected, change Field 037C to the computer-generated amount.

3.12.12.29.20
(01-01-2023)
Error Code 968

- (1) **Error Code 968 displayed Fields are:**

Field	Explanation
031	Total Contributions
032	Program Service Revenue
033	Membership Dues and Assessments
034	Other Investment Income
035C	Gain Sales of Assets
036D	Net Income/Loss
037C	Gross Profit
038	Other Revenue
039	Total Revenue
>>>>	Total Revenue Computer

3.12.12.29.20.1
(01-01-2023)

Error Code 968 - Invalid Conditions

#

3.12.12.29.20.2
(01-01-2023)

Error Code 968 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If Field 039 is the only entry, enter Field 039 amount in Field 038.
- (3) If all Fields were transcribed correctly, change Field 039 to the computer-generated amount.

3.12.12.29.21
(01-01-2023)

Error Code 969

- (1) **Error Code 969 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01IRI	Incomplete Return Item
01SS	Sub-Section
01GR>	Gross Receipts (Generated)
035B	Less: Cost, Basis Sales Expenses-Column (B), Other
036C	Less: Direct Expenses
037B	Less: Cost of Goods Sold
039	Total Revenue
0325B	Total Assets, End of Year (EOY)

(2) "SECTION 03 NOT PRESENT"

3.12.12.29.21.1
(01-01-2023)

**Error Code 969 - Invalid
Conditions**

- (1) Form is numbered as a Form 990-EZ (Doc Code 92) and Field 0325B is greater than \$500,000 and/or Field 01GR> is greater than \$200,000.

Note: The threshold mentioned here is for returns filed for Tax Periods 201012, and subsequent. If the return is filed for a Tax Period 200912, through 201011 the threshold would be Field 0325B is greater than \$1,250,000 and/or Field 01GR> is greater than \$500,000. If the return is for a Tax Period 200812 through 200911 the threshold would be Field 0325B is greater than \$2,500,000 and Field 01GR> greater than \$1,000,000. If the return is filed for a Tax Period 200811 and prior, the threshold would be Field 0325B is greater than \$250,000 and Field 01GR> is greater than \$100,000.

3.12.12.29.21.2
(01-01-2023)

**Error Code 969 -
Correction Procedures**

- (1) The computation for **Field 01GR>** is:

- a. Field 035B plus
- b. Field 036C plus
- c. Field 037B plus
- d. Field 039.

- (2) Verify that the displayed Fields and the DLN were transcribed correctly and that the form is truly a Form 990-EZ. Correct any coding or transcription errors.
- (3) **Fields 035B, 036C, and 037B are positive only.** The amounts in these Fields must always be treated as positive numbers.
- (4) If **Field 0325B** is over \$500,000 and/or Field 01GR> is over \$200,000, send the return back to the filer.

Note: The thresholds mentioned here are for Tax Periods 201012 and subsequent. If the return is for a different tax year, see the note above in 3.12.12.20.33.1

Send the return back to the filer for Form 990 and Schedule A (if applicable) using Letter 2695-C. Schedule A is necessary when the subsection (SS) is 03 with Foundation Codes other than 02, 03, or 04 and SS50, 60, 70, 71 and 91. If none of the above are present on the return or INOLES, Schedule A is not necessary:

3.12.12.29.22
(01-01-2023)
Error Code 972

- (1) **Error Code 972 displayed Fields are:**

Field	Explanation
038	Other Revenue Amount
039	Total revenue Amount
0310	Grants Other Similar Amount
0311	Benefits Paid Members
0312	Salaries Other
0317	Total Expenses Amount
0318	Total Excess Year Amount
>>>>	Total Excess Year Underprint

3.12.12.29.22.1

(01-01-2023)

Error Code 972 - Invalid Conditions

#

3.12.12.29.22.2

(01-01-2023)

Error Code 972 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Verify the amount for line 17 by adding lines 10 through 16. Correct Field 0317 if needed.
- (3) If Field 0318 is the only entry, enter Field 0318 amount in Field 038.
- (4) If all Fields were transcribed correctly, change Fields 0318 and 039 to the computer-generated amount.

3.12.12.29.23

(01-01-2023)

Error Code 973

- (1) **Error Code 973 displayed Fields are:**

Field	Explanation
0325A	Total Assets BOY Taxpayer
0326A	Total Liabilities BOY
0327A	Total Net Assets BOY
>>>>	Total Assets BOY Computer

3.12.12.29.23.1

(01-01-2023)

Error Code 973 - Invalid Conditions

#

3.12.12.29.23.2
(01-01-2023)
**Error Code 973 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Verify the Fields as follows:
 - a. Verify Field 0325A by adding the amounts on lines 22–24, column A.
 - b. If Line 19 has an entry and column A lines 22–27 are blank, change 0325A and 0327A to the line 19 amount.

Note: If the filer has a negative amount on Part II, Line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.
- (3) If the entries in Fields 0325A and 0326A are correct, change Field 0327A to the computer-generated amount.

3.12.12.29.24
(01-01-2023)
Error Code 974

- (1) **Error Code 974 displayed Fields are:**

Field	Explanation
0318	Excess or (deficit) for the year
0327A	Total Net Assets, BOY
0320	Other Changes in Net Assets
0321	Net Assets or Fund Balances, EOY Taxpayer
>>>>	Net Assets or Fund Balances, EOY Computer

- (2) "SECTION 05 NOT PRESENT"

3.12.12.29.24.1
(01-01-2023)
**Error Code 974 - Invalid
Conditions**

#

3.12.12.29.24.2
(01-01-2023)
**Error Code 974 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If the Fields were transcribed correctly, verify the entries in Fields 0327A and 0320.
- (3) Field 0321 Computer is equal to Field 0318 **plus** Field 0327A **plus** Field 0320.
- (4) If Column A is blank, enter line 19 in Fields 0325A and 0327A.
- (5) If the entries in Fields 0318, 0327A, and 0320 are correct, change Field 0321 to the computer-generated amount.

3.12.12.29.25
(01-01-2023)
Error Code 976

- (1) **Error Code 976 displayed Fields are:**

Field	Explanation
0325B	Total Assets, End of Year (EOY)

Field	Explanation
0326B	Total Liabilities, EOY
0327B	Total Net Assets or Fund Balances EOY
>>>>	Total Net Assets or Fund Balances EOY Underprint

3.12.12.29.25.1
(01-01-2023)

Error Code 976 - Invalid Conditions

#

3.12.12.29.25.2
(01-01-2023)

Error Code 976 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 0327B computer is equal to Field 0325B minus Field 0326B.
- (3) Verify the Fields as follows:
 - a. Verify Field 0325B by adding the amounts on Lines 22 through 24, Column (B).
 - b. If Column (B) is blank, send the return back to the filer.
- (4) If the filer has a negative amount on Part II, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.
- (5) If the entries in Fields 0325B and 0326B are correct, change Field 0327B to the computer-generated amount.
- (6) Send the return back to the filer for any missing information if needed.

3.12.12.29.26
(01-01-2023)

Error Code 978

- (1) **Error Code 978 displayed Fields are:**

Field	Explanation
0537A	Political Expenditures
0538B	Loans to Officers Amount
0539A	Initiation Fees
0539B	Gross Receipts

3.12.12.29.26.1
(01-01-2023)

Error Code 978 - Invalid Conditions

- (1) These Fields are invalid if not numeric, zero or blank.

3.12.12.29.26.2
(01-01-2023)
**Error Code 978 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Zero and blank are valid. If the Field is one digit, not zero or blank, delete the Field.

3.12.12.29.27
(01-01-2023)
Error Code 980

- (1) **Error Code 980 displayed Fields are:**

Field	Explanation
111F	Gifts, Grants, Contributions - 170 Amount
112F	Tax Revenues Levied
113F	Value of Services 170 Amount
114F	Total 170 Amount
>>>>	Total 170 Amount Underprint

- (2) "SECTION 11 NOT PRESENT"

3.12.12.29.27.1
(01-01-2023)
**Error Code 980 - Invalid
Conditions**

#

3.12.12.29.27.2
(01-01-2023)
**Error Code 980 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 114F Computer is equal to Field 111F **plus** Field 112F **plus** Field 113F.
- (3) Verify Column F by adding each line across. Change Fields as necessary.
- (4) If the entries in Fields 111F, 112F and 113F are correct, change Field 114F to the computer-generated amount.

3.12.12.29.28
(01-01-2023)
Error Code 984

- (1) **Error Code 984 displayed Fields are:**

Field	Explanation
117F	Amount from Line 4
118F	Gross Income from Interest 170
119F	Net Income from Unrelated Business 170
1110F	Other Income 170
1111F	Total Support 170
>>>>	Total Support 170 Underprint

"SECTION 11 NOT PRESENT"

3.12.12.29.28.1
(01-01-2023)
Error Code 984 - Invalid Conditions

#

- 3.12.12.29.28.2
(01-01-2023)
Error Code 984 - Correction Procedures
- (1) Correct any coding or transcription errors.

(2) Field 1111F Computer is equal to Field 117F **plus** Field 118F **plus** Field 119F, plus 1110F.

(3) Verify Column F by adding each line across. Change Fields as necessary.

(4) If the entries in are correct, change Field 1111F to the computer-generated amount.
- Note:** Be sure the filer carries the amount from Field 114F to Field 117F.

3.12.12.29.29
(01-01-2023)
Error Code 986

(1) **Error Code 986 displayed Fields are:**

Field	Explanation
121F	Gifts, Grants, Contributions 509
122F	Gross Receipts from Admissions 509
123F	Gross Receipts from Activities 509
124F	Tax Revenues Levied 509
125F	Value of Services 509
126F	Total 509
>>>>	Total 509 Underprint

3.12.12.29.29.1
(01-01-2023)
Error Code 986 - Invalid Conditions

#

- 3.12.12.29.29.2
(01-01-2023)
Error Code 986 - Correction Procedures
- (1) Correct any coding or transcription errors.

(2) Field 126F Computer is equal to Field 121F **plus** Field 122F **plus** Field 123F, **plus** Field 124F **plus** Field 125F.

(3) Verify Column F by adding each line across. Change Fields as necessary.

(4) If the entries in are correct, change Field 126F to the computer-generated amount.

3.12.12.29.30
(01-01-2023)
Error Code 990

(1) **Error Code 990 displayed Fields are:**

Field	Explanation
129F	Amount from Line 6
1210A	Gross Income from Interest
1210B	Unrelated Business Taxable Income 509
1210C	Total of 10a and 10b 509
1211F	Net Income from Unrelated Activity 509
1212F	Other Income 509
1213F	Total Support 509
>>>>	Total Support 509 Underprint

3.12.12.29.30.1
(01-01-2023)
**Error Code 990 - Invalid
Conditions**

#

3.12.12.29.30.2
(01-01-2023)
**Error Code 990 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 1213F Computer is equal to Field 129F plus 1210C, plus 1211F, plus 1212F.
- (3) Verify Column F by adding each line across. Change Fields as necessary.
- (4) If the entries in are correct, change Field 1213F to the computer-generated amount.

Note: If there is an amount in Field 1210A or 1210B, there must be an amount in Field 1210C also. Be sure the filer carries the amount from Field 126F to Field 129F.

3.12.12.29.31
(01-01-2023)
Error Code 999

(1) **Error Code 999 displayed Field is:**

Field	Explanation
01TXP	Tax Period

3.12.12.29.31.1
(01-01-2023)
**Error Code 999 - Invalid
Conditions**

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.29.31.2
(01-01-2023)
**Error Code 999 -
Correction Procedures**

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.30
(01-01-2023)
**2007 and prior Form
990/Form 990-EZ,
Sections and Fields**

- (1) Form 990/990-EZ contains Sections 01 through 10.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.31
(01-01-2023)
**Section 01 - Field
Descriptions**

- (1) **Section 01** contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length:

Field	Field Title	Location	Max. Length
RMIT>	Remittance	Blue/Green Money	11
01NC	Name Control/ Check Digit	Entity Section	4
>>>>	Name Control Un- derprint	Computer- generated	4
01EIN	Employer Identifi- cation Number	EIN Block	9
01TXP	Tax Period	Entity Section	6
>>	Tax Period Under- print	Computer- generated	2
01CCC	Computer Condition Code	Dotted portion of Line 1a-1c, Form 990, Part I (Line 1-3 Form 990-EZ)	10
01RCD	Received Date	Date Stamp	8
01ORG	Organization Code	Right margin page 1 next to Item F	1
01SS	Subsection	Bottom right portion of the entity area	2
01NPF	Non-PF Reason Code	Right margin, Schedule A, Part IV	2
01ADC	Audit Code	Edit Sheet Line 2	1
01GRP	Group Return Code	Right margin, Form 990, page 1 next to Box H	1
01SHB	Schedule B Indicator	Right margin Line 1 (Form 990), Line 1 (Form 990-EZ)	1
01COR	Correspondence Indicator	Edit Sheet Line 4	2
01CRD	Correspondence Received Date	Edit Sheet Line 5	8
01IRI	IRI Code	Page 2 Upper Right Margin	10
01CAF	CAF Indicator	Edit Sheet Line 3	1
01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
>>>>	Daily Delinquency Underprint	Computer- generated	6

Field	Field Title	Location	Max. Length
01PRE	Preparation Indicator	Bottom right margin, final page, next to Preparers SSN/PTIN box	1
01ILQ	Influence Legislation	Schedule A Part III Line 1	1
01SEL	Sell, Exchange, Lease Property	Schedule A Part III Line 2a	1
01LND	Lend Money or Extend Credit	Schedule A Part III Line 2b	1
01GSF	Furnish Goods, Services or Facilities	Schedule A Part III Line 2c	1
01CMP	Payment/ Compensation	Schedule A Part III Line 2d	1
01TIA	Transfer Income or Assets	Schedule A Part III Line 2e	1
01GSQ	Grants, Scholarships	Schedule A Part III Line 3a	1
01APF	Do you have a Section 403(b) Annuity Plan	Schedule A Part III Line 3b	1
01ECP	Did you Receive or Hold Easement for Conservation Purposes	Schedule A Part III Line 3c	1
01CRC	Credit Counseling Question	Schedule A Part III Line 3d	1
01DAF	Donor Advised Funds	Schedule A Part III Line 4a	1
01MTD	Did you make Taxable Distributions Section 4966	Schedule A Part III Line 4b	1
01MDD	Did you make Distributions to DA or RP	Schedule A Part III Line 4c	1
01NOD	Number of DAF's owned at (EOY)	Schedule A Part III Line 4d	5
01AGG	Aggregate value of DAF's at (EOY)	Schedule A Part III Line 4e	13

Field	Field Title	Location	Max. Length
01TAS	Total amount of Support	Schedule A Part IV Line 13e	11
01PSN	Preparer SSN/PTIN	Part X Preparer SSN/TIN (Form 990) Part V Preparer SSN/ (Form 990-EZ)	9
01PEN	Preparer EIN	Part X EIN (Form 990) Part V EIN (Form 990-EZ)	9
01RPC	Return Processing Code	N/A	35

3.12.12.31.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.31.2
(01-01-2023)
**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four-position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.31.2.1
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.31.2.2
(01-01-2023)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.
 - a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control must be the first four characters of the name as follows:

- a. If the organization is a **corporation** (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
 - b. If the organization is an individual, **trust**, or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (3) If an organization’s name contains both “Fund” or “Foundation” **and** “Trust”, apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual’s name,	apply trust name control rules (see (2)b. above).

- (4) Specific **corporate** name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are not present are:
- a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
 - b. **Habitat for Humanity** — Edit **Habi**
 - c. **Little League** — Edit **Litt**
 - d. **American Legion** — Edit **Amer**
 - e. **AMVETS** — Edit **Amer**
 - f. **Boy Scouts of America (BSA)** — Edit **Boys**
 - g. **BPOE** — Edit **Bene**
 - h. **FOE** — Edit **Frat**
 - i. **VFW** — Edit **Vete**
 - j. **PTA**—Edit **PTA** plus the first letter of the name of the state
 - k. **PTO** or **PTSA**— Edit the first four characters of the school
- (5) Specific **trust** or **estate** name control examples are:
- a. **Estate**—Edit the first four characters of the last name of the decedent
 - b. **Corporate Trust**—Edit the first four characters of the Corporation’s name.
 - c. **Individual trust**—Edit the first four characters of the last name of the individual
 - d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary
- (6) Specific **political organization** name control examples are:
- a. **Friends of Jane Doe** — Edit **Jane**
 - b. **Committee to Elect John Smith** — Edit **John**
 - c. **Citizens for John Doe** — Edit **John**

3.12.12.31.3
(01-01-2023)

Field 01EIN - Employer Identification Number (EIN)

- (1) **Field 01EIN** is the **Employer Identification Number**.
- (2) The **EIN** is a number assigned by IRS for identification of a business tax account. This Field is located in Box D, Form 990/Form 990-EZ.

3.12.12.31.3.1
(01-01-2023)

Field 01EIN - Invalid Conditions

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. It is fewer than nine characters,
 - c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - d. It is all zeros or all nines.

3.12.12.31.3.2
(01-01-2023)

Field 01EIN - Correction Procedures

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return and **attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
 1. Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 2. **SSPND 351 if IDRS is not available.**
 3. **SSPND 320** if more than one number is found or if you are unable to determine a valid EIN. Indicate multiple EINs on Form 4227.
- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C if:

- * Three digits or fewer of the EIN are transposed, different, or missing.
- * When CC INOLES indicates the account has been merged to or merged from, or
- * An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.31.4
(01-01-2023)

Field 01TXP - Tax Period

- (1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.31.4.1
(01-01-2023)

Field 01TXP - Invalid Conditions

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. Month is not 01-12,
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is before 197012 for Form 990 and 198901 for Form 990-EZ.

3.12.12.31.4.2
(01-01-2023)

Field 01TXP - Correction Procedures

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

- a. **For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating “early filed”.
 - c. **If the return is a “Final,”** use Command Code GTSEC for Section 01 and enter “F” in Field 01CCC, if necessary. Change the Tax Period to the month preceding the received date.
- (3) Edit CCC F (Final/Termination) if ALL of the following apply:
- a. The return or an attachment is marked Final/Termination.
 - b. There are other indications the organization is out of business, closed, or merged.
 - c. Part IV, Line 59(B) is 0 (zero) or blank.
 - d. Part VI, Line 79 is marked yes.
 - e. Not a group return - item H(a)-(d) is no or blank and item I is blank.
 - f. If the taxpayer is attempting to file a Final/Termination Form 990 and (a)-(e) are not met, send the return back to the filer.
- (4) If the Tax Period is prior to 198901 for Form 990-EZ, SSPND 610. Rejects will convert and process as Form 990.
- (5) If the Tax Period is prior to 197012 for Form 990 or 990-EZ, SSPND 620. Attach Form 4227 stating “non-ADP”.

3.12.12.31.5
(01-01-2023)
**Field 01CCC - Computer
Condition Codes**

- (1) **Field 01CCC is the Computer Condition Codes.** Field 01CCC is transcribed from the dotted portion of Line 1a-1c, Part I, Form 990, or line 1-3, Form 990-EZ. **See Exhibit 3.12.12-8** for a description of the codes and their uses.

3.12.12.31.5.1
(01-01-2023)
**Field 01CCC - Invalid
Conditions**

- (1) This Field is invalid if:
- a. The entry is other than blank, “D”, “F”, “G”, “L”, “R”, “T”, “V”, “W”, “Y”, “3” or “7”.
 - b. CCCs “F” and “Y” are both present,
 - c. CCC “7” is present with both CCCs “D” and “R”.

3.12.12.31.5.2
(01-01-2023)
**Field 01CCC - Correction
Procedures**

- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly**, refer to the return and **Exhibit 3.12.12-8** to determine which codes are necessary.
- (3) **If CCCs “F” and “Y” are both present**, determine if it is a final return. Identify Form 990/990-EZ returns as “Final” only if ALL of the following apply:
- a. The return or an attachment is marked “Final”, or there is other indication the organization is out of business, closed or merged.
 - b. Total Assets End of Year (Part IV, Line 59(B), Form 990, or Part II, Line 25(B), Form 990-EZ) are zero or blank.
 - c. The answer to the questions in Part VI, Line 79 (Form 990), or Part V, Line 36 (Form 990-EZ) is “Yes”.

Note: This applies for all returns marked Final.

- (4) **If the return is not a final return**, delete the "F" code.
- (5) **If the return is a final return** or is not for a short period, delete the "Y" code.
- (6) If CCCs "7", "D", and "R" are all present, determine the correct CCCs:
 - a. **If CCC "7" is correct** delete the "R" and "D".
 - b. **If CCC "7" is not correct**, delete CCC "7".

3.12.12.31.6
(01-01-2023)
Field 01RCD - Received Date

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

3.12.12.31.6.1
(01-01-2023)
Field 01RCD - Invalid Conditions

- (1) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197012 for Form 990 and 198901 for Form 990-EZ.

3.12.12.31.6.2
(05-10-2024)
Field 01RCD - Correction Procedures

- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is "invalid" (I.E. 20110115 in lieu of 20120115), correct accordingly.
- (3) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (4) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

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

- 1. The envelope postmark or delivery shipment date.

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

- 2. Service Center Automated Mail Processing System (SCAMPS) digital date
- 3. The Revenue Agent/Officer's signature date
- 4. The signature date
- 5. The Julian Date in the DLN, minus 10 days

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

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

#

3.12.12.31.7
(01-01-2023)
**Field 01ORG -
Organization Code**

- (1) **Field 01ORG, Organization Code**, is transcribed from the right margin next to Item F on page 1. This Field is used to identify the type of organization filing the return.

3.12.12.31.7.1
(01-01-2023)
**Field 01ORG - Invalid
Conditions**

- (1) This Field is invalid if other than “1”, “3”, “4”, or “9”.

3.12.12.31.7.2
(01-01-2023)
**Field 01ORG -
Correction Procedures**

- (1) Correct any coding or transcription errors.
(2) If necessary, refer to the return to determine the correct code. Valid codes are:

If Return Shows:	Code
IRS Label Subsection 01-25, 50, 60, 70, 71, or Item J, 501(c) box is checked,	1
Item J is blank	Research for correct code
Item J, 4947(a)(1), box is checked	3
IRS label subsection 91	3
	9 Note: We are now transcribing all of the data on Organization Code 9 returns. C&E will underline the 9 if the document has any entries beyond the Entity Section to let Transcription know there is data to enter. If the 9 is not underlined, there is no data to enter and Transcription will end the document after the Entity Section
the 527 box is checked in Item J of the entity section (SS82),	4

#

#

“0”(zero) Filer. Enter Organization Code “9”. When EC 970 displays, follow applicable instructions.

- (4) If no boxes are checked on Item J and the return does not have a preaddressed label, research INOLES for the correct subsection. Code accordingly.

3.12.12.31.8
(01-01-2023)

Field 01SS - Subsection

- (1) **Field 01SS, Subsection**, is located in the bottom right portion of the entity area.

3.12.12.31.8.1
(01-01-2023)

Field 01SS - Invalid Conditions

- (1) This Field is invalid if other than 00, 02 through 20, 22 through 27, 28, 50, 60, 70, 71, 81, 82, or 91.

3.12.12.31.8.2
(01-01-2023)

Field 01SS - Correction Procedures

- (1) Refer to Item J to determine the correct code. Correct any coding or transcription errors.
- (2) If no errors are found or the return does not have a preaddressed label, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 50, 60, 70, 71, 81, 82, or 91.
- (3) If there is no SS on INOLES and the return is for a “National Railroad Retirement Investment Trust”, enter “28” in Field 01SS. If the Tax Period for the “National Railroad Retirement Investment Trust” is prior to 199312, also enter “R” and “V” in Field 01CCC.
- (4) If unable to determine correct Subsection, enter “00” in Field 01SS.

3.12.12.31.9
(01-01-2023)

Field 01NPF - Non-PF Reason Code

- (1) **Field 01NPF, Non-PF Reason Code**, is transcribed from the right margin of Schedule A, Part IV.

3.12.12.31.9.1
(01-01-2023)

Field 01NPF - Invalid Conditions

- (1) This Field is invalid if other than 01 through 15 or blank.

3.12.12.31.9.2
(01-01-2023)

Field 01NPF - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Refer to Schedule A, Part IV, to determine the correct code. Valid codes are:

Part IV Box	NPF Code	Subsection Code	Foundation Code
Box 5	01	03	10
Box 6	02	03	11
Box 7	03	03	12*
Box 8	04	03	14
Box 9	05	03	12**
Box 10	06	03	13
Box 11a	07	03	15
Box 11b	08	03	15
Box 12	09	03	16
Box 13	10	03	17
Box 13, Type I	12	03	17
Box 13, Type II	13	03	17
Box 13, Type III	14	03	17
Box 13, Type III Other	15	03	17
Box 14	11	03	18

Note: If Box 13 is checked, one of the Type Boxes described above must also be checked. This is a required item.

Note: If the organization is a PTA and box 6 is checked, research for the correct NPF Code.

* Use NPF 03 if the organization's name included "Hospital", "Clinic", etc. If the Foundation Code is not 11, change the NPF Code. ** Use NPF 05 if the organization's name includes "Research" or "Laboratory", etc.

3.12.12.31.10
(01-01-2023)

**Field 01ADC - Audit
Code**

- (1) **Field 01ADC, Audit Code**, is located on Line 2 of the edit sheet.

3.12.12.31.10.1
(01-01-2023)

**Field 01ADC - Invalid
Conditions**

- (1) This Field is invalid if other than "1", "2", "3", or blank.

3.12.12.31.10.2
(01-01-2023)

**Field 01ADC - Correction
Procedures**

- (1) Refer to Line 2 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
(2) Correct codes are:

- a. **Blank**—This Field must be blank if Field 01ORG is “9” or the following conditions (b) through (d) do not apply.
 - b. **1**—Frivolous return **and taxpayer has not provided a Schedule A** or Field 01NPF is blank.
 - c. **2**—Schedule A or Non-PF Reason Code is missing **and taxpayer has not provided a Schedule A**.
 - d. **3**—No reply to FYM mismatch correspondence.
- (3) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.

3.12.12.31.11
(01-01-2023)
**Field 01GRP - Group
Return Code**

- (1) **Field 01GRP, Group Return Code**, is transcribed from the right margin of Page 1, Form 990, next to Box H. **Field 01GRP does not apply to Form 990-EZ.**

3.12.12.31.11.1
(01-01-2023)
**Field 01GRP - Invalid
Conditions**

- (1) This Field is invalid if other than “7”, “8” or blank.

3.12.12.31.11.2
(01-01-2023)
**Field 01GRP - Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) Refer to the return to determine the correct code. Identify a group return in one of the following ways:
- a. Group Return is noted on the return or attachment.
 - b. Item H(a) of the entity section is “**yes**” and the Group Exemption (GEN) is written in Item I.
 - c. There is a list of subordinates attached.
 - d. There is a statement on the return or attachment that all affiliates are included on the group return.

Note: If Item H(a) is checked “No” and Item H(c) is checked “Yes”, DO NOT consider the return a group return.

- (3) Valid Group Return Codes are:
- a. **Blank**—if the return is not for a group.
 - b. **7**— group return with a list indicating that all the affiliates are included, or there is no response to correspondence.
 - c. **8**— group return with a list indicating that only some of the affiliates are included. (Rejects will input FRM49 per (5) below.)
- (4) Use Group Return Code “8” if there is an attachment or statement indicating that not all affiliates are included on the return, or if **GEN #0229** (Line I) is present. Send the return back to the filer if a list of affiliates isn’t present.
- (5) Once a list of affiliates to be included in the filing is received, Rejects will:
- a. Verify the parent’s EIN and verify that the parent EIN is on the BMF by using IDRS Command Code INOLES before inputting TC 590.
 - b. Input Command Code FRM49, TC 590, Closing Code 14, for each of the affiliates covered by the return.

Note: Transaction Code 590 with Closing Code 14 requires the parent EIN as part of the transaction.

3.12.12.31.12
(01-01-2023)

Field 01SHB - Schedule B Indicator

- (1) Field 01SHB, Schedule B Indicator, is located on page 1, Form 990, to the right of Line 1 or Form 990-EZ Line 1.

3.12.12.31.12.1
(01-01-2023)

Field 01SHB - Invalid Conditions

- (1) Field 01SHB is invalid if other than "1", "2", or blank.

3.12.12.31.12.2
(01-01-2023)

Field 01SHB - Correction Procedures

- (1) Refer to the right of Line 1, Form 990, or Line 1, Form 990-EZ, for the correct code. Correct any coding or transcription errors.
- (2) Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer.
- (3) Correct codes are:

If	And	Then
Tax Period is prior to 200012	N/A	Blank Field 01SHB
Tax Period is 200012 and subsequent	Schedule B is attached and Line 1e (Form 990) or Line 1 (Form 990-EZ) is \$5,000.00 or greater	Enter "1" in Field 01SHB
Tax Period is 200012 and subsequent	Item M (Form 990), or Item H (Form 990-EZ) in the entity section is not checked , Schedule B is not attached and Line 1e is \$5,000.00 or greater	Send the return back to the filer.
Line 1e (Form 990) or Line 1 (Form 990-EZ) is blank or less than \$5,000.00	Item M (Form 990) or Item H (Form 990-EZ) is or is not checked	Blank Field 01SHB
Line 1e (Form 990) or Line 1 (Form 990-EZ) is \$5,000.00 or greater	Schedule B is attached and complete	Enter "1" in Field 01SHB

If	And	Then
Line 1e (Form 990) or Line 1 (Form 990-EZ) is \$5,000.00 or greater	Item M (Form 990), or Item H (Form 990-EZ) in the entity section is checked , Schedule B is not attached	Enter "2" in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0", "dash", "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.31.13
(01-01-2023)
**Field 01COR -
Correspondence
Indicator**

- (1) **Field 01COR, Correspondence Indicator**, is located on Line 4 of the Edit Sheet.

3.12.12.31.13.1
(01-01-2023)
**Field 01COR - Invalid
Conditions**

- (1) This Field is invalid if other than "11", "12", "13", "14", "15", "16", "21", "22", "23", "24" or blank.

3.12.12.31.13.2
(01-01-2023)
**Field 01COR -
Correction Procedures**

- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- 11—Reply with all information—** Use when the taxpayer's response to our request is complete; all of the information we requested is provided. (Enter the CRD if after the RDD.)
 - 12—Reply with some information—** Use when the taxpayer provides some of the information we requested, (Enter CCC "3".)
 - 13—Reply with no information—** Use when the taxpayer responds to our inquiry, but does not provide the information we requested, (Enter CCC "3".)
 - 14—No Reply—** Use when the taxpayer does not respond to our request, (Enter CCC "3".)
 - 21—Reply with all information—** Use when the taxpayer's response to our request for missing IRI items is complete; all of the information we requested is provided. (Enter the CRD if after the RDD).
 - 22—Reply with some information—** Use when the taxpayers provides some of information we requested on missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI).
 - 23—Reply with no information—** Use when the taxpayers responds on missing IRI items but does not provide the information we requested. (Enter CCC 3 and the appropriate entry in Field 01IRI).

- h. **24—No Reply—** Use when the taxpayer does not respond to our request for missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI)

3.12.12.31.14
(01-01-2023)

**Field 01CRD -
Correspondence
Received Date**

- (1) **Field 01CRD, Correspondence Received Date**, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**

3.12.12.31.14.1
(01-01-2023)

**Field 01CRD - Invalid
Conditions**

- (1) This Field is invalid if:
- It is not numeric or blank,
 - It is not in YYYYMMDD format,
 - It is not in valid century, year, month, day range.

3.12.12.31.14.2
(01-01-2023)

**Field 01CRD - Correction
Procedures**

- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.31.15
(01-01-2023)

Field 01IRI - IRI Code

- (1) **Field 01IRI is located**, on page 2 in the upper right margin.
- (2) There can be a maximum of five 2-digit codes present for a total of 10 characters.

3.12.12.31.15.1
(01-01-2023)

**Field 01IRI - Invalid
Conditions**

- (1) This Field is invalid if other than 2-digit numeric, blank and:
- Form 990 Field 01IRI is invalid if other than 30–38, 50, 61, 90, 92, 94, 95, 96, 98 or blank.
 - Form 990-EZ Field 01IRI is invalid if other than 30, 33–38, 41, 42, 50, 61, 62, 64, 90, or blank.

3.12.12.31.15.2
(01-01-2023)

**Field 01IRI - Correction
Procedures**

- (1) The codes and their meanings are as follows:

Correspondence Items	IRI Code and Applicable Form
Missing Signature	90 — Both Forms
Wrong Revision of Form 990. For Tax Periods 2008 and Subsequent the filer must use the 2008 revision of Form 990	98 — Form 990
Part II	92 — Form 990
Part IV	94 — Form 990
Part V	95 — Form 990
Part XI	96 — Form 990

Correspondence Items	IRI Code and Applicable Form
Part I, Filed Form 990-EZ, must have filed a 990	61 — Both Forms
Part II	62 — Form 990-EZ
Part IV	64 — Form 990-EZ
Schedule A entire or wrong revision filed	30 — Both Forms
Sch. A Part I	31 — Form 990
Sch. A Part I	41 — Form 990-EZ
Sch. A Part II	32 — Form 990
Sch. A Part II	42 — Form 990-EZ
Sch. A Part III	33 — Both Forms
Sch. A Part IV	34 — Both Forms
Sch. A Part IV-A	38 — Both Forms
Sch. A Part V	35 — Both Forms
Sch. A Part VI-A	36 — Both Forms
Sch. A Part VII	37 — Both Forms
Sch. B	50 — Both Forms

3.12.12.31.16
(01-01-2023)

Field 01CAF - CAF Indicator

- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.31.17
(01-01-2023)

Field 01DDP - Daily Delinquency Penalty

- (1) **Field 01DDP, Daily Delinquency Penalty**, is located on Line 7 of the Edit Sheet.

3.12.12.31.17.1
(01-01-2023)

Field 01DDP - Penalty Amounts

- (1) The law provides for a **daily penalty** for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause.

Exception: Churches not required to file (FRC 06), and “zero” filers.

- a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
- b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.

- c. **If the organization has gross receipts exceeding \$1,000,000.00 for any year** the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.

(2) Gross receipts are computed as follows:

- a. Form 990-EZ: Add Lines 6b, 8b(A), 8b(B), 9b, 10b and 12.
- b. Form 990-EZ: Add Lines 5b, 6b, 7b and 9.

3.12.12.31.17.2
(01-01-2023)
Field 01DDP - Invalid Conditions

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. The last digit is other than zero and the Tax Period is prior to 198712.

3.12.12.31.17.3
(01-01-2023)
Field 01DDP - Correction Procedures

- (1) Refer to Line 7 of the Edit Sheet to determine the correct entry. Correct any coding or transcription errors.
- (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.

3.12.12.31.18
(01-01-2023)
Field 01PRE - Preparation Indicator

- (1) **Field 01PRE, Preparation Indicator**, is transcribed from the bottom right margin of the final page of the return next to the Preparers SSN/PTIN Box.

3.12.12.31.18.1
(01-01-2023)
Field 01PRE - Invalid Conditions

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

3.12.12.31.18.2
(01-01-2023)
Field 01PRE - Correction Procedures

- (1) Refer to the signature area to determine the correct code. Correct any coding or transcription errors. Correct codes are:
 - a. **Blank**— If the signature or name of the preparer is not present.
 - b. **1**— If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.

3.12.12.31.19
(01-01-2023)
Field 01ILQ - Influence Legislation Question Code

- (1) **Field 01ILQ, Influence Legislation Question Code**, is located on Schedule A, part III, Line 1.

3.12.12.31.19.1
(01-01-2023)
Field 01ILQ - Invalid Conditions

- (1) This Field is invalid if other than "1", "2", or blank.

- 3.12.12.31.19.2
(01-01-2023)
Field 01ILQ - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 1 to determine the correct code. Correct codes are:
- a. **Blank**—If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.20
(01-01-2023)
Field 01SEL - Sell, Exchange Lease Property Question Code
- (1) **Field 01SEL, Sell, Exchange Lease Property Question Code**, is located on Schedule A, part III, Line 2a.
- 3.12.12.31.20.1
(01-01-2023)
Field 01SEL - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.20.2
(01-01-2023)
Field 01SEL - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 2a to determine the correct code. Correct codes are:
- a. **Blank**—If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.21
(01-01-2023)
Field 01LND - Lend Money or Extend Credit Question Code
- (1) **Field 01LND, Lend Money or Extend Credit Question Code**, is located on Schedule A, part III, Line 2b.
- 3.12.12.31.21.1
(01-01-2023)
Field 01LND - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.21.2
(01-01-2023)
Field 01LND - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 2b to determine the correct code. Correct codes are:
- a. **Blank**—If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.22
(01-01-2023)
Field 01GSF - Furnish Goods, Services or Facilities Question Code
- (1) **Field 01GSF, Furnish Goods, Services or Facilities Question Code**, is located on Schedule A, part III, Line 2c.
- 3.12.12.31.22.1
(01-01-2023)
Field 01GSF - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.

- 3.12.12.31.22.2
(01-01-2023)
Field 01GSF - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 2c to determine the correct code. Correct codes are:
- a. **Blank**— If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.23
(01-01-2023)
Field 01CMP - Payment Compensation Question Code
- (1) **Field 01CMP, Payment Compensation Question Code**, is located on Schedule A, part III, Line 2d.
- 3.12.12.31.23.1
(01-01-2023)
Field 01CMP - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.23.2
(01-01-2023)
Field 01CMP - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 2d to determine the correct code. Correct codes are:
- a. **Blank**—If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.24
(01-01-2023)
Field 01TIA Transfer Income or Assets Question Code
- (1) **Field 01TIA, Transfer Income or Assets Question Code**, is located on Schedule A, part III, Line 2e.
- 3.12.12.31.24.1
(01-01-2023)
Field 01TIA - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.24.2
(01-01-2023)
Field 01TIA - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 2e to determine the correct code. Correct codes are:
- a. **Blank**— If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.25
(01-01-2023)
Field 01GSQ - Grants Scholarships Question Code
- (1) **Field 01GSQ, Grants/Scholarships Question Code**, is located on Schedule A, Part III, Line 3a.
- 3.12.12.31.25.1
(01-01-2023)
Field 01GSQ - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.

- 3.12.12.31.25.2
(01-01-2023)
Field 01GSQ - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 3a, to determine the correct code. Correct codes are:
- a. **Blank**— If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.26
(01-01-2023)
Field 01APF - Annuity Plan Question Code
- (1) **Field 01APF, Annuity Plan Question Code**, is located on Schedule A, Part III, Line 3b.
- 3.12.12.31.26.1
(01-01-2023)
Field 01APF - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.26.2
(01-01-2023)
Field 01APF - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 3b, to determine the correct code. Correct codes are:
- a. **Blank**— If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.27
(01-01-2023)
Field 01ECP - Conservation Easement Question Code
- (1) **Field 01ECP, Conservation Easement Question Code**, is located on Schedule A, part III, Line 3c.
- 3.12.12.31.27.1
(01-01-2023)
Field 01ECP - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.27.2
(01-01-2023)
Field 01ECP - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 3c to determine the correct code. Correct codes are:
- a. **Blank**— If Schedule A is not present.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.
- 3.12.12.31.28
(01-01-2023)
Field 01CRC - Credit Counseling Question
- (1) **Field 01CRC, Credit Counseling Question**, is located on Schedule A, Part III, Line 3d.
- 3.12.12.31.28.1
(01-01-2023)
Field 01CRC - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.

- 3.12.12.31.28.2 (01-01-2023)
Field 01CRC - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 3d, to determine the correct code. The correct codes are:
- a. **1**— if the yes box is checked.
 - b. **2**— if the no box is checked.
 - c. **Blank** if not applicable or Schedule A is not present.
- 3.12.12.31.29 (01-01-2023)
Field 01DAF - Did organization Have Donor Advised Funds
- (1) **Field 01DAF, Did Organization Have Donor Advised Funds**, is located on Schedule A, Part III, Line 4a.
- 3.12.12.31.29.1 (01-01-2023)
Field 01DAF - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.29.2 (01-01-2023)
Field 01DAF - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 4a, to determine the correct code. The correct codes are:
- a. **1**— if the yes box is checked.
 - b. **2**— if the no box is checked.
 - c. **Blank** if not applicable or Schedule A is not present.
- 3.12.12.31.30 (01-01-2023)
Field 01MTD - Taxable Distributions Question Code
- (1) **Field 01MTD, Taxable Distributions Section 4966 Question Code**, is located on Schedule A, Part III, Line 4b.
- 3.12.12.31.30.1 (01-01-2023)
Field 01MTD - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.
- 3.12.12.31.30.2 (01-01-2023)
Field 01MTD - Correction Procedures
- (1) Refer to Schedule A, Part III, Line 4b, to determine the correct code. The correct codes are:
- a. **1**— if the yes box is checked.
 - b. **2**— if the no box is checked.
 - c. **Blank** if not applicable or Schedule A is not present.
- 3.12.12.31.31 (01-01-2023)
Field 01MDD - Distributions to DA or RP
- (1) **Field 01MDD, Distributions to DA or RP Question Code**, is located on Schedule A, Part III, Line 4c
- 3.12.12.31.31.1 (01-01-2023)
Field 01MDD - Invalid Conditions
- (1) This Field is invalid if other than “1”, “2”, or blank.

- 3.12.12.31.31.2
(01-01-2023)
**Field 01MDD -
Correction Procedures**
- (1) Refer to Schedule A, Part III, Line 4c, to determine the correct code. The correct codes are:
- a. **1—** if the yes box is checked.
 - b. **2—** if the no box is checked.
 - c. **Blank** if not applicable or Schedule A is not present.
- 3.12.12.31.32
(01-01-2023)
**Field 01NOD - Number
of DAF's (EOY)**
- (1) **Field 01NOD, Number of DAF's at (EOY)**, is located on Schedule A, Part III, Line 4d.
- 3.12.12.31.32.1
(01-01-2023)
**Field 01NOD - Invalid
Conditions**
- (1) This Field is invalid if not numeric.
- 3.12.12.31.32.2
(01-01-2023)
**Field 01NOD -
Correction Procedures**
- (1) Refer to Schedule A, Part III, Line 4d, to determine the correct value. If blank or the value cannot be determined, delete the entry.
- 3.12.12.31.33
(01-01-2023)
**Field 01AGG - Aggregate
Value of DAF's**
- (1) **Field 01AGG, Aggregate Value of DAF's**, is located on Schedule A, Part III, Line 4e.
- 3.12.12.31.33.1
(01-01-2023)
**Field 01AGG - Invalid
Conditions**
- (1) This Field is invalid if not numeric.
- 3.12.12.31.33.2
(01-01-2023)
**Field 01AGG -
Correction Procedures**
- (1) Refer to Schedule A, Part III, Line 4e, to determine the correct value. If blank or the value cannot be determined, delete the entry.
- 3.12.12.31.34
(01-01-2023)
**Field 01TAS - Total
Amount of Support**
- (1) **Field 01TAS, Total Amount of Support**, is located on Schedule A, Part IV, Line 13e.
- 3.12.12.31.34.1
(01-01-2023)
**Field 01TAS - Invalid
Conditions**
- (1) This Field is invalid if not numeric.
- 3.12.12.31.34.2
(01-01-2023)
**Field 01TAS - Correction
Procedures**
- (1) Refer to Schedule A, Part IV, Line 13e, to determine the correct value. If blank or the value cannot be determined, delete the entry.

3.12.12.31.35
(01-01-2023)
**Field 01PSN - Preparer
SSN/PTIN**

- (1) Field 01PSN, **Tax Preparer SSN/PTIN**, is transcribed from the preparer SSN/PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “nines”. The first character may be a “P”.

3.12.12.31.35.1
(01-01-2023)
**Field 01PSN - Invalid
Conditions/Correction
Procedures**

- (1) Field 01PSN is invalid if the first position is other than numeric or “P”.
- (2) Field 01PSN is invalid if the Field is all zeroes or all nines or the first position is “P” and the remaining positions are all zeroes or all nines.
- (3) Field 01PSN is invalid if other than the first position is not numerics.
- (4) Delete the Field. Do not attempt to correct the Field.

3.12.12.31.36
(01-01-2023)
**Field 01PEN - Preparer
EIN**

- (1) Field 01PEN, **Tax Preparer EIN**, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all “zeros” or all “nines”.

3.12.12.31.36.1
(01-01-2023)
**Field 01PEN - Invalid
Conditions/Correction
Procedures**

- (1) Field 01PEN is invalid if the Field is all zeros or all nines.
- (2) Field 01PEN is invalid if it is not all numerics.
- (3) Delete the Field. Do not attempt to correct the Field.

3.12.12.32
(01-01-2023)
**Section 02 - Data
Address Fields**

- (1) **Section 02 contains address changes and the In-Care-of-Name Line.**

If	Then
The INOLES address is the same as the address on the return,	Delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
The INOLES address is different from the address on the return,	Research ENMOD for a pending address change.
A pending address change is found on ENMOD,	Delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the Address only.
No pending address is found on ENMOD.	SSPND 320 to Entity Control for address change.

3.12.12.32.1
(01-01-2023)
**Section 02 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max. Length
02CON	Care of Name	Entity Section	35
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.32.2
(01-01-2023)

Field 02CON - In Care of Name Line

- (1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.32.2.1
(01-01-2023)

Field 02CON - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The first position is a % sign and the second position is not blank.
 - b. The first character of the “in-care-of” name is not alpha or numeric.
 - c. There are two consecutive blanks between significant characters.

3.12.12.32.2.2
(01-01-2023)

Field 02CON - Correction Procedures

- (1) Check for transcription errors and correct as needed.

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
A blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
The first character of the “in-care-of” name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify “in-care-of” name on return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON

If	Then
Two consecutive blanks present between significant characters,	1. Delete any unnecessary blanks in Field 02CON.

3.12.12.32.3
(01-01-2023)
Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on "G" Coded returns.
- (2) Code & Edit will use //\$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.32.3.1
(01-01-2023)
Field 02FAD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

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

3.12.12.32.3.2
(01-01-2023)
Field 02FAD - Correction Procedures

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.

If	Then
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Form 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.32.4
(01-01-2023)
Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data the address change box has been checked.

3.12.12.32.4.1
(01-01-2023)
Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.32.4.2
(01-01-2023)
Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.

3.12.12.32.5
(01-01-2023)
Field 02CTY - City

- (1) **Field 02CTY, City**, is located in the entity section of the return.

3.12.12.32.5.1
(01-01-2023)
Major City Code

- (1) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
- a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

- 3.12.12.32.5.2
(01-01-2023)
Field 02CTY - Invalid Conditions
- (1) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
 - (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**
- 3.12.12.32.5.3
(01-01-2023)
Field 02CTY - Correction Procedures
- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
 - (2) If unable to correct, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.
- 3.12.12.32.6
(01-01-2023)
Field 02ST - State
- (1) **Field 02ST, State**, is located in the entity section of the return.
- 3.12.12.32.6.1
(01-01-2023)
Field 02ST - Invalid Conditions
- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- 3.12.12.32.6.2
(01-01-2023)
Field 02ST - Correction Procedures
- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
 - (2) If unable to perfect, delete Section 02 if Field 02CON is not present. If Field 02CON is present, delete the address only.
- 3.12.12.32.7
(01-01-2023)
Field 02ZIP - ZIP Code
- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.
- 3.12.12.32.7.1
(01-01-2023)
Field 02ZIP - Invalid Conditions
- (1) This Field is invalid if:
 - a. Blank.
 - b. The fourth and fifth position are 00.
- 3.12.12.32.7.2
(01-01-2023)
Field 02ZIP - Correction Procedures
- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.
 - (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
 - (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.33
(01-01-2023)
**Section 03 - Field
Descriptions**

- (1) All of the Fields in this section are located in Part I of both returns.
- (2) **Fields 03G, 03K, 03N, 03Q and 03T are positive only.** The remaining Fields can be positive or negative.
- (3) **Field 03GAM** is either “1” or blank.
- (4) Listed below are the Fields contained in **Section 03** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	MAX. LENGTH
03A	Total Contributions	1e	1	11
03B	Program Service Revenue	2	2	11
03C	Membership Dues and Assessments	3	3	11
03D	Interest on Savings	4	N/A	11
03E	Dividend	5	N/A	11
03F	Gross Rents	6a	N/A	11
03G	Less: Rental Expenses	6b	N/A	11
03H	Net Rental Income	6c	N/A	11
>>>>	Net Rental Income Computer	Computer-generated	N/A	11
03I	Other Investment Income	7	4	11
03J	Gross Amount from Sale of Assets—Col. (A), Securities	8a(A)	N/A	11
03K	Less: Cost, Basis Sales Expenses—Col. (A), Securities	8b(A)	N/A	11
03L	Gain/Loss—Column (A)	8c(A)	N/A	11
>>>>	Gain/Loss-Column (a) Computer	N/A	N/A	11
03M	Gross Amount from Sale of Assets—Col. (B), Other	8a(B)	5a	11
03N	Less: Cost, Basis Sales Expenses—Col. (B), Other	8b(B)	5b	11
03O	Gain/Loss—Column (B)	8c(B)	5c	11
>>>>	Gain/Loss-Column (B) Computer	Computer-generated	N/A	11
03GAM	Gaming Income Question Code	9	6	1
03P	Gross Revenue	9a	6a	11

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	MAX. LENGTH
03Q	Less: Direct Expenses	9b	6b	11
03R	Net Income or (loss) from special events	9c	6c	11
>>>>	Net Income or (loss) from special events Computer	Computer-generated	N/A	11
03S	Gross Sales of Inventory	10a	7a	11
03T	Less: Cost of Goods Sold	10b	7b	11
03U	Gross Profits or (loss) from sales of Inventory	10c	7c	11
>>>>	Gross Profits or (loss) from sales of Inventory Computer	Computer-generated	N/A	11
03V	Other Revenue	11	8	11
03W	Total Revenue	12	9	12
0310	Grants and Similar Amounts Paid	N/A	10	11
0311	Benefits Paid to or for Member	N/A	11	11
0312	Salaries, Other Compensation and Employee Benefits	N/A	12	11
0313	Program Services Expenses	13	N/A	11
>>>>	Total Revenue Computer	Computer-generated	N/A	12
03X	Fund-raising	15	N/A	11
0316	Payment to Affiliates	16	N/A	11
03Y	Total Expenses	17	17	11
03Z	Excess or (deficit) for the year	18	18	11
>>>>	Excess or (deficit) for the year Computer	Computer-generated	N/A	11

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	MAX. LENGTH
03AA	Other Changes in net assets	20	20	11
03AB	Net Assets, End of Year (EOY)	21	21	12
>>>>	Net Assets, End of Year (EOY) Computer	Computer-generated	N/A	12

3.12.12.33.1
(01-01-2023)
**Section 03 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors
- (3) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

3.12.12.34
(01-01-2023)
**Section 04 - Field
Descriptions**

- (1) All of the Fields in **Section 04** are dollars only and are positive or negative with the exception of Field 0422.
- (2) Listed below are the Fields contained in **Section 04** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max. Length
04A22	Grants from DAFs	22a(A)	N/A	11
0422	DAFs Foreign Grants Checkbox	22a Checkbox	N/A	<ul style="list-style-type: none"> • 1 = Yes • 2 = No
04B22	Other Grants and Allocations	22b(A)	N/A	11
0422B	Other Grants and Allocations Checkbox	22b Checkbox	N/A	<ul style="list-style-type: none"> • 1 = Yes • 2 = No
0423A	Specific Assistance	23(A)	N/A	11
0424A	Benefits to/for Members	24(A)	N/A	11
04A	Compensation of Officers	25a(A)	N/A	11
04B25	Compensation of Former Officers	25b(A)	N/A	11
04C25	Compensation and Other Distributions	25c(A)	N/A	11
04B	Other Salaries and Wages	26(A)	N/A	11
0427A	Pension Plan Contri- butions	27(A)	N/A	11
0428A	Other Employee Benefits	28(A)	N/A	11
04C	Payroll Taxes	29(A)	N/A	11
04D	Professional Fund- raising Fees	30(A) or (D) (if both are present, Column (A))	N/A	11
0431A	Accounting Fees	31(A)	N/A	11
0432A	Legal Fees	32(A)	N/A	11
0433A	Supplies	33(A)	N/A	11
0434A	Telephone	34(A)	N/A	11
0435A	Postage and Shipping	35(A)	N/A	11

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max. Length
0436A	Occupancy	36(A)	N/A	11
0437A	Equipment rental and Maintenance	37(A)	N/A	11
0438A	Printing and Publica- tions	38(A)	N/A	11
0439A	Travel	39(A)	N/A	11
0440A	Conferences, Con- ventions and Meetings	40(A)	N/A	11
0441A	Interest	41(A)	N/A	11
0442A	Depreciation, Depletion Amt	42(A)	N/A	11
04A43	Other Expenses(A)	43a(A)	N/A	11
04B43	Other Expenses(B)	43b(A)	N/A	11
04C43	Other Expenses(C)	43c(A)	N/A	11
04D43	Other Expenses(D)	43d(A)	N/A	11
04E43	Other Expenses(E)	43e(A)	N/A	11
0444A	Total Expenses	44(A)	N/A	11
0445A	Cash - BOY	45(A)	N/A	11
0445B	Cash - EOY	45(B)	N/A	11
0446A	Savings and Temporary Invest- ment - BOY	46(A)	N/A	11
0446B	Savings and Temporary Invest- ment - EOY	46(B)	N/A	11
0447A	Accounts Receivable - BOY	47c(A)	N/A	11
0447B	Accounts Receivable - EOY	47c(B)	N/A	11
0448A	Pledges Receivable - BOY	48c(A)	N/A	11
0448B	Pledges Receivable - EOY	48c(B)	N/A	11
0449A	Grants Receivable - BOY	49(A)	N/A	11

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ	Max. Length
0449B	Grants Receivable - EOY	49(B)	N/A	11
0450A	Curr-Form-Rcvbl- BOY	50a(A)	N/A	11
04A50	Curr-Form-Rcvbl- EOY	50a(B)	N/A	11
0450B	Receivables- Disqualified Persons-BOY	50b(A)	N/A	11
04B50	Receivables- Disqualified Persons-EOY	50b(B)	N/A	11
0451A	Other Notes and Loans Receivable - BOY	51c(A)	N/A	11
0451B	Other Notes and Loans Receivable - EOY	51c(B)	N/A	11
0452A	Inventories for Sale or Use - BOY	52(A)	N/A	11
0452B	Inventories for Sale or Use - EOY	52(B)	N/A	11
0453A	Prepaid Expenses and Deferred Charges - BOY	53(A)	N/A	11
0453B	Prepaid Expenses and Deferred Charges - EOY	53(B)	N/A	11

3.12.12.34.1
(01-01-2023)

**Section 04 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (3) If a Field that is invalid for a Form 990-EZ displays, delete the Field.
- (4) All organizations must complete Column A, Part II, Form 990. Send the return back to the filer if missing.

3.12.12.35
(01-01-2023)
**Section 05 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 05** showing the Field designator, title, and location on the return. Money fields are dollars only and can be positive or negative. All other Fields are one character except Field 0575A, which can be up to 3 digits or blank.

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
0554A	Investments - Publicly Traded Securities - BOY	54a(A)	N/A
05A54	Investments - Publicly Traded Securities - EOY	54a(B)	N/A
0554B	Investments-Other-Securities - BOY	54b(A)	N/A
05B54	Investments-Other-Securities - EOY	54b(B)	N/A
0555A	Investments, Land, Buildings, Equipment BOY	55c(A)	N/A
0555B	Investments, Land, Buildings, Equipment EOY	55c(B)	N/A
0556A	Other Investments - BOY	56(A)	N/A
0556B	Other Investments - EOY	56(B)	N/A
0557A	Land, Buildings and Equipment - BOY	57c(A)	N/A
0557B	Land, Buildings and Equipment - EOY	57c(B)	N/A
0558A	Other Assets - BOY	58(A)	N/A
0558B	Other Assets - EOY	58(B)	N/A
05E	Total Assets, Beginning of Year (BOY)	59(A)	25(A)
>>>>	Total Assets, Beginning of Year (BOY) Underprint	Computer-generated	N/A
05F	Total Assets, End of Year (EOY)	59(B)	25(B)
0560A	Accounts Payable and Accrued Expenses - BOY	60(A)	N/A

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
0560B	Accounts Payable and Accrued Expenses - EOY	60(B)	N/A
0561A	Grants Payable - BOY	61(A)	N/A
0561B	Grants Payable - EOY	61(B)	N/A
0562A	Deferred Revenue - BOY	62(A)	N/A
0562B	Deferred Revenue - EOY	62(B)	N/A
0563A	Loans from Officers, Directors, Trustees, ect-BOY	63(A)	N/A
0563B	Loans from Officers, Directors, Trustees, ect-EOY	63(B)	N/A
05G	Tax Exempt Bond Liabilities—BOY	64a(A)	N/A
05H	Tax Exempt Bond Liabilities—EOY	64a(B)	N/A
05I	Mortgages, Notes Payable, BOY	64b(A)	N/A
05J	Mortgages, Notes Payable, EOY	64b(B)	N/A
0565A	Other Liabilities - BOY	65(A)	N/A
0565B	Other Liabilities - EOY	65(B)	N/A
05K	Total Liabilities, BOY	66(A)	26(A)
05L	Total Liabilities, EOY	66(B)	26(B)
05M	Retained Earnings, BOY	72(A)	N/A
05N	Retained Earnings, EOY	72(B)	N/A
05O	Total Net Assets, BOY	73(A)	27(A)

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
>>>>	Total Net Assets, BOY Underprint	Computer-generated	N/A
05OB	Total Net Assets or Fund Balances EOY	73(B)	27(B)
>>>>	Total Net Assets or Fund Balances EOY Underprint	Computer-generated	N/A
0575A	Total Number of Voting Officers	75(A)	N/A
0575B	Compensation from Related Organizations	75(B)	N/A
0575C	Compensation from Related Organizations	75(C)	N/A

3.12.12.35.1
(01-01-2023)

Section 05 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank. Yes/No questions are invalid if other than "1", "2" or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (3) For Yes/No questions "1" =Yes, "2" =No, and blank = no box checked.
- (4) If a Field that is invalid for a Form 990-EZ displays, delete the Field.
- (5) All organizations must complete Column A, Part II, Form 990. Send the return back to the filer if missing.

3.12.12.36
(01-01-2023)

Section 06 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 06** showing the Field designator, title, and location on the return. Money fields are dollars only and can be positive or negative. All other Fields are 1 position:

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
06P	Political Expenditures	81a	37a
06Q	Initiation Fees	86a	39a
06R	Gross Receipts	86b	39b
06S	Section 501(c)(12)	87a	N/A
06T	Gross Income Other	87b	N/A
06AA	Activities Previously Not Reported	76	33
06BB	Changes Made to the Organizing or Governing Documents	77	34
06CC	Unrelated Gross Business Income	78a	35a
06DD	Filed Form 990-T	78b	35b
06EE	Liquidation, Termination, or Substantial Contraction	79	36
06FF	Organization Related to any Other Organization	80a	N/A
06GG	Filed Form 1120-POL	81b	37b
06HH	Section 501(c)(4), (5), or (6) Organization	85a	N/A
06II	In-House Lobbying Expenditures	85b	N/A
0685C	Dues/Assess/Similar Amount	85c	N/A
0685D	Lobby Political Expense Amount	85d	N/A
0685E	Aggregate Nondeductible Amount	85e	N/A
0685F	Expenditures Taxable Amount	85f	N/A
0685G	Elect to Pay	85g	N/A

Field	Field Title	Line No. Form 990	Line No. Form 990-EZ
0685H	Agree to Make	85h	N/A
0688A	50% Ownership Interest	88a	N/A
0688B	Have Interest in a Controlled Entity	88b	N/A
06EBT	Engage in Section 4958, Excess Benefit Transaction	89b	40b
0689F	Acquire Direct/ Indirect Interest	89f	N/A
06VB	Data Present in Part V-B	Right Margin of Part V-B	N/A
06FBI	Foreign Bank Indicator	91b	42b
06FOI	Foreign office Indicator	91c	42c
06JJ	Filed in Lieu of Form 1041	92	43
06KK	Did the Organization Receive Funds	Part X, First Yes/No Box	N/A
06LL	Did the Organization Pay Premiums	Part X, Second Yes/No Box	N/A
06106	Make Transfers or Distributions	Part XI, Line 106	N/A
06107	Receive Transfers or Distributions	Part XI, Line 107	N/A
06108	Agreement of Interest-Rents-Annuities and Royalties	Part XI, Line 108	N/A

Note: Fields 06106 and 06107 are required Items. If the yes box is checked on either line, the applicable schedule must be completed. Send the return back to the filer if missing.

3.12.12.36.1
(01-01-2023)
**Section 06 - Money
Fields/Invalid
Conditions/Correction
Procedures**

- (1) All Money Fields are dollars only and can be Positive or Negative.
- (2) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

3.12.12.36.1.1 (01-01-2023) Section 06 - Question Fields/Invalid Conditions/Correction Procedures	<p>(1) These Fields are invalid if other than “1”, “2” or blank.</p> <p>(2) Refer to the return to determine the correct Question Code. Correct any coding or transcription errors</p> <p>(3) Correct Question Codes are:</p> <ol style="list-style-type: none"> 1— If the “yes” box is checked. 2— If the “no” box is checked. Blank— If neither box is checked, both boxes are checked or “not applicable” or Type of Organization is “9”.
3.12.12.36.2 (01-01-2023) Field 06VB - Officers Compensation/Benefits	<p>(1) Field 06VB, Officers Compensation/Benefits, is located in the Right Margin of Part V-B of Form 990.</p>
3.12.12.36.2.1 (01-01-2023) Field 06VB - Invalid Conditions/Correction Procedures	<p>(1) This Field is invalid if other than “1”, Data Present, or blank.</p> <p>(2) Refer to the return to determine the correct code. Correct any coding or transcription errors.</p>
3.12.12.36.3 (01-01-2023) Field 06JJ - Filed in Lieu of Form 1041 Question Code	<p>(1) Field 06JJ, Filed in Lieu of Form 1041, is located on Line 92 of Form 990 and on Line 43 of Form 990-EZ.</p>
3.12.12.36.3.1 (01-01-2023) Field 06JJ - Invalid Conditions/Correction Procedures	<p>(1) This Field is invalid if other than “1” or blank.</p> <p>(2) Refer to the return to determine the correct code. Correct any coding or transcription errors.</p> <p>(3) Correct codes are:</p> <ol style="list-style-type: none"> Blank— If Field 01ORG is “1” or “9”, Field 01TXP is prior to 198112 or if the box on Line 92 of Form 990 or on Line 43 of Form 990-EZ is not checked. 1— If Field 01ORG is “3” and Field 01TXP is 198112 or subsequent and the box on Line 92 of Form 990 or on Line 43 of Form 990-EZ is checked.
3.12.12.36.4 (01-01-2023) Section 07 - Field Descriptions	<p>(1) Section 07 Field designators indicate the Section number and location on Schedule A.</p> <p>(2) Listed below are the Fields contained in Section 07 showing the Field designator, title, and location on the return. All Fields are 1 position:</p>

Field	Field Title	Location On Schedule A
0729	Nondiscrimination	Line 29
0730	Policy Statement	Line 30
0731	Publicized Policy	Line 31
0732A	Composition Records	Line 32a
0732B	Scholarship	Line 32b
0732C	Catalogues	Line 32c
0732D	Solicit Contribution	Line 32d
0733A	Students Rights	Line 33a
0733B	Admission Policy	Line 33b
0733C	Staff Employment	Line 33c
0733D	Scholarships or Financial Aid	Line 33d
0733E	Education Policy	Line 33e
0733F	Use of Facilities	Line 33f
0733G	Athletic Program	Line 33g
0733H	Other Activities	Line 33h
07CRT	Certification Question Code	Line 35
07SIG	Signature Code	Bottom Right Margin of Sch A, page 4

3.12.12.36.4.1
(01-01-2023)

Section 07 - Invalid Conditions/Correction Procedures

- (1) All Fields are invalid if they are other than "1", "2" or blank.
- (2) Correct any coding or transcription errors.
- (3) If Field 01NPF is not "02", delete Section 07.
- (4) If Field 01NPF is "02", refer to the return to determine the correct code. Correct codes are:
 - a. **1**— If the "yes" box is checked.
 - b. **2**— If the "no" box is checked.
 - c. **Blank** If both boxes checked, N/A or the organization is not a school.
- (5) **Send the return back to the filer when any line is blank** and Field 01NPF is "02".

3.12.12.36.5
(01-01-2023)

Field 07CRT - Certification Code

- (1) **Field 07CRT, Certification Question Code**, is transcribed from Line 35, Schedule A, Part V.

- 3.12.12.36.5.1
(01-01-2023)
Field 07CRT - Invalid Conditions
- (1) Field 07CRT is invalid if other than “1”, “2” or blank.
- 3.12.12.36.5.2
(01-01-2023)
Field 07CRT - Correction Procedures
- (1) Refer to Schedule A, Part V, Line 35 to determine the correct code. This code is required if Field 01NPF is “02”. Identify a school by seeing if Schedule A, Part IV, box 6 is checked, or Field 01NPF is “02”. Correct codes are:
- Blank**— if the organization is not a school.
 - 1**— if the yes box is checked.
 - 2**— if the no box is checked.
- (2) If blank and required send the return back to the filer.
- 3.12.12.36.6
(01-01-2023)
Field 07SIG - Signature Code
- (1) Field 07SIG, Signature Code, is transcribed from the bottom right portion of page 4, Schedule A.
- 3.12.12.36.6.1
(01-01-2023)
Field 07SIG - Invalid Conditions
- (1) Field 07SIG is invalid if other than “1”, “2” or blank.
- 3.12.12.36.6.2
(01-01-2023)
Field 07SIG - Correction Procedures
- (1) Refer to the bottom right hand portion of Page 4, Schedule A, Form 990 or Form 990-EZ to determine the correct code. Correct any coding or transcription errors.
- (2) Determine the correct code from the chart below and correspond if signature is missing. This code is required if Field 01NPF is “02”. Identify a school by seeing if the Schedule A, Part IV, box on Line 6 is checked, Field 01NPF is “02”.
- Blank**— if the organization is not a school.
 - 1**— if signature of officer or trustee is present.
 - 2**— if signature is present but is not an officer or trustee.
- 3.12.12.36.7
(01-01-2023)
Section 08 - Field Descriptions
- (1) All **Section 08** Fields are dollars only and may be either positive or negative.
- (2) Section 08 Field designators indicate the Section number and location on Schedule A.
- (3) Listed below are the Fields contained in **Section 08** showing the Field designator, title, and location on the return. All Fields are 11 positions:

Field	FieldTitle	Location On Schedule A
0801	Influence Legislation Amount	Part III Line 1, Amount Line
0815	Gift, Grant Received	Part IV-A, Line 15(e)
0816	Membership Fees Received	Part IV-A, Line 16(e)
0817	Gross Receipts From Admissions	Part IV-A, Line 17(e)
0818	Gross Receipts From Dividends	Part IV-A, Line 18(e)
0820	Tax Revenues Levied	Part IV-A, Line 20(e)
0821	Value of Services	Part IV-A, Line 21(e)
0823	Total of Lines 15 through 22	Part IV-A, Line 23(e)
0824	Line 23 Minus Line 17	Part IV-A, Line 24(e)
>>>>	Line 23 Minus Line 17 Computer	Computer-generated
0836	Total Lobbying Expenditures (Grassroots)	Part VI-A, Line 36(b)
0837	Total Lobbying Expenditures (Direct Lobbying)	Part VI-A, Line 37(b)
0839	Other Exempt Purpose Expenditures	Part VI-A, Line 39(b)
0841	Lobby Nontaxable Amount	Part VI-A, Line 41(b)
>>>>	Lobby Nontaxable Amount Computer	Computer-generated
0842	Grass Roots Nontaxable Amount	Part VI-A, Line 42(b)
>>>>	Grass Roots Nontaxable Amount Computer	Computer-generated
0843	Subtract Line 42 from Line 36	Part VI-A, Line 43(b)
>>>>	Subtract Line 42 from Line 36 Underprint	Computer-generated
0844	Subtract Line 41 from Line 38	Part VI-A, Line 44(b)
>>>>	Subtract Line 41 from Line 38 Computer	Computer-generated

Field	FieldTitle	Location On Schedule A
08ITE	Total Lobbying Expenditures	Part VI-B, Line I

3.12.12.36.7.1
(01-01-2023)

Section 08 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entries. Correct any coding or transcription errors.

3.12.12.36.8
(01-01-2023)

Section 09 - Field Descriptions

- (1) **Section 09** Fields are located in Schedule A, Part VII.
- (2) Section 09 Field designators indicate the Section number followed by the line number on Schedule A.
- (3) Listed below are the Fields contained in **Section 09** showing the Field designator, title, and location on the return. All Fields are 1 position:

Field	FieldTitle	Location On Schedule A
0951A	Cash	Part VII, Line 51a(i)
09AII	Other Assets	Part VII, Line 51a(ii)
0951B	Sales of Assets	Part VII, Line 51b(i)
09BII	Purchases of Assets	Part VII, Line 51b(ii)
09III	Rental of Facilities	Part VII, Line 51b(iii)
09BIV	Reimbursement Arrangements	Part VII, Line 51b(iv)
09BV	Loans or Loan Guarantees	Part VII, Line 51b(v)
09BVI	Performance of Services	Part VII, Line 51b(vi)
0951C	Sharing of Facilities	Part VII, Line 51c

3.12.12.36.8.1
(01-01-2023)

Section 09 - Invalid Conditions/Correction Procedures

- (1) **Section 09** Fields are invalid if they are other than “1” “2” or blank.
- (2) Refer to the return to determine the correct code.
- (3) Correct codes are:
 - a. **Blank**— If blank, both boxes checked, “not applicable”, “N/A” or no Schedule A is attached.
 - b. **1**— If the “yes” box is checked.
 - c. **2**— If the “no” box is checked.

3.12.12.36.9
(01-01-2023)

**Section 10 - Field
Descriptions**

- (1) All of the Fields in **Section 10** are dollars only and are positive or negative.
- (2) Listed below are the Fields contained in **Section 10** showing the Field designator, title, location on the return, and maximum length:

Field	FieldTitle	Line No. Form 990	Line No. Form 990-EZ	Max. Length
1093A	Program Service Revenue(A)(D)	93a(D)	N/A	11
10A93	Program Service Revenue(A)(E)	93a(E)	N/A	11
1093B	Program Service Revenue(B)(D)	93b(D)	N/A	11
10B93	Program Service Revenue(B)(E)	93b(E)	N/A	11
1093C	Program Service Revenue(C)(D)	93c(D)	N/A	11
10C93	Program Service Revenue(C)(E)	93c(E)	N/A	11
1093D	Program Service Revenue(D)(D)	93d(D)	N/A	11
10D93	Program Service Revenue(D)(E)	93d(E)	N/A	11
1093E	Program Service Revenue(E)(D)	93e(D)	N/A	11
10E93	Program Service Revenue(E)(E)	93e(E)	N/A	11
1093F	Program Service Revenue(F)(D)	93f(D)	N/A	11
10F93	Program Service Revenue(F)(E)	93f(E)	N/A	11
1093G	Program Service Revenue(G)(D)	93g(D)	N/A	11
10G93	Program Service Revenue(G)(E)	93g(E)	N/A	11
1094D	Membership Dues and Assessments(D)	94(D)	N/A	11
1094E	Membership Dues and Assessments(E)	94(E)	N/A	11
1095D	Interest on Savings and Temporary Cash Investments(D)	95(D)	N/A	11
1095E	Interest on Savings and Temporary Cash Investments(E)	95(E)	N/A	11

Field	FieldTitle	Line No. Form 990	Line No. Form 990-EZ	Max. Length
1096D	Dividends on Interest from Securities(D)	96(D)	N/A	11
1096E	Dividends on Interest from Securities(E)	96(E)	N/A	11
1097D	Net Rental Income or Loss from Real Estate - Debt(D)	97a(D)	N/A	11
1097E	Net Rental Income or Loss from Real Estate - Debt(E)	97a(E)	N/A	11
10D97	Net Rental Income or Loss from Real Estate - Non Debt(D)	97b(D)	N/A	11
10E97	Net Rental Income or Loss from Real Estate - Non Debt(E)	97b(E)	N/A	11
1098D	Net Rental Income or Loss from Personal Property(D)	98(D)	N/A	11
1098E	Net Rental Income or Loss from Personal Property(E)	98(E)	N/A	11
1099D	Other Investment Income(D)	99(D)	N/A	11
1099E	Other Investment Income(E)	99(E)	N/A	11
1000D	Gain or Loss from Sale of Assets Other Than Inventory(D)	100(D)	N/A	11
1000E	Gain or Loss from Sale of Assets Other Than Inventory(E)	100(E)	N/A	11
1001D	Net Income or Loss from Special Events(D)	101(D)	N/A	11
1001E	Net Income or Loss from Special Events(E)	101(E)	N/A	11

Field	FieldTitle	Line No. Form 990	Line No. Form 990-EZ	Max. Length
1002D	Gross Profit or Loss from Sales of Inven- tory(D)	102(D)	N/A	11
1002E	Gross Profit or Loss from Sales of Inven- tory(E)	102(E)	N/A	11

3.12.12.36.9.1
(01-01-2023)

**Section 10 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (3) If a Field that is invalid for a Form 990-EZ displays, delete the Field.

3.12.12.37
(01-01-2023)

**Form 990/990-EZ and
990-N - Math/
Consistency Errors
Priority IV**

- (1) **A priority IV error will display** whenever the contents of one Field are inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) **The Field labeled “CL” will be displayed** for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a “C” in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field.

3.12.12.37.1
(01-01-2023)

Error Code 010

- (1) **Error Code 010 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01NPF	Non-PF Reason Code
01SS	Subsection
01ADC	Audit Code
01GRP	Group Return Code
01SHB	Schedule B Indicator
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01CAF	CAF Indicator
01DDP	Daily Delinquency Penalty
01PRE	Preparation Indicator
01ILQ	Influence Legislation Question Code
01SEL	Sell, Exchange Lease Property Question Code
01LND	Lend Money or Extend Credit question code
01GSF	Furnish Goods, Services or Facilities Question Code
01CMP	Payment Compensation Question Code
01TIA	Transfer Income or Assets Question Code
01GSQ	Grants, Scholarships Question Code
01APF	Section 403(b) Annuity
01ECP	Easement for Conservation Purposes
01CRC	Credit Counseling Question Code
01DAF	Donor Advised funds
01MTD	Taxable Distributions
01MDD	Distributions to DA or RP

Field	Explanation
01NOD	Number of DAFs (EOY)
01AGG	Aggregate Value of DAFs (EOY)
01TAS	Total Amount of Support
01PSN	Preparer
01PEN	Preparer EIN

- (2) Any Section other than 01 is present.

3.12.12.37.1.1
(01-01-2023)

Error Code 010 - Invalid Conditions

- (1) Error Code 010 will generate when Computer Condition Code, CCC, "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP, 01CCC or 01GRP are present.

3.12.12.37.1.2
(01-01-2023)

Error Code 010 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.37.2
(01-01-2023)

Error Code 912

- (1) **Error Code 912 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
01IRI	Incomplete return item
01NPF	Non-PF Reason Code
01ADC	Audit Code
07CRT	Certification Question Code
07SIG	Signature Code

(2) SECTION 07 NOT PRESENT

3.12.12.37.2.1
(01-01-2023)

Error Code 912 - Invalid Conditions

- (1) Field 01ORG is "1" or "3", Field 01NPF is blank, and Field 01SS is "03", "50", "60", "70", "71", "82" or "91".
- (2) Field 01ORG is other than "1" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present.

3.12.12.37.2.2
(01-01-2024)

Error Code 912 - Correction Procedures

- (1) Correct any coding or transcription errors.
- Note:** PTA's will often check box 6 indicating they are a school. Research INOLES to determine the correct NPF Code according to the chart below.

- (2) Research INOLES to see if a Schedule A is required. Schedule A is required only for Subsections 03, 50, 60, 70, 71 or 91 with a Foundation Code other than 02, 03 or 04.
 - a. If Schedule A is required but is missing or blank, send the return back to the filer.
 - b. If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter 11 in Field 01NPF. Do not enter Schedule Indicator Code A.
 - c. If no Subsection, enter 00 in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
 - d. If Subsection is 82, enter 4 in Field 01ORG if not already present and delete Field 01NPF and Sections 07, 08, or 09.
- (3) All organizations that file Schedule A must check only one box in Part IV-A. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Research BMFOL for prior postings. If no other returns have posted to the account, treat it as an initial filing. Enter a 1 in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

Note: Always accept the filer's entry if present.

Subsection	Foundation Code	NPF Code	Box that must be checked
03	10	01	5
03	11	02	6
03	12	03	7
03	14	04	8
03	12	05	9
03	13	06	10
03	15	07	11a
03	15	08	11b
03	16	09	12
03	17	12	13 (Type I checked)
03	17	13	13 (Type II Checked)
03	17	14	13 (Type III checked)
03	17	15	13 (Type III other checked)
03	18	11	14
50	N/A	03	7
70	N/A	09	12
60, 71, 91	N/A	10	13

- a. If the NPF Code is 02 and the organization is a school but Schedule A, Part V is missing, enter IRI Code 35, then SSPND 640.
- b. If the NPF Code is 06, 07, or 08, or 09, Schedule A, Part IV-A is required for all but initial returns. Research BMFOLI. If no prior postings, treat as an initial return and follow the instructions in the note in (4) above. (N/A, 0, dash, or none are acceptable entries). If not an initial return, send the return back to the filer.
- c. If a type box is not checked, send the return back to the filer.

Note: For Subsection 70, send the return back for Part III if blank and it's not an initial return.

- (4) If Subsection (SS) Codes conflict (e.g., preprinted label or INOLES shows SS03, but taxpayer indicates otherwise in Item I), always use the SS on INOLES.
- (5) If Field 01ORG is "1" or "3" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present, enter the correct code in Field 07CRT and 07SIG. (Refer to table below.)

Valid Certification Question and Signature Code	If
Blank	Organization is not a school.
1	"Yes" box is checked on SCH A, Part V, Line 35 and Signature of an officer or trustee is present.
2	"No" box is checked on SCH A, Part V, Line 35 and Signature is not an officer or trustee.
2	No response for question 35/No response for signature.

3.12.12.37.3
(01-01-2023)
Error Code 918

(1) **Error Code 918 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
06JJ	Filed in Lieu of Form 1041 Question Code

3.12.12.37.3.1
(01-01-2023)
Error Code 918 - Invalid Conditions

(1) Field 06JJ is "1" and Field 01ORG is not "3" or "9".

3.12.12.37.3.2
(01-01-2023)
Error Code 918 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 06JJ is located on Line 92, Form 990, or Line 43, Form 990-EZ.
- (3) Verify that the Organization Code was edited correctly:
 - a. If the 4947(a)(1) box of Item J on the face of the return is checked or the IRS label or INOLES shows subsection "91", change Field 01ORG to "3".
 - b. Otherwise, delete Field 06JJ.

3.12.12.37.4
(01-01-2023)
Error Code 922

(1) **Error Code 922 displayed Fields are:**

Field	Explanation
01ADC	Audit Code
01NPF	Non-PF Reason Code
01SS	Subsection
07CRT	Certification Question Code
07SIG	Signature Code

(2) "SECTION 08 PRESENT"

(3) "SECTION 09 PRESENT"

3.12.12.37.4.1
(01-01-2023)

Error Code 922 - Invalid Conditions

(1) Field 01ADC is "1" or "2" and Sections 06, 07, or 08 are present:

3.12.12.37.4.2
(01-01-2023)

Error Code 922 - Correction Procedures

(1) Correct any coding or transcription errors.

(2) If Schedule A is attached to the return, Section 08, 09, or 10 are present, Field 01NPF is present, and Field 01ADC is "2", delete Field 01ADC. Verify that all available information has been entered from the Schedule A

(3) If Schedule A is not attached to the return, delete the Fields and/or sections entered in error.

3.12.12.37.5
(01-01-2023)

Error Code 924

(1) **Error Code 924 displayed Fields are:**

Field	Explanation
RMIT>	Remittance (Generated)
01RCD	Received Date
01RDD>	Return Due Date (Generated)

3.12.12.37.5.1
(01-01-2023)

Error Code 924 -Invalid Conditions

(1) Remittance is present and Field 01RCD is on or before 01RDD>.

3.12.12.37.5.2
(01-01-2023)

Error Code 924 -Correction Procedures

(1) Correct all coding and transcription errors.

(2) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form 4227 "research remittance".

3.12.12.37.5.3
(01-01-2023)

**Error Code 924 - Rejects
Correction Procedures**

- (1) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT with Form 3244.
- (2) If unable to determine where to apply remittance, send Letter 320-C.

3.12.12.37.6
(01-01-2023)

Error Code 926

- (1) **Error Code 926 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
01RDD>	Return Due Date (Generated)

3.12.12.37.6.1
(01-01-2023)

**Error Code 926 - Invalid
Conditions**

- (1) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.

3.12.12.37.6.2
(01-01-2023)

**Error Code 926 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Verify Field 01RCD is correct.
 - a. If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
 - b. If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".
- (3) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465 and route document to EO Accounts.

3.12.12.37.7
(01-01-2023)

Error Code 928

- (1) **Error Code 928 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01DDP	Daily Delinquency Penalty

3.12.12.37.7.1
(01-01-2023)

**Error Code 928 - Invalid
Conditions**

- (1) CCC "V" and Field 01DDP are both present.

3.12.12.37.7.2

(01-01-2023)

**Error Code 928 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If a statement is attached showing that the filer has reasonable cause for filing late and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
- (3) If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".
- (4) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.37.8

(01-01-2023)

Error Code 934

- (1) **Error Code 934 displayed Fields are:**

Field	Explanation
01COR	Correspondence Indicator
01TXP	Tax Period
01IRI	IRI Code

3.12.12.37.8.1

(01-01-2023)

**Error Code 934 - Invalid
Conditions**

- (1) Field 01COR is "21", "22", "23" or "24" and Field 01TXP is prior to 198312.

3.12.12.37.8.2

(01-01-2023)

**Error Code 934 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Refer to the return to verify that the Tax Period is correct:
 - a. If not correct, change the Tax Period in Field 01TXP.
 - b. If correct, change Field 01COR to "11", "12", "13", or "14" as appropriate.

3.12.12.37.9

(01-01-2023)

Error Code 935

- (1) **Error Code 935 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01COR	Correspondence Indicator
01IRI	IRI Code

3.12.12.37.9.1

(01-01-2023)

**Error Code 935 - Invalid
Conditions**

- (1) If Field 01ORG is "9", Field 01COR must be "15" or "16".
- (2) If Field 01ORG is other than "9", Field 01COR must be "11", "12", "13", "14", "21", "22", "23", or "24".

3.12.12.37.9.2
(01-01-2023)
**Error Code 935 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 01ORG is "9", check to see if correspondence is attached. Enter applicable codes in Field 01COR, 01CRD, and/or 01CCC.
- (3) If Field 01ORG is other than "9", enter the applicable code in Field 01COR.

3.12.12.37.10
(01-01-2023)
Error Code 936

- (1) **Error Code 936 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01TXP	Tax Period
01RCD	Received Date
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	Incomplete Return Indicator (IRI) Code
01RDD>	Return Due Date (Generated)

3.12.12.37.10.1
(01-01-2023)
**Error Code 936 - Invalid
Conditions**

- (1) Field 01IRI is present and Field 01COR is not present.
- (2) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (3) Field 01COR is "11", or "21", and Field 01CRD is blank.
- (4) Field 01COR is "12", "13", "14", "22", "23", or "24" and Field 01CCC "3" is not present.
- (5) Tax Period is 200812 or subsequent and the filer used a 2007 or prior form revision (Form 990 only). Use IRI Code 98.

3.12.12.37.10.2
(01-01-2023)
**Error Code 936 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **For non-IRI items**, verify item was required:
 - a. If not required, delete Field 01COR.
 - b. Enter the response date in Field 01CRD.

3.12.12.37.11
(01-01-2023)
Error Code 942

- (1) **Error Code 942 displayed Fields are:**

Field	Explanation
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01IRI	IRI Code
01CCC	Computer Condition Code

3.12.12.37.11.1
(01-01-2023)

Error Code 942 - Invalid Conditions

- (1) Field 01CRD or CCC “3” is present and Field 01COR is **not** present.

3.12.12.37.11.2
(01-01-2023)

Error Code 942 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If correspondence was not initiated, determine whether item is required:
- If not, delete the entry in Field 01CRD.
 - If correspondence is required, send the return back to the filer.

3.12.12.37.12
(01-01-2023)

Error Code 944

- (1) **Error Code 944 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection
01NPF	Non-PF Reason Code

- (2) “SECTION 07 NOT PRESENT”.

3.12.12.37.12.1
(01-01-2023)

Error Code 944 - Invalid Conditions

- (1) Field 01NPF is “02” and Field 01ORG is “1” or “3” and Section 07 is not present.

3.12.12.37.12.2
(01-01-2023)

Error Code 944 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Verify Field 01ORG was edited correctly.
- If Field 01ORG is not correct, correct the Field.
 - If correct, GTSEC 07 and enter the correct code for each Field. Correct codes are:

CODE	IF
1	" Yes" box is checked
2	" No" box is checked
Blank	" Not applicable", or no reply to correspondence.

- c. **If Field 01NPF is "2" and any question in Section 07 (except 34a or 34b) is blank**, send the return back to the filer.

3.12.12.37.13
(01-01-2023)
Error Code 946

- (1) **Error Code 946 displayed Fields are:**

Field	Explanation
01NPF	Non-PF Reason Code
01SS	Subsection
01IRI	Incomplete Return Item
01ADC	Audit Code

- (2) "SECTION 07 PRESENT" or "SECTION 08 PRESENT".

3.12.12.37.13.1
(01-01-2023)
Error Code 946 - Invalid Conditions

- (1) Field 01NPF is blank and Section 07 or 08 is present.

3.12.12.37.13.2
(01-01-2023)
Error Code 946 - Correction Procedures

- (1) Correct any coding or transcription errors.

Note: PTA's will often check box 6 indicating they are a school. Research INOLES to determine the correct NPF Code according to the chart below.

- (2) Research INOLES to see if a Schedule A is required. Schedule A is required only for Subsections 50, 60, 70, 71, 91 or 03 with a Foundation Code other than 02, 03 or 04.
- If Schedule A is required but is missing or blank, send the return back to the filer. Check the Status Code on INOLE. If the account is in Status 97, it means the organization's Tax Exempt status has been revoked. Do not add any additional paragraphs and send the return back to the filer. SSPND the return 640.
- Note:** Research BMFOL for prior postings.
- If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter 11 in Field 01NPF. Do not enter Schedule Indicator Code A.
 - If no Subsection, enter 00 in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
 - If Subsection is 82, enter 4 in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.

- (3) All organizations that file Schedule A must check only one box in Part IV-A. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Note: Always accept the filer's entry if present.

Subsection	Foundation Code	NPF Code	Box that must be checked
03	10	01	5
03	11	02	6
03	12	03	7
03	14	04	8
03	12	05	9
03	13	06	10
03	15	07	11a
03	15	08	11b
03	16	09	12
03	17	10	13
03	17	12	13 (Type I checked)
03	17	13	13 (Type II Checked)
03	17	14	13 (Type III checked)
03	17	15	13 (Type III other checked)
03	18	11	14
50	N/A	03	N/A
70	N/A	09	N/A
60, 71, 91	N/A	11	N/A

- If the NPF Code is 02 and the organization is a school but Schedule A, Part V is missing, send the return back to the filer.
- If the NPF Code is 06, 07, 08, or 09, check for the presence of Schedule A, Part IV-A. If missing, send the return back to the filer.
- If a type box is not checked, send the return back to the filer.

Note: For Subsection 70, also correspond for Part IV-A if blank and it's not an initial return. If it is an initial return, enter a 1 in Fields 111F and 114F and/or 121F and 126F, whichever is applicable.

- (4) If Field 01ORG is "1" or "3" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present, enter the correct code in Field 07CRT and 07SIG. (Refer to table below.)

Valid Certification Question and Signature Code	If
Blank	Organization is not a school.
1	"Yes" box is checked on Sch. A, Part V, Line 35 and Signature of an officer or trustee is present.
2	"No" box is checked on Sch. A, Part V, Line 35 and Signature is not an officer or trustee.
2	No response for question 35/ No response for signature.

Note: See: EC 944 correction procedures for a missing Section 07.

3.12.12.37.14
(01-01-2023)
Error Code 948

- (1) **Error Code 948 displayed Fields are:**

Field	Explanation
01GSQ	Grants, Scholarships Question Code
01NPF	Non-PF Reason Code
01SS	Subsection
01IRI	Incomplete Return Item
01ILQ	Influence Legislation Question Code
01ADC	Audit Code

Note: If PTA and box 6 is marked, research for the correct NPF Code.

3.12.12.37.14.1
(01-01-2023)
Error Code 948 - Invalid Conditions

- (1) Field 01GSQ or Field 01ILQ is present and Field 01NPF is **not** present.

3.12.12.37.14.2
(01-01-2023)
Error Code 948 - Correction Procedures

- (1) Correct any coding or transcription errors.

Note: PTA's will often check box 6 indicating they are a school. Research INOLES to determine the correct NPF Code according to the chart below.

- (2) Research INOLES to see if a Schedule A is required. Schedule A is required only for Subsections 50, 60, 70, 71, 91 or 03 with a Foundation Code other than 02, 03 or 04.
- If Schedule A is required but is missing or blank, send the return back to the filer.
- Note:** Research BMFOL for prior postings.
- If Schedule A is not required because the Subsection is 03 but the Foundation Code is 02, 03 or 04, enter 11 in Field 01NPF. Do not enter Schedule Indicator Code A.
 - If no Subsection, enter 00 in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
 - If Subsection is 82, enter 4 in Field 01SS and delete Field 01NPF and Sections 07, 08, or 09.
- (3) All organizations that file Schedule A must check only one box in Part IV-A. If no box is checked or multiple boxes are checked, research INOLES. Determine the correct NPF Code as follows:

Subsection	Foundation Code	NPF Code	Box that must be checked
03	10	01	5
03	11	02	6
03	12 (Hospital/ Clinic)	03	7
03	14	04	8
03	12 (Research, Lab)	05	9
03	13	06	10
03	15 (General Public Govern- mental Unit)	07	11a
03	15 (Community Trust)	08	11b
03	16	09	12
03	17	10	13
03	17	12	13 (Type I checked)
03	17	13	13 (Type II checked)
03	17	14	13 (Type III checked)
03	17	15	13 (Type III other checked)

Subsection	Foundation Code	NPF Code	Box that must be checked
03	18	11	14
50	N/A	03	N/A
70	N/A	09	N/A
60, 71, 91	N/A	11	N/A

- If the NPF Code is 02 and the organization is a school but Schedule A, Part V is missing, send the return back to the filer.
- If the NPF Code is 06, 07, 08, or 09, check for the presence of Schedule A, Part IV-A. If missing, send the return back to the filer.
- If a type box is not checked, send the return back to the filer.

Note: For Subsection 70, send the return back to the filer if Part III is blank and it's not an initial return. We will no longer correspond with the filer for information.

- If Field 01ORG is "1" or "3" and Field 01NPF is "02", and Fields 07SIG and/or 07CRT are not present, enter the correct code in Field 07CRT and 07SIG. (Refer to table below.)

Valid Certification Question and Signature Code	If
Blank	Organization is not a school.
1	"Yes" box is checked on Sch. A, Part V, Line 35 and Signature of an officer or trustee is present.
2	"No" box is checked on Sch. A, Part V, Line 35 and Signature is not an officer or trustee.
2	No response for question 35 and No response for signature.

Note: See: EC 944 correction procedures for a missing Section 07.

3.12.12.37.15
(01-01-2023)
Error Code 950

- Error Code 950 displayed Fields are:**

Field	Explanation
01SHB	Schedule B Indicator
01IRI	Incomplete Return Item
03A	Total Contributions

3.12.12.37.15.1
(01-01-2023)

Error Code 950 - Invalid Conditions

- (1) Field 01SHB, Schedule B Indicator, is blank; Field 03A, Total Contributions, is \$5,000.00 or more; and tax period is 200012 or subsequent.

3.12.12.37.15.2
(01-01-2024)

Error Code 950 - Correction Procedures

- (1) Correct any coding or transcription errors.

If	Then
A complete Schedule B is attached	Enter a 1 in Field 01SHB
Box in Item M (Form 990) or item H (Form 990-EZ) in the entity section is checked	Enter a 2 in Field 01SHB
A complete Schedule B is not attached and Item M or H is not checked	Enter 50 in Field 01IRI and SSPND 640 to correspond
There is no reply to the correspondence	Enter a 2 in Field 01SHB

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0", "dash", "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.37.16
(01-01-2023)

Error Code 952

- (1) **Error Code 952 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty Taxpayer
>>>>	Daily Delinquency Penalty Computer
01GR>	Gross Receipts (Generated)
01RDD>	Return Due Date (Generated)

3.12.12.37.16.1
(01-01-2023)

Error Code 952 - Invalid Conditions

- (1) Tax Period is 198712 and subsequent and Field 01DDP is greater than Field 01DDP underprint.
(2) Tax Period is prior to 198712 and Field 01DDP is greater than \$5,000.

3.12.12.37.16.2
(01-01-2023)
**Error Code 952 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate on Form 4227 "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- (3) If the amount was computed by the taxpayer and was transcribed correctly, delete the amount in Field 01DDP.
- (4) If a penalty for other than DDP is shown on the return, delete Field 01DDP. When document clears, attach Form 3465, Adjustment Request, and route document to EO Accounts.

3.12.12.37.16.3
(01-01-2023)
DDP Amounts

- (1) Daily Delinquency Penalty amounts are:
 - a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day computed from Field 01RDD>. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
 - b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day computed from Field 01RDD>. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
 - c. **If the organization has gross receipts exceeding \$1,000,000, for any year** the law provides for a penalty of \$100 a day computed from Field 01RDD>. The maximum penalty may be as much as \$50,000.

3.12.12.37.17
(01-01-2023)
Error Code 954

- (1) **Error Code 954 displayed Fields are:**

Field	Explanation
CL	Clear Field
01GR>	Gross Receipts (Generated)
01COR	Correspondence Indicator
01CCC	Computer Condition Code
01IRI	IRI Code
05F	Total Asset EOY

- (2) "SECTION 05 NOT PRESENT".

3.12.12.37.17.1
(01-01-2023)
**Error Code 954 - Invalid
Conditions**

- (1) Field 01GR> is more than \$50,000, Field 05F is not present, and Field 01COR is "11", "21" or blank for Tax Periods 201012 and subsequent. For Tax Periods 201011 and prior it will be Field 01GR> is more than \$25,000.

Note: If the Subsection is 82, use \$25,000 for all Tax Periods.

3.12.12.37.17.2

(01-01-2024)

**Error Code 954 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 05F is truly "0" (zero), "-" (dash), or "None", enter "C" in the Clear Field.
- (3) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
 - a. **Form 990, Part I, Lines 13 through 15** (but the organization must complete Lines 16 through 21).
 - b. **Form 990, all of Part II.**
 - c. **Form 990, Part IV** (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
 - d. **Form 990-EZ, Part 1, Lines 10 through 16** (but the organization must complete Lines 17 through 21).
 - e. **Form 990-EZ, Part II**, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).
 - f. If required lines are not present, SSPND 640.

3.12.12.37.18

(01-01-2023)

Error Code 956

- (1) **Error Code 956 displayed Fields are:**

Field	Explanation
03F	Gross Rents
03G	Less: Rental Expenses
03H	Net Rental Income Taxpayer
>>>>	Net Rental Income Computer

3.12.12.37.18.1

(01-01-2023)

**Error Code 956 - Invalid
Conditions**

#

3.12.12.37.18.2

(01-01-2023)

**Error Code 956 -
Correction Procedures**

- (1) Correct any coding or transcription errors. Field 03G is always positive.
- (2) If only the net amount is present in Field 03H, try to figure (back into) the appropriate amounts for Field 03F and 03G.
- (3) If unable to perfect, enter the net amount from Field 03H in Field 03F.
- (4) When all transcription and editing errors have been perfected, change Field 03H to the computer-generated amount.

3.12.12.37.19

(01-01-2023)

Error Code 958

- (1) **Error Code 958 displayed Fields are:**

Field	Explanation
03J	Gross Amount from Sale of Assets-Col. (A), Securities
03K	Less: Cost, Basis Sales Expenses-Col. (A), Securities
03L	Gain/Loss Column (A)-Taxpayer
>>>>	Gain/Loss Column (A)-Computer

3.12.12.37.19.1
(01-01-2023)

Error Code 958 - Invalid Conditions

#

3.12.12.37.19.2
(01-01-2023)

Error Code 958 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 03K is always positive.
- (2) If only the net amount is present in Field 03L, try to figure (back into) the appropriate amounts for Field 03J and Field 03K.
- (3) If unable to perfect, enter the net amount from Field 03L in Field 03J.
- (4) When all transcription and editing errors have been perfected, change Field 03L to the computer-generated amount.

3.12.12.37.20
(01-01-2023)

Error Code 962

- (1) **Error Code 962 displayed Fields are:**

Field	Explanation
03M	Gross Amount from Sales of Assets—Column (B)
03N	Less Cost or other Basis—Column (B)
03O	Gain/Loss Column (B)—Taxpayer
>>>>	Gain/Loss Column (B)—Computer

3.12.12.37.20.1
(01-01-2023)

Error Code 962 - Invalid Conditions

#

3.12.12.37.20.2
(01-01-2023)

Error Code 962 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 03N is always positive.

- (2) If only the net amount is present in Field 03O, try to figure (back into) the appropriate amounts for Field 03M and Field 03N.
- (3) If unable to perfect, enter the net amount from Field 03O in Field 03M.
- (4) When all transcription and editing errors have been perfected, change Field 03O to the computer-generated amount.

3.12.12.37.21
(01-01-2023)
Error Code 964

- (1) **Error Code 964 displayed Fields are:**

Field	Explanation
03P	Gross Revenue
03Q	Less: Direct Expenses
03R	Net Income or (loss) from Special Events-Taxpayer
>>>>	Net Income or (loss) from Special Events-Computer

3.12.12.37.21.1
(01-01-2023)
Error Code 964 - Invalid Conditions

#

3.12.12.37.21.2
(01-01-2023)
Error Code 964 - Correction Procedures

- (1) Correct any coding and transcription errors. Field 03Q is always positive.
- (2) If only the net amount is present in Field 03R, try to figure, (back into) the appropriate amounts for Field 03P and 03Q.
- (3) If unable to perfect, enter the net amount from Field 03R in Field 03P.
- (4) When all transcription and editing errors have been perfected, change Field 03R to the computer-generated amount.

3.12.12.37.22
(01-01-2023)
Error Code 966

- (1) **Error Code 966 displayed Fields are:**

Field	Explanation
03S	Gross Sales of Inventory
03T	Less: Cost of Goods Sold
03U	Gross Profits or (loss) from Sales of Inventory-Taxpayer
>>>>	Gross Profits or (loss) from Sales of Inventory-Computer

3.12.12.37.22.1

(01-01-2023)

Error Code 966 - Invalid Conditions

#

3.12.12.37.22.2

(01-01-2023)

Error Code 966 - Correction Procedures

- (1) Correct any coding or transcription errors. Field 03T is always positive.
- (2) If only the net amount is present in Field 03U, try to figure, (back into) the appropriate amounts for Field 03S and Field 03T.
- (3) If unable to perfect, enter the net amount from Field 03U in Field 03S.
- (4) If line 10b is negative and the filer is therefore adding lines 10a and 10b together to figure line 10c, delete Field 03T and put the filers amount for line 10c in Fields 03S and 03U.

3.12.12.37.23

(01-01-2023)

Error Code 968

- (1) **Error Code 968 displayed Fields are:**

Field	Explanation
03A	Total Contributions
03B	Program Service Revenue
03C	Membership Dues and Assessments
03D	Interest on Savings
03E	Dividend
03H	Net Rental Income
03I	Other Investment Income
03L	Gain/Loss Column (A)
03O	Gain/Loss Column (B)
03R	Net Income or (loss) from Special Events
03U	Gross Profit or (loss) from Sales of Inventory
03V	Other Revenue
03W	Total Revenue Taxpayer
>>>>	Total Revenue Computer

3.12.12.37.23.1

(01-01-2023)

Error Code 968 - Invalid Conditions

#

3.12.12.37.23.2
(01-01-2023)
**Error Code 968 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 03W is the only entry, enter Field 03W amount in Field 03V.
- (3) If an amount is on Line 8d, and lines 8a through 8c are blank, GTSEC 03 and enter Line 8d amount into Fields 03M and 03O.
- (4) If all Fields were transcribed correctly, change Field 03W to the computer-generated amount.

3.12.12.37.24
(01-01-2023)
Error Code 969

- (1) **Error Code 969 displayed Fields are:**

Field	Explanation
01SS	Sub-Section
01GR>	Gross Receipts (Generated)
03N	Less: Cost, Basis Sales Expenses-Column (B), Other
03G	Rental Expense
03K	Basis/Sales/Expense/Securities
03Q	Less: Direct Expenses
03T	Less: Cost of Goods Sold
03W	Total Revenue
05F	Total Assets, End of Year (EOY)

- (2) "SECTION 03 or 05 NOT PRESENT"

3.12.12.37.24.1
(01-01-2023)
**Error Code 969 - Invalid
Conditions**

- (1) Form is numbered as a Form 990-EZ (Doc Code 09), 200811 and Prior, and Field 05F is greater than \$250,000 and/or Field 01GR> is greater than \$100,000.

3.12.12.37.24.2
(01-01-2023)
**Error Code 969 -
Correction Procedures**

- (1) The computations for **Field 01GR>** is:
 - a. Field 03N plus
 - b. Field 03Q plus
 - c. Field 03T plus
 - d. Field 03W.
- (2) Verify that the displayed Fields and the DLN were transcribed correctly and that the form is truly a Form 990-EZ. Correct any coding or transcription errors.
- (3) **Fields 03N, 03Q, and 03T are positive only.** The amounts in these Fields must always be treated as positive numbers.
- (4) If **Field 05F** is over \$250,000 or Field 01GR> (total of Fields 03N, 03Q, 03T, and 03W) is over \$100,000, Send the return back to the filer.. Schedule A is necessary when the subsection (SS) is 03 with Foundation Codes other than 02, 03 or 04 and SS50, 60, 70, 71 and 91. If none of the above are present on the return or INOLES, Schedule A is not necessary.

- (5) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
- Form 990, Part I, Lines 13 through 15** (but the organization must complete Lines 16 through 21).
 - Form 990, all of Part II.**
 - Form 990, Part IV** (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
 - Form 990-EZ, Part 1, Lines 10 through 16** (but the organization must complete Lines 17 through 21).
 - Form 990-EZ, Part II**, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).
 - If required lines are not present, send the return back to the filer.

3.12.12.37.25
(01-01-2023)
Error Code 970

- (1) **Error Code 970 displayed Fields are:**

Field	Explanation
CL	Clear Code
01ORG	Organization Code
01SS	Subsection
01IRI	Incomplete Return Item
01GR>	Gross Receipts (Generated)
01GRP	Group Return Code
03G	Less: Rental Expenses
03K	Less: Cost, Basis Sales Expenses—Column (A), Securities
03N	Less: Cost, Basis Sales Expenses—Column (B), Other
03Q	Less: Direct Expenses
03T	Less: Cost of Goods Sold
03W	Total Revenue

- (2) "SECTION 03 NOT PRESENT"

3.12.12.37.25.1
(01-01-2023)
Error Code 970 - Invalid Conditions

- (1) Organization Code is "1", "3" or "4" and Field 01GR> is less than or equal to \$25,000 (+/-).

Exception: Organization Code is "1" and 01GRP is "7" or "8".

- (2) If EC 970 was set because the Form is a 990-EZ (see EC 969) and the ORG Code is 9 but the organization must have filed a Form 990, change the ORG Code to the correct ORG Code (see below), Clear the error to continue processing the Form 990-EZ. We are no longer converting erroneously filed Form 990-EZ to a Form 990.

Note: This will all need to be done at once so EC 969 does not reappear.

3.12.12.37.25.2
(01-01-2023)
**Error Code 970 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Fields 03G, 03K, 03N, 03Q, and 03T are positive only. The amounts in these Fields must be entered as positive numbers.
- (3) Verify the following:

a. 01GR> is under \$50,000 for Tax Periods 201012 and subsequent or under \$25,000 for Tax Periods 201011 and prior, change 01ORG to “9” and Enter CCC R and V or

b. 01GR> is over \$50,000 and under \$75,000 for Tax Periods 201012 and subsequent or over \$25,000 and under \$37,500 for Tax Periods 201011 and prior **and** the return is an initial return, research BMFOLI to ensure that the return is an initial. If initial change 01ORG to “9” and Enter CCC R and V or

c. 01GR> is over \$50,000 for Tax Periods 201012 and subsequent or \$25,000 for Tax Periods 201011 and prior and the return is not an initial, change 01ORG to “1”, “3”, or “4” as appropriate. See IRM 3.12.12.22.7.2(2).
- (4) If EC 970 re-displays, check entries and clear error code.

#

return is not a Group Return:

- a. If the return is a group return, verify that Field 01ORG is “1” and enter the appropriate Group Return Code in Field 01GRP.
- b. If the return is not a group return and the displayed Fields were transcribed correctly, change Field 01ORG to “9”.

3.12.12.37.26
(01-01-2023)
Error Code 972

- (1) **Error Code 972 displayed Fields are:**

Field	Explanation
03W	Total Revenue
03Y	Total Expenses
03Z	Excess or (deficit) for the year-Taxpayer
>>>>	Excess or (deficit) for the year-Computer

3.12.12.37.26.1
(01-01-2023)
**Error Code 972 - Invalid
Conditions**

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3.12.12.37.26.2
(01-01-2023)
**Error Code 972 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Compute amount for Field 03Y and enter in Field 03Y.
 - a. If the return is a Form 990, compute amount for Field 03Y by adding the amount on Line 16 to the amount on Line 44 Column (A).
 - b. If the return is a Form 990-EZ, compute the amount for Field 03Y by adding the entries on lines 10 through 16.
 - c. If the entries in Fields 03W and 03Y are correct, change Field 03Z to the computer-generated amount.

3.12.12.37.27
(01-01-2023)
Error Code 973

- (1) **Error Code 973 displayed Fields are:**

Field	Explanation
05E	Total Assets BOY Taxpayer
05K	Total Liabilities BOY
05O	Total Net Assets BOY
>>>>	Total Assets BOY Computer

3.12.12.37.27.1
(01-01-2023)
**Error Code 973 - Invalid
Conditions**

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3.12.12.37.27.2
(01-01-2023)
**Error Code 973 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 05O computer is equal to Field 05E minus Field 05K.
- (3) If the return is a Form 990 verify the Fields as follows:
 - a. Verify Field 05E by adding the amounts on Lines 45 through 58, Column (A).
 - b. Verify Field 05K by adding the amounts on Lines 60 through 65, Column (A).
 - c. If Column (A) is blank, enter the amount from Part I, Line 19, in Field 05O and Field 05E.
- (4) If the filer has a negative amount on Part IV, line 26, remove the negative symbols to make the amount correct. The computer considers this amount negative when transcribed.
- (5) If the return is a Form 990-EZ verify the Fields as follows:
 - a. Verify Field 05E by adding the amounts on lines 22–24, column A.
 - b. If Line 19 has an entry and column A lines 22–27 are blank, change 05E and 05O to the line 19 amount.
- (6) If the filer has a negative amount on Part II, line 26, remove the negative symbols to make the amount correct. The computer considers the amount negative when transcribed.

- (7) If the entries in Fields 05E and 05K are correct, change Field 05O to the computer-generated amount.
- (8) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
 - a. **Form 990 Part I, Lines 13 through 15** (but the organization must complete Lines 16 through 21).
 - b. **Form 990, all of Part II.**
 - c. **Form 990, Part IV** (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B).
 - d. **Form 990-EZ, Part 1, Lines 10 through 16** (but the organization must complete Lines 17 through 21.
 - e. **Form 990-EZ, Part II,** (but the organization must complete Lines 25 through 27, Columns (A) and (B).
 - f. If required lines are not present, send the return back to te filer.

3.12.12.37.28
(01-01-2023)
Error Code 974

- (1) **Error Code 974 displayed Fields are:**

Field	Explanation
03Z	Excess or (deficit) for the year
05O	Total Net Assets, BOY
03AA	Other Changes in Net Assets
03AB	Net Assets, EOY Taxpayer
>>>>	Net Assets, EOY Computer

- (2) “SECTION 05 NOT PRESENT”

3.12.12.37.28.1
(01-01-2023)
Error Code 974 - Invalid Conditions

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3.12.12.37.28.2
(01-01-2023)
Error Code 974 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If the Fields were transcribed correctly, verify the entries in Fields 05O and 03AA.
- (3) Field 03AB Computer is equal to Field 03Z **plus** Field 05O **plus** Field 03AA.
- (4) If the return is a Form 990, compute the Fields as follows:
 - a. Subtract Line 66 from Line 59, Column A, and enter amount in Field 05O **or,**
 - b. If Column B is blank, see Exhibit 3.12.12-6 for correspondence procedures.
 - c. Perfect Field 03AA from attachments.
 - d. If none of the above apply, enter the amount from Line 19 in Field 05E and 05O.
- (5) If the return is a Form 990-EZ, verify the Fields as follows:

- a. Subtract Part II, Column A, Line 26, from Part II, Line 25, and enter in Field 05O.
 - b. If Column B is blank, see Exhibit 3.12.12-5 for correspondence procedures.
 - c. Perfect Field 03AA from attachments.
 - d. If Column A is blank, enter line 19 in Fields 05E and 05O.
- (6) If the entries in Fields 03Z, 05O and 03AA are correct, change Field 03AB to the computer-generated amount. If Section 03 is not present, GETSEC 03 and input the Field 050 amount into Field 03AB, as long as there are no amounts present in Section 03.
- (7) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
- a. **Form 990, Part I, Lines 13 through 15** (but the organization must complete Lines 16 through 21).
 - b. **Form 990, all of Part II.**
 - c. **Form 990, Part IV** (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B)).
 - d. **Form 990-EZ, Part 1, Lines 10 through 16** (but the organization must complete Lines 17 through 21).
 - e. **Form 990-EZ, Part II**, (but the organization must complete Lines 25 through 27, Columns (A) and (B)).
 - f. If required lines are not present, send the return back to the filer.

3.12.12.37.29
(01-01-2023)
Error Code 976

- (1) **Error Code 976 displayed Fields are:**

Field	Explanation
05F	Total Assets, End of Year (EOY)
05L	Total Liabilities, EOY
05OB	Total Net Assets or Fund Balances EOY
>>>>	Total Net Assets or Fund Balances EOY Underprint

3.12.12.37.29.1
(01-01-2023)
Error Code 976 - Invalid Conditions

#

3.12.12.37.29.2
(01-01-2023)
Error Code 976 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 05OB computer is equal to Field 05F minus Field 05L.
- (3) If the return is a Form 990 verify the Fields as follows:
 - a. Verify Field 05F by adding the amounts on Lines 45 through 58, Column (B).

- b. Verify Field 05L by adding the amounts on Lines 60 through 65, Column (B).
 - c. If there is an entry on line 74, Column (B), enter the amount in Fields 05F and 05OB
 - d. If Column (B) is blank, correspond for the missing information.
- (4) If the return is a Form 990-EZ, verify the Fields as follows:
- a. Verify Field 05F by adding the amounts on lines 22 through 24, Column B.
 - b. Verify Field 05OB by subtracting the amount from line 26, Column B from line 25, Column B.
 - c. If Column B is blank, correspond.
- (5) If the entries in Fields 05F and 05L are correct, change Field 05OB to the computer-generated amount.
- (6) If the filer has negative amount on Part II, line 26 for Form 990-EZ or Part IV, line 66, Form 990, remove the negative symbol to make the amount correct. The computer considers these amounts negative when transcribed.
- (7) Labor organizations are allowed to substitute Form LM-2 or LM-3 for the following lines:
- a. **Form 990, Part I, Lines 13 through 15** (but the organization must complete Lines 16 through 21).
 - b. **Form 990, all of Part II.**
 - c. **Form 990, Part IV** (but the organization must complete Lines 59, 66, and 74, Columns (A) and (B).
 - d. **Form 990-EZ, Part 1, Lines 10 through 16** (but the organization must complete Lines 17 through 21.
 - e. **Form 990-EZ, Part II,** (but the organization must complete Lines 25 through 27, Columns (A) and (B).
 - f. If required lines are not present, send the return back to the filer.

3.12.12.37.30
(01-01-2023)
Error Code 978

- (1) **Error Code 978 displayed Fields are:**

Field	Explanation
06P	Political Expenditures
0685C	Dues/Assess/Similar Amount
0685D	Lobby political Expense Amount
0685E	Aggregate Non-deductible Amount
0685F	Expenditures Taxable Amount
06Q	Initiation Fees
06R	Gross Receipts
06S	Section 501(c)(12)
06T	Gross Income Other

3.12.12.37.30.1
(01-01-2023)

Error Code 978 - Invalid Conditions

- (1) These Fields are invalid if not numeric, zero or blank.

3.12.12.37.30.2
(01-01-2023)

Error Code 978 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Zero and blank are valid. If the Field is one digit, not zero or blank, delete the Field.

3.12.12.37.31
(01-01-2023)

Error Code 988

- (1) **Error Code 988 displayed Fields are:**

Field	Explanation
0815	Gift, Grant Received
0816	Membership Fees Received
0817	Gross Receipts From Admissions
0818	Gross Receipts From Dividends
0820	Tax Revenues Levied
0821	Value of Services
0823	Total of Lines 15 through 22
0824	Line 23 Minus Line 17
>>>>	Line 23 minus Line 17- Computer

3.12.12.37.31.1
(01-01-2023)

Error Code 988 - Invalid Conditions

#

3.12.12.37.31.2
(01-01-2023)

Error Code 988 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Recompute Schedule A, Part IV-A, Column (e):
1. Add the amounts on each Line 15 through 22 across and correct Column (e) if an error is found, then add the amounts in Column (e) from line 15 down to Field 0823.
 2. Correct Field 0823 if it is in error.
 3. Subtract Line 17 Column (e) from Line 23 Column (e).
 4. Correct Field 0824 if it is in error.

3.12.12.37.32
(01-01-2023)

Error Code 992

- (1) **Error Code 992 displayed Fields are:**

Field	Explanation
0836	Total Lobbying Expenditures (Grass Roots)
0837	Total Lobbying Expenditures (Direct Lobbying)
0839	Other Exempt purpose Expenditures
0841	Lobby Nontaxable Amount Taxpayer
>>>>	Lobby Nontaxable Amount Computer

3.12.12.37.32.1

(01-01-2023)

Error Code 992 - Invalid Conditions

#

3.12.12.37.32.2

(01-01-2023)

Error Code 992 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Change Field 0841 to the computer-generated amount.

3.12.12.37.33

(01-01-2023)

Error Code 994

- (1) **Error Code 994 displayed Fields are:**

Field	Explanation
0836	Grass Roots Expenses
0837	Influence Legislation Expenses
0839	Other Expenditures
0841	Lobby Nontaxable - Taxpayer
0844	Subtract Line 41 from Line 38
>>>>	Subtract Line 41 from Line 38 Computer

3.12.12.37.33.1

(01-01-2023)

Error Code 994 - Invalid Conditions

#

3.12.12.37.33.2
(01-01-2023)
**Error Code 994 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 0844 Computer equals Field 0836 plus Field 0837 less Field 0841.
- (3) Change Field 0844 to the computer-generated amount.

3.12.12.37.34
(01-01-2023)
Error Code 996

- (1) **Error Code 996 displayed Fields are:**

Field	Explanation
0841	Lobby Nontaxable Amount
0842	Grassroots Nontaxable Amount
>>>>	Grassroots Nontaxable Amount-Computer

3.12.12.37.34.1
(01-01-2023)
**Error Code 996 - Invalid
Conditions**

#

3.12.12.37.34.2
(01-01-2023)
**Error Code 996 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 0842 Computer is equal to Field 0841 \times .25.
- (3) Change Field 0842 to the computer-generated amount.

3.12.12.37.35
(01-01-2023)
Error Code 998

- (1) **Error Code 998 displayed Fields are:**

Field	Explanation
0836	Total Lobbying Expenditures (Grassroots)
0842	Grass Roots Nontaxable Amount
0843	Subtract Line 42 from Line 36-Taxpayer
>>>>	Subtract Line 42 from Line 36-Computer

3.12.12.37.35.1
(01-01-2023)
**Error Code 998 - Invalid
Conditions**

#

3.12.12.37.35.2
(01-01-2023)
**Error Code 998 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 0843 Computer is equal to Field 0836 minus Field 0842.
- (3) Change Field 0843 to the computer-generated amount.

3.12.12.37.36
(01-01-2023)
Error Code 999

- (1) **Error Code 999 displayed Field is:**

Field	Explanation
01TXP	Tax Period

3.12.12.37.36.1
(01-01-2023)
**Error Code 999 - Invalid
Conditions**

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.37.36.2
(01-01-2023)
**Error Code 999 -
Correction Procedures**

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.38
(01-01-2023)
Form 990-PF - General

- (1) This section provides instructions for correcting error and reject conditions for Form 990-PF, Return of Private Foundation.

3.12.12.38.1
(01-01-2023)
Form 990-PF - Limited

- (1) An organization is considered "limited" when the organization has changed from a "public charity" to a "private foundation". The organization must file limited Form 990-PF for all of the years it filed Forms 990 as a public charity.
- (2) A limited Form 990-PF may be identified as follows:
 - a. "Limited" is indicated.
 - b. "Revenue Procedure 79-8" is indicated.
 - c. Wording indicating Area Office (AO) determined organization to be a private foundation.
 - d. The determination letter is attached.
- (3) If several years are received together, consider all years to be "limited" if all of the following apply:
 - a. The entity section is complete.
 - b. Part I, Column (b), is complete.
- (4) Annotate "LTD" on top center margin of page 1.
- (5) Do not correspond for any issue except Part I if Form 990-PF is marked by the taxpayer as "Revenue Procedure 79-8" or "Limited" on the return or attachments.

3.12.12.39
(01-01-2023)

**Form 990-PF - Sections
and Fields**

- (1) Form 990-PF contains Section 01 through 13.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.40
(01-01-2024)

**Section 01 - Field
Descriptions**

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max. Length
RMIT>	Remittance	Blue/Green Money	11
01EIN	Employer Identification Number	Box A	9
01NC	Name Control/Check Digit	Underlined/Mail Label	4
>>>>	Name Control Underprint	Computer-generated Underprint	4
01TXP	Tax Period	Header	6
>>	Tax Period Underprint	Computer-generated Underprint	2
01CCC	Computer Condition Codes	Dotted portion of Line 8-9, page 1	10
01RCD	Received Date	Received Date stamp	8
01CAF	CAF Indicator	N/A	1
01ORG	Type of Organization	Right margin of page 1 next to Items C and D	1
01FNC	Foundation Code	White Space in Item H page 1	2
01PIC	Penalty and Interest Code	Edit Sheet Line 6	1
01ADC	Audit Code	Edit Sheet Line 2	1
01SHB	Schedule B Indicator	Right margin of Line 1	1
01COR	Correspondence Indicator	Edit Sheet Line 4	2
01CRD	Correspondence Received Date	Edit Sheet Line 5	8
01IRI	Incomplete Return (IRI) Code	Page 2 Upper Right Margin	10
01RED	4940 Code	Top middle margin of page 4	1
01XV3	Part XIV Line 3b	Part XIV, line 3b	10
01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6

Field	Field Title	Location	Max. Length
>>>>	Daily Delinquency Penalty Underprint	Computer-generated Underprint	6
01TRC	Termination Code	Right Margin, Item F	1
01PEN	Preparer EIN	Part XVI Preparer EIN Box	12
01PSN	Preparer PTIN	Part XVI Preparer PTIN Box	12
01PPH	Preparer Phone Number	Part XVI Preparer Phone Number Block	10
01RDD>	Return Due Date Generated	Computer-generated Underprint	8

3.12.12.40.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.40.2
(01-01-2023)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box A, Form 990-PF.

3.12.12.40.2.1
(01-01-2023)
**Field 01EIN Invalid
Conditions**

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. It is fewer than nine characters,
 - c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - d. It is all zeros or all nines.

3.12.12.40.2.2
(01-01-2023)
**Field 01EIN Correction
Procedures**

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return **and attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
 1. Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 2. **SSPND 351 if IDRS is not available.**
 3. **SSPND 320** if more than one number is found or if you are unable to determine a valid EIN.

- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C if:

- Fewer than three digits of the EIN are transposed, different, or missing.
- When CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.40.3
(01-01-2023)

**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.40.3.1
(01-01-2023)

**Field 01NC - Invalid
Conditions**

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

3.12.12.40.3.2
(01-01-2023)

**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below
- a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control must be the first four characters of the name as follows:
- a. If the organization is a **corporation** (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual **trust** or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (3) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

(4) Following are specific **corporate** name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are not present are:

- a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
- b. **Habitat for Humanity** — Edit **Habi**
- c. **Little League** — Edit **Litt**
- d. **American Legion** — Edit **Amer**
- e. **AMVETS** — Edit **Amer**
- f. **Boy Scouts of America (BSA)** — Edit **Boys**
- g. **BPOE** — Edit **Bene**
- h. **FOE** — Edit **Frat**
- i. **VFW** — Edit **Vete**
- j. **PTA**—Edit **PTA** plus the first letter of the name of the state
- k. **PTO** or **PTSA**— Edit the first four characters of the school

(5) Specific **trust** or **estate** name control examples are:

- a. **Estate**—Edit the first four characters of the last name of the decedent
- b. **Corporate Trust**—Edit the first four characters of the Corporation's name.
- c. **Individual trust**—Edit the first four characters of the last name of the individual
- d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary

(6) Specific **political organization** name control examples are:

- a. **Friends of Jane Doe** — Edit **Jane**
- b. **Committee to Elect John Smith** — Edit **John**
- c. **Citizens for John Doe** — Edit **John**

3.12.12.40.4
(01-01-2023)

Field 01TXP - Tax Period

(1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.40.4.1
(01-01-2023)

Field 01TXP - Invalid Conditions

(1) This Field is invalid if:

- a. It is not numeric,
- b. Month is not 01-12,
- c. It is equal to or later than the Processing Date.
- d. Tax period is before 196912.

- 3.12.12.40.4.2
(01-01-2023)
Field 01TXP - Correction Procedures
- (1) Check the return **and attachments** for the correct Tax Period. Correct any coding or transcription errors.
 - (2) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.
 - a. **For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. **If the return is a "Final,"** use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.
 - (3) If the Tax Period is prior to 196912, SSPND 620. Attach Form 4227 stating "non-ADP".
- 3.12.12.40.5
(01-01-2023)
Field 01CCC - Computer Condition Codes
- (1) **Field 01CCC** is the **Computer Condition Codes**. Field 01CCC is transcribed from page 1, the dotted portion on Line 8-9. See Exhibit 3.12.12-8 for a description of the codes and their uses.
- 3.12.12.40.5.1
(01-01-2023)
Field 01CCC - Invalid Conditions
- (1) This Field is invalid if:
 - a. The entry is other than blank, "A", "D", "F", "G", "J", "O", "R", "T", "V", "W", "X", "Y", "3", "7" or "8".
 - b. CCCs "F" and "Y" are both present,
 - c. CCC "7" is present with both CCCs "D" and "R".
- 3.12.12.40.5.2
(04-17-2019)
Field 01CCC - Correction Procedures
- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
 - (2) **If the codes were entered correctly**, refer to the return and **Exhibit 3.12.12-8** to determine which codes are necessary.
 - (3) **If CCCs "F" and "Y" are both present:**
 - a. If the return shows "Final", delete the "Y" code.

Note: If the return is for a Change of Accounting Period, DO NOT delete CCC "Y".

 - b. If the return is not a Final, delete CCC "F".
 - c. If the return is not a final or short period, delete CCCs "F" and "Y".

Note: Do Not use CCC F on IRC 507 terminations.
 - (4) If CCCs "7", "D", and "R" are all present, determine the correct CCCs:
 - a. **If CCC "7" is correct** delete the "R" and "D".
 - b. **If CCC "7" is not correct**, delete CCC "7".
 - (5) CCC "J" is present on a return prior to 201701.
 - (6) If CCC "J" is present and Form 965 or Form 965-B is not attached to the return, remove CCC "J".

3.12.12.40.6
(01-01-2023)

Field 01RCD - Received Date

- (1) **Field 01RCD is the Received Date.** It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.

3.12.12.40.6.1
(01-01-2023)

Field 01RCD - Invalid Conditions

- (1) This Field is invalid if it is:
- Not present,
 - Not in YYYYMMDD format,
 - Later than the current processing date,
 - Not within the valid year, month, day range,
 - Prior to the ADP date of 196912 for Form 990-PF.

3.12.12.40.6.2
(05-10-2024)

Field 01RCD - Correction Procedures

- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is "invalid" (I.E. 20110115 in lieu of 20120115), correct accordingly.
- (3) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

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

- The envelope postmark or delivery shipment date.

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

- Service Center Automated Mail Processing System (SCAMPS) digital date
- The Revenue Agent/Officer's signature date
- The signature date
- The Julian Date in the DLN, minus 10 days

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

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

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3.12.12.40.7
(01-01-2023)

Field 01CAF - CAF Indicator

- (1) **Field 01CAF, CAF Indicator,** is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.40.8

(01-01-2023)

**Field 01ORG -
Organization Code**

- (1) **Field 01ORG, Organization Code**, is located in the right margin of page 1 next to Items C and D.

3.12.12.40.8.1

(01-01-2023)

**Field 01ORG - Invalid
Conditions**

- (1) This Field is invalid if it is other than “3”, “4”, “5”, “6”, “7”, “8” or blank (“G” coded only).
- (2) Type of Organizations are:
- **Blank**—if Field 01CCC contains CCC “G”
 - **Code 3**—Domestic 4947(a)(1) trust or Other Taxable Private Foundation or when Field 0602, Tax Under Section 511, or Field 0604, Subtitle A Tax, contain an amount.
 - **Code 4**—Foreign 4947(a)(1) Trust.
 - **Code 5**—Canadian Treaty 4947(a)(1) Trust.
 - **Code 6**—Domestic Exempt Private Foundation or Other Taxable Private Foundation.
 - **Code 7**—Foreign Exempt Private Foundation or Other Taxable Private Foundation.
 - **Code 8**—Canadian Treaty Private Foundation (Non-Taxable) or Other Taxable Private Foundation.

3.12.12.40.8.2

(01-01-2023)

**Field 01ORG -
Correction Procedures**

- (1) Refer to the right margin of page 1 next to Items C and D. Correct any coding or transcription errors.
- (2) **If code is other than specified**, determine the correct code from table below. Research INOLE for a domestic address when Box D1 or D2 is not checked and there is an amount in Part I, Line 26(b):

If	Then
The entity address is in the United States and Box D1 or D2, Foreign Organizations are NOT checked.	Code 3 , U. S. Trust if Box H, Section 4947(a)(1) trust is checked or Other Taxable Private Foundation or when Field 0602, Tax under Section 511, or Field 0604, Subtitle A Tax contain an amount.
The entity address is in the United States and Box D1 or D2, Foreign Organizations are NOT checked.	Code 6 , U. S. Foundation, if Box H, Section 4947(a)(1) trust is not checked.
The entity address is Canadian, or a reference to a treaty between the U.S. and Canada is noted or attached or Box D1 or D2, Foreign Organizations, is not checked,	Code 5 , Canadian Trust, if Box H, Section 4947(a)(1) trust, is checked,

If	Then
The entity address is Canadian, or a reference to a treaty between the U.S. and Canada is noted or attached, or, Box D1 or D2, Foreign Organizations, is not checked,	Code 8 , Canadian Foundation, if Box H, Section 4947(a)(1) trust is not checked.
The entity address is foreign (not Canadian), or , Box D1 or D2, Foreign Organizations, is checked,	Code 4 , Foreign Trust, if Box H, section 4947(a)(1) trust is checked,
The entity address is foreign (not Canadian), or , Box D1 or D2, Foreign Organizations, is checked,	Code 7 , foreign Foundation, if Box H, Section 4947(a)(1) trust is not checked.

- (3) If no boxes are checked on Line H, Form 990-PF, research INOLES for the correct subsection. Code accordingly.

3.12.12.40.9
(01-01-2023)

**Field 01FNC -
Foundation Code**

- (1) Field 01FNC is the **Foundation Code**. It is Edited from the White Space in Item H on Page 1.
- (2) Valid Foundation Codes are 00, 02–04, 09–18 and 99.

3.12.12.40.9.1
(01-01-2023)

**Field 01FNC - Invalid
Conditions**

- (1) This Field is invalid if it's not two digits and anything other than, 00, 02–04, 09–18 or 99.
- (2) This Field must be present.

3.12.12.40.9.2
(01-01-2023)

**Field 01FNC - Correction
Procedures**

- (1) Check the white space in Item H on page 1 and correct any coding or transcription errors.
- (2) Check the return and attachments to try to determine the correct Foundation Code.
- (3) Research INOLE to determine the correct Foundation Code.
- (4) If the Foundation Code cannot be determined enter the default "00" in Field 01FNC.

3.12.12.40.10
(01-01-2023)

**Field 01PIC - Penalty
and Interest Code**

- (1) Field 01PIC is the **Penalty and Interest Code**. It is located on the Edit Sheet, Line 6.
- (2) Valid Penalty and Interest Codes are:
- **Blank**—normal penalty and interest
 - **Code 1**—there is precomputed penalty and/or interest on the return and

- (3) **See IRM 3.12.12.2.3** for Return Due Dates.

#

3.12.12.40.10.1 (01-01-2023) Field 01PIC - Invalid Conditions	(1) This Field is invalid if other than blank or 1.	
3.12.12.40.10.2 (01-01-2023) Field 01PIC Correction Procedures	<p>(1) Correct the Penalty and Interest Code Field if:</p> <ul style="list-style-type: none"> a. It is other than "1". b. There is precomputed penalty and/or interest on the return and the <p>Note: CCC "R" must also be present in Field 01CCC (Computer Condition Codes) if Field 01PIC is correct and if precomputed interest, but not precomputed penalty, is on the return.</p> <p>(2) Delete the Penalty and Interest Code Field if:</p> <ul style="list-style-type: none"> a. There is no precomputed penalty and/or interest on the return or b. The correct Received Date (Field 01RCD) is either before the Return 	# #
3.12.12.40.11 (01-01-2023) Field 01ADC - Audit Code	(1) Field 01ADC, Audit Code , is located on Line 2 of the edit sheet.	
3.12.12.40.11.1 (01-01-2023) Field 01ADC - Invalid Conditions	(1) This Field is invalid if it is other than "3", "5" or blank.	
3.12.12.40.11.2 (01-01-2023) Field 01ADC - Correction Procedures	<p>(1) Refer to Line 2 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.</p> <p>(2) Audit Code "3" is entered if no reply to FYM mismatch correspondence.</p>	
3.12.12.40.12 (01-01-2023) Field 01SHB - Schedule B Indicator	(1) Field 01SHB is located in the right margin of Line 1, Form 990-PF.	
3.12.12.40.12.1 (01-01-2023) Field 01SHB - Invalid Conditions	<p>(1) Field 01SHB is invalid if other than "1", "2" or blank.</p> <p>(2) Refer to the right margin next to Line 1, Form 990-PF, for the correct code.</p>	
3.12.12.40.12.2 (01-01-2023) Field 01SHB - Correction Procedures	<p>(1) Correct any coding or transcription errors.</p> <p>(2) Correct codes are as follows for tax years 200112 and subsequent:</p>	

If	And	Then
Tax Period is prior to 200112	N/A	Blank Field 01SHB
Tax Period is 200112 and subsequent	Schedule B is attached and Line 1 (Form 990) is \$5,000.00 or greater	Enter "1" in Field 01SHB
Tax Period is 200112 and subsequent	Schedule B box on line 2 is not checked , Schedule B is not attached and Line 1 is \$5,000.00 or greater	Correspond, if no-reply, Enter "2" in Field 01SHB and "50" in Field 01IRI
Line 1 (Form 990) is blank or less than \$5,000.00	Schedule B box on line 2 is or is not checked	Blank Field 01SHB
Line 1 (Form 990) is \$5,000.00 or greater	Schedule B is attached and complete	Enter "1" in Field 01SHB
Line 1 (Form 990) is \$5,000.00 or greater	Schedule B box on line 2 is checked , Schedule B is not attached	Enter "2" in Field 01SHB.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0", "dash", "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

3.12.12.40.13
(01-01-2023)
Field 01COR - Correspondence Indicator

- (1) **Field 01COR, Correspondence Indicator**, is located on Line 4 of the Edit Sheet.

3.12.12.40.13.1
(01-01-2023)
Field 01COR - Invalid Conditions

- (1) This Field is invalid if other than "11", "12", "13", "14", "15", "16", "21", "22", "23", "24" or blank.

3.12.12.40.13.2
(01-01-2023)
Field 01COR - Correction Procedures

- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- a. **11—Reply with all information—** Use when the taxpayer's response to our request is complete; all of the information we requested is provided

- b. **12—Reply with some information—** Use when the taxpayer provides some of the information we requested, (Enter CCC “3”).
- c. **13—Reply with no information—** Use when the taxpayer responds to our inquiry, but does not provide the information we requested, (Enter CCC “3”).
- d. **14—No Reply—** Use when the taxpayer does not respond to our request, (Enter CCC “3”).
- e. **21—Reply with all information—** Use when the taxpayer’s response to our request for missing IRI items is complete; all of the information we requested is provided.
- f. **22—Reply with some information—** Use when the taxpayers provides some of information we requested on missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI).
- g. **23—Reply with no information—** Use when the taxpayers responds on missing IRI items but does not provide the information we requested. (Enter CCC 3 and the appropriate entry in Field 01IRI).
- h. **24—No Reply—** Use when the taxpayer does not respond to our request for missing IRI items. (Enter CCC 3 and the appropriate entry in Field 01IRI)

3.12.12.40.14
(01-01-2023)

**Field 01CRD -
Correspondence
Received Date**

- (1) **Field 01CRD, Correspondence Received Date**, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**

3.12.12.40.14.1
(01-01-2023)

**Field 01CRD - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.

3.12.12.40.14.2
(01-01-2023)

**Field 01CRD - Correction
Procedures**

- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.40.15
(01-01-2023)

Field 01IRI - IRI Code

- (1) **Field 01IRI is located**, on page 2 in the upper right margin.
- (2) There can be a maximum of 5 – 2 digit codes present for a total of 10 characters.

3.12.12.40.15.1
(01-01-2023)

**Field 01IRI - Invalid
Conditions**

- (1) This Field is invalid if not 2 digit, numeric, blank or codes 01, 02, 05, 06, 07, 08, 10, 11, 13, 14, 15, 17, 50, 90 or blank.

3.12.12.40.15.2
(01-01-2024)

**Field 01IRI - Correction
Procedures**

- (1) The codes and their meanings are as follows:

Item Missing	IRI Code
Part I	01
Part II	02
Part VI-A	05
Part VI-A	06
Part VI-A	07
Part VII	08
Part IX	10
Part XX	11
Part XII	13
Part XIII	14
Part XIV	15
Part XVI	17
Sch. B	50
Missing Signature	90

- (2) Correct any coding or transcription errors using the above chart.
- (3) If Field 01IRI for has a code other than 01, 02, 05, 06, 07, 08, 10, 11, 13, 14, 15, 17, 50 or 90 that was entered incorrectly, delete the code.

3.12.12.40.16
(01-01-2023)

Field 01RED - 4940 Code

- (1) Field 01RED, **4940 Code**, is located in the top middle margin of page 4.
- (2) **This Field affects the tax computation of Field 0601, Excise Tax.** Be sure the code is correct.

3.12.12.40.16.1
(01-01-2023)

Field 01RED - Invalid Conditions

- (1) **Field 01RED** is invalid if other than blank, "2" or "3".

3.12.12.40.16.2
(01-01-2024)

Field 01RED - Correction Procedures

- (1) Refer to the top middle margin of page 4 to determine the correct code. Correct any coding or transcription errors.
- (2) If 01RED is other than blank, "2" or "3", correct the code:
 - **Blank**—Part V, Line 1a is not checked
 - **Code 2**—Section 4940 (d)(2) Tax Reduction. If INOLES displays Sub-section 03 with Foundation Code 02, Field 0427B, Net Investment Income, has an amount, and Field 0601 does not have an amount.
 - **Code 3**—Section 4940 (e) Tax Reduction. Part V is completed and Line 8 is equal to or greater than Line 7.
- (3) The organization **must meet all of the following conditions** to qualify for the Section 4940(d)(2) Tax Reduction (**Code "2"**):

- a. Foundation Code on INOLES must be "02", **and**
 - b. Part XIII must have an entry, **and**
 - c. Field 03A9, Operating Foundation, must be "1" (if Field 03A9 is "2", change to "1"), **and**
 - d. Organization Code must be "3" or "6".
- (4) The organization **must** meet **the conditions listed below** to qualify for the Section 4940(e) Tax Reduction (**Code "3"**).
- a. **Foundation Code Must be "3", "4" or "00".**
 - b. **Organization Code must be "3" or "6".**
 - c. **Part V completed** and line 8 is equal to or greater than line 7.
 - d. **If Part V not completed and tax is computed at 1%**, send the return back to the filer for Part V.

3.12.12.40.17
(01-01-2024)
**Field 01XV3 - Part XIV
Line 3b**

- (1) Field 01XV3, **Part XIV Line 3b**, is dollars only and located on line 3b, Part XV XIV.
- (2) **Part XIV Line 3b** is edited from Part XIV (Supplementary Information) Line 3b.

3.12.12.40.17.1
(01-01-2023)
**Field 01XV3 - Invalid
Conditions**

- (1) Field 01XV3 must be numeric.

3.12.12.40.17.2
(01-01-2023)
**Field 01XV3 - Correction
Procedures**

- (1) Compare the return and the display to determine the correct amount.
- (2) Correct any coding or transcription errors.

3.12.12.40.18
(01-01-2023)
**Field 01DDP - Daily
Delinquency Penalty**

- (1) **Field 01DDP, Daily Delinquency Penalty**, is located on Line 7 of the Edit Sheet.

3.12.12.40.18.1
(01-01-2023)
**Field 01DDP - Penalty
Amounts**

- (1) The law provides for a **daily penalty** for failure to file a return (determined with regard to any extension of time for filing) or for filing an incomplete return unless failure is due to reasonable cause:
 - a. **For tax years ending on or after July 30, 1996**, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000 or five percent of gross receipts for the year, whichever is fewer.
 - b. **For tax years ending before July 30, 1996**, the penalty is \$10 a day. The maximum penalty may be as much as \$5,000 or five percent of gross receipts for the year, whichever is fewer.
 - c. **If the organization has gross receipts exceeding \$1,000,000**, the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.
- (2) Gross receipts are computed by adding together 0410B, 04A12, 04B6, minus 04A6.

- 3.12.12.40.18.2
(01-01-2023)
Field 01DDP - Invalid Conditions
- (1) This Field is invalid if:
- It is not numeric.
 - The last digit is other than zero and the Tax Period is prior to 198712.
- 3.12.12.40.18.3
(01-01-2023)
Field 01DDP - Correction Procedures
- (1) Refer to Line 7 of the Edit Sheet to determine the correct entry. Correct any coding or transcription errors.
- (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- 3.12.12.40.19
(01-01-2023)
Field 01TRC - Termination Code
- (1) Field 01TRC, **Termination Code**, is located in the right margin of page 1 next to Item F.
- 3.12.12.40.19.1
(01-01-2023)
Field 01TRC - Invalid Conditions
- (1) This Field is invalid if other than:
- Blank**—if Box F in the entity portion of Form 990-PF is not checked.
 - Code 1**—if the 507(b)(1)(B) Box F is checked.
- 3.12.12.40.19.2
(01-01-2023)
Field 01TRC - Correction Procedures
- (1) If Box F, 507(b)(1)(B), **is not** checked, delete Field 01TRC.
- (2) If box F, 507(b)(1)(B), is checked and Field 01TRC is blank, enter a "1" in Field 01TRC and SSPND 320.
- (3) Follow any instructions provided by Entity when the return is sent back.
- 3.12.12.40.20
(01-01-2023)
Field 01PSN - Preparer PTIN
- (1) Field 01PSN, **Tax Preparer PTIN**, is transcribed from the preparer PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all "**zeros**" or all "**nines**". The first character may be a "**P**".
- 3.12.12.40.20.1
(01-01-2023)
Field 01PSN - Invalid Conditions/Correction Procedures
- (1) Field 01PSN is invalid if the first position is other than numeric or "P".
- (2) Field 01PSN is invalid if the Field is all zeros or all nines or first position is "P" and remaining positions are all zeros or all nines.
- (3) Field 01PSN is invalid if other than the first position is not numerics.
- (4) Delete the Field. Do not attempt to correct the Field.
- 3.12.12.40.21
(01-01-2023)
Field 01PEN - Preparer EIN
- (1) Field 01PEN, **Tax Preparer EIN**, is transcribed from the preparer EIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all "**zeros**" or all "**nines**".

3.12.12.40.21.1
(01-01-2023)

Field 01PEN - Invalid Conditions/Correction Procedures

- (1) Field 01PEN is invalid if the Field is all zeros or all nines.
- (2) Field 01PEN is invalid if it is not all numerics.
- (3) Delete the Field. Do not attempt to correct the Field

3.12.12.40.22
(01-01-2023)

Field 01PPH - Preparer Phone Number

- (1) Field 01PPH, **Preparer Phone Number**, is transcribed from the preparer phone number box in the signature portion of the return.

3.12.12.40.22.1
(01-01-2023)

Field 01PPH - Invalid Conditions/Correction Procedures

- (1) Field 01PPH is invalid if it is not 10 characters and all numeric.
- (2) If not 10 characters and numeric delete the Field. Do not attempt to correct the Field

3.12.12.41
(01-01-2023)

Section 02 - Data Address Fields

- (1) **Section 02 contains address changes and the In-Care-of-Name line.**

3.12.12.41.1
(01-01-2023)

Section 02 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max. Length
02CON	Care of Name Line	Entity Section	35
02FAD	Foreign Address	Entity section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.41.2
(01-01-2023)

Field 02CON - In Care of Name Line

- (1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.41.2.1
(01-01-2023)

Field 02CON - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The first position is a % sign and the second position is not blank,
 - b. The first character of the “in-care-of” name is not alpha or numeric,
 - c. There are two consecutive blanks between significant characters.

3.12.12.41.2.2
(01-01-2023)

**Field 02CON -
Correction Procedures**

- (1) Check for transcription errors and correct as needed.

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
A blank is in the first position,	<ol style="list-style-type: none"> 1. Enter a % sign followed by blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
The first character of the "in-care-of" name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify "in-care-of" name on return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON
Two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.41.3
(01-01-2023)

**Field 02FAD - Foreign
Address**

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.41.3.1
(01-01-2023)

**Field 02FAD - Invalid
Conditions**

- (1) This Field is invalid if any of the following conditions exist:
- a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

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

3.12.12.41.3.2
(01-01-2023)

**Field 02FAD - Correction
Procedures**

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.41.4
(01-01-2023)
Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on non pre-addressed returns when the address change box has been checked.

3.12.12.41.4.1
(01-01-2023)
Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.41.4.2
(01-01-2023)
Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.41.5
(01-01-2023)
Field 02CTY City

- (1) **Field 02CTY, City**, is located in the entity section of the return.

3.12.12.41.5.1
(01-01-2023)
Major City Code

- (1) Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters.
- a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

3.12.12.41.5.2
(01-01-2023)
Field 02CTY - Invalid Conditions

- (1) This Field is invalid if:
- a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
- (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**

3.12.12.41.5.3
(01-01-2023)
Field 02CTY - Correction Procedures

- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.41.6
(01-01-2023)
Field 02ST - State

- (1) **Field 02ST, State**, is located in the entity section of the return.

3.12.12.41.6.1
(01-01-2023)
Field 02ST - Invalid Conditions

- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.

3.12.12.41.6.2
(01-01-2023)
Field 02ST - Correction Procedures

- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.41.7
(01-01-2023)
Field 02ZIP - ZIP Code

- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.

3.12.12.41.7.1 (01-01-2023) Field 02ZIP - Invalid Conditions	<div>(1) This Field is invalid if:<div>a. Blank, b. The fourth and fifth position are 00.</div></div>
3.12.12.41.7.2 (01-01-2023) Field 02ZIP - Correction Procedures	<div>(1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.</div> <div>(2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLE, refer to Document 7475.</div> <div>(3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.</div>
3.12.12.42 (01-01-2024) Section 03 - Field Descriptions	<div>(1) All of the Fields in Section 03 are located in Form 990-PF, Parts VI-A and Part VI-B.</div> <div>(2) Listed below are the Fields contained in Section 03 showing the Field Designator, title, and location on the return. All Fields are one position:</div>

Field	Field Title	Location On Return
03A1A	Influence Campaign	Part VI-A Line 1a
03A2	Activity	Part VI-A Line 2
03A3	Changes	Part VI-A Line 3
03A4B	Filed Form 990-T	Part VI-A Line 4b
03A5	Substantial Contraction	Part VI-A Line 5
03A8B	Furnished Form 990-PF	Part VI-A Line 8b
03A9	Operating Foundation	Part VI-A Line 9
03A10	Substantial Contributions	Part VI-A Line 10
03A11	Controlling Organization	Part VI-A Line 11
03A12	Direct/Indirect Interest	Part VI-A Line 12
03A13	Comply with Public In- spection	Part VI-A Line 13
03A15	In Lieu of Form 1041	Part VI-A Line 15
03A16	Interest in or Signature or Other Authority	Part VI-A Line 16
031A1	Sale or Exchange	Part VI-B Line 1a(1)
031A2	Borrow or Lend	Part VI-B Line 1a(2)
031A3	Furnish Goods	Part VI-B Line 1a(3)
031A4	Pay Compensation	Part VI-B Line 1a(4)
031A5	Transfer	Part VI-B Line 1a(5)
031A6	Agree to Pay	Part VI-B Line 1a(6)
03B1B	Excepted Acts	Part VI-B Line 1b
03B1C	Prior Year Acts	Part VI-B Line 1c
03B2A	Undistributed Income	Part VI-B Line 2a
03B2B	Applying Provisions	Part VI-B Line 2b
03B3A	Interest	Part VI-B Line 3a
03B3B	Excess Holdings	Part VI-B Line 3b
03B4A	Jeopardize	Part VI-B Line 4a
03B4B	Prior Year Jeopardize	Part VI-B Line 4b
035A1	Propaganda	Part VI-B Line 5a(1)
035A2	Influence Election	Part VI-B Line 5a(2)
035A3	Grant Individual	Part VI-B Line 5a(3)
035A4	Grant Organization	Part VI-B Line 5a(4)

Field	Field Title	Location On Return
035A5	Purpose Other	Part VI-B Line 5a(5)
03B5B	Excepted	Part VI-B Line 5b
03B6A	Did the Organization Receive Funds	Part VI-B, Line 6a
03B6B	Did the Organization Pay Premiums	Part VI-B, Line 6b

3.12.12.42.1
(01-01-2023)

Section 03 - Invalid Conditions/Correction Procedures

- (1) Correct Question Codes are:
 - a. **1**— If the “yes” box is checked.
 - b. **2**— If the “no” box is checked (**not valid for Field 03A15, In Lieu of Form 1041**).
 - c. **3**—No-reply to correspondence (Not valid for Field 03A15, In Lieu of Form 1041).
 - d. **Blank**— If neither box is checked, both boxes are checked or “not applicable”.
- (2) All Section 03 Fields are invalid if other than listed above.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.43
(01-01-2023)

Section 04 - Field Descriptions

- (1) All of the Fields in **Section 04** are dollars only and positive or negative.
- (2) Listed below are the Fields contained in **Section 04** showing the Field Designator, title, and location on the return. All Fields are 12 positions:

Field	Field Title	Part I Location On Return
04A1	Contributions, Gifts	Line 1, Col. (a)
04A3	Interest on Savings	Line 3, Col. (a)
04A4	Dividends	Line 4, Col. (a)
04A5A	Gross Rents	Line 5a, Col. (a)
04A6	Net Gain or Loss	Line 6, Col. (a)
046B	Gross Sales Price Amount	Line 6(b)
0410B	Cost of Goods Sold	Line 10b
0410C	Gross Profit	Line 10c, Col. (a)
04A11	Other Income	Line 11, Col. (a)
04A12	Total Revenue—Per Books	Line 12, Col. (a)
>>>>	Total Revenue Per Books Underprint	N/A
04B12	Total Net Investment Income	Line 12, Col. (b)
04C12	Total Adjusted Net Income	Line 12, Col. (c)
04A13	Compensation of Officers	Line 13, Col. (a)
04A15	Pension Plans, Employee Benefits	Line 15, Col. (a)
0416A	Legal Fees	Line 16a, Col. (a)
0416B	Accounting Fees	Line 16b, Col. (a)
04A17	Interest	Line 17, Col. (a)
04A19	Depreciation	Line 19, Col. (a)
04A20	Occupancy	Line 20, Col. (a)
04A21	Travel, Conferences and Meetings	Line 21, Col. (a)
04A22	Printing and Publications	Line 22, Col. (a)
04A24	Total Operating—Per Books A Amount	Line 24, Col. (a)
04B24	Total Operating—Per Books B Amount	Line 24, Col. (b)
04D24	Total Operating—Per Books D Amount	Line 24, Col. (d)

Field	Field Title	Part I Location On Return
04A25	Contributions, Gifts, Grants	Line 25, Col. (a)
04A26	Total Expenses—Per Books	Line 26, Col. (a)
04B26	Total Expenses—Net	Line 26, Col. (b)
04C26	Total Expenses—Adj Net	Line 26, Col. (c)
04D26	Total Expenses—Exempt	Line 26, Col. (d)
0427A	Excess of Revenue	Line 27a, Col (a)
>>>>	Excess of Revenue Underprint	Computer-generated Underprint
0427B	Net Investment Income	Line 27b, Col (b)
>>>>	Net Investment Income Underprint	Computer-generated Underprint
0427C	Adjusted Net Income	Line 27, Col. (c)
04GR>	Total Gross Receipts Computer	Field 04A12 plus 046B plus 0410B minus 04A6

3.12.12.43.1
(01-01-2023)
Section 04 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.44
(01-01-2023)
Section 05 - Field Descriptions

- (1) All of the Fields in **Section 05** are dollars only and positive or negative.
- (2) Listed below are the Fields contained in **Section 05** showing the Field Designator, title, and location on the return. All Fields are 12 positions:

Field	Field Title	Part I Location On Return
05A1	Cash (BOY)	Line 1 Col. (a)
05B1	Cash Non-Interest	Line 1 Col. (b)
05A3	Accounts Receivable (BOY)	Line 3 Col. (a)
05B3	Accounts Receivable (EOY)	Line 3 Col. (b)
05A4	Pledges Received (BOY)	Line 4 Col. (a)
05B4	Pledges Received (EOY)	Line 4 Col. (b)
05A5	Grants Received (BOY)	Line 5 Col. (a)
05B5	Grants Received (EOY)	Line 5 Col. (b)
05A6	Receivables (BOY)	Line 6 Col. (a)
05B6	Receivables (EOY)	Line 6 Col. (b)
05A7	Other Notes and Loans (BOY)	Line 7 Col. (a)
05B7	Other Notes and Loans (EOY)	Line 7 Col. (b)
05A8	Inventories for Sale or Use (BOY)	Line 8 Col. (a)
05B8	Inventories for Sale or Use (EOY)	Line 8 Col. (b)
05A9	Prepaid Expenses and Deferred Charges (BOY)	Line 9 Col. (a)
05B9	Prepaid Expenses and Deferred Charges (EOY)	Line 9 Col. (b)
05A10	Investments-Government (BOY)	Line 10a, Col. (a)
0510A	Investments-Government (EOY)	Line 10a, Col. (b)
05B10	Investments-Corporate Stock (BOY)	Line 10b, Col. (a)
0510B	Investments-Corporate Stock (EOY)	Line 10b, Col. (b)
05C10	Investments-Corporate Bonds (BOY)	Line 10c, Col. (a)
0510C	Investments-Corporate Bonds (EOY)	Line 10c, Col. (b)
05A12	Investments-Mortgage Loans (BOY)	Line 12, Col. (a)

Field	Field Title	Part I Location On Return
05B12	Investments-Mortgage Loans (EOY)	Line 12, Col. (b)
05A13	Investments-Other (BOY)	Line 13, Col. (a)
05B13	Investments-Other (EOY)	Line 13, Col. (b)
05A14	Land, Buildings, and Equipment Basis (BOY)	Line 14, Col. (a)
05B14	Land, Buildings, and Equipment Basis (EOY)	Line 14, Col. (b)
05A15	Other Assets (BOY)	Line 15, Col. (a)
05B15	Other Assets (EOY)	Line 15, Col. (b)
05B16	Total Assets-Book Value	Line 16, Col. (b)
>>>>	Total Assets-Book Value-Underprint	Computer-generated
05C16	Total Assets—Fair Market Value	Line 16, Col. (c)
05P1I	Fair Market Value	Box I, Page 1
05A17	Accounts Payable and Accrued Expenses (BOY)	Line 17, Col. (a)
05B17	Accounts Payable and Accrued Expenses (EOY)	Line 17, Col. (b)
05A18	Grants Payable (BOY)	Line 18, Col. (a)
05B18	Grants Payable (EOY)	Line 18, Col. (b)
05B21	Mortgage and Other Notes	Line 21, Col. (b)
05A22	Other Liabilities (BOY)	Line 22, Col. (a)
05B22	Other Liabilities (EOY)	Line 22, Col. (b)
05B29	Total Liabilities	Line 29, Col. (b)
05B30	Total Fund Net Assets/Balances	Line 30, Col. (b)

3.12.12.44.1
(01-01-2023)

**Section 05 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields must be numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.45
(01-01-2024)
**Section 06 - Field
Descriptions**

- (1) All of the Fields in **Section 06** are dollars and cents.
- (2) All Fields are positive only except Field 06B/R, Tax Due/Overpayment.
- (3) Listed below are the Fields contained in **Section 06** showing the Field Designator, title, location on the return, and maximum length:

Field	Field Title	Part V Location On Return	Max. Length
0601	Excise Tax	Line 1	12
>>>>	Excise Tax Underprint	Computer-generated	12
0602	Tax Under Section 511	Line 2	12
0604	Subtitle A Tax	Line 4	12
0605	Tax on Investment Income	Line 5	13
>>>>	Tax on Investment Income Underprint	Computer-generated	13
0606A	ES Tax Credit	Line 6a	11
0606B	Tax Withheld at Source	Line 6b	11
0606C	Tax Paid with Extension	Line 6c	12
0606D	Backup Withholding	Line 6d	12
0607>	Total Credits/Payments Computer	Line 7	12
0608	ES Tax Penalty	Line 8	11
06B/R	Tax Due/Overpayment	Lines 9/10	12
>>>>	Tax Due/Overpayment Underprint	Computer-generated	12
06CRE	Credit Elect	Line 11	11
06VT1	Verified Excise Tax	ERS Input Only	13
06VT5	Gross Verified Tax	ERS Input Only	13

3.12.12.45.1
(01-01-2024)
Field 0601 - Excise Tax

- (1) Field 0601, **Excise Tax**, is located on Form 990-PF, Part V, Line 1.
- (2) This Field is invalid if not numeric.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (4) **The computer uses Field 0427B, Net Investment Income computer-generated, to compute Field 0601 computer-generated.**

- (5) The tax rate for Type of Organization “3” and “6” is as follows:
 - Rate.01—if Field 01RED, 4940 Code, is “3”.
 - Rate.02—if Field 01RED is blank.
- (6) **The tax rate for Foreign Organizations** (Field 01ORG) “4”, “5”, “7” or “8”) is as follows:
 - Rate.04—if Field 01ORG is “4” or “7”.
 - Field 0601 is zero if Field 01ORG is “5” or “8”.

3.12.12.45.2
(01-01-2024)

Field 0602 - Tax Under Section 511

- (1) Field 0602, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2.
- (2) This tax is valid for Organization “3” and “6” and is used to compute Field 0605, Total Gross Tax.
- (3) This Field is invalid if not numeric.
- (4) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.45.3
(01-01-2024)

Field 0604 - Subtitle A Tax

- (1) Field 0604, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4.
- (2) This Tax is valid for Organization “3” and “6” and is used to compute Field 0605, Total Gross Tax.
- (3) This Field is invalid if not numeric.
- (4) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.45.4
(01-01-2024)

Field 0605 - Total Gross Tax

- (1) Field 0605, Total Gross Tax, is located on Form 990-PF, Part V, Line 5.
- (2) Field 0605, Total Gross Tax underprint, is the sum of
 1. Field 0601, Excise Tax, **plus**
 2. Field 0602, Tax Under Section 511, **minus**
 3. Field 0604, Subtitle A Tax.
- (3) This Field is invalid if not numeric.
- (4) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.45.5
(01-01-2024)

Field 0606A - Estimated Tax Payments

- (1) Field 0606A, Estimated Tax Payments, is located on Form 990-PF, Part V, Line 6a.
- (2) This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
- (3) This Field is invalid if not numeric.
- (4) Refer to the return to verify the entry. Correct any coding or transcription errors.

- 3.12.12.45.6
(01-01-2024)
Field 0606B - Tax Withheld at Source
- (1) Field 0606B, **Tax Withheld at Source**, is located on Form 990-PF, Part V, Line 6b.
 - (2) This Field is invalid if not numeric.
 - (3) Refer to the return to verify the entry. Correct any coding or transcription errors.
- 3.12.12.45.7
(01-01-2024)
Field 0606C - Tax Paid with Extension
- (1) Field 0606C, **Tax Paid-with Extension**, is located on Form 990-PF, Part V, Line 6c.
 - (2) This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
 - (3) This Field is invalid if not numeric.
 - (4) Refer to the return to verify the entry. Correct any coding or transcription errors.
- 3.12.12.45.8
(01-01-2024)
Field 0606D - Backup Withholding
- (1) Field 0606D, **Backup Withholding**, is located on Form 990-PF, Part V, Line 6d.
 - (2) This Field is used to compute Field 06B/R, Tax Due/Overpayment.
 - (3) Correct from Form 1099, W-2, etc.
 - (4) This Field is invalid if not numeric.
 - (5) Refer to the return to verify the entry. Correct any coding or transcription errors.
- 3.12.12.45.9
(01-01-2023)
Field 0607> - Total Credits/Payments Computer
- (1) Field 0607>, **Total Credits/Payment Computer**, is the total of Field 0606A, Estimated Tax Credit, Field 0606B, Tax Withheld at Source, Field 0606C, Tax Paid With Extension, and Field 0606D, Backup Withholding.
- 3.12.12.45.10
(01-01-2024)
Field 0608 - Estimated Tax Penalty
- (1) Field 0608, **Estimated Tax Penalty**, is located on Form 990-PF, Part V, Line 8.
 - (2) This Field is invalid if not numeric.
 - (3) Refer to the return to verify the entry. Correct any coding or transcription errors.
- 3.12.12.45.11
(01-01-2024)
Field 06B/R - Tax Due/Overpayment
- (1) Field 06B/R, **Tax Due/Overpayment**, is located on Form 990-PF, Part V, Line 9 or 10.
 - (2) Tax Due/Overpayment generated computation is:
 - Field 0605, **minus**
 - Field 0606A, **minus**
 - Field 0606B, **minus**
 - Field 0606C, **minus**
 - Field 0606D, **plus**
 - Field 0608.

- (3) This Field is invalid if not numeric.
- (4) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.45.12
(01-01-2024)

Field 06CRE - Credit Elect

- (1) Field 06CRE, Credit Elect, is located on Form 990-PF, Part V, Line 11.
- (2) This Field is invalid if not numeric.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.45.13
(01-01-2023)

Field 06VT1 - Verified Excise Tax

- (1) Field 06VT1, Verified Excise Tax, is for ERS input only. The Field is used when manual computation of the tax is required.
- (2) This Field is invalid if not numeric.

3.12.12.45.14
(01-01-2023)

Field 06VT5 - Gross Verified Tax

- (1) Field 06VT5, Gross Verified Tax, is for ERS input only. The Field is used when manual computation of the tax is required.
- (2) This Field is invalid if not numeric.

3.12.12.46
(01-01-2024)

Section 07 - Field Descriptions

- (1) All of the Fields in **Section 07** are dollars only and positive or negative.
- (2) Listed below are the Fields contained in **Section 07** showing the Field Designator, title, and location on the return. All Fields are 12 positions:

Field	Field Title	Location On Return
07X1D	Total Fair Market Value of Assets not used	Part IX, Line 1d
07X5	Net-Value Non Charitable Assets	Part IX, Line 5
07X6	Minimum Investment	Part IX, Line 6
>>>>	Minimum Investment Underprint	Computer-generated
07D	Distributable Amount	Part X, Line 7
07E	Undistributed Income	Part XII, Line 6f, Col. (d)

3.12.12.46.1
(01-01-2023)

Section 07 - Invalid Conditions/Correction Procedures

- (1) All Fields must be numeric or blank.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.47
(01-01-2024)

Sections 08 through 11

- (1) All Fields are dollars only and positive or negative.
- (2) All Fields are located on Form 990-PF, Part XIII.

- (3) Listed below are the Fields contained in **Sections 08 through 11** showing the Field Designator, title, and location on the return. All Fields are 12 positions:

Note: 0, -, none or N/A are an acceptable entry. If present, enter a 1 in Fields 08A, 08E, 09A and 09E.

3.12.12.47.1
(01-01-2024)
**Section 08 - Field
Descriptions**

(1) **Section 08:**

Field	Field Title	Part XIII Location On Return
08A	Adjusted Net Income-Col. a	Line 2a Col. (a)
08B	Adjusted Net Income-Col. b	Line 2a Col. (b)
08C	Adjusted Net Income-Col. c	Line 2a Col. (c)
08D	Adjusted Net Income-Col. d	Line 2a Col. (d)
08E	Adjusted Net Income-Total	Line 2a Col. (e)
>>>>	Adjusted Net Income-Total Underprint	Computer-generated
08F	Qualifying Distributions-Col. a	Line 2e Col. (a)
08G	Qualifying Distributions-Col. b	Line 2e Col. (b)
08H	Qualifying Distributions-Col. c	Line 2e Col. (c)
08I	Qualifying Distributions-Col. d	Line 2e Col. (d)
08J	Qualifying Distributions-Total	Line 2e Col. (e)
>>>>	Qualifying Distributions-Total Underprint	Computer-generated

3.12.12.47.2
(01-01-2024)
**Section 09 - Field
Descriptions**

(1) **Section 09:**

Field	Field Title	Part XIII Location On Return
09A	Value of Assets-Col. a	Line 3a(1) Col. (a)
09B	Value of Assets-Col. b	Line 3a(1) Col. (b)
09C	Value of Assets-Col. c	Line 3a(1) Col. (c)
09D	Value of Assets-Col. d	Line 3a(1) Col. (d)
09E	Value of Assets-Total	Line 3a(1) Col. (e)
>>>>	Value of Assets-Total Underprint	Computer-generated
09F	Qualifying Assets-Col. a	Line 3a(2) Col. (a)
09G	Qualifying Assets-Col. b	Line 3a(2) Col. (b)
09H	Qualifying Assets-Col. c	Line 3a(2) Col. (c)
09I	Qualifying Assets-Col. d	Line 3a(2) Col. (d)
09J	Qualifying Assets-Total	Line 3a(2) Col. (e)
>>>>	Qualifying Assets-Total Underprint	Computer-generated

3.12.12.47.3

(01-01-2024)

Section 10 - Field Descriptions**(1) Section 10:**

Field	Field Title	Part XIII Location On Return
10A	Endowment Alternative Test-Col. a	Line 3b Col. (a)
10B	Endowment Alternative Test-Col. b	Line 3b Col. (b)
10C	Endowment Alternative Test-Col. c	Line 3b Col. (c)
10D	Endowment Alternative Test-Col. d	Line 3b Col. (d)
10E	Endowment Alternative Test-Total	Line 3b Col. (e)
>>>>	Endowment Alternative Test-Total Underprint	Computer-generated

3.12.12.47.4

(01-01-2024)

Section 11 - Field Descriptions**(1) Section 11:**

Field	Field Title	Part XIII Location On Return
11A	Total Support/Gross-Col. a	Line 3c(1) Col. (a)
11B	Total Support/Gross-Col. b	Line 3c(1) Col. (b)
11C	Total Support/Gross-Col. c	Line 3c(1) Col. (c)
11D	Total Support/Gross-Col. d	Line 3c(1) Col. (d)
11E	Total Support/Gross- Total	Line 3c(1) Col. (e)
>>>>	Total Support/Gross-Total Underprint	Computer-generated
11F	Support from General Public-Col. a	Line 3c(2) Col. (a)
11G	Support from General Public-Col. b	Line 3c(2) Col. (b)
11H	Support from General Public-Col. c	Line 3c(2) Col. (c)
11I	Support from General Public-Col. d	Line 3c(2) Col. (d)
11J	Support from General Public-Total	Line 3c(2) Col. (e)
>>>>	Support from General Public-Total Underprint	Computer-generated
11K	Gross Investment Income-Col. a	Line 3c(4) Col. (a)
11L	Gross Investment Income-Col. b	Line 3c(4) Col. (b)
11M	Gross Investment Income-Col. c	Line 3c(4) Col. (c)
11N	Gross Investment Income-Col. d	Line 3c(4) Col. (d)
11O	Gross Investment Income-Total	Line 3c(4) Col. (e)
>>>>	Gross Investment Income-Total Underprint	Computer-generated

3.12.12.47.5
(01-01-2023)

**Section 08 through 11 -
Invalid Conditions/
Correction Procedures**

- (1) Any Field not all numeric or blank is invalid.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.48
(01-01-2024)

**Section 12 - Field
Descriptions**

- (1) All of the Fields in Section 12 are located on Form 990-PF Part XVI.
- (2) Listed below are the Fields contained in **Section 12** showing the Field Designator, title, and location on the return. All Fields are 1 position

Field	Field Title	Part XIII Location On Return
12A1	Transfers of Cash	Part XVI, Line 1a(1)
12A2	Transfers of Other Assets	Part XVI, Line 1a(2)
121B1	Sale of Assets	Part XVI, Line 1b(1)
121B2	Purchase of Assets	Part XVI, Line 1b(2)
121B3	Rental of Facilities	Part XVI, Line 1b(3)
121B4	Reimbursements Arrangements	Part XVI, Line 1b(4)
121B5	Loans and Loan Guarantees	Part XVI, Line 1b(5)
121B6	Performance of Services	Part XVI, Line 1b(6)
121C	Sharing of Facilities	Part XVI, Line 1c

3.12.12.48.1
(01-01-2023)

**Section 12 - Invalid
Conditions/Correction
Procedures**

- (1) Valid codes for all Fields in this section are:
 - **Blank** If neither box is checked or not applicable.
 - **Code 1** If “yes” box is checked.
 - **Code 2** If “no” box is checked.
 - **Code 3** If both boxes are checked.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.49
(01-01-2024)

**Section 13 - Field
Descriptions**

- (1) All of the Fields in Section 13 are located on Form 990-PF Part XV-A.
- (2) Listed below are the Fields contained in **Section 13** showing the Field Designator, title, and location on the return. All Fields are 12 positions:

Field	Field Title	Location On Return
13D1A	Program Service A (d)	Part XV-A, Line 1a Col. (d)
13E1A	Program Service A (e)	Part XV-A, Line 1a Col. (e)
13D1B	Program Service B (d)	Part XV-A, Line 1b Col. (d)
13E1B	Program Service B (e)	Part XV-A, Line 1b Col. (e)
13D1C	Program Service C (d)	Part XV-A, Line 1c Col. (d)
13E1C	Program Service C (e)	Part XV-A, Line 1c Col. (e)
13D1D	Program Service D (d)	Part XV-A, Line 1d Col. (d)
13E1D	Program Service D (e)	Part XV-A, Line 1d Col. (e)
13D1E	Program Service E (d)	Part XV-A, Line 1e Col. (d)
13E1E	Program Service E (e)	Part XV-A, Line 1e Col. (e)
13D1F	Program Service F (d)	Part XV-A, Line 1f Col. (d)
13E1F	Program Service F (e)	Part XV-A, Line 1f Col. (e)
13D1G	Program Service G (d)	Part XV-A, Line 1g Col. (d)
13E1G	Program Service G (e)	Part XV-A, Line 1g Col. (e)
13D2	Membership Dues and Assessments (d)	Part XV-A, Line 2 Col. (d)
13E2	Membership Dues and Assessments (e)	Part XV-A, Line 2 Col. (e)
13D3	Invest on Savings and Temporary Cash (d)	Part XV-A, Line 3 Col. (d)
13E3	Invest on Savings and Temporary Cash (e)	Part XV-A, Line 3 Col. (e)
13D4	Dividends and Interest from Securities (d)	Part XV-A, Line 4 Col. (d)
13E4	Dividends and Interest from Securities (e)	Part XV-A, Line 4 Col. (e)

Field	Field Title	Location On Return
13D5A	Net Rental Income from Debt-finances Property (d)	Part XV-A, Line 5a Col. (d)
13E5A	Net Rental Income from Debt-finances Property (e)	Part XV-A,Line 5a Col. (e)
13D6	Net Rental Income or Loss from Personal Property (d)	Part XV-A, Line 6 Col. (d)
13E6	Net Rental Income or Loss from Personal Property (e)	Part XV-A,Line 6 Col. (e)
13D7	Other Investment Income (d)	Part XV-A, Line 7 Col. (d)
13E7	Other Investment Income (e)	Part XV-A,Line 7 Col. (e)
13D8	Gain or Loss from Sales of Assets (d)	Part XV-A, Line 8 Col. (d)
13E8	Gain or Loss from Sales of Assets (e)	Part XV-A,Line 8 Col. (e)
13D9	Net Income/Loss from Special Events (d)	Part XV-A, Line 9 Col. (d)
13E9	Net Income/Loss from Special Events (e)	Part XV-A,Line 9 Col. (e)
13D10	Gross Profit/Loss from Sales of Inventory (d)	Part XV-A, Line 10 Col. (d)
13E10	Gross Profit/Loss from Sales of Inventory (e)	Part XV-A,Line 10 Col. (e)

3.12.12.49.1
(01-01-2023)

Section 13 - Invalid Conditions/Correction Procedures

- (1) These Fields must be numeric or blank and **Dollars Only**, (+/-) Positive or Negative.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.50
(01-01-2023)

Section 20 - Field Descriptions

- (1) The Fields in Section 20 are located on Form 990-PF Part I
- (2) Listed below are the Fields contained in **Section 20** showing the Field Designator, Title, Location on the return and Field Length.

Field	Field Title	Location On Return	Max. Length
2011	Net Form 965 Tax Liability	Part I column (d) line 1.	15
20IND	Form 965-B Part I Indicator	Part I additional information	1

3.12.12.50.1
(01-01-2023)
Section 20 - Invalid Conditions/Correction Procedures

- (1) Field 2011 must be numeric or blank and **Dollars Only**, and (+) Positive only.
- (2) Field 20IND must be either "1" for additional information with the return or blank if none.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors.

3.12.12.51
(01-01-2023)
Form 990-PF - Math/Consistency Errors Priority IV

- (1) **A priority IV error will display** whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) **The Field labeled "CL" will be displayed**, for the entry of a Clear Field, on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected, and all IRM procedures must be applied BEFORE entering a "C" in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field or,
 - c. Entering a TPNC. (**See Exhibit 3.12.12-11** for a list of valid codes for Form 990-PF), or

3.12.12.51.1
(01-01-2023)
Error Code 010

- (1) **Error Code 010 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01EIN	Employer Identification Number
01NC	Name Control
01TXP	Tax Period
01CAF	CAF Code
01RCD	Received Date
01CCC	Computer Condition Code
01ORG	Organization Code
01PIC	Penalty Interest Code
01ADC	Audit Code
01FNC	Foundation Code
01SHB	Schedule B Indicator
01COR	Correspondence Received Date
01IRI	IRI Code
01CRD	Correspondence Indicator
01RED	4940 Code
01XV3	Part XV Line 3b
01DDP	Daily Delinquency Penalty
01TRC	Termination Code

- (2) “Any Section other than 01 is present”.

3.12.12.51.1.1
(01-01-2023)

Error Code 010 - Invalid Conditions

- (1) Error Code 010 will generate when Computer Condition Code, CCC, “G” is present and entries other than 01EIN, 01NC, 01TXP, 01CCC and 01RCD are present.

3.12.12.51.1.2
(01-01-2023)

Error Code 010 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC “G” was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.51.2
(01-01-2023)
Error Code 702

(1) **Error Code 702 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01COR	Correspondence Indicator
01IRI	Incomplete Return Code
01RDD>	Return Due Date (Generated)

3.12.12.51.2.1
(01-01-2023)
Error Code 702 - Invalid Conditions

- (1) Field 01IRI is present and Field 01COR is not present.
- (2) Field 01COR is "21", "22", "23" or "24" and Field 01IRI is not present.
- (3) Field 01COR is "11" or "21" and Field 01CRD is not present.

3.12.12.51.2.2
(01-01-2023)
Error Code 702 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **For non-IRI items**, verify correspondence was required.
 - a. If not required, delete Field 01COR.
 - b. If correspondence was required and the response was received, enter the response date in Field 01CRD and delete Computer Condition Code "3" if present.
 - c. If **Incomplete Reply**, enter "3" in Field 01CCC, and "12" or "13" as applicable in Field 01COR.
 - d. If **No Reply**, enter "3" in Field 01CCC and "14" in Field 01COR.

3.12.12.51.3
(01-01-2023)
Error Code 704

(1) **Error Code 704 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01COR	Correspondence Indicator
01IRI	IRI Code
01RDD>	Return Due Date (Generate)

3.12.12.51.3.1
(01-01-2023)

Error Code 704 - Invalid Conditions

- (1) Field 01COR is "12", "13", "14", "22", "23" or "24" and Field 01CCC "3" is not present.
- (2) Field 01COR is "11" or "21" and Field 01CCC "3" is present.

3.12.12.51.3.2
(01-01-2023)

Error Code 704 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **For non-IRI items**, verify correspondence was needed.
 - a. If not required, delete Field 01CRD and Field 01CCC "3".
 - b. If the item was required, cancel the DLN and send the return back to the filer..
- (3) **For IRI items**, verify the item was required.
 - a. If not required, delete Field 01CRD and Field 01CCC "3".
- (4) If required, cancel the DLN and send the return back to the filer.

3.12.12.51.4
(01-01-2023)

Error Code 705

- (1) **Error Code 705 displayed Fields are:**

Field	Explanation
01SHB	Schedule B Indicator
01IRI	Incomplete return Item
04A1	Contributions, Gifts

3.12.12.51.4.1
(01-01-2023)

Error Code 705 - Invalid Conditions

- (1) Field 01SHB, Schedule B Indicator, is blank, Field 04A1, Contributions and Gifts, is \$5,000.00 or greater and the tax period is 200112 and subsequent.

3.12.12.51.4.2
(01-01-2024)

Error Code 705 - Correction Procedures

- (1) Correct any coding or transcription errors.

Note: We will no longer accept a substitute Schedule B. Schedule B must be complete. A Schedule B must include at least one name and amount in Part I over \$5,000.00. "0", "dash", "N/A" or "not liable" are acceptable entries. Anonymous is acceptable for the name. Check Schedule B, Page 1 to see if any of the Special rules Boxes are checked and applicable.

Note: If the third box under special rules is checked with an amount present on the line, accept it as a complete Schedule B. A Sponsor can be considered the same as a Contributor.

Note: If Form 990-PF, Part VI-A, line 10 is checked yes and name(s) and amount(s) are written on that line that matches the amount on Part I, line 1, accept as the Schedule B.

If	And	Then
Tax Period is prior to 200112	Anonymous is acceptable for the name	Blank Field 01SHB
Tax Period is 200112 and subsequent	Schedule B is attached and Line 1 (F-990PF) is \$5,000.00 or greater	Enter "1" in Field 01SHB
Tax Period is 200112 and subsequent	Schedule B box on line 2 is not checked , Schedule B is not attached and Line 1 is \$5,000.00 or greater	Correspond, if no-reply, Enter "2" in Field 01SHB and "50" in Field 01IRI
Line 1 (Form 990-PF) is blank or less than \$5,000.00	Schedule B box on line 2 is or is not checked	Blank Field 01SHB
Line 1 (Form 990-PF) is \$5,000.00 or greater	Schedule B is attached and complete	Enter "1" in Field 01SHB
Line 1 (Form 990-PF) is \$5,000.00 or greater	Schedule B box on line 2 is checked , Schedule B is not attached	Enter "2" in Field 01SHB

3.12.12.51.5
(01-01-2023)
Error Code 706

(1) **Error Code 706 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
01RDD>	Return Due Date (Generated)

3.12.12.51.5.1
(01-01-2023)

Error Code 706 - Invalid Conditions

- (1) Field 01DDP is present and Field 01RCD is on or before Field 01RDD>.

3.12.12.51.5.2
(01-01-2023)

Error Code 706 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Verify Field 01RCD is correct.
- If the Received Date is correct and DDP was computed by the taxpayer, delete the entry in Field 01DDP.
 - If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "timely filed return with penalty".

3.12.12.51.6
(01-01-2023)

Error Code 708

- (1) **Error Code 708 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01DDP	Daily Delinquency Penalty

3.12.12.51.6.1
(01-01-2023)

Error Code 708 - Invalid Conditions

- (1) CCC "V" and Field 01DDP are present.

3.12.12.51.6.2
(01-01-2023)

Error Code 708 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If a statement is attached showing that the filer has reasonable cause and DDP was **not** computed by a Revenue Officer or Examination, delete the entry in Field 01DDP.
- (3) If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227. Annotate on Form 4227 "DDP with reasonable cause".
- (4) If the filer has not shown reasonable cause for filing late, delete CCC "V".

3.12.12.51.7
(01-01-2023)
Error Code 710

(1) **Error Code 710 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01RED	4940 Code
01FNC	Foundation Code

3.12.12.51.7.1
(01-01-2023)
Error Code 710 - Invalid Conditions

- (1) Field 01RED is “2” and Field 01FNC is not “02”.
(2) Field 01RED is “3” and Field 01FNC is not “03”, “04” or “00”.

3.12.12.51.7.2
(01-01-2023)
Error Code 710 - Correction Procedures

- (1) Correct any coding or transcription errors. See IRM 3.12.12.33.16 and 3.12.12.33.9 for correct coding of Field 01RED and Field 01FNC.
(2) Research INOLE to verify the entry in Field 01FNC.
(3) If Field 01RED is “2”, Field 01FNC must be “02”.
(4) If Field 01RED is “3”, Field 01FNC must be “03”, “04” or “00”.
(5) If Field 01RED and Field 01FNC do not match, SSPND 320 to Entity. Attach Form 4227 with 4940 Foundation Code in the remarks.
(6) When Rejects receives back from Entity, send applicable TPNC.

3.12.12.51.8
(01-01-2023)
Error Code 712

(1) **Error Code 712 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
03A15	In Lieu of Form 1041

3.12.12.51.8.1
(01-01-2023)
Error Code 712 - Invalid Conditions

- (1) Field 03A15 is present and Field 01ORG is “6”, “7” or “8”.

3.12.12.51.8.2
(01-01-2023)
Error Code 712 - Correction Procedures

- (1) Correct any coding or transcription errors.
(2) **Field 03A15 must be blank or “1”:**
Note: If research is done and the Subsection on INOLE is different than what the filer has indicated, change the Subsection and ORG Code to match INOLE.
a. **Blank**—if box for Question 15, Section 4947(a)(1)C Trusts, filing this form in lieu of Form 1041) is not checked.

- b. **Code 1**—if box is checked and Field 01ORG (Type of Organization Code) is “3”, “4” or “5”.

- (3) If Field 03A15 is correct, correct Field 01ORG, Organization Code.
 (4) If Field 01ORG is correct, delete Field 03A15.

3.12.12.51.9
 (01-01-2023)
Error Code 714

- (1) **Error Code 714 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01ORG	Organization Code
0601	Excise Tax
>>>>	Excise Tax Underprint
0602	Tax Under Section 511

3.12.12.51.9.1
 (01-01-2023)
Error code 714 - Invalid Conditions

- (1) Field 0602 is present and Field 01ORG is “4”, “5”, “7” or “8”.

3.12.12.51.9.2
 (01-01-2023)
Error Code 714 - Correction Procedures

- (1) Correct any transcription errors.
 (2) If the box “Other Taxable Private Foundation” (Box H) is checked and Field 0602 is transcribed correctly, change Field 01ORG to “3” or “6” as applicable.
 (3) If Field 01ORG is correct (Box 4947(a)(1) is not checked), enter amount from Field 0602 in Field 0601, and delete Field 0602.

3.12.12.51.10
 (01-01-2023)
Error Code 716

- (1) **Error Code 716 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01ORG	Organization Code
0601	Excise Tax
0604	Subtitle A Tax

3.12.12.51.10.1
 (01-01-2023)
Error Code 716 - Invalid Conditions

- (1) Field 0604 is present and Field 01ORG is “4”, “5”, “7” or “8”.

3.12.12.51.10.2

(01-01-2023)

**Error Code 716 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 01ORG is correct (Box 4947(a)(1) is not checked), enter amount from Field 0604 to Field 0601 and delete Field 0604.

3.12.12.51.11

(01-01-2023)

Error Code 718

- (1) **Error Code 718 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01ORG	Organization Code
01RED	4940 Code

3.12.12.51.11.1

(01-01-2023)

**Error Code 718 - Invalid
Conditions**

- (1) Field 01RED is present and Field 01ORG is "4", "5", "7" or "8".

3.12.12.51.11.2

(01-01-2023)

**Error Code 718 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 01ORG is correct, delete Field 01RED.

3.12.12.51.12

(01-01-2023)

Error Code 720

- (1) **Error Code 720 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01RED	4940 Code
04B26	Total Expenses-Net Investment

3.12.12.51.12.1

(01-01-2023)

**Error Code 720 - Invalid
Conditions**

- (1) Field 04B26 is present and Field 01ORG is "4" or "7".

3.12.12.51.12.2

(01-01-2023)

**Error Code 720 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 01ORG is "4" or "7" and Field 01RED is correct and:

If	Then
Box D1 or D2 is checked,	send the return back to the filer for clarification.
Box D1 or D2 is not checked,	research INOLE for a domestic address. If one is found, change Field 01ORG to "3". If one is not found, send the return back to the filer.

3.12.12.51.12.3
(01-01-2023)

**Error Code 720 - Reject
Correction Procedures**

- (1) If "Reply" to correspondence is received, correct Field 01ORG and 04B26 as appropriate.

3.12.12.51.13
(01-01-2023)

Error Code 722

- (1) **Error Code 722 displayed Fields are:**

Field	Explanation
CL	Clear Field
O1RED	4940 Code
03A9	Operating Foundation
01IRI	Incomplete Return Item
0427C	Adjusted Net Income
07D	Distributable Amount

"SECTIONS 09, 10, 11 NOT PRESENT".

3.12.12.51.13.1
(01-01-2023)

**Error Code 722 - Invalid
Conditions**

- (1) Section 08 is present and either Section 09, 10 or 11 is not present.

3.12.12.51.13.2
(01-01-2024)

**Error Code 722 -
Correction Procedures**

- (1) Correct any coding or transcription errors. There must be a positive entry in Fields 08A and 08E. If either Field 8A or 08E is negative, enter \$1 in the applicable Field. **Do not clear Error Code until an entry has been made in the appropriate Sections 08-11.**
- (2) If Part XII is blank, missing or incomplete, send return back to the filer requesting that a complete return is filed.
- (3) **If Field 01RED, 4940 Code, is "2" or Field 03A9, Part VI-A, Question 9 (Operating Foundation), is "1":**
- Research INOLES. If Foundation Code is not "02", delete Field 01RED.
 - If you change Field 01RED to 2, you must also change Field 03A9 to 1.

- (4) If Foundation Code is "02" or "03", Part XIII must be completed with entries in Section 9, 10, or 11. If not, send the return back to the filer for Part XIII.
- (5) Entries of "0" (zero), "N/A" (not applicable) or "-" (dash) in all lines are acceptable when Part XIII is required to be complete. Enter "1" in Fields 08A, 08E, 09A and 09E.

3.12.12.51.13.3
(01-01-2023)

**Error Code 722 - Reject
Correction Procedures**

- (1) If "Reply" to correspondence is received, correct appropriate Fields.

3.12.12.51.14
(01-01-2023)

Error Code 724

- (1) **Error Code 724 displayed Fields are:**

Field	Explanation
O1RED	4940 Code
0601	Excise Tax

3.12.12.51.14.1
(01-01-2023)

**Error Code 724 - Invalid
Conditions**

- (1) Field 01RED is "2" and Field 0601 is present.

3.12.12.51.14.2
(01-01-2023)

**Error Code 724 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) For coding instructions for Field 01RED, see IRM 3.12.12.33.16.1.
- (3) If Field 01RED is "2", delete Field 01RED.

3.12.12.51.15
(01-01-2023)

Error Code 728

- (1) **Error Code 728 displayed Fields are:**

Field	Explanation
CL	Clear Field
01CCC	Computer Condition Codes
01COR	Correspondence Indicator
01IRI	IRI Code
05B16	Total Assets Book Value
05B23	Total Liabilities
05B30	Total Net Assets/Balances
05C16	Total Assets-Fair Market Value

"SECTION 05 NOT PRESENT"

- 3.12.12.51.15.1
(01-01-2023)
Error Code 728 - Invalid Conditions
- (1) Field 01COR is blank, "11" or "21" and Fields 05B16, 05B23, and 05B30 are blank.
 - (2) Field 01COR is blank, "11" or "21" and Field 05C16 is blank.
- 3.12.12.51.15.2
(01-01-2024)
Error Code 728 - Correction Procedures
- (1) Compare the return Part II and display and correct any differences or transcription errors.
 - (2) For Fields 05B16, 05B23, 05B30:
 - a. If Column (b) entries are "0" (zero), "-" (dash), or "none" enter a "C" in the Clear Field
 - b. If Field 05B30 has an amount and Field 05B16 is blank, enter the amount from Field 05B30 in Field 05B16 if Part II, Lines 1 through 15 are blank.
 - c. If Field 05B30 is blank do the following in the order below:
Line 16 minus Line 23.
Edit amount from item I, Entity Section into Field 05B30.
Add Lines 24 through 26 or Lines 27 through 29.
Correspond if Column B, Lines 1 through 31 are blank.
 - d. If Part II, Column (b) is blank, send the return back to the filer for Part II, Column (b).
 - (3) For Field 05C16:
 - a. If Column (c) entries are "0" (zero), "-" (dash) or "none", enter a "C" in the Clear Field
 - b. If Part II, Column (c) is blank, enter in Field 05C16 the amount from Item I, Page 1, if Lines 1-15 in Column (c), Page 2 are blank.
 - c. Otherwise, if Part VI-A, Line 7 is "yes", send the return back to the filer for Part II, Column (c).
 - (4) If **"LTD"** or **"Limited"** is annotated in the return or attachments, **do not** send the return back to the filer. Enter a "C" in the Clear Field
- 3.12.12.51.15.3
(01-01-2023)
Error Code 728 - Reject Correction Procedures
- (1) If "No Reply" to correspondence, send return back to the filer requesting that a complete return is filed.
- 3.12.12.51.16
(01-01-2023)
Error Code 730
- (1) **Error Code 730 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
>>>>	Daily Delinquency Penalty Underprint
01RDD>	Return Due Date (Generated)
04GR>	Total Gross Receipts (Generated)
04A6	Net Gain or Loss
0410B	Cost of Good Sold
04A12	Total Revenue-Per Books
046B	Gross Sale Price Amount

“SECTION 04 NOT PRESENT”

3.12.12.51.16.1
(01-01-2023)

Error Code 730 - Invalid Conditions

- (1) Tax Period is 198712 or subsequent and Field 01DDP is greater than Field 01DDP computer.
- (2) Tax Period is 198712 or subsequent and Field 01DDP is present and Section 04 is not present.

3.12.12.51.16.2
(01-01-2023)

Error Code 730 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If Field 01DDP was computed by a Revenue Officer or Examination, SSPND 370 and attach Form 4227 for contact with the preparer of the penalty.
- (3) If the amount was transcribed correctly and the taxpayer computed the amount, enter the underprint amount in Field 01DDP.

3.12.12.51.17
(01-01-2023)

Error Code 732

- (1) **Error Code 732 displayed Fields are:**

Field	Explanation
04A1	Contributions, Gifts
04A3	Interest on Savings
04A4	Dividends
04A5A	Gross Rents
04A6	Net Gain or Loss
0410C	Gross Profit
04A11	Other Income
04A12	Total Revenue-Per Books
>>>>	Total Revenue-Per Books Underprint

3.12.12.51.17.1
(01-01-2023)

#

Error Code 732 - Invalid Conditions

3.12.12.51.17.2
(01-01-2023)

Error Code 732 - Correction Procedures

- (1) Compare the return Part 1, Column (a), Lines 1-12 to display and correct any differences.
- If Line 12 is the only amount and Lines 1, 3, 4, 5a, 6a, 10c, and 11 are blank, enter the amount from Field 04A12 into Field 04A11, Other Income.
 - If no differences, enter the underprint amount in Field 04A12.

3.12.12.51.18
(01-01-2023)

Error Code 734

- (1) **Error Code 734 displayed Fields are:**

Field	Explanation
04A12	Total Revenue-per Books
04A26	Total Expenses-Per Books
0427A	Excess of Revenue
>>>>	Excess of Revenue Underprint

3.12.12.51.18.1
(01-01-2023)

#

Error Code 734 - Invalid Conditions

3.12.12.51.18.2
(01-01-2023)
**Error Code 734 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Compare the return Part 1, Column (a), Lines 12, 26 and 27, to display and correct any differences.
- (3) If no differences, enter the underprint amount in Field 0427A

3.12.12.51.19
(01-01-2023)
Error Code 736

- (1) **Error Code 736 displayed Fields are:**

Field	Explanation
TPNC	Tax Payer Notice Code
04B12	Total-Net Investment
04B26	Total Expenses-Net Investment
0427B	Net Investment Income
>>>>	Total Investment Income Underprint

3.12.12.51.19.1
(01-01-2023)
**Error Code 736 - Invalid
Conditions**

#

3.12.12.51.19.2
(01-01-2023)
**Error Code 736 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If the filer enters a negative amount on Line 27b, Column (b), Field 0427B, change the figure to "0" after checking the math.
- (3) If no differences, assign appropriate TPNC.

Code	Explanation
02	We found an error in the computation of your total income.
04	We found an error in the computation of your total investment income.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.51.20
(01-01-2023)
Error Code 738

- (1) **Error Code 738 displayed Fields are:**

Field	Explanation
04C12	Total-Adjusted Net Income
04C26	Total Expenses-Adjusted Net Income
0427C	Adjusted Net Income
>>>>	Adjusted Net Income Underprint

3.12.12.51.20.1
(01-01-2023)

#

Error Code 738 - Invalid Conditions

Note: Field 0427C will underprint if a negative amount was input.

3.12.12.51.20.2
(01-01-2023)

Error Code 738 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If no differences, enter the underprint in Field 0427C.

3.12.12.51.21
(01-01-2023)

Error Code 740

- (1) **Error Code 740 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
05B16	Total Assets-Book Value
>>>>	Total Assets-Book Value Underprint
05B23	Total Liabilities
05B30	Net Assets/Balances

3.12.12.51.21.1
(01-01-2023)

Error Code 740 - Invalid Conditions

- (1) Field 05B16 will underprint with the generated amount if the total of Field

#

3.12.12.51.21.2
(01-01-2023)

Error Code 740 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Math verify Part II, lines 1 thru 15, Column (b) for Field 05B16 and 17 thru 22, Column (b) for Field 05B23. Correct Fields as necessary.
- (3) If no errors are found, subtract line 23 from line 16 and enter the result in Field 05B30.

3.12.12.51.22
(01-01-2023)
Error Code 742

- (1) **Error Code 742 displayed Fields are:**

Field	Explanation
CL	Clear Field
0601	Excise Tax
>>>>	Excise Tax Underprint
0602	Tax Under Section 511

3.12.12.51.22.1
(01-01-2023)
Error Code 742 - Invalid Conditions

- (1) Field 0602 is present and Field 0601 is blank.

3.12.12.51.22.2
(01-01-2024)
Error Code 742 - Correction Procedures

- (1) Compare Part V, Lines 1 and 2 to display and correct any coding or transcription errors.
- (2) If there is no entry on Line 1, delete Field 0602 and enter the amount in Field 0601.

3.12.12.51.23
(01-01-2023)
Error Code 744

- (1) **Error Code 744 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01RED	4940 Code
0427B	Net Investment Income
0605	Total Gross Tax
06VT5	Gross Tax Verified

3.12.12.51.23.1
(01-01-2023)
Error Code 744 - Invalid Conditions

- (1) Field 01TXP is prior to 199012, Fields 0605 is present and Field 06VT5 is NOT present.

3.12.12.51.23.2
(01-01-2024)
Error Code 744 - Correction Procedures

- (1) If Error Code 744 displays, the return may require manual computation.
- (2) Correct any coding or transcription errors.

- (3) You must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct on the display.
- (4) Field 0605, Total Gross Tax, is located on Form 990-PF, Part V, Line 5. Field 0605 is the sum of
 - 1. Field 0601, Excise Tax, **plus**
 - 2. Field 0602, Tax Under Section 511, **minus**
 - 3. Field 0604, Subtitle A Tax.
- (5) **Field 0601, Excise Tax**, is located on Form 990-PF, Part V, Line 1. **The computer uses Field 0427B, Net Investment Income underprint**, to compute Field 0601 underprint.
- (6) The tax rate for Type of Organization “3” and “6” is as follows:
 - Rate.01—if Field 01RED, 4940 Code, is “3”.
 - Rate.02—if Field 01RED is blank.
- (7) **The tax rate for Foreign Organizations** (Field 01ORG) “4”, “5”, “7” or “8”) is as follows:
 - Rate.04—if Field 01ORG is “4” or “7”.
 - Field 0601 is zero if Field 01ORG is “5” or “8”.
- (8) **Field 0602**, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2. This tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (9) **Field 0604**, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4. This Tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.

Note: A “0” zero,“-” dash, “none” or “N/A” are acceptable entries.

#

amount in Field 06VT5.

3.12.12.51.24
(01-01-2023)
Error Code 746

- (1) **Error Code 746 displayed Fields are:**

Field	Explanation
TPNC	Tax Payer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01COR	Correspondence Indicator
01IRI	IRI Code
01RED	4940 Code
0427B	Net Investment Income
0601	Excise Tax
>>>>	Excise Tax Underprint
06VT1	Verified Excise Tax

3.12.12.51.24.1
(01-01-2023)

Error Code 746 - Invalid Conditions

#

3.12.12.51.24.2
(01-01-2024)

Error Code 746 - Correction Procedures

- (1) Correct any coding and transcription errors.
 - (2) **Field 0601, Excise Tax**, is located on Form 990-PF, Part V, Line 1.
 - (3) The tax rate for Type of Organization "3" and "6" is as follows:
 - Rate.01—if Field 01RED is "3".
 - Rate.02—if Field 01RED is blank.
 - (4) **The tax rate for Foreign Organizations** (Field 01ORG, Type of Organization "4", "5", "7" or "8") is as follows:
 - Rate.04—if Field 01ORG is "4" or "7".
 - Field 0601 is zero if Field 01ORG is "5" or "8".
 - (5) **The computer uses Field 0427B, Net Investment Income**, computer-generated to create Field 0601 computer-generated.
- Note:** For Foreign Organizations use Field 04B12, Total Revenue to figure the tax.
- (6) Field 01RED, **4940 Code**, is located on page 4, middle top margin. Valid codes are:
 - **Blank**—Part V, Line 1a is not checked
 - **Code 2**—Section 4940 (d)(2) Tax Reduction. If INOLES displays Sub-section 03 with Foundation Code 02, Field 0427B, Net Investment Income, has an amount and Field 0601 does not have an amount.

- **Code 3**—Section 4940 (e) Tax Reduction. Part V is completed and Line 8 is equal to or greater than Line 7.

Note: If 4940 Code is “3” because Part V is correctly completed but taxpayer computed tax using “.02 tax rate”, assign TPNC 05.

- (7) **If Field 01RED, 4940 Code, is “2”, Field 0601 computer-generated is zero.** The organization **must meet all of the following conditions** to qualify for the Section 4940(d)(2) Tax Reduction (**Code “2”**):
- INOLES displays Subsection 03 with Foundation Code 02, **and**
 - Part XIV must have an entry, **and**
 - Field 03A9, Operating Foundation, must be “1” (if Field 03A9 is “2”, change to “1”), **and**
 - Organization Code must be “3” or “6”.
 - Field 027B, Net Investment Income has an amount and Field 0601 does not have an amount.
- (8) The organization **must meet the conditions listed below** to qualify for the Section 4940(e) Tax Reduction (**Code “3”**).
- The Foundation Code must be “3”, “4” or “00”.**
 - Organization Code must be “3” or “6”.**
 - Part V completed and Line 8 is equal to or greater than Line 7.**
 - If Part V not completed and tax is computed at 1%, send the return back to the filer for Part V.**
- (9) If additional tax under Section 1291 is included in Part V, Line 1, math verify Part VI of the return and ensure there are no coding or transcription errors for Section 06, Lines 1 through 5. Enter the taxpayer’s amount in Field 06VT1.
- (10) If taxpayer has no tax in Field 0601 and annotates IRC 507(b)(1)B, Section 1291, Form 872, or “deferred”, accept the taxpayer’s computation of tax and enter in Field 06VT1. If the taxpayer computes to 0, enter 1 in Field 06VT1.
- (11) If the taxpayer’s computation is incorrect, assign appropriate TPNC.

Code	Explanation
02	We found an error in the computation of your total income.
04	We found an error in the computation of your total investment income.
05	We found an error in the computation of your total tax.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.51.25
(01-01-2023)
Error Code 748

- (1) **Error Code 748 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01COR	Correspondence Indicator
01IRI	IRI Code
01RED	4940 Code
0427B	Net Investment Income
0601	Excise Tax
>>>>	Excise Tax Underprint
0602	Tax Under section 511
0604	Subtitle A Tax
0605	Total Gross Tax
>>>>	Total Gross Tax Underprint
06VT5	Gross Verified Tax

3.12.12.51.25.1

(01-01-2023)

Error Code 748 - Invalid Conditions

#

3.12.12.51.25.2

(01-01-2024)

Error Code 748 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **Field 0605**, Total Gross Tax, is located on Form 990-PF, Part V, Line 5.
- (3) Field 0605, Total Gross Tax, is the sum of
 1. Field 0601, Excise Tax, **plus**
 2. Field 0602, Tax Under Section 511, **minus**
 3. Field 0604, Subtitle A Tax.
- (4) **Field 0601, Excise Tax**, is located on Form 990-PF, Part V, Line 1. **The computer uses Field 0427B, Net Investment Income Underprint**, to compute Field 0601 underprint.
- (5) The tax rate for Type of Organization "3" and "6" is as follows:
 - Rate.01—if Field 01RED, 4940 Code, is "3".
 - Rate.02—if Field 01RED is blank.
- (6) **The tax rate for Foreign Organizations** (Field 01ORG) "4", "5", "7" or "8" is as follows:

- Rate.04—if Field 01ORG is “4” or “7”.
 - Field 0601 is zero if Field 01ORG is “5” or “8”.
- (7) **Field 0602**, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2. This tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (8) **Field 0604**, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4. This Tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (9) **If additional tax under Section 1291 is included** in Part V, Line 1, math verify Part V of the return and ensure there are no coding or transcription errors for Section 06, Lines 1 through 5. Enter the taxpayer’s amount in Field 06VT5.
- (10) Field 01RED, **4940 Code**, is located on page 4, middle top margin. Valid codes are:
- **Blank**—Part V, Line 1a is not checked
 - **Code 2**—Section 4940 (d)(2) Tax Reduction. If INOLES displays Sub-section 03 with Foundation Code 02, Field 0427B, Net Investment Income, has an amount and Field 0601 does not have an amount.
 - **Code 3**—Section 4940 (e) Tax Reduction. Part V is completed.
- (11) **If Field 01RED**, 4940 Code, is “2”, Field 0601 computer-generated is zero. The organization **must meet all of the following conditions** to qualify for the Section 4940(d)(2) Tax Reduction (**Code “2”**):
- a. Foundation Code on INOLES must be 02, **and**
 - b. Part XIII must have an entry, **and**
 - c. Field 03A9, Operating Foundation, must be “1” (if Field 03A9 is “2”, change to “1”), **and**
 - d. Organization Code must be “3” or “6”.
- (12) The organization **must meet the conditions listed below** to qualify for the Section 4940(e) Tax Reduction (**Code “3”**).
- a. **The Foundation Code must be “3”, “4” or “00”.**
 - b. **Organization Code must be “3” or “6”.**
 - c. **Part V completed and Line 8 is equal to or greater than Line 7.**
 - d. **If Part V not completed and tax is computed at 1%**, correspond for Part V.
- (13) If taxpayer’s computation is incorrect, assign appropriate TPNC.
- (14) If taxpayer has no entry in Field 0605 and annotates IRC 507(b)(1)B, Section 1291, Form 872, or “deferred”, accept the taxpayers computation of tax and enter in Field 06VT5. If the taxpayer computes to 0, enter 1 in Field 06VT5.
- (15) If manual computation is required, follow the instructions in 3.12.12.41.39.(3) through (9) above to compute the tax.

#

Code	Explanation
02	We found an error in the computation of your total income.
04	We found an error in the computation of your total investment income.
05	We found an error in the computation of your total tax.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.51.26
(01-01-2023)
Error Code 750

(1) **Error Code 750 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01ORG	Organization Code
01RED	4940 Code
0605	Total Gross Tax
>>>>	Total Gross Tax Underprint
0606A	Estimated Tax Payments
0606B	Exempt Foreign Org-Tax Withheld at Source
0606C	Tax Paid with Extension
0606D	Backup Withholding
0607>	Total Credits and Payments-Computer (Generated)
0608	Estimated Tax Penalty
06B/R	Tax Due-Overpayment
>>>>	Tax Due/Overpayment Underprint
06CRE	Credit Elect

3.12.12.51.26.1
(01-01-2023)
Error Code 750 - Invalid Conditions

#

3.12.12.51.26.2
(01-01-2024)

**Error Code 750 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 06B/R is computed as follows:
 1. Field 0605 **minus**,
 2. Field 0606A **minus**,
 3. Field 0606B, **minus**,
 4. Field 0606C, **minus**,
 5. Field 0606D **plus**,
 6. Field 0608
- (3) **Field 0605**, Total Gross Tax, is located on Form 990-PF, Part V, Line 5. Field 0605 is the sum of:
 1. Field 0601, Excise Tax, **plus**
 2. Field 0602, Tax Under Section 511, **minus**
 3. Field 0604, Subtitle A Tax.
- (4) **Field 0601, Excise Tax**, is located on Form 990-PF, Part V, Line 1. **The computer uses Field 0427B, Net Investment Income underprint**, to compute Field 0601 underprint.
- (5) The tax rate for Type of Organization “3” and “6” is as follows:
 - Rate.01—if Field 01RED, 4940 Code, is “3”.
 - Rate.02—if Field 01RED is blank.
- (6) **The tax rate for Foreign Organizations** (Field 01ORG) “4”, “5”, “7” or “8”) is as follows:
 - Rate.04—if Field 01ORG is “4” or “7”.
 - Field 0601 is zero if Field 01ORG is “5” or “8”.
- (7) **Field 0602**, Tax Under Section 511, is located on Form 990-PF, Part V, Line 2. This tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (8) **Field 0604**, Subtitle A Tax, is located on Form 990-PF, Part V, Line 4. This Tax is valid for Organization “3” and is used to compute Field 0605, Total Gross Tax.
- (9) **Field 0606A, Estimated Tax Payments**, is located on Form 990-PF, Part V, Line 6a. This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
- (10) **Field 0606B, Exempt Foreign Organization Tax Withheld at Source**, is located on Form 990-PF, Part V, Line 6b.
- (11) **Field 0606C, Tax Paid-with Extension**, is located on Form 990-PF, Part V, Line 6c. This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
- (12) **Field 0606D, Backup Withholding**, is located on Form 990-PF, Part V, Line 6d. Correct from Form 1099, W-2, etc.
- (13) **Field 0608, Estimated Tax Penalty**, is located on Form 990-PF, Part V, Line 8.

- (14) If penalty or interest is included in Field 06B/R, correct Field 06B/R to include tax only.
- (15) If taxpayer has no entry in Field 06B/R and annotates IRC 507(b)(1)B, Form 872, or “deferred”, accept the computer’s computation of Balance Due/Overpayment and assign appropriate TPNC.
- (16) If Part V, Line 7, Total Credits and Payments has an entry and Lines 6a through 6d are blank, enter the amount from Line 7 in Field 0606A.
- (17) If taxpayer’s computation is incorrect, assign appropriate TPNC.

Code	Explanation
01	We found an error in the computation of the tax due or overpayment amount.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.51.27
(01-01-2023)
Error Code 752

- (1) **Error Code 752 displayed Fields are:**

Field	Explanation
CL	Clear Field
01CCC	Computer Condition Code
0608	Estimated Tax Penalty
06B/R	Tax Due/Overpayment
>>>>	Tax Due/Overpayment Underprint
06CRE	Credit Elect

3.12.12.51.27.1
(01-01-2023)
Error Code 752 - Invalid Conditions

not present.

#

3.12.12.51.27.2
(01-01-2023)
Error Code 752 - Correction Procedures

- (1) Verify Field 06B/R is correct.
- (2) Verify the refund amount is \$100 million or more. If so follow the steps below. If it’s under \$100 million, enter a clear code and continue processing. The refund will be generated systemically if it is not \$100 million or more.
- (3) SSPND 341
- (4) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.
- (5) Once the manual refund is prepared enter “O” in Field 01CCC.

3.12.12.51.28
(01-01-2023)
Error Code 754

(1) **Error Code 754 displayed Fields are:**

Field	Explanation
CL	Clear Field
01RCD	Received Date
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01RDD>	Return Due Date (Generated)
0608	Estimated Tax Penalty
06B/R	Tax Due/Overpayment
>>>>	Tax Due/Overpayment Underprint
06CRE	Credit Elect

3.12.12.51.28.1
(01-01-2023)
Error Code 754 - Invalid Conditions

“O” is not present.

#

3.12.12.51.28.2
(01-01-2023)
Error Code 754 - Correction Procedures

- (1) Verify Field 06B/R is correct.
- (2) If the refund amount is not \$25,000 or more enter a clear code and continue processing. The refund will be issued systemically. If the amount is \$25,000 or more follow the steps below.
- (3) SSPND 341
- (4) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.
- (5) Once the manual refund is prepared enter “O” in Field 01CCC.

3.12.12.51.29
(01-01-2023)
Error Code 756

(1) **Error Code 756 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01TXP	Tax Period
01CCC	Computer Condition Code
0605	Total Gross Tax
>>>>	Total Gross Tax Underprint

3.12.12.51.29.1
(01-01-2023)

Error Code 756 - Invalid Conditions

- (1) Remittance amount or RPS Indicator is present and Field 0605 is not present.

3.12.12.51.29.2
(01-01-2023)

Error Code 756 - Correction Procedures

- (1) Correct any coding and transcription errors.
- (2) If the return indicates amended, revised, superseding, duplicate or any other positive indication the return is not the first return filed for this Tax Period, enter CCC "G" in Field 01CCC
- (3) If the return is a refund return or the remittance was sent only for penalties and/or interest, enter one cent (\$.01) in Field 0605.
- (4) Otherwise, check for a taxpayer explanation of the payment received. If no explanation is found, enter one cent (\$.01) in Field 0605.

3.12.12.51.30
(01-01-2023)

Error Code 758

- (1) **Error Code 758 displayed Fields are:**

Field	Explanation
07X5	Net-Value-Non Charitable Assets
07X6	Minimum Investment
>>>>	Minimum Investment Underprint

3.12.12.51.30.1
(01-01-2023)

Error Code 758 - Invalid Conditions

#

3.12.12.51.30.2
(01-01-2023)

Error Code 758 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If Field 07X5 is not present check to see if Line 3 is present. If line 3 is present figure Field 07X5 by multiplying Line 3 X .05, minus Line 4 = Line 5 (Field 07X5).
- (3) If taxpayer's computation is incorrect, enter the underprint in Field 07X6.

3.12.12.51.31
(01-01-2023)

Error Code 759

- (1) **Error Code 759 displayed Fields are:**

Field	Explanation
01FNC	Foundation Code
01IRI	Incomplete Return Item
08A	Adjusted Net Income COL. a
08E	Adjusted Net Income Total

"SECTION 08 NOT PRESENT"

3.12.12.51.31.1 (01-01-2023) Error Code 759 - Invalid Conditions	<p>(1) Field 01FNC is “02” or “03” and Field 08A and 08E are not present.</p>
3.12.12.51.31.2 (01-01-2024) Error Code 759 - Correction Procedures	<p>(1) Correct any coding or transcription errors.</p> <p>(2) If Field 01FNC is “02” or “03”, Section 08 must be present. If Part XIII is blank, missing or incomplete, send the return back to the filer.</p> <p>Note: Verify the Foundation Code on INOLE before corresponding.</p> <p>Note: If the return is identified as “Limited”, do not send the return back to the filer. Enter a “1” in Fields 08A and 08E.</p> <p>(3) A “0” (zero), “-” (dash), “none”, or “N/A” is an acceptable entry. Enter “1” in Fields 08A and 08E.</p> <p>Note: If Section 08 is negative or has entries of zero, N/A, or dash, enter a “1” in Fields 08A and 08E.</p>
3.12.12.51.32 (01-01-2023) Error Code 760	<p>(1) Error Code 760 displayed Fields are:</p>

Field	Explanation
08A	Adjusted Net Income-col. a
08B	Adjusted Net Income-col. b
08C	Adjusted Net Income-col. c
08D	Adjusted Net Income-col. d
08E	Adjusted Net Income-Total
>>>>	Adjusted Net Income-Total Underprint
08F	Qualifying distributions-col. a
08G	Qualifying distributions-col. b
08H	Qualifying distributions-col. c
08I	Qualifying distributions-col. d
08J	Qualifying distributions-Total
>>>>	Qualifying distributions-Total Underprint
09A	Value of Assets-col. a
09B	Value of Assets-col. b
09C	Value of Assets-col. c
09D	Value of Assets-col. d
09E	Value of Assets-Total
>>>>	Value of Assets-Total Underprint
09F	Qualifying Assets-col. a
09G	Qualifying Assets-col. b
09H	Qualifying Assets-col. c
09I	Qualifying Assets-col. d
09J	Qualifying Assets-Total
>>>>	Qualifying Assets-Total Underprint
10A	Endowment Alternative Test-col. a
10B	Endowment Alternative Test-col. b
10C	Endowment Alternative Test-col. c
10D	Endowment Alternative Test-col. d
10E	Endowment Alternative Test-Total
>>>>	Endowment Alternative Test-Total Underprint
11A	Total Support/Gross-col. a

Field	Explanation
11B	Total Support/Gross-col. b
11C	Total Support/Gross-col. c
11D	Total Support/Gross-col. d
11E	Total Support/Gross-Total
>>>>	Total Support/Gross-Total Underprint
11F	Support from General Public-col. a
11G	Support from General Public-col. b
11H	Support from General Public-col. c
11I	Support from General Public-col. d
11J	Support from General Public-Total
>>>>	Support from General Public-Total Underprint
11K	Gross Investment Income-col. a
11L	Gross Investment Income-col. b
11M	Gross Investment Income-col. c
11N	Gross Investment Income-col. d
11O	Gross Investment Income-Total
>>>>	Gross Investment Income-Total Underprint

“SECTIONS 08, 09, 10, 11 NOT PRESENT ”

3.12.12.51.32.1
(01-01-2023)
Error Code 760 - Invalid
Conditions

#

3.12.12.51.32.2

(01-01-2023)

**Error Code 760 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If incorrect, enter underprint amount in appropriate Field.

3.12.12.51.33

(01-01-2023)

Error Code 999

- (1) **Error Code 999 displayed Field is:**

Field	Explanation
01TXP	Tax Period

3.12.12.51.33.1

(01-01-2023)

**Error Code 999 - Invalid
Conditions**

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.51.33.2

(01-01-2023)

**Error Code 999 -
Correction Procedures**

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.52

(01-01-2023)

**Form 1120-POL -
Sections and Fields**

- (1) Form 1120-POL contains Section 01 through 18, 20 and 21.
- (2) Tables with Field designations, maximum Field length, and Field titles are listed before each section.

3.12.12.53

(01-01-2023)

**Section 01 - Field
Descriptions**

- (1) Section 01 contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max. Length
RMIT>	Remittance	Blue/Green Money	11
01NC	Name Control/ Check Digit	Underlined/Mail Label	4
>>>>	Name Control Un- derprint	computer- generated Underprint	4
01EIN	Employer Identifi- cation Number	Entity portion of Form 1120-POL	9
01TXP	Tax Period	Header	6
>>	Tax Period Under- print	computer- generated Underprint	2
01RCD	Received Date	Received Date stamp	8
01CCC	Computer Condition Codes	Dotted portion of Line 2	10
01TXB	Tax Period Beginning	Top of Return Left of Field 01TXP	8
01PCC	Principle Campaign Committee	Page 1 Check Box	1
01CAF	CAF Indicator	Edit Sheet, Line 3	1
01CRD	Correspondence Received Date	Edit sheet, Line 5	8
01CBI	Paid Preparer Checkbox Indicator	Signature portion of the return	1
01CBT	Paid Preparer Phone Number	Signature portion of the return	10
01PSN	Tax Preparer PTIN	Signature portion of the return	9
01PEN	Tax Preparer EIN	Signature portion of the return	9
01RPC	Return Processing Code	Right margin next to line 1 on page 1	15
01RDD>	Return Due Date (Generated)	Return Due Date (Generated)	8

3.12.12.53.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.53.2
(01-01-2023)
**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.53.2.1
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.53.2.2
(01-01-2023)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) and (3) below.
 - a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control will be the first four characters of the **political organization** or **political committee**.
- (3) Specific **political organization** name control examples are:
 - a. **Friends of Jane Doe — Edit Jane**
 - b. **Committee to Elect John Smith — Edit John**
 - c. **Citizens for John Doe — Edit John**

3.12.12.53.3
(01-01-2023)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in the entity portion of Form 1120-POL.

3.12.12.53.3.1
(01-01-2023)
**Field 01EIN - Invalid
Conditions**

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. It is fewer than nine characters,
 - c. The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - d. It is all zeros or all nines.

3.12.12.53.3.2 (01-01-2023)
Field 01EIN - Correction Procedures

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return **and attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
 1. Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 2. **SSPND 351 if IDRS is not available.**
 3. **SSPND 320** if more than one number is found or if you are unable to determine a valid EIN.
- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C if:

- Fewer than three digits of the EIN are transposed, different, or missing.
- When CC INOLES indicates the account has been merged to or merged from, or
- An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format

3.12.12.53.4 (01-01-2023)
Field 01TXP - Tax Period

- (1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.53.4.1 (01-01-2023)
Field 01TXP - Invalid Conditions

- (1) This Field is invalid if:
 - a. It is not numeric,
 - b. Month is not 01-12,
 - c. It is later than the Processing Date.
 - d. Tax period is before 197512.

3.12.12.53.4.2 (01-01-2023)
Field 01TXP - Correction Procedures

- (1) Check the return **and attachments** for the correct Tax Period. Correct any coding or transcription errors.
- (2) If the Tax Period is later than the Processing Date, check to see if it is a “Final” return.
 - a. **For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating “early filed”.
 - c. **If the return is a “Final,”** use Command Code GTSEC for Section 01 and enter “F” in Field 01CCC. Change the Tax Period to the month preceding the received date.
- (3) If the Tax Period is prior to 197601, SSPND 620. Attach Form 4227 stating “non-ADP”.

3.12.12.53.5
(01-01-2023)

Field 01RCD - Received Date

- (1) **Field 01RCD is the Received Date.** It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.

3.12.12.53.5.1
(01-01-2023)

Field 01RCD - Invalid Conditions

- (1) This Field is invalid if it is:
- not present,
 - not in YYYYMMDD format,
 - later than the current processing date,
 - not within the valid year, month, day range,
 - prior to the ADP date of 197601.

3.12.12.53.5.2
(05-10-2024)

Field 01RCD - Correction Procedures

- (1) Compare Field 01RCD with the Date Stamp on page 1. Correct any coding or transcription errors.
- (2) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
- (3) If the Received Date stamp is "invalid" (I.E. 20110315 in lieu of 20120315), correct accordingly.
- (4) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

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

- The envelope postmark or delivery shipment date.

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

- Service Center Automated Mail Processing System (SCAMPS) digital date
- The Revenue Agent/Officer's signature date
- The signature date
- The Julian Date in the DLN, minus 10 days

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

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

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- 3.12.12.53.6
(01-01-2023)
Field 01CCC - Computer Condition Codes
- (1) **Field 01CCC** is the **Computer Condition Codes**. Field 01CCC is transcribed from page 1, the dotted portion on Line 2. **See Exhibit 3.12.12-17** for a description of the codes and their uses.
- 3.12.12.53.6.1
(01-01-2023)
Field 01CCC -Invalid Conditions
- (1) This Field is invalid if:
- The entry is other than blank, "A", "D", "F", "G", "J", "M", "O", "Q", "R", "W", "X", "Y", "3", "7" or "8".
 - CCCs "F" and "Y" are both present,
 - CCC "7" is present with both CCCs "D" and "R".
- 3.12.12.53.6.2
(01-01-2023)
Field 01CCC - Correction Procedures
- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly**, refer to the return and **Exhibit 3.12.12-8** to determine which codes are necessary.
- (3) **Computer Condition Code (CCC) "F" and "Y" are both present:**
- If the return shows "Final", delete the "Y" code.
- Note: If the return is for a Change of Accounting Period, DO NOT delete CCC "Y".**
- If the return is not a Final, delete CCC "F".
 - If the return is not a final or short period, delete CCCs "F" and "Y".
- (4) If CCCs "7", "D" and "R" are all present, determine the correct CCCs:
- If CCC "7" is correct**, delete the "R" and "D".
 - If CCC "7" is not correct**, delete CCC "7".
- (5) If 01CCC "J" is present and Form 965 or Form 965-B is not attached to the return, remove CCC "J".
- (6) IF CCC "Q" is present and the return was not filed to claim the Telephone Excise Tax refund only, delete CCC "Q". CCC "Q" is used to identify a return filed to claim the refund only. It's used for statistical purposes.
- Note: If Unpostables sends a return to ERS/Rejects requesting that CCC "Q" be deleted, remove CCC "Q".**
- 3.12.12.53.7
(01-01-2023)
Field 01TXB - Tax Period Beginning Date
- (1) **Field 01TXB** is the **Tax Period Beginning Date**. Field 01TXB is transcribed from the Top of Return Left of Field 01TXP.
- 3.12.12.53.7.1
(01-01-2023)
Field 01TXB - Invalid/Correction Procedures
- (1) Field 01TXB must be in YYYY/MM/DD format.
- (2) Correct all transcription errors.
- (3) If Tax Period Beginning Date is January 1, 2016 or later, return due date is 4 1/2 months after end of tax period.
- (4) If Tax Period Beginning date is December 31, 2015 or prior, return due date is 3 1/2 months after the end of tax period.

- 3.12.12.53.8
(01-01-2023)
Field 01PCC - Principle Campaign Committee
- (1) **Field 01PCC, Principle Campaign Committee**, is 1 character. It is edited from the right of the Candidates for U.S. Congress Only Box.
- 3.12.12.53.9
(01-01-2023)
Field 01PCC - Invalid Conditions
- (1) This Field is invalid if not a 1, 2, or 3.
- 3.12.12.53.10
(01-01-2023)
Field 01PCC - Correction Procedures
- (1) Refer to page 1 to correct any coding or transcription errors.
- (2) If the taxpayer has checked the first box under Candidate for US Congress Only, Field 01PCC will be "1". If the filer has checked the second box, Field 01PCC will be "2" and if neither box is checked, Field 01PCC will be "3".
- (3) If a 1 or 2 is present the tax is computed using the corporate tax rate, see exhibit 3.12.12-25. If a 2 is present and a Signed Statement of Designation is not attached, correspond for the missing statement.
- (4) If 3 the tax is computed using the Form 1120-POL rate of 35% for 199312 and subsequent.
- 3.12.12.53.11
(01-01-2023)
Field 01CAF - CAF Indicator
- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field displays, delete the entry.
- 3.12.12.53.12
(01-01-2023)
Field 01CRD - Correspondence Received Date
- (1) **Field 01CRD, Correspondence Received Date**, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**
- 3.12.12.53.12.1
(01-01-2023)
Field 01CRD - Invalid Conditions
- (1) This Field is invalid if:
- It is not numeric or blank,
 - It is not in YYYYMMDD format,
 - It is not in valid century, year, month, day range.
- 3.12.12.53.12.2
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date.
- 3.12.12.53.13
(01-01-2023)
Field 01PSN - Tax Preparer PTIN
- (1) Field 01PSN, **Tax Preparer PTIN**, is transcribed from the preparer PTIN box in the signature portion of the return.
- (2) The entries are any combination of numerics **except** all "zeros" or all "nines". The first character may be a "P".

3.12.12.53.13.1 (01-01-2023) Field 01PSN - Invalid Conditions/ Correction Procedures	(1) Field 01PSN is invalid if the first position is other than numeric or "P". (2) Field 01PSN is invalid if the Field is all zeros or all nines or first position is "P" and remaining positions are all zeros or all nines. (3) Field 01PSN is invalid if other than the first position is not numerics. (4) Delete the Field. Do not attempt to correct the Field.
3.12.12.53.14 (01-01-2023) Field 01PEN - Tax Preparer EIN	(1) Field 01PEN, Tax Preparer EIN , is transcribed from the preparer EIN box in the signature portion of the return. (2) The entries are any combination of numerics except all " zeros " or all " nines ".
3.12.12.53.14.1 (01-01-2023) Field 01PEN - Invalid Conditions/ Correction Procedures	(1) Field 01PEN is invalid if the Field is all zeros or all nines. (2) Field 01PEN is invalid if it is not all numerics. (3) Delete the Field. Do not attempt to correct the Field
3.12.12.53.15 (01-01-2023) Field 01CBI - Paid Preparer Checkbox Indicator	(1) Field 01CBI, Paid Preparer Checkbox Indicator , is edited from the signature portion of the return. (2) Valid entries are: <ul style="list-style-type: none"> • Blank—if the neither the "Yes" or "No" box is checked. • Code 1—if the "Yes" box is checked.
3.12.12.53.15.1 (01-01-2023) Field 01CBI - Invalid Conditions/ Correction Procedures	(1) Field 01CBI is invalid if other then "1" or blank. (2) Delete the Field. Do not attempt to correct the Field.
3.12.12.53.16 (01-01-2023) Field 01CBT - Paid Preparer Phone Number	(1) Field 01CBT, Paid Preparer Phone Number , is transcribed from the preparer phone number in the signature portion of the return. (2) Valid entries are a combination of any alpha or numerics.
3.12.12.53.16.1 (01-01-2023) Field 01CBT - Invalid Conditions/ Correction Procedures	(1) Field 01CBT is invalid if the Field is not alpha or numerics. (2) Delete the Field. Do not attempt to correct the Field.
3.12.12.53.16.2 (01-01-2023) Field 01RPC - Return Processing Code	(1) The RPC is edited in the right margin of page 1 near line 1. It's valid if E, F, 2, 3, 4, 7 or 8. (2) Valid entries are a combination of any alpha or numerics.

3.12.12.53.16.3
(01-01-2023)
**Field 01RPC - Return
Processing Code
Invalid/Correction
Procedures**

- (1) Field 01RPC is invalid if not one of the characters shown above.
- (2) Look for a transcription error.
- (3) Field 01RPC is valid for Tax Periods 2018 and subsequent.
- (4) Try to correct it from the return. if the RPC code was entered in error Delete the code.

3.12.12.54
(01-01-2023)
**Section 02 - Data
Address Fields**

- (1) **Section 02 contains address changes and the In-Care-of-Name Line.**

3.12.12.54.1
(01-01-2023)
**Section 02 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max. Length
02CON	Care of Name	Entity Section	35
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.54.2
(01-01-2023)
**Field 02CON - In Care of
Name Line**

- (1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.54.2.1
(01-01-2023)
**Field 02CON - Invalid
Conditions**

- (1) This Field is invalid if any of the following conditions exist:
 - a. The first position is a % (percent) sign and the second position is not blank,
 - b. The first position is blank,
 - c. The first character of the “in-care-of” name is not alpha or numeric,
 - d. There are two consecutive blanks between significant characters.

3.12.12.54.2.2
(01-01-2023)

**Field 02CON -
Correction Procedures**

- (1) Check for transcription errors and correct as needed.

If	Then
a % (percent) is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
a blank is in the first position,	<ol style="list-style-type: none"> 1. Enter a % followed by blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
the first character of the "in-care-of" name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify "in-care-of" name on return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON
two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.54.3
(01-01-2023)

**Field 02FAD - Foreign
Address**

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.54.3.1
(01-01-2023)

**Field 02FAD - Invalid
Conditions**

- (1) This Field is invalid if any of the following conditions exist:
- a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

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

3.12.12.54.3.2
(01-01-2023)

**Field 02FAD - Correction
Procedures**

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.54.4
(01-01-2023)
Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on non-preaddressed returns when the address change box has been checked or on preaddressed labels when a change has been indicated.

3.12.12.54.4.1
(01-01-2023)
Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.54.4.2
(01-01-2023)
Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only..

- 3.12.12.54.5
(01-01-2023)
Field 02CTY - City
- (1) **Field 02CTY, City**, is located in the entity section of the return.
- 3.12.12.54.5.1
(01-01-2023)
Major City Code
- (1) Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters.
- The Major City Code represents both the city and state.
 - ISRP will enter the Major City Code as appropriate.
 - It is transcribed with no intervening blanks and no other characters in the City or State Fields.
- 3.12.12.54.5.2
(01-01-2023)
Field 02CTY - Invalid Conditions
- (1) This Field is invalid if:
- Any character not alphabetic or blank is present,
 - City is present and the first position is blank,
 - City is present and the second and third positions are blank,
 - Any characters follow the first two adjoining blanks,
 - An invalid Major City Code is present,
 - Fewer than three characters are present unless a valid Major City Code is present.
- (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**
- 3.12.12.54.5.3
(01-01-2023)
Field 02CTY - Correction Procedures
- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only..
- 3.12.12.54.6
(01-01-2023)
Field 02ST - State
- (1) **Field 02ST, State**, is located in the entity section of the return.
- 3.12.12.54.6.1
(01-01-2023)
Field 02ST - Invalid Conditions
- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.
- 3.12.12.54.6.2
(01-01-2023)
Field 02ST - Correction Procedures
- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only..
- 3.12.12.54.7
(01-01-2023)
Field 02ZIP - ZIP Code
- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.

3.12.12.54.7.1
(01-01-2023)
**Field 02ZIP - Invalid
Conditions**

- (1) This Field is invalid if:
- Blank,
 - The fourth and fifth position are 00.

3.12.12.54.7.2
(01-01-2023)
**Field 02ZIP - Correction
Procedures**

- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.
- (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.55
(01-01-2023)
**Section 03 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 03** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
03MIC	Missing Schedule Code	Edit Sheet, Line 8	2
03PIC	Penalty and Interest Code	Edit Sheet, Line 6	1
03ADC	Audit Codes	Edit Sheet, Line 2	3
03EO	EOMF Codes	Right top margin of Form 1120-POL next to year	1

3.12.12.55.1
(01-01-2023)
**Field 03MIC - Missing
Schedule Code**

- (1) Field 03MIC, **Missing Schedule code**, is located on Line 8 of the Edit Sheet.
- (2) Valid Missing Schedule Codes are:
- Code 29-** Form 1118, Computation of Foreign Tax Credit-Corporations
 - Code 32-** Schedule D, Capital Gains and Losses
 - Code 33-** Form 4255, Recapture of Investment Credit
 - Code 35-** Form 4797, Sale of Business Property
 - Code 37-** Form 8586, Computation of Possessions Corporation Tax Credit Under Section 936
 - Code 39-** Form 6478, Credit for Alcohol Used as Fuel
 - Code 40-** Form 6765, Credit for Increasing Research Activities
 - Code 43-** Form 3800, General Business Credit
 - Code 44-** Form 8586, Low Income Housing
 - Code 45-** Form 8611, Recapture of Low-Income Housing Credit
 - Code 46-** Form 8801/8586, Credit for Prior Year Minimum Tax
 - Code 47-** Form 8826, Disabled Access Credit
 - Code 48-** Form 8830, Enhanced Oil Recovery Credit
 - Code 49-** Form 8843, Qualified electric Vehicle Credit
 - Code 50-** Form 8835, Renewable Electricity and Refined Coal Production Credit

- p. **Code 52-** Form 8846, Credit for Employer Social Security Taxes paid on Certain Employee Cash Tips
- q. **Code 53-** Form 8847, Credit for Contributions to Certain Community Development Corporations
- r. **Code 57-** Form 8874, New Markets Credit.
- s. **Code 58-** Form 8881, Credit for Small Employer Pension Plan
- t. **Code 59-** Form 8882, Credit for Employer Provided Child Care

(3) If Field 03MIC is invalid, correct any coding or transcription errors.

3.12.12.55.2
(01-01-2023)
Field 03PIC - Penalty and Interest Code

- (1) Field 03PIC, Penalty and Interest Code, is located on Line 6 of the Edit Sheet.
- (2) Precomputed Penalty and Interest Code is edited on Line 6 of the Edit Sheet when the return indicates an amount for precomputed penalty and interest and
- (3) Valid codes are blank or "1".

#

3.12.12.55.3
(01-01-2023)
Field 03PIC - Invalid Conditions/ Correction Procedures

- (1) Field 03PIC is invalid if other than blank or "1".
- (2) Correct any coding or transcription errors.
- (3) If Field 03PIC is other than "1", delete the entry.

3.12.12.55.4
(01-01-2023)
Field 03ADC - Audit Code

- (1) Field 03ADC, Audit Code, is located on Line 2 of the edit sheet.
- (2) Valid codes are blank and "2".

3.12.12.55.4.1
(01-01-2023)
Field 03ADC - Invalid Conditions/ Correction Procedures

- (1) This Field displays as invalid if other than blank or "2".
- (2) Correct any coding or transcription errors.
- (3) If Field 03ADC is present and other than "2", delete the Field.
- (4) Enter Audit Code "2" if any of the following apply:
 - a. The "Additional Information", "Yes" box is checked for Question 2 of page 1.
 - b. Form 1118, Foreign Tax Credit, is attached and Schedule J, Line 6a, Form 1118 is more than \$25,000.
 - c. Form 926, Return by a Transferrer of Property to a Foreign Corporation, is attached.
 - d. Form 8621, Return by a Shareholder of a Passive Foreign Investment Company, was attached, and Part IV lines 10a through 11 have an entry of \$500,000 or more. If original Form 8621 is attached, detach and route to PSPC
 - e. Form 8873, Extraterritorial Income Exclusion, is attached,
 - f. An indication that a **section 936** credit is being claimed (e.g. presence of Form 5735.)

Note: The return is unprocessable when **section 936** credit is claimed. SSPND 420. Rejects will cancel DLN and transship return to PSPC.

3.12.12.55.5
(01-01-2023)
**Field 03EO - EOMF
Codes**

- (1) Field 03EO, EOMF Codes, is located in the right top margin of the return.
- (2) Valid codes are blank and "1".
- (3) If the Section 501(c) box at the top of the Form 1120-POL is checked, a "1" is edited in the margin to the right of the box.

3.12.12.55.6
(01-01-2023)
**Field 03EO - Invalid
Conditions/ Correction
Procedures**

- (1) Field 03EO is invalid if other than blank or "1".
- (2) Correct and coding or transcription errors.
- (3) If the Section 501(c) box at the top of the Form 1120-POL is checked, enter a "1" in Field 03EO.
- (4) If Field 03EO is other than "1", delete the Field.

3.12.12.56
(01-01-2023)
**Section 04 - Field
Descriptions**

- (1) All Fields are dollars only except Field 0408 and are located in the Income portion of the return.
- (2) All Fields may be positive or negative except Field 0405 which is positive only.
- (3) Listed below are the Fields contained in **Section 04** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
0401	Dividends Income	Line 1	10
0402	Taxable Interest Income	Line 2	10
0403	Gross Rents Income	Line 3	10
0404	Gross Royalties Income	Line 4	10
0405	Net Capital Gains (Schedule D) Income	Line 5	10
0406	Ordinary Gains/ Losses (Form 4797) Income	Line 6	10
0407	Other Income	Line 7	15
0408	Total Income	Line 8	15
>>>>	Total Income Computer	Computer-generated	15

3.12.12.56.1
(01-01-2023)
**Section 04 - Invalid
Conditions/ Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.57
(01-01-2023)
**Section 05 - Field
Descriptions**

- (1) All Fields are dollars only except Field 0516 and are located in the Deductions portion of the return
- (2) All Fields may be positive or negative except Field 0518 which is positive only.
- (3) Listed below are the Fields contained in **Section 05** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
0509	Salaries and Wages Deduction	Line 9	10
0510	Repairs and Maintenance Deduction	Line 10	10
0511	Rents Deduction	Line 11	10
0512	Taxes and Licenses Deduction	Line 12	10
0513	Interest Deduction	Line 13	10
0514	Depreciation Deduction	Line 14	10
0515	Other Deductions	Line 15	10
0516	Total Deductions	Line 16	15
>>>>	Total Deductions Underprint	Computer-generated	15
0518	Specific Deduction	Line 18	3
0519>	Taxable Income-(Generated)	Line 19	15

3.12.12.57.1
(01-01-2023)
**Section 05 - Invalid
Conditions/ Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) Field 0518, Specific Deduction, is invalid if it is not \$100 or zero.
- (4) If the taxpayer has entered an amount not equal to \$100, change the amount to \$100.

3.12.12.58
(01-01-2025)
**Section 06 - Field
Descriptions**

- (1) All Fields are dollars and cents. All Fields are positive only except Field 06B/R which may be positive or negative.
- (2) Listed below are the Fields contained in **Section 06** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
0620>	Gross Income Tax (Generated)	Computer-generated	13
0621A	Foreign tax credit	Line 21a	13
0621B	Other credits	Line 21b	13
0621C	General business credit	Line 21c	13
0621D	Total tax credits	Line 21d	13
0622	Total Gross Tax	Line 22	13
>>>>	Total Gross Tax underprint	Computer-generated Underprint	13
0623A	Form 7004 Credit	Line 23a	11
0623B	Credit from tax paid on undistributed capital gains	Line 23b	11
0623D	Elective Payment Election Amount	Line 23d	15
06EPV	EPE-Verified-AMT	Line 23e	15
06B/R	Balance Due/Overpayment	Line 24/25	12
>>>>	Balance Due/Overpayment underprint	Computer-generated Underprint	12
06TSC	Statutory Credits	Line 21	13
>>>>	Statutory Credited Underprint	Computer-generated Underprint	13
06MCT	Manually Corrected Tax	ERS input only	13
06RC>	Refundable Credits (Generated)	Line 23d	13

3.12.12.58.1
(01-01-2023)
**Section 06 - Invalid
Conditions/ Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.59
(01-01-2023)
**Section 15 - Field
Descriptions**

- (1) Sections 15, 16, 17 and 18 contain information from Form 4136. These Fields are positive and dollars only.
- (2) Form 4136 is transcribed using the credit amount (amount of claim) and corresponding Credit Reference Number (CRN) until all amounts and CRNs are entered. The first 12 credit amounts and CRNs will display in Section 15.
- (3) Listed below are the Fields contained in **Section 15** showing the Field designator and title:

Field	Field Title
15TG>	Total Gas Tax Credit (Generated)
15A01	Amount of Claim 1
15C01	Credit Reference Number 1
15A02	Amount of Claim 2
15C02	Credit Reference Number 2
15A03	Amount of Claim 3
15C03	Credit Reference Number 3
15A04	Amount of Claim 4
15C04	Credit Reference Number 4
15A05	Amount of Claim 5
15C05	Credit Reference Number 5
15A06	Amount of Claim 6
15C06	Credit Reference Number 6
15A07	Amount of Claim 7
15C07	Credit Reference Number 7
15A08	Amount of Claim 8
15C08	Credit Reference Number 8
15A09	Amount of Claim 9
15C09	Credit Reference Number 9
15A10	Amount of Claim 10
15C10	Credit Reference Number 10
15A11	Amount of Claim 11
15C11	Credit Reference Number 11
15A12	Amount of Claim 12
15C12	Credit Reference Number 12

3.12.12.59.1
(01-01-2023)

**Section 15 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).
 - Correspond if Form 4136 is NOT attached or
 - If **no reply**, delete the credit, enter CCC **3**. Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation

3.12.12.60
(01-01-2023)
**Section 16 - Field
Descriptions**

- (1) These Fields are positive only, dollars and cents.
- (2) Listed below are the Fields contained in **Section 16** showing the Field designator and title:

Field	Field Title
16A01	Amount of Claim 13
16C01	Credit Reference Number 13
16A02	Amount of Claim 14
16C02	Credit Reference Number 14
16A03	Amount of Claim 15
16C03	Credit Reference Number 15
16A04	Amount of Claim 16
16C04	Credit Reference Number 16
16A05	Amount of Claim 17
16C05	Credit Reference Number 17
16A06	Amount of Claim 18
16C06	Credit Reference Number 18
16A07	Amount of Claim 19
16C07	Credit Reference Number 19
16A08	Amount of Claim 20
16C08	Credit Reference Number 20
16A09	Amount of Claim 21
16C09	Credit Reference Number 21
16A10	Amount of Claim 22
16C10	Credit Reference Number 22
16A11	Amount of Claim 23
16C11	Credit Reference Number 23
16A12	Amount of Claim 24
16C12	Credit Reference Number 24

3.12.12.60.1
(01-01-2023)
**Section 16 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).
 - Correspond if Form 4136 is not attached.

- If **no reply**, delete the credit, enter CCC 3. Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

3.12.12.61
(01-01-2023)
**Section 17 - Field
Descriptions**

- (1) These Fields are positive only, dollars and cents.
- (2) Listed below are the Fields contained in **Section 17** showing the Field designator and title:

Field	Field Title
17A01	Amount of Claim 25
17C01	Credit Reference Number 25
17A02	Amount of Claim 26
17C02	Credit Reference Number 26
17A03	Amount of Claim 27
17C03	Credit Reference Number 27
17A04	Amount of Claim 28
17C04	Credit Reference Number 28
17A05	Amount of Claim 29
17C05	Credit Reference Number 29
17A06	Amount of Claim 30
17C06	Credit Reference Number 30
17A07	Amount of Claim 31
17C07	Credit Reference Number 31
17A08	Amount of Claim 32
17C08	Credit Reference Number 32
17A09	Amount of Claim 33
17C09	Credit Reference Number 33
17A10	Amount of Claim 34
17C10	Credit Reference Number 34
17A11	Amount of Claim 35
17C11	Credit Reference Number 35
17A12	Amount of Claim 36
17C12	Credit Reference Number 36

3.12.12.61.1
(01-01-2023)
**Section 17 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).
 - a. Correspond if Form 4136 is not attached.
 - b. If **no reply**, delete the credit, enter CCC **3**. Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

3.12.12.62
(01-01-2023)
**Section 18 - Field
Descriptions**

- (1) These Fields are positive only, dollars and cents.
- (2) Listed below are the Fields contained in **Section 18** showing the Field designator and title:

Field	Field Title
18A01	Amount of Claim 37
18C01	Credit Reference Number 37
18A02	Amount of Claim 38
18C02	Credit Reference Number 38
18A03	Amount of Claim 39
18C03	Credit Reference Number 39
18A04	Amount of Claim 40
18C04	Credit Reference Number 40
18A05	Amount of Claim 41
18C05	Credit Reference Number 41
18A06	Amount of Claim 42
18C06	Credit Reference Number 42
18A07	Amount of Claim 43
18C07	Credit Reference Number 43

3.12.12.62.1
(01-01-2023)
**Section 18 - Invalid
Conditions/Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) This section supports the credit from Form 4136 and part of Field 06BR (Balance Due/Overpayment).
 - a. Correspond if Form 4136 is not attached.
 - b. If **no reply**, delete the credit, enter CCC **3**. Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

3.12.12.63
(01-01-2023)

Section 19 - Field Descriptions

- (1) These Fields are located on Form 8978.

Field	Field Title	Location	Max Length
1914	Total Additional Reporting Year Tax	Form 8978, Part I, Line 14	15
1916	Total Penalties	Form 8978, Part II, Line 16	15
1918	Total Interest	Form 8978, Part III, Line 18	15

3.12.12.63.1
(01-01-2023)

Section 19 - Invalid Conditions/Correction Procedures

- (1) Look to the return to correct any coding or transcription errors.
(2) All Fields are numeric and positive.
(3) Fields are valid if numeric, blank or zero.

3.12.12.64
(01-01-2025)

Section 23 - Field Descriptions

- (1) These fields are located on the **Form 3800**.

Field	Field Title	Location	Max Length
231BB	Form 7207 Registration Number	Part III, Line 1b, Column b	12
231BF	Form 7207 Credit Transfer Election Amount	Part III, Line 1b, Column f.	15
231BG	Form 7207 Credit Allowed After Passive Activity Limit	Part III, Line 1b, Column g.	15
231BH	Form 7207 Gross Elective Payment Election Amount	Part III, Line 1b, Column h.	15
231BJ	Form 7207 Net Elective Payment Election Amount Line	Part III, Line 1b, Column j.	15
231DB	Form 3468 Registration Number	Part III, Line 1d, Column b.	12

Field	Field Title	Location	Max Length
231DF	Form 3468 Credit Transfer Election Amount	Part III, Line 1d, Column f.	15
231DG	Form 3468 Credit Allowed After Passive Activity Limit	Part III, Line 1d, Column g.	15
231DH	Form 3468 Gross Elective Payment Election	Part III, Line 1d, Column h.	15
231DJ	Form 3468 Net Elective Payment Election Credit Amount	Part III, Line 1d, column j.	15
231FB	Form 8835, Part II Registra- tion Number	Part III, Line 1f, Column b.	12
231FF	Form 8835 Credit Transfer Election Amount	Part III, Line 1f, Column f.	15
231FG	Form 8835 Credit Allowed After Passive Activity Limit	Part III, Line 1f, Column g.	15
231GB	Form 7210 Registration Number	Part III, Line 1g, Column b.	12
231GF	Form 7210 Credit Transfer Election Amount	Part III, Line 1g, Column f.	15
231GG	Form 7210 Credit Allowed After Passive Activity Limit	Part III, Line 1g, Column g.	15
231GH	Form 7210 Gross Elective Payment Election	Part III, Line 1g, Column h.	15

Field	Field Title	Location	Max Length
231GJ	Form 7210 Net Elective Payment Election Credit Amount	Part III, Line 1g, column j.	15

3.12.12.64.1
(01-01-2024)

**Section 23 - Invalid
Conditions/Correction
Procedures**

- (1) Look to the return to correct any coding or transcription errors.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, blank or zero.

3.12.12.65
(01-01-2024)

**Section 24 - Field
Descriptions**

- (1) These Fields are located on **Form 3800**.

Field	Field Title	Location	Max Length
241OB	Form 3468, Part IV Regis- tration Number	Part III, Line 1o, Column b.	12
241OG	Form 3468, Part IV, Credit Allowed After Passive Activity Limit	Part III, Line 1o, Column g.	15
241OH	Form 3468, PT IV Gross Elective Payment Election	Part III, Line 1o, Column h.	15
241OJ	Form 3468, Part IV Net Elective Payment Election Credit Amount	Part III, Line 1o, column j.	15
241QB	Form 7218 Registration number	Part III, Line 1q, Column b.	12
241QF	Form 7218 Credit Transfer Election Amount	Part III, Line 1q, Column f.	15

Field	Field Title	Location	Max Length
241QG	Form 7218 Credit Allowed After Passive Activity Limit	Part III, Line 1q, Column g.	15
241QH	Form 7218 Gross Elective Payment Election	Part III, Line 1q, Column h.	15
241QJ	Form 7218 Net Elective Payment Election Credit Amount	Part III, Line 1q, column j.	15
241SB	Form 8911 Registration Number	Part III, Line 1s, Column b.	12
241SF	Form 8911 Credit Transfer Election Amount	Part III, Line 1s, Column f.	15
241SG	Form 8911 Credit Allowed After Passive Activity Limit	Part III, Line 1s, Column g.	15
241SH	Form 8911 Gross Elective Payment Election	Part III, Line 1s, Column h.	15
241SJ	Form 8911 Net Elective Payment Election Credit Amount	Part III, Line 1s, Column j.	15
241UB	Form 7213 Part II Registration Number	Part III, Line 1u, Column b.	12
241UF	Form 7213 Credit Transfer Election Amount	Part III, Line 1u, Column f.	15
241UG	Form 7213 Credit Allowed After Passive Activity Limit	Part III, Line 1u, Column g.	15

Field	Field Title	Location	Max Length
241UH	Form 7213 Gross Elective Payment Election	Part III, Line 1u, Column h.	15
241UJ	Form 7213 Net Elective Payment Election Credit Amount	Part III, Line 1u, Column j.	15
241VB	Form 3468, Part V Regis- tration Number	Part III, Line 1v, Column b.	12
241VF	Form 3468, Part V Credit Transfer Election Amount	Part III, Line 1v, Column f.	15
241VG	Form 3468, Part V Credit Allowed After Passive Activity Limit	Part III, Line 1v, Column g.	15
241VH	Form 3468, Part V Gross Elective Payment Election	Part III, Line 1v, Column h.	15
241VJ	Form 3468, Part V Net Elective Payment Election Credit Amount	Part III, Line 1v, Column J.	15
241XB	Form 8933 Registration Number	Part III, Line 1x, Column b.	12
241XF	Form 8933 Credit Transfer Election Amount	Part III, Line 1x, Column f.	15
241XG	Form 8933 Credit Allowed After Passive Activity Limit	Part III, Line 1x, Column g.	15

Field	Field Title	Location	Max Length
241XH	Form 8933 Gross Elective Payment Election	Part III, Line 1x Column h	15
241XJ	Form 8933 Net Elective Payment Election Credit Amount	Part III, Line 1x Column j.	15

3.12.12.65.1
(01-01-2024)

**Section 24 - Invalid
Conditions/Correction
Procedures**

- (1) Look to the return to correct any coding or transcription errors.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, blank or zero.

3.12.12.66
(01-01-2024)

**Section 25 - Field
Descriptions**

- (1) These fields are located on the **Form 3800**.

Field	Field Title	Location	Max Length
25AAB	Form 8936, Part V Regis- tration Number	Part III, Line 1aa, Column b.	12
251AAG	Form 8936, Part V Credit Allowed After Passive Activity Limit	Part III, Line 1aa, Column g.	15
25AAH	Form 8936, Part V Gross Elective Payment Election	Part III, Line 1aa Column h.	15
25AAJ	Form 8936, Part V Net Elective Payment Election Credit Amount	Part III, Line 1aa, Column j.	15
25GGB	Form 7211, Registration Number	Part III, Line 1gg, Column b.	12

Field	Field Title	Location	Max Length
251GGF	Form 7211, Credit Transfer Election Amount	Part III, Line 1gg, Column f.	15
25GGG	Form 7211, Credit Allowed After Passive Activity Limit	Part III, Line 1gg Column g.	15
25GGH	Form 7211, Gross Elective Payment Election	Part III, Line 1gg Column h.	15
25GGJ	Form 7211, Gross Elective Payment Election	Part III, Line 1gg, Column j.	15
254AB	Form 3468, Part VI Regis- tration Number	Part III, Line 4a, Column b	12
251AF	Form 3468, Part VI Credit Transfer Election Amount	Part III, Line 4a, Column f.	15
254AG	Form 3468, Part VI Credit Allowed After Passive Activity Limit	Part III, Line 4a, Column g.	15
254AH	Form 3468, PT VI Gross Elective Payment Election	Part III, Line 4a, Column h.	15
254AJ	Form 3468, PT VI Net Elective Payment Election Credit Amount	Part III, Line 4a, Column j.	15
254EB	Form 8835, Part II Registra- tion Number	Part III, Line 4e, Column b	12

Field	Field Title	Location	Max Length
254EF	Form 8835, Part II Credit Transfer Election Amount	Part III, Line 4e, Column f.	15
254EG	Form 8835 Part II Credit Allowed After Passive Activity Limit	Part III, Line 4e, Column g.	15
254EH	Form 8835, PT II Gross Elective Payment Election	Part III, Line 4e, Column h.	15
254EJ	Form 8835, PT II Net Elective Payment Election Credit Amount	Part III, Line 4e, Column j.	15
25IND	DATA-PRESENT-SECT-5-IND	Form 3800, Part III, (edited bottom right margin of Page 4).	1

3.12.12.66.1
(01-01-2024)
Section 25 - Invalid Conditions/Correction Procedures

- (1) Look to the return to correct any coding or transcription errors.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, blank or zero.

3.12.12.67
(01-01-2024)
Section 31 - Field Descriptions

- (1) These Fields are located on **Form 8936**.

Field	Field Title	Location	Max Length
311VI	Vehicle Identification Number (VIN)	First Schedule A, Part I, Line 2	17
311DT	Placed in service date	First Schedule A, Part I, Line 3	8
31109	Tentative credit amount	First Schedule A, Part II, Line 9	15

Field	Field Title	Location	Max Length
31111	Credit amount for business use of new clean vehicle	Part II, Line 11	15
31117	Smaller of Line 15 or Line 16	First Schedule A, Part IV, Line 17	15
31126	Smaller of Line 24 or Line 25	First Schedule A, Part V, Line 26	15
312VI	Vehicle Identification Number (VIN)	Second Schedule A, Part I, Line 2	17
312DT	Placed in service date	Second Schedule A, Part I, Line 3	8
31209	Tentative credit amount	Second Schedule A, Part I, Line 9	15
31211	Credit amount for business use of new clean vehicle	Part II, Line 11	15
31217	Smaller of Line 15 or Line 16	Second Schedule A, Part IV, Line 17	15
31226	Smaller of Line 24 or Line 25	Second Schedule A, Part V, Line 26	15

3.12.12.67.1
(01-01-2024)
**Section 31 - Invalid
Conditions/Correction
Procedures**

- (1) Look to the return to correct any coding or transcription errors.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, blank or zero.

3.12.12.68
(01-01-2023)
**Form 1120-POL -
Math/Consistency Errors
Priority IV**

- (1) **A priority IV error will display** whenever the contents of one Field is inconsistent with another Field, or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.

- (4) **The Field labeled “CL” will be displayed** for the entry of a Clear Field, on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected, and all IRM procedures must be applied BEFORE entering a “C” in this Field.
- (5) All errors must be resolved by either:
- Correcting the error or,
 - Entering a Clear Field or,
 - Entering a TPNC. **See Exhibit 3.12.12-12** for a list of valid codes for Form 1120-POL, or
 - Suspending the document (SSPND) with the appropriate Action Code.

3.12.12.68.1

(01-01-2024)

Error Code 010

- (1) **Error Code 010 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01CAF	CAF Code
01CBI	Paid Preparer Checkbox Indicator
01PSN	Tax Preparer PTIN
01PEN	Tax Preparer EIN
01PTN	Preparer Phone Number
01CBT	Paid Preparer Phone Number
02CON	In Care of Name
02FAD	Foreign Address
S02DP	Section 02
S03DP	Section 03
S04DP	Section 04
S05DP	Section 05
S06DP	Section 06
S15DP	Section 15
S16DP	Section 16
S19DP	Section 19
S20DP	Section 20
S23DP	Section 23
S24DP	Section 24
S25DP	Section 25
S31DP	Section 31

- (2) “Any Section other than 01 is present”.

3.12.12.68.1.1
(01-01-2023)

**Error Code 010 - Invalid
Conditions**

- (1) Error Code 010 will generate when Computer Condition Code, CCC, "G" is present and entries other than 01EIN, 01NC, 01TXP, 01CCC, 01CRD and 01RCD are present.

3.12.12.68.1.2
(01-01-2023)

**Error Code 010 -
Correction Procedures**

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC "G" was entered correctly,	<ol style="list-style-type: none">1. DLSEC to delete all sections except Section 01.2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC "G" was entered incorrectly,	<ol style="list-style-type: none">1. Enter all necessary data.2. Ensure that Section 01 Fields are correct.3. Delete the G in Field 01CCC

3.12.12.68.2
(01-01-2023)

Error Code 122

- (1) **Error Code 122 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
15TG>	Total Fuel Credit Generated
15A01	Amount of Claim 1
15C01	Credit Reference Number 1
15A02	Amount of Claim 2
15C02	Credit Reference Number 2
15A03	Amount of Claim 3
15C03	Credit Reference Number 3
15A04	Amount of Claim 4
15C04	Credit Reference Number 4
15A05	Amount of Claim 5
15C05	Credit Reference Number 5
15A06	Amount of Claim 6
15C06	Credit Reference Number 6
15A07	Amount of Claim 7
15C07	Credit Reference Number 7
15A08	Amount of Claim 8
15C08	Credit Reference Number 8
15A09	Amount of Claim 9
15C09	Credit Reference Number 9
15A10	Amount of Claim 10
15C10	Credit Reference Number 10
15A11	Amount of Claim 11
15C11	Credit Reference Number 11
15A12	Amount of Claim 12
15C12	Credit reference Number 12
16A01	Amount of Claim 13
16C01	Credit Reference Number 13
16A02	Amount of Claim 14
16C02	Credit Reference Number 14
16A03	Amount of Claim 15
16C03	Credit Reference Number 15
16A04	Amount of Claim 16

Field	Explanation
16C04	Credit Reference Number 16
16A05	Amount of Claim 17
16C05	Credit Reference Number 17
16A06	Amount of Claim 18
16C06	Credit Reference Number 18
16A07	Amount of Claim 19
16C07	Credit Reference Number 19
16A08	Amount of Claim 20
16C08	Credit Reference Number 20
16A09	Amount of Claim 21
16C09	Credit Reference Number 21
16A10	Amount of Claim 22
16C10	Credit Reference Number 22
16A11	Amount of Claim 23
16C11	Credit Reference Number 23
16A12	Amount of Claim 24
16C12	Credit Reference Number 24

(2) "SECTION 17 or 18 PRESENT".

3.12.12.68.2.1
(01-01-2023)

**Error Code 122 - Invalid
Conditions**

(1) Error Code 122 will generate when any of the following conditions are present:

- A credit amount is present and the corresponding credit reference (CRN) is not present.
- A CRN is present and the corresponding credit amount is not present.
- A CRN and amount are claimed for an invalid tax period as shown below:

If	And
CRN 306 is present	Tax period is prior to 200601
CRN 307 is present	Tax Period is prior to 200601 or subsequent to 201811
CRN 309 is present	Tax Period is prior to 200601
CRN 310 is present	Tax Period is prior to 200601
CRN 318 is present	Tax Period is subsequent to 199707
CRN 324 is present	Tax Period is prior to 199701
CRN 346 is present	Tax Period is prior to 199801

If	And
CRN 347 is present	Tax Period is prior to 199801
CRN 350 is present	Tax Period is prior to 199801
CRN 352 is present	Tax Period is subsequent to 199411
CRN 356 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 357 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 359 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 361 is present	Tax Period is prior to 199401
CRN 362 is present	Tax Period is prior to 199401
CRN 363 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 369 is present	Tax Period is prior to 199401
CRN 375 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 376 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 377 is present	Tax Period is prior to 200101 or subsequent to 200711
CRN 388 is present	Tax Period is prior to 200501 or subsequent to 201811
CRN 390 is present	Tax Period is prior to 200501 or subsequent to 201811
CRN 393 is present	Tax Period is prior to 200501
CRN 394 is present	Tax Period is prior to 200501
CRN 395 is present	Tax Period is prior to 200501 or subsequent to 200609
CRN 411 is present	Tax Period is prior to 200601
CRN 412 is present	Tax Period is prior to 200601
CRN 413 is present	Tax Period is prior to 200601
CRN 414 is present	Tax Period is prior to 200601
CRN 415 is present	Tax Period is prior to 200601
CRN 416 is present	Tax Period is prior to 200601
CRN 417 is present	Tax Period is prior to 200601
CRN 418 is present	Tax Period is prior to 200601

If	And
CRN 419 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 420 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 421 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 422 is present	Tax Period is prior to 200610 or subsequent to 201508
CRN 423 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 424 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 425 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 426 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 427 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 428 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 429 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 430 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 431 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 432 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 435 is present	Tax Period is prior to 200810 or subsequent to 201411
CRN 436 is present	Tax Period is prior to 200810 or subsequent to 201811
CRN 437 is present	Tax Period is prior to 200810 or subsequent to 201811

3.12.12.68.2.2

(01-01-2023)

**Error Code 122 -
Correction Procedures**

(1) Correct any coding and transcription errors.

- (2) Verify the CRN and credit amount is claimed for a valid tax period. If the amount claimed is for an invalid tax period, as shown above, Delete the CRN and credit amount Fields and assign TPNC 90 with the following literal: "We computed your return without applying your Credit for Federal Tax Paid on Fuels because you claimed a credit that is not valid for the tax period of your return."

Note: Some fuel credits reported on Form 4136 have expired at the end of 2018. The dates were changed above. We will disallow the credit if claimed on an invalid period and send TPNC 90 as stated above.

- (3) If more than 20 credits are claimed on Form 4136 they will need to be manually input by ERS/Rejects. Data Transcription will only input up to 20 individual credits.

3.12.12.68.3
(02-02-2024)

Error code 124

- (1) **Error Code 124 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
231BI	Form 7207 - Net Elective Payment Election Credit Amount
231DI	Form 3468 - Net Elective Payment Election Credit Amount
231GI	Form 7210 - Net Elective Payment Election Credit Amount
241OI	Form 3468 - Net Elective Payment Election Credit Amount
241SI	Form 8911 - Net Elective Payment Election Credit Amount
241UI	Form 7213 - Net Elective Payment Election Credit Amount
241XI	Form 8933 - Net Elective Payment Election Credit Amount
25AAI	Form 8936 - Net Elective Payment Election Credit Amount
254EI	Form 8835 - Net Elective Payment Election Credit Amount
>>>>	Total underprint
06EPV	EPV Verified Amount

3.12.12.68.3.1
(01-01-2024)

Error Code 124 - Invalid Conditions

- (1) If Tax Period is 202212 and prior.

3.12.12.68.3.2
(01-01-2024)

**Error Code 124 -
Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (3) If the taxpayer's figures are incorrect send appropriate TPNC.

TPNC	Explanation
56	We didn't allow the Elective Payment Election (EPE) on Form 3800, General Business Credit, because the registration number was missing or didn't match our records.
73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.68.4
(01-01-2023)

Error Code 160

- (1) **Error Code 160 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
0401	Dividends Income
0402	Interest Income
0403	Gross Rents Income
0404	Gross Royalties Income
0405	Net Capital Gains (Schedule D) Income
0406	Ordinary Gains/Losses (Form 4797) Income
0407	Other Income
0408	Total Income
>>>>	Total Income Underprint
0509	Salaries and Wages Deduction
0510	Repairs and Maintenance Deduction

Field	Explanation
0511	Rents Deduction
0512	Taxes and Licenses Deduction
0513	Interest Deduction
0514	Depreciation Deduction
0515	Other Deductions
0516	Total Deductions
>>>>	Total Deductions Underprint
0518	Specific Deduction

(2) "SECTION 04 or 05 NOT PRESENT"

3.12.12.68.4.1
(01-01-2023)
**Error Code 160 - Invalid
Conditions**

#

3.12.12.68.4.2
(01-01-2023)
**Error Code 160 -
Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (3) The computer adds Field 0401 through 0407 to compute Field 0408, Total Income.
- (4) The computer adds Fields 0509 through 0515 to compute Field 0516, Total Deductions.

#

TPNC	Explanation
01	We found an error in the computation of your total income.
09	We found an error in the computation of your deductions.
15	An error was made when your gains and losses were figured on Schedule D.
16	An error was made when your gains and losses were figured on Form 4797.
40	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.68.5
(01-01-2023)
Error Code 172

(1) **Error Code 172 displayed Fields are:**

Field	Explanation
CL	Clear Field
01TXP	Tax Period
01CCC	Computer Condition Code
01PCC	Principle Campaign Committee
0519>	Taxable Income
0622	Total Gross Tax
>>>>	Total Gross Tax Underprint
06MCT	Manually Corrected Tax

“SECTIONS 05, 06 NOT PRESENT”

3.12.12.68.5.1
(01-01-2023)
Error Code 172 - Invalid Conditions

- (1) Field 01CCC, Computer Condition Code, “Y” is present.
- (2) Field 01TXP, Tax Period, is prior to 198912.
- (3) Computer Condition Code “Y” indicates the accounting period has changed and the return is for a short period. The return must be manually verified.
- (4) Field 01PCC is valid if 1, 2, 3, or blank.

3.12.12.68.5.2
(01-01-2024)
Error Code 172 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If the return is **not** a short period and the accounting period has **not changed**, delete CCC “Y”.
- (3) If CCC “Y” is correct, manually verify the tax.
- (4) For Forms 1120-POL (other than a principal campaign committee), the tax rates are as follows:

Tax Period	Tax Rate
199312 and subsequent	35% of the Taxable Income.
199301-199311	must be prorated (34% and 35%) of the Taxable Income.
198806-199212	34% of the Taxable Income
198707-198805	must be prorated (34% and 46%) of the Taxable Income.
197912-198706	46% of the Taxable Income

(5)

If	Then
	enter a "C" in the Clear Field
amount,	enter the manually computed tax in Field 06MCT. See IRM 3.12.12.98.1 (Rule of Two).

#

- (6) If Field 01PCC is "1" or "2" the tax is computed using the 1120 corporate rate. If "3" or blank the tax is computed using the Forms 1120-POL rate.

3.12.12.68.6

(01-01-2023)

Error Code 182

- (1) **Error Code 182 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
03MIC	Missing Schedule Code
03ADC	Audit Codes
0620>	Gross Income Tax (Generated)
06TSC	Statutory Credits
>>>>	Statutory Credits Underprint
0622	Total Gross Tax
>>>>	Total Gross Tax Underprint

3.12.12.68.6.1

(01-01-2023)

Error Code 182 - Invalid Conditions#
#

3.12.12.68.6.2

(01-01-2023)

Error Code 182 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 06TSC (Computer-generated) is the lesser of Field 06TSC or the generated amount for Field 0622, Total Gross Tax.
- (3) Apply the statutory credits in the following order:
- Form 1118, Foreign Tax Credit
 - Form 5735, Possessions Tax Credit
 - Non-conventional Fuel Credit (no form)
 - Form 3800, General Business Credit
 - Form 8827, Credit for Prior Year Minimum Tax

#

a. Correspond for support if there is no indication which credit is being

#

c. Enter appropriate missing schedule code in Field 03MIC.

Note: Total Statutory Credits cannot exceed the Total Gross Tax.

(5) If Field 06TSC is incorrect, send appropriate TPNC. The valid TPNCs are listed below :

TPNC	Explanation
05	We found an error in the computation of your total income tax.
08	The credit claimed was more than the law allows.
40	We have adjusted your tax as shown because we didn't receive a reply to our request for additional information.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.68.7
(01-01-2023)
Error Code 186

(1) **Error Code 186 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01PCC	Principle Campaign Committee
03MIC	Missing Schedule Code
0519>	Taxable Income (Generated)
0620>	Gross Income Tax (Generated)
06TSC	Statutory Credits
>>>>	Statutory Credits Underprint
0622	Total Gross Tax
>>>>	Total Gross Tax Underprint
06MCT	Manually Corrected Tax
06RN>	ERS Input Only - Regular-Tax-New-Rate

Field	Explanation
06RO>	ERS Input Only - Regular-Tax-Old-Rate

“SECTION 03 NOT PRESENT”

3.12.12.68.7.1
(01-01-2023)

Error Code 186 - Invalid Conditions

- (2) Field 01PCC is valid if 1, 2, 3, or blank.

#

3.12.12.68.7.2
(01-01-2023)

Error Code 186 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 0519>, Taxable Income (Generated), is located on Form 1120-POL, Line 19. Field 0519> is Field 0408, Total Income, minus Field 0516, Total Deductions, minus Field 0518, Specific Deduction.
- (3) **Field 0620>**, Gross Income Tax, is located on Form 1120-POL, Line 20. Field 0620>, is computed as follows for Form 1120-POL rate:

Tax Period	Tax Rate
201812 and subsequent	21% of the Taxable Income
199312 - 201712	35% of the Taxable Income.
199301-199311	must be prorated (34% and 35%) of the Taxable Income.
198806-199212	34% of the Taxable Income
198707-198805	must be prorated (34% and 46%) of the Taxable Income.
197912-198706	46% of the Taxable Income

Exception: If the Principal Campaign Committee Box is checked use the tax rate charts. Exhibit 3.12.12-16.

- (4) **Field 06TSC**, Statutory Credits, is located on Form 1120-POL, Line 21.
- (5) **Field 0622**, Total Gross Tax, is located on Form 1120-POL, Line 22. Field 0622 is computed by subtracting Field 06TSC, Statutory Credits, from Field 0620>, Gross Income Tax (Generated).
- (6) If the taxpayer has checked the section 501(c) box at the top of the return or there is an entry in line 17a, 17b or 17c, accept the taxpayer's figure for taxable income. Manually compute the tax using (3) above. If the taxpayers figure is “0” zero, enter a “1” in Field 06MCT.
- (7) Fields 06RN and 06RO are used by ERS employees when a Blended Tax Rate is necessary.

- (8) If manual computation is required, follow the instructions in IRM 3.12.12.98. To figure the Corporate Rate use Exhibit 3.12.12-16. The Form 1120-POL rate can be figured using the previous table in 3.12.12.61.7.2(3).

Note: If Field 01PCC is “1” or “2” the tax is computed using the Form 1120-POL corporate rate See IRM 3.12.12–16 for the tax rate schedules. If “3” the tax is computed using the Form 1120-POL rate.

If	Then
the taxpayer's tax is correct or differs from the manually	enter the amount in Field 06MCT.
the taxpayer's tax is incorrect and differs from the manually	enter the manually computed tax in Field 06MCT. See IRM 3.12.12.98.1 (Rule of Two). If EC 186 redisplayes or if it ripples to EC 188 and there are no additional errors, send TPNC 05.

#

3.12.12.68.8
(01-01-2024)
Error Code 187

- (1) **Error Code 187 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
311VI	Vehicle Identification Number (VIN)
311DT	Placed in service date
31109	Tentative credit amount
31111	Credit amount for business use of new clean vehicle
31117	Smaller of Line 15 or Line 16
31126	Smaller of Line 24 or Line 25
311IN	Indicator field for results of MeF check of VIN against portal
312VI	Vehicle Identification Number (VIN)
312DT	Placed in service date
31209	Tentative credit amount
31211	Credit amount for business use of new clean vehicle

Field	Explanation
31217	Smaller of Line 15 or Line 16
31226	Smaller of Line 24 or Line 25
312IN	indicator field for results of Mef Check of VIN against portal
31RDV	Verified field for SUM-REDCD- VIN-CR-VERIFIED-AMT
313IN	Indicator (More than 2 Schedule A's attached)

3.12.12.68.8.1
(01-01-2023)

**Error Code 187 - Invalid
Conditions**

- (1) If Tax Period is 202212 and prior.
- (2) If other than "0" and "1".

3.12.12.68.8.2
(01-01-2023)

**Error Code 187 -
Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (3) If the taxpayer's figures are incorrect assign appropriate TPNC 73, 74, or 90 with appropriate explanation.

3.12.12.68.9
(01-01-2023)

Error Code 188

- (1) **Error Code 188 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
0622	Total Gross Tax
>>>>	Total Gross Tax Underprint
0623A	Form 7004 Credit
0623B	Credit from Regulated Investment Company
06FTE	Total Telephone Excise Tax Credit
06TC>	Telephone Excise Tax Refund (Generated)
06TRV	Telephone Excise Tax Refund (Verified)
06B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Underprint
06RC>	Refundable Credits (Generated)
15TG>	Total Credit Generated
15A01	Amount of Claim 1
15C01	Credit Reference Number 1
15A02	Amount of Claim 2
15C02	Credit Reference Number 2
15A03	Amount of Claim 3
15C03	Credit Reference Number 3
15A04	Amount of Claim 4
15C04	Credit Reference Number 4
15A05	Amount of Claim 5
15C05	Credit Reference Number 5
15A06	Amount of Claim 6
15C06	Credit Reference Number 6
15A07	Amount of Claim 7
15C07	Credit Reference Number 7
15A08	Amount of Claim 8
15C08	Credit Reference Number 8
15A09	Amount of Claim 9
15C09	Credit Reference Number 9

Field	Explanation
15A10	Amount of Claim 10
15C10	Credit Reference Number 10
15A11	Amount of Claim 11
15C11	Credit Reference Number 11
15A12	Amount of Claim 12
15C12	Credit Reference Number 12

“SECTION 16, 17 or 18 PRESENT”

3.12.12.68.9.1
(01-01-2023)

Error Code 188 - Invalid Conditions

#

3.12.12.68.9.2
(01-01-2023)

Error Code 188 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 06B/R is computed as follows:
 1. Field 0622 **minus**,
 2. Field 0623A **minus**,
 3. Field 0623B, **minus**,
 4. Field 06FTE, **minus**,
 5. Field 15TG>.
- (3) **Field 0623A, Tax Paid-with Extension**, is located on Form 1120-POL, Line 23a. This Field is used to compute Field 06B/R, Tax Due/Overpayment. Accept the amount shown on the return.
- (4) **Field 0623B, Credit for tax paid on undistributed capital gains**, is located on Form 1120-POL, Line 23b. Correct from Form 2439. **Correspond for Form**
 1. If “no reply”, delete Field 0623B.
 2. Assign TPNC 90 with the appropriate explanation.
- (5) **Field 06FTE, Telephone Excise Tax Credit**, is located on Form 1120-POLL, Line 23d..

#

Note: C&E will no longer edit the TETR amount on Line 23d. This will allow all TETR claims filed on original returns to fall out in ERS. Follow the directions below to resolve EC 188 when it generates due to TETR credit.

1. Change all TETR Fields to zero on the screen display and remove AC 450 if applicable.
2. Detach Form 8913 and make a copy of page 1 (signature page) of Form 1120-POL. Staple the copy of the signature page to the back of Form 8913 and route to Accounts Management.
3. Send TPNC 90 to the taxpayer with the following literal: Due to processing constraints your Credit for Federal Telephone Tax Paid could not be

processed with your tax return. Your claim for this credit has been forwarded to another area to be processed.

- (6) **Field 15TG>**, Credit for Federal Tax on Fuels, is on Form 4136, Line 17 and is entered by the taxpayer on Form 1120-POL, line 23c.
- (7) If penalty or interest is included in Field 06B/R, delete that amount from Field 06B/R.
- (8) If Field 0622 and the underprint differ but the taxpayer has tax but no taxable income, GTSEC 06 and verify the section. If the taxpayer's computation is incorrect, assign TPNC 05.
- (9) If the taxpayer shows payments on line 23d and no amounts are present on lines 23a through 23c, enter the total payments amount in Field 0623A.
- (10) If the taxpayer's computation is incorrect, send appropriate TPNC. The valid TPNCs are listed below and any previously assign TPNC:

Code	Explanation
05	We found an error in the computation of your total income tax.
10	We found an error in the computation of the tax due, or the overpayment amount.
90	Used when a return contains an error and none of the codes above apply.

3.12.12.68.10
(01-01-2023)
Error Code 192

- (1) **Error Code 192 displayed Fields are:**

Field	Explanation
CL	Clear Field
01RCD	Received Date
01CCC	Computer Condition Code
06B/R	Balance Due/Overpayment
>>>>	Balance Due Overpayment uUnderprint

3.12.12.68.10.1
(01-01-2023)
**Error Code 192 - Invalid
Conditions**

not "O".

Note: The computer generates Action Code 341 if Error Code is 192. This is for E-Filed returns only.

#

3.12.12.68.10.2
(01-01-2023)
**Error Code 192 -
Correction Procedures**

- (1) Verify Field 06B/R is correct.
- (2) Verify the refund amount is \$100 million or more. If so follow the steps below. If it's under \$100 million, enter a clear code and continue processing. The refund will be generated systemically if it is not \$100 million or more.
- (3) SSPND 341
- (4) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.
- (5) Once the manual refund has been prepared enter "O" in Field 01CCC.

3.12.12.68.11
(01-01-2023)
Error Code 194

- (1) **Error Code 194 displayed Fields are:**

Field	Explanation
CL	Clear Field
01RCD	Received Date
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01RDD>	Return Due Date (Generated)
06B/R	Balance Due/Overpayment
>>>>	Balance Due Overpayment Underprint

- (2) SECTION "03" NOT PRESENT.

3.12.12.68.11.1
(01-01-2023)
**Error Code 194 - Invalid
Conditions**

- (1) Field 06B/R minus, Balance Due Overpayment is \$25,000.00 or more and the process date is 20 days or more later than the Interest Penalty Date and Field 01CCC "O" is not present.

3.12.12.68.11.2
(01-01-2023)
**Error Code 194 -
Correction Procedures**

- (1) Verify Field 06B/R is correct.
- (2) If there is no refund or refund amount is less than \$25,000.00, enter a "C" in the Clear Field.
- (3) If the refund is \$25,000.00 or more, SSPND 341
- (4) Rejects will follow procedures in IRM 3.12.38 to issue manual refund.
- (5) Once the manual refund is prepared or it's determined that a manual refund will not be issued, enter "O" in Field 01CCC.

3.12.12.68.12
(01-01-2023)
Error Code 196

- (1) **Error Code 196 displayed Fields are:**

Field	Explanation
REMIT>	Remittance

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
0519>	Taxable Income
0620>	Gross Income Tax (Generated)
0622	Total Gross Tax
>>>>	Total Gross Tax Underprint
06B/R	Balance Due/Overpayment
>>>>	Balance Due Overpayment Underprint

3.12.12.68.12.1
(01-01-2023)

Error Code 196 - Invalid Conditions

- (1) Remittance amount or RPS indicator is present and Field 0622, Total Gross Tax, is not present.

3.12.12.68.12.2
(01-01-2023)

Error Code 196 - Correction Procedures

- (1) Correct any coding and transcription errors.
- (2) If the return indicates amended, revised, superseding, duplicate or any other positive indication the return is not the first return filed for this Tax Period, enter CCC "G" in Field 01CCC.
- (3) If the return is a refund return or the remittance was sent only for penalties and/or interest, enter one cent (\$.01) in Field 0622.

3.12.12.68.13
(01-01-2023)

Error Code 999

- (1) **Error Code 999 displayed Field is:**

Field	Explanation
01TXP	Tax Period

3.12.12.68.13.1
(01-01-2023)

Error Code 999 - Invalid Conditions

- (1) Error Code 999 generates for all returns that are in error status at the end of the processing year.

3.12.12.68.13.2
(01-01-2023)

Error Code 999 - Correction Procedures

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.69
(01-01-2023)
**Form 990-T - Sections
and Fields**

- (1) Beginning January 2021, all Forms 990-T for current year processing must file electronically. If a Form 990-T is received for the current year, send the return back to the filer and instruct them to file electronically. Prior years must be complete. If incomplete or missing information send the return back to the filer.
- (2) If the Form 990-T is filed as a consolidated return Form 851, “Affiliations Schedule” must be attached. Code & Edit will initiate correspondence for the Form 851 if it’s not attached.
- (3) Form 990-T can be filed as a Composite return. The filer must write Composite

#

3.12.12.70
(01-01-2023)
**Section 01 - Field
Descriptions**

- (1) Form 990-T, **Section 01** contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, length, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
RMIT>	Remittance	Blue/Green Money	11
01EIN	Employer Identification Number	Box D	9
01NC	Name Control/Check Digit	Underlined/Mail Label	4
>>>>	Name Control Underprint	Computer-generated Underprint	4
01TXP	Tax Period	Return Header	6
>>>>	Fiscal Month Underprint	Computer-generated Underprint	2
01H1	Number of Organizations Unrelated Trades or Businesses	Form 990-I Item H	5
01CCC	Computer Condition Codes	Dotted portion of Line 2-4a on page 1 of the return	10
01RPC	Return Processing Code	Right margin next to line 1 on page 1	15
01RCD	Received Date	Date Stamp	8
01ORG	Type of Organization Code	Right margin of Items F/G	1
01SS	Subsection Code	Box B page 1	2
01ADC	Audit Code	Edit Sheet, Line 2	15
01COR	Correspondence Indicator	Edit Sheet, Line 4	2
01CRD	Correspondence Received Date	Edit Sheet Line 5 or Reply to Correspondence	8
01CAF	CAF Code	Edit Sheet, Line 3	1
01PIC	Penalty and Interest Indicator	Edit Sheet, Line 6	1
01ISI	Installment Sales Indicator	Edit Sheet, Line 7	1
01PFC	Parent Filer Code	Box k	1
01PNC	Parent Name Control	Box k	4
01PIN	Parent EIN	Box k	9

Field	Field Title	Location	Max Length
01CBI	Preparer Check Box	Signature portion of the return	1
01CBT	Preparer Phone Number	Preparer Phone Number box	10
01PSN	Preparer PTIN	Preparer PTIN box	9
01PEN	Preparer EIN	Preparer EIN box	9
01RDD>	Return Due Date	Computer-generated	8
01RPC	Return Processing Code	Right margin next to line 1 on page 1	15

3.12.12.70.1
(01-01-2023)
**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.70.2
(01-01-2023)
**Field 01EIN - Employer
Identification Number
(EIN)**

- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box D, Form 990-T.

3.12.12.70.2.1
(01-01-2023)
**Field 01EIN - Invalid
Conditions**

- (1) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - It is all zeros or all nines.

3.12.12.70.2.2
(01-01-2023)
**Field 01EIN - Correction
Procedures**

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return **and attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
- Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 - SSPND 351 if IDRS is not available.**
 - SSPND 320** if more than one number is found or if you are unable to determine a valid EIN.
- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.

Note: Do not send Letter 3875-C if:* fewer than three digits of the EIN are transposed, different, or missing.* When CC INOLES indicates the account has

been merged to or merged from, or* An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.70.3
(01-01-2023)
**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.70.3.1
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.70.3.2
(01-01-2023)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below.
 - a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control will be the first four characters of the name as follows:
 - a. If the organization is a **corporation** (e.g., name includes "Corporation", "Inc.", "Foundation", "Fund"), edit the first four characters of the corporation name. Omit the word "the" when followed by more than one word.
 - b. If the organization is an individual **trust** or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (3) If an organization's name contains both "Fund" or "Foundation" **and** "Trust", apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual's name,	apply trust name control rules (see (2)b. above).

- (4) Specific **corporate** name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are not present are:

- a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
- b. **Habitat for Humanity** — Edit **Habi**
- c. **Little League** — Edit **Litt**
- d. **American Legion** — Edit **Amer**
- e. **AMVETS** — Edit **Amer**
- f. **Boy Scouts of America (BSA)** — Edit **Boys**
- g. **BPOE** — Edit **Bene**
- h. **FOE** — Edit **Frat**
- i. **VFW** — Edit **Vete**
- j. **PTA**—Edit **PTA** plus the first letter of the name of the state
- k. **PTO** or **PTSA**— Edit the first four characters of the school

(5) Specific **trust** or **estate** name control examples are:

- a. **Estate**—Edit the first four characters of the last name of the decedent
- b. **Corporate Trust**—Edit the first four characters of the Corporation’s name.
- c. **Individual trust**—Edit the first four characters of the last name of the individual
- d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary

(6) Specific **political organization** name control examples are:

- a. **Friends of Jane Doe** — Edit **Jane**
- b. **Committee to Elect John Smith** — Edit **John**
- c. **Citizens for John Doe** — Edit **John**

3.12.12.70.4
(01-01-2023)
Field 01TXP - Tax Period

(1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.70.4.1
(01-01-2023)
Field 01TXP - Invalid Conditions

- (1) This Field is invalid if:
- a. It is not numeric,
 - b. Month is not 01-12,
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is prior to 196112.

3.12.12.70.4.2
(01-01-2023)
Field 01TXP - Correction Procedures

- (1) Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer.
- (2) Check the return **and attachments** for the correct Tax Period. Correct any coding or transcription errors.
- (3) If the Tax Period is equal to or later than the Processing Date, check to see if it is a “Final” return.
- a. **For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.

- b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. **If the return is a "Final,"** use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.
- (4) If the Tax Period is prior to 196112, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.70.5
(01-01-2023)
**Field 01CCC - Computer
Condition Codes**

- (1) **Field 01CCC is the Computer Condition Codes.** Field 01CCC is transcribed from page 1, the dotted portion on Line 2-4a. **See Exhibit 3.12.12-8** for a description of the codes and their uses.

3.12.12.70.5.1
(01-01-2023)
**Field 01CCC - Invalid
Conditions**

- (1) This Field is invalid if:
- a. The entry is other than blank, "A", "B", "C", "D", "F", "G", "I", "J", "L", "M", "O", "Q", "R", "T", "V", "W", "X", "Y", "3", "5", "7", "8" or "9".
 - b. CCCs "F" and "Y" are both present,
 - c. CCC "7" is present with both CCCs "D" and "R".

3.12.12.70.5.2
(01-01-2023)
**Field 01CCC - Correction
Procedures**

- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly,** refer to the return and **Exhibit 3.12.12-8** to determine which codes are necessary.
- (3) **If CCCs "F" and "Y" are both present:**
- a. If the return shows "Final", delete the "Y" code.
 - b. If the return is not a Final, delete CCC "F".
 - c. If the return is not a final or short period, delete CCCs "F" and "Y".
- (4) If CCCs "7", "D" and "R" are all present, determine the correct CCCs:
- a. **If CCC "7" is correct** delete the "R" and "D".
 - b. **If CCC "7" is not correct,** delete CCC "7".
- (5) If CCC "J" is present and Form 965 or 965-B is not indicated on the return, remove CCC "J".
- (6) If CCC "Q" is present and the return was not filed to claim the Telephone Excise Tax refund only, delete CCC "Q".

Note: If Unpostables sends a return to ERS/Rejects requesting that CCC "Q" be deleted, remove CCC "Q".

- (7) If CCC V is present and the Qualified Therapeutic Credit was not claimed on Form 3800 remove CCC V.

3.12.12.70.5.3
(01-01-2023)
**Field 01RPC - Return
Processing Code**

- (1) The RPC is edited in the right margin of page 1 near line 1. It's valid if E, F, 2, 3, 4, 7 or 8.
- (2) Valid entries are a combination of any alpha or numerics.

- 3.12.12.70.5.4
(01-01-2023)
Field 01RPC - Return Processing Code Invalid/Correction Procedures
- (1) Field 01RPC is invalid if not one of the characters shown above.
 - (2) Look for a transcription error.
 - (3) Try to correct it from the return. if the RPC code was entered in error Delete the code.
- 3.12.12.70.6
(01-01-2023)
Field 01RCD - Received Date
- 3.12.12.70.6.1
(01-01-2023)
Field 01RCD - Invalid Conditions
- (1) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 196112 for Form 990-T.
- 3.12.12.70.6.2
(05-10-2024)
Field 01RCD - Correction Procedures
- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
 - (2) If the Received Date stamp is "invalid" (I.E. 20110115 in lieu of 20120115), correct accordingly.
 - (3) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

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

 1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.
 2. Service Center Automated Mail Processing System (SCAMPS) digital date
 3. The Revenue Agent/Officer's signature date
 4. The signature date
 5. The Julian Date in the DLN, minus 10 days
- Note:** Use signature date only if the signature date is within the current processing year.

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Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

3.12.12.70.7
(01-01-2023)
**Field 01ORG -
Organization Code**

- (1) Field 01ORG, **Organization Code**, is located in the right margin of page 1 next to Items F/G.

3.12.12.70.7.1
(01-01-2023)
**Field 01ORG - Invalid
Conditions**

- (1) Field 01ORG is invalid if other than blank, "1", "2", "3", "4" or "5".

3.12.12.70.7.2
(01-01-2024)
**Field 01ORG -
Correction Procedures**

- (1) Compare the return to Field 01ORG and correct any errors.
- If no errors, research INOLES.
 - Code "1"** - trust with a U. S. address and SS Code 90 through 92 and filed for EPE Credit.
 - Code "2"** - trust with a foreign address and SS Code 90 through 92.
 - Code "3"** - trust with no EO section. The Form 990-T filing requirement will be "2". The name may contain the words "pension", "welfare", "benefit", "profit-sharing", "IRA", or "retirement".
 - Code "4"** - Corporation with a U. S. address and SS Code 00 through 27, 50, 60, 70 or 82.
 - Code "5"** - Corporation with a foreign address and SS Code 00 through 27, 50, 60, 70, 82 or a state college or university with SS00 and Status Code "06".
 - If no box is checked, use other information, e.g., tax computation, to determine the correct code.
 - If unable to determine the Type of Organization Code (e.g., INOLES is SS00), enter Code "3".

3.12.12.70.8
(01-01-2023)
**Field 01SS - Subsection
Code**

- (1) Field 01SS, **Subsection Code**, is located on page 1 of the return in Box B.

3.12.12.70.8.1
(01-01-2023)
**Field 01SS - Invalid
Conditions**

- (1) This Field is invalid if other than 00, 02 through 20, 22 through 28, 29, 50, 60, 70, 71, 81, 82, or 91.

3.12.12.70.8.2
(01-01-2023)
**Field 01SS - Correction
Procedures**

- (1) Refer to Item B to determine the correct code. Correct any coding or transcription errors.
- (2) If no errors are found, research INOLES for the correct code. Valid codes are 00, 02 through 20, 22 through 28, 29, 50, 60, 70, 71, 81, 82, or 91.
- (3) If there is no SS on INOLES and the return is for a "National Railroad Retirement Investment Trust", enter "00" in Field 01SS. If the Tax Period for the "National Railroad Retirement Investment Trust" is prior to 199312, also enter "R" in Field 01CCC.
- (4) If unable to determine correct Subsection, enter "00" in Field 01SS.

Note: Subsection 90 is not valid for a Form 990-T. If the correct Subsection cannot be determined send the return to Entity to have the Subsection corrected or they will assign a new EIN.

3.12.12.70.9
(01-01-2023)

Field 01ADC - Audit Code

- (1) Field 01ADC, **Audit Code**, is located on the Edit Sheet in Line 2.
- (2) If present, Field 01ADC must be a "3".
- (3) If Field 01ADC is other than a "3" or blank, delete the entry.

3.12.12.70.10
(01-01-2023)

Field 01COR - Correspondence Indicator

- (1) **Field 01COR, Correspondence Indicator**, is located on Line 4 of the Edit Sheet.

3.12.12.70.10.1
(01-01-2023)

Field 01COR - Invalid Conditions

- (1) This Field is invalid if it is other than "11", "12", "13", "14" or blank.

3.12.12.70.10.2
(01-01-2023)

Field 01COR - Correction Procedures

- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - a. **11—Reply with all information—** Use when the taxpayer's response to our request is complete; all of the information we requested is provided. (Enter the CRD if after the RDD.)
 - b. **12—Reply with some information—** Use when the taxpayer provides some of the information we requested in our letter. (Enter CCC "3".)
 - c. **13—Reply with no information—** Use when the taxpayer responds to our inquiry, but does not provide the information we requested. (Enter CCC "3".)
 - d. **14—No Reply—** Use when the taxpayer does not respond to our request. (Enter CCC "3".)

3.12.12.70.11
(01-01-2023)

Field 01CRD - Correspondence Received Date

- (1) **Field 01CRD, Correspondence Received Date**, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**

3.12.12.70.11.1
(01-01-2023)

Field 01CRD - Invalid Conditions

- (1) **Invalid Conditions—**This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.

- 3.12.12.70.11.2
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
 - (2) Refer to the return and any attached correspondence to determine the correct date.
- 3.12.12.70.12
(01-01-2023)
Field 01CAF - CAF Indicator
- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.
- 3.12.12.70.13
(01-01-2023)
Field 01PIC - Penalty and Interest Indicator
- (1) Field 01PIC, is the **Penalty and Interest (P&I) Indicator**. It is located on the Edit Sheet, Line 6.
 - (2) Valid codes are:
 - a. **Blank**—normal penalty and interest,
 - b. **Code 1**—there is precomputed penalty and/or interest on the return and
- #
- 3.12.12.70.13.1
(01-01-2023)
Field 01PIC - Invalid Conditions
- (1) Field 01PIC is invalid if other than specified.
- 3.12.12.70.13.2
(01-01-2023)
Field 01PIC - Correction Procedures
- (1) **Delete** Field 01PIC if:
 - a. There is no pre-computed penalty and/or interest on the return **or**
 - b. Field 01RCD, Received Date, is either before the Return Due Date or
- #
- Note:** CCC "R" must also be present if Penalty and Interest Indicator "1" is correct and if pre-computed interest, but not pre-computed penalty, is on the return.
- (2) **Correct** Field 01PIC if:
 - a. It is other than "1", there is pre-computed penalty and/or interest on the return **and**
- #
#
- 3.12.12.70.14
(01-01-2023)
Field 01ISI - Installment Sales Indicator (Form 6252)
- (1) Field 01ISI, **Installment Sales Indicator**, is located on the Edit sheet in Line 7, and is edited from **Form 6252**, question 3.
- 3.12.12.70.14.1
(01-01-2023)
Field 01ISI - Invalid Conditions
- (1) Field 01ISI is invalid if other than specified below:
 - a. **Blank** if Form 6252 is not attached.
 - b. **Code 1**—if the "yes" box is checked.
 - c. **Code 2**—if the "no" box is checked.
 - d. **Code 3**—if both boxes checked or neither box is checked.

- 3.12.12.70.14.2
(01-01-2023)
Field 01ISI - Correction Procedures
- (1) Correct any coding or transcription errors.
 - (2) Compare Form 6252, Question 3, to Field 01ISI and correct according to codes above.
 - (3) If Form 6252 is not attached, delete Field 01ISI.
- 3.12.12.70.15
(01-01-2023)
Field 01PFC - Parent Filer Code
- (1) Field 01PFC, **Parent Filer Code**, is located on Form 990-T, page 1, Box I.
- 3.12.12.70.15.1
(01-01-2023)
Field 01PFC - Invalid Conditions/Correction Procedures
- (1) **Field 01PFC is invalid is other than specified below:**
 - **Blank** if neither box is checked.
 - **"1"** if "yes" box is checked.
 - **"2"** if "no" box is checked.
 - **"3"** if both boxes are checked.
- 3.12.12.70.16
(01-01-2023)
Field 01PNC - Parent Name Control
- (1) Field 01PNC, **Parent Name Control**, is located on Form 990-T, page 1, Box I.
- 3.12.12.70.16.1
(01-01-2023)
Field 01PNC - Invalid Conditions
- (1) Field 01PNC is invalid if any of the following conditions is met:
 - a. **The first position is other than alpha or numeric.**
 - b. **The remaining three positions** are other than alpha, numeric, ampersand, hyphen or blank.
 - c. **Any character follows a blank.**
- 3.12.12.70.16.2
(01-01-2023)
Field 01PNC - Correct Procedures
- (1) Refer to Box I for a name:
 - a. If a name is present, enter the Name Control in Field 01PNC.
 - b. If a name is not present, enter XXXX in Field 01PNC.
- 3.12.12.70.17
(01-01-2023)
Field 01PIN - Parent EIN
- (1) Field 01PIN, **Parent EIN**, is located on Form 990-T, Page 1, Box I.
- 3.12.12.70.17.1
(01-01-2023)
Field 01PIN - Invalid Conditions
- (1) This Field will is invalid if:
 - a. Field 01PIN is other than 9 numeric characters.
 - b. Field 01PIN is all zeros or all nines.
- 3.12.12.70.18
(01-01-2023)
Field 01PIN - Correction Procedures
- (1) Refer to Box I for an EIN:
 - a. If a valid EIN is present, enter it in Field 01PIN.
 - b. If a valid EIN is not present, enter 129999999 in Field 01PIN.

3.12.12.70.19 (01-01-2023) Field 01CBI - Paid Preparer Checkbox Indicator	<p>(1) Field 01CBI, Paid Preparer Checkbox Indicator, is edited from the signature portion of the return.</p> <p>(2) Valid entries are:</p> <ul style="list-style-type: none"> • Blank—if neither the “Yes” or “No” box is checked. • Code 1—if the “Yes” box is checked.
3.12.12.70.19.1 (01-01-2023) Field 01CBI - Invalid Conditions/Correction Procedures	<p>(1) Field 01CBI is invalid if other than “1” or blank.</p> <p>(2) Delete the Field. Do not attempt to correct the Field.</p>
3.12.12.70.20 (01-01-2023) Field 01CBT - Paid Preparer Phone Number	<p>(1) Field 01CBT, Paid Preparer Phone Number, is transcribed from the preparer phone number in the signature portion of the return.</p> <p>(2) Valid entries are a combination of any alpha or numerics.</p>
3.12.12.70.20.1 (01-01-2023) Field 01CBT - Invalid Conditions/ Correction Procedures	<p>(1) Field 01CBT is invalid if the Field is not alpha or numerics.</p> <p>(2) Delete the Field. Do not attempt to correct the Field.</p>
3.12.12.70.21 (01-01-2023) Field 01PSN - Tax Preparer PTIN	<p>(1) Field 01PSN, Tax Preparer PTIN, is transcribed from the preparer PTIN box in the signature portion of the return.</p> <p>(2) The entries are any combination of numerics except all “zeros” or all “nines”. The first character may be a “P”.</p>
3.12.12.70.21.1 (01-01-2023) Field 01PSN - Invalid Conditions/Correction Procedures	<p>(1) Field 01PSN is invalid if the first position is other than numeric or “P”.</p> <p>(2) Field 01PSN is invalid if the Field is all zeros or all nines or first position is “P” and remaining positions are all zeros or all nines.</p> <p>(3) Field 01PSN is invalid if other than the first position is not numerics.</p> <p>(4) Delete the Field. Do not attempt to correct the Field.</p>
3.12.12.70.22 (01-01-2023) Field 01PEN - Tax Preparer EIN	<p>(1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return.</p> <p>(2) The entries are any combination of numerics except all “zeros” or all “nines”.</p>
3.12.12.70.22.1 (01-01-2023) Field 01PEN - Invalid Conditions/Correction Procedures	<p>(1) Field 01PEN is invalid if the Field is all zeros or all nines.</p> <p>(2) Field 01PEN is invalid if it is not all numerics.</p> <p>(3) Delete the Field. Do not attempt to correct the Field.</p>

3.12.12.71

(01-01-2023)

**Section 02 - Data
Address Fields**

- (1)
- Section 02 contains address changes and the In-Care-of- Name Line.**

3.12.12.71.1

(01-01-2023)

**Section 02 - Field
Descriptions**

- (1) Listed below are the Fields contained in
- Section 02**
- showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
02CON	Care of Name	Entity Section	35
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.71.2

(01-01-2023)

**Field 02CON - In Care of
Name Line**

- (1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.
- (2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.71.2.1

(01-01-2023)

**Field 02CON - Invalid
Conditions**

- (1) This Field is invalid if any of the following conditions exist:
- The first position is a % (percent) sign and the second position is not blank,
 - The first character of the “in-care-of” name is not alpha or numeric,
 - There are two consecutive blanks between significant characters.

3.12.12.71.2.2

(01-01-2023)

**Field 02CON -
Correction Procedures**

- (1) Check for transcription errors and correct as needed.

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> Verify there is a blank in the second position. If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field 02CON.

If	Then
A blank is in the first position,	<ol style="list-style-type: none"> 1. Enter % followed by blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
The first character of the "in-care-of" name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify "in-care-of" name on return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON
Two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.71.3
(01-01-2023)
Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD will not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.71.3.1
(01-01-2023)
Field 02FAD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

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

3.12.12.71.3.2
(01-01-2023)
Field 02FAD - Correction Procedures

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.71.4
(01-01-2023)
Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on returns when the address change box has been checked.

3.12.12.71.4.1
(01-01-2023)
Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.71.4.2
(01-01-2023)
Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.71.5
(01-01-2023)
Field 02CTY - City

- (1) **Field 02CTY, City**, is located in the entity section of the return.

3.12.12.71.5.1
(01-01-2023)
Major City Code

- (1) Certain cities within each state are designated "**Major Cities**" and are assigned a special code of two alpha characters.
- a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

3.12.12.71.5.2

(01-01-2023)

Field 02CTY - Invalid Conditions

- (1) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
- (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**

3.12.12.71.5.3

(01-01-2023)

Field 02CTY - Correction Procedures

- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.71.6

(01-01-2023)

Field 02ST - State

- (1) **Field 02ST, State**, is located in the entity section of the return.

3.12.12.71.6.1

(01-01-2023)

Field 02ST - Invalid Conditions

- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.

3.12.12.71.6.2

(01-01-2023)

Field 02ST - Correction Procedures

- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete the address only.

3.12.12.71.7

(01-01-2023)

Field 02ZIP - ZIP Code

- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.

3.12.12.71.7.1

(01-01-2023)

Field 02ZIP - Invalid Conditions

- (1) This Field is invalid if:
 - a. Blank,
 - b. The fourth and fifth position are 00.

3.12.12.71.7.2

(01-01-2023)

Field 02ZIP - Correction Procedures

- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.
- (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.72
(01-01-2023)
**Section 03 - Field
Descriptions**

- (1) All Fields for **Section 03:** are dollars only and can be positive or negative except Field 0331, Net Operating Loss Deduction. Input this Field as a positive value.
- (2) Listed below are the Fields contained in **Section 03** showing the Field Designator, title, location on the return, and maximum length:

Field	Title	Location	Max Length
03A1C	Gross Receipts Less Returns	Sch A, Part I, Line 1C, Col (A)	11
03A2	Cost of Goods Sold	Sch A, Part I, Line 2, Col (A)	11
03C9	Investment Income	Sch A, Part I, Line 9, Col (C)	11
0312	Dispose of any Investments	Sch A, Part I, Line 12, dotted portion of line	15
03A13	Total Unrelated Trade Income	Sch A, Part I, Line 13, Col (A)	13
03B13	Total Unrelated Trade Expenses	Sch A, Part I, Line 13, Col (B)	11
03C13	Total Unrelated Trade Net	Sch A, Part I, Line 13, Col (C)	13
>>>>	Total Unrelated Trade Net Under- print	Computer- generated Underprint	13
0329	Total Deductions	Sch A, Part II, Line 15	11
0331	Net Operating Loss Deduction	Sch A, Part II, Line 17	11
03L1	Taxable Income Computed From all Unrelated Trades or Busi- nesses	Part I, Line 1	15
03L2	Amount of Disal- lowed Fringes	Part I, Line 2	15
03L4	Charitable Contri- butions	Part I, Line 4	15
03L5	Total of Unrelated Tax pre NOLS	Part I, Line 5	15
03L6	Deduction for Net Operating Loss	Part I, Line 6	15
03L7	Taxable Income Before Specific Deduction	Part I, Line 7	15
03L8	Specific Deduction (ERS input only)	Part I, Line 8	11

Field	Title	Location	Max Length
>>>>	Specific Deduction Underprint	Computer-generated Underprint	11
03L9	Section 199A Deduction	Part I, Line 9	15
0310	Total Deductions 2020 and Subsequent	Part I, Line 10	15
0311	Unrelated Business Taxable Income	Part I, Line 11	13
>>>>	Unrelated Business Taxable Income Underprint	Computer-generated Underprint	13

3.12.12.72.1
(01-01-2023)
Section 03 - Invalid Conditions/ Correction Procedures

- (1) Any Field in Section 03 is invalid if not all numeric or blank.
- (2) Refer to the return to correct any coding and transcription errors.

3.12.12.72.2
(01-01-2023)
Field 03L8 - Specific Deduction - (ERS Input Only)

- (1) Field 03L8, Specific Deduction, is for ERS input only. **This Field is not transcribed.**
- (2) This Field is used to enter the verified amount for Specific Deduction if the organization is a diocese, province of a religious order, or convention or association of churches, it is allowed one specific deduction for each parish, individual church district or other local unit that regularly conducts an unrelated business. **If the organization is entitled to more than \$1,000, there must be a schedule showing how the taxpayer arrived at the figure..**
- (3) This Field is to be used only to resolve Error Code 742.
- (4) This Field is invalid if the dollar amount is \$1,000 or fewer.

3.12.12.72.3
(01-01-2023)
Field 03L8> - Specific Deduction Underprint

- (1) Field 03L8>, **Specific Deduction underprint**, is located on Part I, Line 8.
- (2) **This Field is not transcribed.** The computer limits the deduction amount to \$1,000 or the amount of taxable income (Line 1) whichever is smaller.
- (3) The taxpayer is allowed only one \$1,000 Specific Deduction regardless of the number of businesses included in his unrelated business income.

Exception: If the organization is a diocese, province of a religious order, or convention or association of churches, it is allowed one specific deduction for each parish, individual church district or other local unit that regularly conducts an unrelated business. **If the organization is**

entitled to more than \$1,000, there must be a schedule showing how the taxpayer arrived at the figure.

- (4) If the tax period is a short period, the taxpayer may have prorated the Specific Deduction rather than annualized the income. Either computation is correct. If the taxpayer prorated the Specific Deduction, the computation is \$1,000 multiplied by the number of months in the short year divided by 12.

3.12.12.73
(01-01-2025)
**Section 04 - Field
Descriptions**

- (1) All money Fields for **Section 04** are dollars only and positive only.
- (2) Listed below are the Fields contained in **Section 04** showing the Field Designator, title, location on the return, and maximum length:

Field	Title	Location	Max Length
04CGC	Controlled Group Code	Page 1, Line 8	1
04MIC	Missing Schedule Code	Edit Sheet, Line 8	4
04L1	Corporation Income Tax Payer	Part II, Line 1	13
>>>>	Corporation Income Underprint	Computer-generated	13
04L2	Trust Income Tax Taxpayer	Part II, Line 2	13
>>>>	Trust Income Tax Underprint	Computer-generated	13
04GVT	Gross Verified Tax (ERS Input Only)	Gross Verified Tax	13
04L3	Proxy Tax	Part II, Line 3	11
04L4A	F4255 - Recapture Tax Amount	Part II, Line 4a	13
04L4B	Other Tax Amount	Part II, Line 4b	13
04L5	Alternative Minimum Tax	Part II, Line 5	13
>>>>	Alternative Minimum Tax Underprint	Computer-generated	13
04L6	Noncompliant Hospital Facility Income	Part II, Line 6	13
04L7	Total Tax Before Credits	Part II, Line 7	13
>>>>	Total Tax Before Credits Underprint	Computer-generated	13

3.12.12.73.1
(01-01-2023)

Section 04 - Invalid Conditions/ Correction Procedures

- (1) Any Field in Section 04 is invalid if not all numeric, blank or positive.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) Field 04L1 is valid for Tax Periods 201601 and subsequent. This tax is valid for 501(c) corporation and trusts.
- (4) The Alternative Minimum Tax has been repealed for corporations. Fields 04TB1, 04TB2, 04TB3, 04AT1, 04AT2, 1003, 1004E, 1006, and 1012 will no longer be valid for Tax Periods 201812 and subsequent.

3.12.12.73.2
(06-22-2018)

Field 04CGC - Controlled Group Code

- (1) For tax periods 201811 and prior, Field 04CGC, **Controlled Group Code**, is located on Form 990-T, Page 1, Line 8.
- (2) **Valid Controlled Group Codes are:**
 - a. **Blank**—If CCC “G” is present or the taxpayer is not a member of a controlled group.
 - b. **Code 1**—If controlled group, box on Line 35 is checked and allocation schedule is attached.

3.12.12.73.2.1
(01-01-2023)

Field 04CGC - Invalid Conditions/ Correction Procedures

- (1) This Field is invalid if other than specified.
- (2) Determine the correct code and correct Field 04CGC accordingly.

3.12.12.73.3
(01-01-2023)

Field 04MIC - Missing Schedule Code

- (1) Field 04MIC, **Missing Schedule code**, is located on the Edit Sheet, Line 8.
- (2) These codes produce a request for certain schedules from the taxpayer which
- (3) Valid Missing Schedule Codes are:

- a. **Code 29**—Form 1118, Computation of Foreign Tax Credit-Corporations
- b. **Code 30**—Form 1116, Computation of Foreign Tax Credit-Trusts
- c. **Code 33**—Form 4255, Recapture of Investment Credit
- d. **Code 34**—Form 4626, Alternative Minimum Tax-Corporations
- e. **Code 37**—Form 5735, Computation of Possessions Corporation Tax Credit Under Section 936
- f. **Code 39**—Form 6478, Credit for Alcohol Used as Fuel
- g. **Code 40**—Form 6765, Credit for Increasing Research Activities
- h. **Code 42**—Form 8820, Orphan Drug Credit.
- i. **Code 43**—Form 3800, General Business Credit
- j. **Code 44**—Form 8586, Low Income Housing
- k. **Code 45**—Form 8611, Recapture of Low-Income Housing Credit
- l. **Code 46**—Form 8801/8827, Credit for Prior Year Minimum Tax
- m. **Code 47**—Form 8826, Disabled Access Credit
- n. **Code 48**—Form 8830, Enhanced Oil Recovery Credit
- o. **Code 50**—Form 8835, Renewable Electricity and Refined Coal Production Credit
- p. **Code 52**—Form 8846, Credit for Employer Social Security Taxes paid on Certain Employee Cash Tips
- q. **Code 53**—Form 8847, Credit for Contributions to Certain Community Development Corporations
- r. **Code 54**—Form 8844, Empowerment Zone Employment Credit
- s. **Code 55**—Form 8861, Welfare to Work Credit
- t. **Code 57**—Form 8874, New Markets Credit
- u. **Code 58**—Form 8881, Credit for Small Employer Pension Plan
- v. **Code 59**—Form 8882, Credit for Employer Provided Child Care
- w. **Code 60**—Form 8884, New York Liberty Zone Business Employee Credit

Note: The New York Liberty Zone Credit Expired on 200412 and won't be valid for Tax Periods 200501 and Beyond.

- x. **Code 61**—Form 8864, Biodiesel Fuels Credit
- y. **Code 62**—Form 8896, Low Sulfur Diesel Fuel Production Credit

- z. **Code 63**—Form 8900, Railroad Track Maintenance Credit
- aa. **Code 65**—Form 8906, Distilled Spirits Credit
- ab. **Code 66**—Form 8907, Nonconventional Fuel Source Credit
- ac. **Code 67**—Form 8908, Energy Efficient Home Credit
- ad. **Code 68**—Form 8910, Alternative Motor Vehicle Credit
- ae. **Code 69**—Form 8911, Alternative Fuel Vehicle Refueling Property Credit
- af. **Code 70**—Form 5884-A, Hurricane Katrina Employee Retention Credit
- ag. **Code 71**—Form 8941, Credit for Small Employer Health Insurance Premiums

3.12.12.73.3.1
(01-01-2023)
**Field 04MIC - Invalid
Conditions/Correction
Procedures**

- (1) This Field is invalid if other than specified. Determine the correct code and correct Field 04MIC accordingly.

3.12.12.74
(01-01-2023)
**Section 05 - Field
Descriptions**

- (1) All Fields for **Section 05** are dollars only and positive only.
- (2) Listed below are the Fields contained in **Section 05** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Edit Sheet	Max Length
051A	Foreign Tax Credit	Part III, Line 1a	N/A	11
>>>>	Foreign Tax Credit Underprint	Computer-generated Underprint	N/A	11
051B	Other Credits	Part III, Line 1b	N/A	11
>>>>	Other Credits Underprint	Computer-generated Underprint	N/A	11
051C	General Business Credit	Part III, Line 1c	N/A	11
>>>>	General Business Credit Underprint	Computer-generated Underprint	N/A	11
051D	Prior Year Minimum Tax Credit	Part III, Line 1d	N/A	11
>>>>	Prior Year Minimum Tax Credit Underprint	Computer-generated Underprint	N/A	11
051E	Total Statutory Credit	Part III, Line 1e	N/A	12
>>>>	Total Statutory Credits Underprint	Computer-generated Underprint	N/A	12
05PTC	Possessions Tax Credit	Schedule A, Part I, Line 10	9	11
05LIH	Low Income Housing Credit Form 8586	Schedule A, Part I, Line 11	18	11
05TSV	Total Statutory Credits Verified	ERS Input Only	N/A	12

3.12.12.74.1
(01-01-2023)
**Section 05 - Invalid
Conditions/Correction
Procedures**

- (1) Any Field in Section 05 is invalid if not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.75
(01-01-2025)
**Section 06 - Field
Descriptions**

- (1) All Fields are dollars and cents except Fields 0647>, 063A, 063F and 06MCT. All Fields are positive only.
- (2) Listed below are the Fields contained in **Section 06** showing the Field Designator, title, location on the Return, and maximum length:

Field	Title	Location	Max Length
0647>	Income Tax After Credits Computer	Computer-generated	13
063A	Form 4255 Recapture Investment Income	Part III, Line 3a	15
063F	Recapture Taxes	Part III, Line 3f	15
06L4	Total Tax	Part III, Line 4	15
>>>>	Total Tax Underprint	Computer-generated Underprint	15
06L5	Form 965 or 965-B Net Tax Liability Paid	Part III, Line 5	15
06MCT	Manually Corrected Tax (ERS input only)	ERS Input only	15

3.12.12.75.1
(01-01-2023)
**Section 06 - Correction
Procedures**

- (1) Any Field in Section 06 is invalid if not all numeric, blank or positive.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.76
(01-01-2024)
**Section 07 - Fields
Descriptions**

- (1) All Fields are dollars and cents. All Fields are positive only except Field 07B/R which is positive or negative. All Fields are located on page 2 of Form 990-T.
- (2) Listed below are the Fields contained in **Section 07** showing the Field Designator, title, location on the return or edit sheet, and maximum length:

Field	Field Title	Location	Edit Sheet	Max Length
076A	Overpayment Credit Prior Year	Part III, Line 6a	N/A	11
076B	Estimated Tax Payments	Part III, Line 6b	N/A	11
076C	Tax Deposited With Extension	Part III, Line 6c	N/A	11
076D	Foreign Tax Withheld Form 1042-S	Part III, Line 6d	N/A	11
076E	Backup Withholding	Part III, Line 6e	N/A	11
076F	Credit for Small Employer Health Insurance Premiums	Part III, Line 6f	N/A	11
076G	Deemed payment election	Part III, Line 6g	N/A	15
076H	Credit from a RIC or REIT (Form 2439)	Part III, Line 6h	N/A	15
076I	Credit for federal tax paid on fuels (Form 4136)	Part III, Line 6i	N/A	15
076J	Other credits and payments	Part III, Line 6j	N/A	15
07EPV	EPE Verified Amount	ERS generated	N/A	15
077>	Total Payments Computer	Part III, Line 7	N/A	12
078	Estimated Tax Penalty	Part III, Line 8	N/A	11
07B/R	Balance Due/Overpayment	Part III, Line(s) 9/10	N/A	15
>>>>	Balance Due/Overpayment Underprint	Computer-generated Underprint	N/A	15

Field	Field Title	Location	Edit Sheet	Max Length
07CRE	Credit Elect	Part III, Line 11	N/A	15

3.12.12.76.1
(01-01-2023)

Section 07 - Invalid Conditions/Correction Procedures

- (1) Any Field in Section 07 is invalid if not all numeric, blank and positive except Field 07B/R, which can be positive or negative.
- (2) Refer to the return to correct any coding or transcription error.

3.12.12.77
(01-01-2023)

Section 08 - Field Descriptions

- (1) All Fields are dollars only. All Fields are positive or negative except Field 0854> which is positive only.
- (2) Listed below are the Fields contained in **Section 08** showing the Field Designator, title, location on Form 1041, Schedule I, and maximum length:

Field	Title	Location	Max Length
0824	Net Operating Loss Deduction AMT	Line 24	11
0825	Adjusted Alternative Minimum Taxable Income	Line 25	11
0851>	Alternative Minimum Taxable Income Computer	Line 51 generated	11
0854>	Tentative Minimum Tax AMT Computer	Line 54 generated	11
08ATV	Total Alt. Min. Tax Verified (ERS input only)	ERS input only	11

3.12.12.77.1
(01-01-2023)

Section 08 - Invalid Conditions/Correction Procedures

- (1) Any Field in Section 08 is invalid if not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.78
(01-01-2023)

Section 10 - Field Descriptions

- (1) **Section 10** contains data from Form 8949, Sales and Other Dispositions of Capital Assets.
- (2) All Fields are dollars only. All Fields are positive.

- (3) Listed below are the Fields contained in **Section 10** showing the Field Designator, title, location on the Form 8949, and maximum length:

Field	Title	Location	Max Length
1003	Alternative TI Before Adjustments AMT	Form 4626, Line 3	1
1004E	Adjusted Current Earnings AMT	Form 4626, Line 4e	11
1006	AMTI Before NOLD AMT Computer	Alternative Tax Nol Deductible	11
1012	Tentative Minimum Tax	Form 4626, Line 12	11
10MTV	Tentative Minimum Tax Verified	Computer-generated	11
10ZCB	Dispose of Any Investments	Form 8949, Dispose of Any Investments Checkbox	1
10Z1A	EIN	Form 8949, Part I Line 1 column (a).	9
10Z1B	Date Acquired	Form 8949, Part I Line 1 column (b)	8
10Z1G	Amount of Adjustment	Form 8949, Part I Line 1 column (g).	15
10Z1I	Part I 8949 Indicator	Additional Data in Part I	1
10Y1A	EIN	Form 8949, Part I Line 1 column (a).	9
10Y1B	Date Sold or Disposed of	Form 8949, Part I Line 1 column (b).	8
10Y1G	Recaptured or Deferral Amount	Form 8949, Part I Line 1 column (g).	15
10Y1I	Part I Form 8949, Indicator	Additional Data in Part I	1
10Z2A	EIN 2	Form 8949, Part II Line 1 column (a).	9
10Z2B	Date Acquired 2	Form 8949, Part II, Line, Column (b).	8
10Z2G	Amount of Adjustment 2	Form 8949, Part II Line 1 column (g).	15
10Z2I	Part II Form 8949, Indicator	Additional Data in Part II	1

Field	Title	Location	Max Length
10Y2A	EIN 2	Form 8949, Part II Line 1 column (a).	9
10Y2B	Date Sold or Disposed of	Form 8949, Part II Line 1 column (b).	8
10Y2G	Recaptured or Deferral Amount	Form 8949, Part II Line 1 column (g).	15
10Y2I	Part II Form 8949, Indicator	Additional Data in Part II	1

3.12.12.78.1
(01-01-2023)
**Section 10 - Invalid
Conditions/Correction
Procedures**

- (1) Any Section 10 Field is invalid if not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.

3.12.12.79
(01-01-2023)
**Section 11 - Field
Descriptions**

- (1) **Section 11** contains data from Schedule D (Form 1041), Capital Gains and Losses.
- (2) All Fields are dollars only. All Fields are positive or negative except Field 11A which is negative only.
- (3) Listed below are the Fields contained in **Section 11** showing the Field designator, title, location on the return, and maximum length. All Fields are dollars only and 13 positions.

Field	Title	Location	Max Length
1117	Schedule D - Line 7(2) AMT	Schedule D, Part III, Line 17, Col. (2)	13
1118A	Schedule D - Line 8a(2) AMT	Schedule D, Part III, Line 18a, Col. (2)	13
1118B	Schedule D - Line 8b(2) AMT	Schedule D, Part III, Line 18b, Col. (2)	13
1118C	Schedule D - Line 8c(2) AMT	Schedule D, Part III, Line 18c, Col. (2)	13
1119	Schedule D - Line 19(2) AMT	Schedule D, Part III, Line 19, Col. (2)	13
1123	Schedule D - Qualified Dividends AMT	Schedule D, Part V, Line 23	13
1145	Schedule D - Line 45 AMT	Schedule D, Part V, Line 45	13
>>>>	Schedule D - Line 45 Underprint	Computer-generated Underprint	13
11D4E	Form 4952	Form 4952, Line 4e	13
11D4G	Form 4952	Form 4952 Line 4g	13
11A	Schedule D - (ERS input only)	2003 Schedule D, column (2), Line 14b(2)	13
11B	Schedule D - (ERS input only)	2003 Schedule D, column (2), Line 15b	13
11C	Schedule D - (ERS input only)	2003 Schedule D, column (2), Line 15c	13
11D	Schedule D - (ERS input only)	2003 Schedule D, column (2), Line 16b	13

3.12.12.79.1
(01-01-2023)
**Section 11 - Invalid
Conditions/Correction
Procedures**

- (1) Any Section 11 Field is invalid if not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) On 201012 and prior forms move lines 13 to 17, 14a to 18a, 14b to 18b, 14c to 18c, 15 to 19, 19 to 23 and 34 to 45.

3.12.12.80
(01-01-2023)
**Section 13 - Field
Descriptions**

- (1) **Section 13** contains data from Form 8995-A.
- (2) All Fields are dollars only. All Fields are positive or negative.
- (3) Listed below are the Fields contained in **Section 13** showing the Field designator, title, location on the return, and maximum length.

Field	Title	Location	Max Length
1327	Part IV Qualified Business income	Form 8995-A, Line 5 or Line 27	15
1331	Part IV REIT/PTP Component	Form 8995-A, Line 9 or Line 31	15
1334	Part IV Net Capital Gains	Form 8995-A, Line 12 or Line 34	15
1338	Part IV Domestic Production Activities Section 199A(g)	Form 8995-A, Line 38	15

3.12.12.80.1
(01-01-2023)
**Section 13 - Invalid
Conditions/Correction
Procedures**

- (1) Any Section 13 Field is invalid if not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) Fields 101G and 102G are dollars only.
- (4) Fields 101A and 102A are numeric only.
- (5) Field 10CBX is valid if numeric a 0 or 1.
- (6) Fields 101IN and 102IN are valid if blank or 1.

3.12.12.81
(01-01-2023)
**Section 15 - Field
Descriptions**

- (1) Sections 15, 16, 17 and 18 contain information from Form 4136. These Fields are positive and dollars only.
- (2) Form 4136 is transcribed using the credit amount (amount of claim) and corresponding Credit Reference Number (CRN) until all amounts and CRNs are entered. The first 12 credit amounts and CRNs will display in Section 18.
- (3) Listed below are the Fields contained in **Section 15** showing the Field designator and title:

Field	Title
15TG>	Total Gas Tax Credit (Generated)
15A01	Amount of Claim 1
15C01	Credit Reference Number 1
15A02	Amount of Claim 2
15C02	Credit Reference Number 2
15A03	Amount of Claim 3
15C03	Credit Reference Number 3
15A04	Amount of Claim 4
15C04	Credit Reference Number 4
15A05	Amount of Claim 5
15C05	Credit Reference Number 5
15A06	Amount of Claim 6
15C06	Credit Reference Number 6
15A07	Amount of Claim 7
15C07	Credit Reference Number 7
15A08	Amount of Claim 8
15C08	Credit Reference Number 8
15A09	Amount of Claim 9
15C09	Credit Reference Number 9
15A10	Amount of Claim 10
15C10	Credit Reference Number 10
15A11	Amount of Claim 11
15C11	Credit Reference Number 11
15A12	Amount of Claim 12
15C12	Credit Reference Number 12

3.12.12.81.1
(01-01-2023)

**Section 15 - Invalid
Conditions/ Correction
Procedures**

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Refer to the return to correct any coding or transcription errors.
- (3) This section supports the credit from Form 4136 and part of Field 07BR (Balance Due/Overpayment). a) Correspond if Form 4136 is not attached. b) If “no reply”, delete the credit, enter CCC “3”. Send TPNC 90 stating the credit cannot be allowed without the required supporting documentation.

3.12.12.82
(01-01-2023)
**Section 16 - Field
Descriptions**

- (1) These Fields are positive only, dollars and cents.
- (2) Listed below are the Fields contained in **Section 16** showing the Field designator and title:

Field	Title
16A01	Amount of Claim 13
16C01	Credit Reference Number 13
16A02	Amount of Claim 14
16C02	Credit Reference Number 14
16A03	Amount of Claim 15
16C03	Credit Reference Number 15
16A04	Amount of Claim 16
16C04	Credit Reference Number 16
16A05	Amount of Claim 17
16C05	Credit Reference Number 17
16A06	Amount of Claim 18
16C06	Credit Reference Number 18
16A07	Amount of Claim 19
16C07	Credit Reference Number 19
16A08	Amount of Claim 20
16C08	Credit Reference Number 20
16A09	Amount of Claim 21
16C09	Credit Reference Number 21
16A10	Amount of Claim 22
16C10	Credit Reference Number 22
16A11	Amount of Claim 23
16C11	Credit Reference Number 23
16A12	Amount of Claim 24
16C12	Credit Reference Number 24

3.12.12.82.1
(01-01-2023)
**Section 16 - Invalid
Conditions/Correction
Procedures**

- (1) Follow Section 15 Correction Procedures.

3.12.12.83
(01-01-2023)
**Section 17 - Field
Descriptions**

- (1) These Fields are positive only, dollars and cents.
- (2) Listed below are the Fields contained in **Section 17** showing the Field designator and title:

Field	Title
17A01	Amount of Claim 25
17C01	Credit Reference Number 25
17A02	Amount of Claim 26
17C02	Credit Reference Number 26
17A03	Amount of Claim 27
17C03	Credit Reference Number 27
17A04	Amount of Claim 28
17C04	Credit Reference Number 28
17A05	Amount of Claim 29
17C05	Credit Reference Number 29
17A06	Amount of Claim 30
17C06	Credit Reference Number 30
17A07	Amount of Claim 31
17C07	Credit Reference Number 31
17A08	Amount of Claim 32
17C08	Credit Reference Number 32
17A09	Amount of Claim 33
17C09	Credit Reference Number 33
17A10	Amount of Claim 34
17C10	Credit Reference Number 34
17A11	Amount of Claim 35
17C11	Credit Reference Number 35
17A12	Amount of Claim 36
17C12	Credit Reference Number 36

3.12.12.83.1
(01-01-2023)
**Section 17 - Invalid
Conditions/Correction
Procedures**

- (1) Follow Section 15 Correction procedures.

3.12.12.84
(01-01-2023)
**Section 18 - Field
Descriptions**

- (1) These Fields are positive only, dollars and cents.
- (2) Listed below are the Fields contained in **Section 18** showing the Field designator and title:

Field	Title
18A01	Amount of Claim 37
18C01	Credit Reference Number 37
18A02	Amount of Claim 38
18C02	Credit Reference Number 38
18A03	Amount of Claim 39
18C03	Credit Reference Number 39
18A04	Amount of Claim 40
18C04	Credit Reference Number 40
18A05	Amount of Claim 41
18C05	Credit Reference Number 41
18A06	Amount of Claim 42
18C06	Credit Reference Number 42
18A07	Amount of Claim 43
18C07	Credit Reference Number 43

3.12.12.84.1
(01-01-2023)
**Section 18 - Invalid
Conditions/Correction
Procedures**

- (1) Follow Section 15 Correction Procedures.

3.12.12.85
(01-01-2023)
**Section 19 - Field
Descriptions**

- (1) These Fields are located on Form 8978.

Field	Title	Location	Max Length
19Q1	Source of review year adjustment	Form 8978, CKBX BBA Audit/AAR Filing	1
1914	Total Additional Reporting Year Tax	Form 8978, Part I, Line 14	15
1916	Total Penalties	Form 8978, Part II, Line 16	15

Field	Title	Location	Max Length
1918	Total Interest	Form 8978, Part III, Line 18	15

3.12.12.85.1
(01-01-2023)

**Section 19 - Invalid
Conditions/Correction
Procedures**

- (1) Look to the return to correct any coding or transcription errors.
- (2) All Fields are numeric and positive.
- (3) Fields are valid if numeric, blank or zero.

3.12.12.86
(01-01-2023)

**Section 20 - Field
Descriptions**

- (1) All Fields are located on Form 965-A and 965-B

Field	Title	Location	Max Length
20A1	Election or Transfer Year	Last two positions of the tax year Part I, column (a).	4
20J1	Net 965 Tax Liability Trans- ferred	Form 965-A, Part I, column (j).	15
20K1	Tax Identifica- tion Number	Form 965-A, Part I, column (k).	9
20A2	Election or Transfer Year	Form 965-A, Part I, Line 2, column (a).	4
20J2	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 2, column (j).	15
20K2	Tax Identifica- tion Number	Form 965-A, Part I, Line 2, column (k).	9
20A3	Election or Transfer Year	Form 965-A, Part I, Line 3, column (a).	4
20J3	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 3, column (j).	15
20K3	Tax Identifica- tion Number	Form 965-A, Part I, Line 3, column (k).	9

Field	Title	Location	Max Length
20A4	Election or Transfer Year	Form 965-A, Part I, Line 4, column (a).	4
20J4	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 4, column (j).	15
20K4	Tax Identification Number	Form 965-A, Part I, Line 4, column (k).	9
20A5	Election or Transfer Year	Form 965-A, Part I, Line 5, column (a).	4
20J5	Net Form 965 Tax Liability Transferred	Form 965-A, Part I, Line 5, column (j).	15
20K5	Tax Identification Number	Form 965-A, Part I, Line 5, column (k).	9
201IN	Part I Form 965-A Indicator	Enter "1" if additional information is present on line 6 Part I.	1
201F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 1, column (f).	15
202F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 2, column (f).	15
203F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 3, column (f).	15
204F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 4, column (f).	15
205F	Net Form 965 Tax Liability Triggered	Form 965-A, Part IV, Line 5, column (f).	15
204IND	Part IV Indicator	Enter a "1" if additional information is present in Part IV.	1

Field	Title	Location	Max Length
20TOT	Total	Form 965-A, Part IV, column (i).	15
20BA1	Election or Transfer Year	Form 965-B, Part I, Line 1, col a	4
20H1	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 1, col h	15
20I1	Tax Identifica- tion Number	Form 965-B, Part I, Line 1, col i	9
20BA2	Election or Transfer Year	Form 965-B, Part I, Line 2, col a	4
20H2	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 2, col h	15
20I2	Tax Identifica- tion Number	Form 965-B, Part I, Line 2, col i	9
20BA3	Election or Transfer Year	Form 965-B, Part I, Line 3, col a	4
20H3	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 3, col h	15
20I3	Tax Identifica- tion Number	Form 965-B, Part I, Line 3, col i	9
20BA4	Election or Transfer Year	Form 965-B, Part I, Line 4, col a	4
20H4	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 4, col h	15
20I4	Tax Identifica- tion Number	Form 965-B, Part I, Line 4, col i	9
20BA5	Election or Transfer Year	Form 965-B, Part I, Line 5, col a	4

Field	Title	Location	Max Length
20H5	Net Form 965 Tax Liability Transferred	Form 965-B, Part I, Line 5, col h	15
20I5	Tax Identification Number	Form 965-B, Part I, Line 5, col i	9
20BIN	Form 965-B Indicator	Form 965-B, Right Margin Part I	1

3.12.12.86.1
(01-01-2023)

**Section 20 - Invalid
Conditions/Corrections**

- (1) Valid for 201712 tax periods only. If tax period is prior to 201712, delete Section 20.
- (2) Form 965-A and Form 965-B total deferred net tax liability amounts are numeric only. Amounts are dollars and positive only.
- (3) Form 965-A and 965-B EIN Fields are numeric only.
- (4) Valid entries for date Fields are numeric.
- (5) Correct any transcription errors.

3.12.12.87
(01-01-2023)

**Section 21 - Field
Descriptions**

- (1) All the Fields are located on Form 8941.
- (2) Money amount Fields are dollars only. All other Fields are numeric.
- (3) Listed below are the Fields contained in Section 21 showing the Field Designators, title, location on return, and maximum length:

Field	Title	Location	Max Length
21BX	Shop Box Form 8941	Top	1
21EIN	EIN	Top b	9
21CBX	Previous Form 8941 Filed	Top c	1
2101	Number of Employees	Line 1	4
2102	Number of Full Time Employees Tax Year	Line 2	4
2103	Average Annual Wage	Line 3	15

Field	Title	Location	Max Length
2104	Health Insurance Premiums Paid	Line 4	15
2105	Premiums you Would Have Paid	Line 5	15
2106	Smaller of line 4 or 5	Line 6	15
2107	Multiply line 6 by 16.3%	Line 7	6
2110	Amount of State Subsidies Paid/Tax Credits	Line 10	15
2113	If Line 12 is Zero	Line 13	4
2114	Number of Employees you Would Have Entered on Line 2	Line 14	4
2116	Add Lines 12 and 15	Line 16	15
2118	Coop, Estates, Trusts Credit	Line 18	15
2119	Payroll Taxes	Line 19	15
2120	Tax-Exempt Small Employers	Line 20	15

3.12.12.87.1
(01-01-2023)

**Section 21 - Invalid
Conditions/Correction
Procedures**

- (1) Correct any coding or transcription errors.
- (2) For Tax Periods 201312 and prior, enter a 1 in Field 02BX. The Form 8941 did not have Yes/No check boxes in Item A prior to the 2014 revision.
- (3) Beginning in TY 2014 Form 8941 will contain Yes/No check boxes for, Field 02BX and must be marked yes or no. If a 2013 or prior form was used there are no checkboxes., Follow the instruction in (2) above. Do not disallow the credit if the "no" box is checked in this case.
- (4) For TY 2014 Form 8941, Field 02BX must be marked yes or no. If marked no, both boxes are checked or no box is checked, correspond for a corrected Form 8941. (Also see the no reply instructions).

- a. If the no box is checked pull the return from processing and send the return back to the filer.
- b. If no box is checked or both boxes are checked, send the return back to the filer.

Note: Exception: If the filer lives in the following States and Counties they qualify for the credit even if the no box is checked. The instructions for the form tell the filer to check the yes box but many are checking the no box in error.

- a. For the State of Washington, if the filer lives in Adams, Asotin, Benton, Chelan, Clallam, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima counties. **This applies to Tax Year 2014 returns.**
- b. For the State of Wisconsin, if the filer lives in Green Lake, Lafayette, Marquette, Florence, and Menominee counties. **This applies to Tax Year 2014 returns.**
- c. For the State of Iowa, Adair, Adams, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Worth, and Wright counties. **This applies to Tax Year 2015 returns.**

If the filer indicates somewhere on the return or replies to our correspondence, checks no and any of the above applies, verify they live in one of the States/Counties shown above and check the yes box and continue processing. If this doesn't apply, process as usual.

- (5) Correct any filer errors in Fields 2106, 2107 or 2120. See invalid conditions above.

Note: Fields 2107 and 2120 contain the filers figures that will not be reduced to 16.3% on Form 990-T. This will generate EC766 and a notice will generate. The reduced rate will generate in Field 0745f.

Note: The rates for Field 2107 was 25% on the 2013 Form 990-T and 35% on the 2014 form. Use 35% for any form filed for TY 2013 and 35% for returns filed for TY 2014.

- (6) If Field 2102 is 25 or greater, the filer does not qualify for the credit. Blank Form 990-T Field 45f. This will generate EC766. Resolve EC766 by removing Section 21 for Form 990-T and CCC C. Send TPNC 35.
- (7) If a prior year Form 990-T is used, move Line 22 to Field 2117, Line 23 to Field 2118, Line 24 to Field 2119, and Line 25 to Field 2120.

- (8) If the Form 8941 was transcribed correctly and there are no invalid conditions (shown above) continue processing.
- (9) If CCC G and CCC C are present on an amended return, delete CCC C.
- (10) If there is an amount greater than 0 in Field 0644, Delete CCC C. If the return will result in a refund (amount greater than 0 on Line 49) remove CCC C and input CCC 0.
- (11) If there is an amount greater than zero on Line 45f, Form 8941 is attached, or any indication the return is being filed to claim the Small Business Healthcare Credit, CCC C must be present. If the credit is not being claimed and CCC C is present, remove CCC C.
- (12) If Field 2119 is blank, correspond for a corrected Form 8941. If Field 2119 is zero, delete Section 21 and Field 0745f from Form 990-T. Send TPNC 35.

Note: Field 0745, Line 45 on Form 990-T must have an entry to bring up EC 766. Remove CCC C and send TPNC 35 if there is a zero in Field 2119.

3.12.12.88
(01-01-2023)
**Section 22 - Field
Descriptions**

- (1) Listed below are the Fields contained in Section 22 showing the Field Designators, title, location on return, and maximum length:

Field	Title	Location	Max Length
2210	Total of line 9, columns (a) through (c)	Form 5884-B, Line 10	15
2211	Number of Retained Workers	Form 5884-B, Line 11	7

3.12.12.88.1
(01-01-2023)
**Section 22 - Invalid
Conditions/Correction
Procedures**

- (1) Field 2210 is invalid if not numeric, dollars only and positive. Field 2211 is invalid if not numeric and positive. It is not a dollar Field.
- (2) The credit will be figured on Form 5884-B and taken on Form 3800.
- (3) Refer to the attached Form 5884-B and Form 3800 to correct any coding or transcription errors.

3.12.12.89
(01-01-2025)
**Section 23 - Field
Descriptions**

- (1) Listed below are the Fields contained in Section 23 showing the Field Designators, title, location on return, and maximum length:

Field	Title	Location	Max Length
231BB	Form 7207 Registration Number	Part III, Line 1b, Column b	12

Field	Title	Location	Max Length
231BF	Form 7207 Credit Transfer Election Amount	Part III, Line 1b, Column f.	15
231BG	Form 7207 Credit amount	Part III, Line 1b, Column g	15
231BH	Form 7207 Gross Elective Payment Election Amount	Part III, Line 1b, Column h.	15
231BJ	Form 7207 Net Elective Payment Amount	Part III, Line 1b, Column j.	15
231DB	Form 3468 Registration Number	Part III, Line 1d, Column b.	12
231DF	Form 3468 Credit Transfer Election Amount	Part III, Line 1d, Column f.	15
231DG	Form 3468 Credit amount	Part III, Line 1d, Column g.	15
231DH	Form 3468 Gross Elective Payment Election	Part III, Line 1d, Column h.	15
231DJ	Form 3468 Net Elective Payment Amount	Part III, Line 1d, column j.	15
231FB	Form 8835 Registration number	Part III, Line 1f, Column b.	12
231FF	Form 8835 Credit Transfer Election Amount	Enter the amount from Part III, Line 1f, Column f.	15
231FG	Form 8835, Credit Amount	Part III, Line 1f, Column g.	15
231GB	Form 7210 Registration Number	Part III, Line 1g, Column b.	12

Field	Title	Location	Max Length
231GF	Form 7210 Credit Transfer Election Amount	Part III, Line 1g, Column f.	15
231GG	Form 7210 Credit Amount	Part III, Line 1g, Column g.	15
231GH	Form 7210 Gross Elective Payment Election	Part III, Line 1g, Column h.	15
231GJ	Form 7210 Net Elective Payment mount	Part III, Line 1g, column j.	15

3.12.12.89.1
(01-01-2024)

**Section 23 - Invalid
Conditions/Correction
Procedures**

- (1) The credit will be figured on Form 3800 and taken on Form 990-T.
- (2) Refer to the attached Form 3800 and Form 990-T to correct any coding or transcription errors.

3.12.12.90
(01-01-2025)

**Section 24 - Field
Descriptions**

- (1) Listed below are the Fields contained in Section 24 showing the Field Designators, title, location on return, and maximum length:

Field	Field Title	Location	Max Length
241OB	Form 3468 - PT-IV Registra- tion number	Part III, Line 1o, Column b.	12
231OG	Form 3468 - PT-IV Credit Amount	Part III, Line 1o, Column g.	15
241OH	Form 3468 - PT-IV Gross Elective Payment Election	Part III, Line 1o, Column h.	15
241OJ	Form 3468 - PT-IV Net Elective Payment Amount	Part III, Line 1o, column j.	15
241QB	Form 7218 Registration Number	Part III, Line 1q, Column b.	12

Field	Field Title	Location	Max Length
241QF	Form 7218 Credit Transfer Election Amount	Part III, Line 1q, Column f.	15
241QG	Form 7218 Credit Amount	Part III, Line 1q, Column g.	15
241QH	Form 7218 Gross Elective Payment Election Amount	Part III, Line 1q, Column h.	15
241QJ	Form 7218 Net Elective Payment Amount	Part III, Line 1q, column j.	15
241SB	Form 8911 Registration Number	Part III, Line 1s, Column b.	12
241SF	Form 8911 Credit Transfer Election Amount	Part III, Line 1s, Column f.	15
241SG	Form 8911 Credit Amount	Part III, Line 1s, Column g.	15
241SH	Form 8911 Gross Elective Payment Election	Part III, Line 1s, Column h.	15
241SJ	Form 8911 Net Elective Payment Amount	Part III, Line 1s, Column j.	15
241UB	Form 7213 Registration number	Part III, Line 1u, Column b.	12
241UF	Form 7213 Credit Transfer Election Amount	from Part III, Line 1u, Column f.	15
241UG	Form 7213 Credit Amount	Part III, Line 1u, Column g.	15

Field	Field Title	Location	Max Length
241UH	Form 7213 Gross Elective Payment Election	Part III, Line 1u, Column h.	15
241UJ	Form 7213 Net Elective Payment Amount	Part III, Line 1u, column j.	15
241VB	Form 3468, Part V Registra- tion Number	Part III, Line 1v, Column b.	12
241VF	Form 3468, Part V Credit Transfer Election Amount	Part III, Line 1v, Column f.	15
241VG	Form 3468, Part V Credit Amount	Part III, Line 1v, Column g.	15
241VH	Form 3468, Part V Gross Elective Payment Election	Part III, Line 1v, Column h.	15
241VJ	Form 3468, Part V Net Elective Payment Election Amount	Part III, Line 1v, Column j.	15
241XB	Form 8933 Registration Number	Part III, Line 1x, Column b.	12
241XF	Form 8933 Credit Transfer Election Amount	Part III, Line 1x, Column f.	15
241XG	Form 8933 Credit Amount	Part III, Line 1x, Column g.	15
241XH	Form 8933 Gross Elective Payment Election	Part III, Line 1x Column h	15

Field	Field Title	Location	Max Length
241XJ	Form 8933 Net Elective Payment Amount	Part III, Line 1x Column j.	15

3.12.12.90.1
(01-01-2024)

Section 24 - Invalid Conditions/Correction Procedures

- (1) The credit will be figured on Form 3800 and taken on Form 990-T.
- (2) Refer to the attached Form 3800 and to correct any coding or transcription errors.

3.12.12.91
(01-01-2025)

Section 25 - Field Descriptions

- (1) Listed below are the Fields contained in Section 25 showing the Field Designators, title, location on return, and maximum length:

Field	Field Title	Location	Max Length
25AAB	Form 990-T-PT-V Registration number	Part III, Line 1aa, Column b.	12
25AAG	Form 8936 - PT-V Credit Amount	Part III, Line 1aa, Column g.	15
25AAH	Form 8936 - PT-V Gross Elective Payment Election	Part III, Line 1aa Column h.	15
25AAJ	Form 8936 - PT-V Net Elective Payment Amount	Part III, Line 1aa, Column j.	15
25GGB	Form 7211, Registration Number	Part III, Line 1gg, Column b.	12
25GGF	Form 7211, Credit Transfer Election Amount	Part III, Line 1gg, Column f.	15
25GGG	Form 7211, Credit Amount	Part III, Line 1gg Column g.	15

Field	Field Title	Location	Max Length
25GGH	Form 7211, Gross Elective Payment Election Amount	Part III, Line 1gg Column h.	15
25GGJ	Form 7211, Net Elective Payment Amount	Part III, Line 1gg, Column j.	15
254AB	Form 3468 - PT-6 Registration number	Part III, Line 4a, Column b	12
254AF	Form 3468 - PT-6 Credit Transfer Election amount	Part III, Line 4a, Column f.	15
254AG	Form 3468 - PT-6 Credit Amount	Part III, Line 4a, Column g.	15
254AH	Form 3468 - PT-6 Gross Elective Payment Election	Part III, Line 4a, Column h.	15
254AJ	Form 3468 - PT-6 Net Elective Payment Amount	Part III, Line 4a, Column j.	15
254EB	Form 8835 - PT-2 Registration number	Part III, Line 4e, Column b	12
254EF	Form 8835 - PT-2 Credit Transfer Election amount	Part III, Line 4e, Column f.	15
254EG	Form 8835 - PT-2 Credit Amount	Part III, Line 4e, Column g.	15
254EH	Form 8835 - PT-2 Gross Elective Payment Election	Part III, Line 4e, Column h.	15

Field	Field Title	Location	Max Length
254EJ	Form 8835 - PT-2 Net Elective Payment Amount	Part III, Line 4e, Column j.	15
25IND	DATA-PRESENT-SECT-5-IND	Part V, Indicator	1

3.12.12.91.1
(01-01-2024)
Section 25 - Invalid Conditions/Correction Procedures

- (1) The credit will be figured on Form 3800 and taken on Form 990-T.
- (2) Refer to the attached Form 3800 and Form 990-T to correct any coding or transcription errors.

3.12.12.92
(01-01-2024)
Section 31 - Field Descriptions

- (1) Listed below are the Fields contained in Section 31 showing the Field Designators, title, location on return, and maximum length:

Field	Field Title	Location	Max Length
311VI	Vehicle Identification Number (VIN)	First Schedule A, Part I, Line 2	17
311DT	Placed in service date	First Schedule A, Part I, Line 3	8
31109	Tentative credit amount	First Schedule A, Part II, Line 9	15
31111	Credit amount for business use of new clean vehicle	Part II, Line 11	15
31117	Smaller of Line 15 or Line 16	First Schedule A, Part IV, Line 17	15
31126	Smaller of Line 24 or Line 25	First Schedule A, Part V, Line 26	15
311N	Indicator field for results of MeF check of VIN against portal	N/A	1

Field	Field Title	Location	Max Length
312VI	Vehicle Identification Number (VIN)	Second Schedule A, Part I, Line 2	17
312DT	Placed in service date	Second Schedule A, Part I, Line 3	8
31209	Tentative credit amount	Second Schedule A, Part II, Line 9	15
31211	Credit amount for business use of new clean vehicle	Part II, Line 11	15
31217	Smaller of Line 15 or Line 16	Second Schedule A, Part IV, Line 17	15
31226	Smaller of Line 24 or Line 25	Second Schedule A, Part V, Line 26	15
312IN	Indicator field for results of MeF check of VIN against portal	N/A	1
31RDV	Verified field for SUM-REDCD-VIN-CR-VERIFIED-AMT	N/A	15
313IN	Indicator (More than 2 Schedule A's attached)	Second Form 8936, Schedule A, (edited bottom right margin of Page 2).	1

3.12.12.92.1
(01-01-2024)
**Section 31 - Invalid
Conditions/Correction
Procedures**

- (1) The credit will be figured on Form 3800 and taken on Form 990-T.
- (2) Refer to the attached Form 3800 and Form 990-T to correct any coding or transcription errors.

3.12.12.93
(01-01-2025)
**Section 35 - Field
Descriptions**

- (1) Listed below are the Fields contained in Section 35 showing the Field Designators, title, location on return, and maximum length:

Field	Field Title	Location	Max Length
351AS	Form 7207, Recapture Net Elective Payment Amount	Part 1, Line 1a, Column s.	15
351AT	Form 720, Excess Payment Amount	Part 1, Line 1a, Column t.	15
351BS	Form 3468, Part III Recapture Net Elective Payment Amount	Part 1, Line 1b, Column s.	15
351BT	Form 3468, Part III Excess Payment Amount	Part 1, Line 1b, Column t.	15
351CS	Form 7210, Recapture Net Elective Payment Amount	Part 1, Line 1c, Column s.	15
351CT	Form 7210, Excessive Payment Amount	Part 1, Line 1c, Column t.	15
351DS	Form 3468, Part IV Recapture Net Elective Payment Amount	Part 1, Line 1d, Column s.	15
351DT	Form 3468, Part IV Excess Payment Amount	Part 1, Line 1d, Column t.	15
351ES	Form 7218, Recapture Net Elective Payment Amount	Part 1, Line 1e, Column s.	15

Field	Field Title	Location	Max Length
351AS	Form 7207, Recapture Net Elective Payment Amount	Part 1, Line 1a, Column s.	15
351ET	Form 7218, Excess Payment Amount	Part 1, Line 1e, Column t.	15
351FS	Form 7213, Recapture Net Elective Payment Amount	Part 1, Line 1f, Column s.	15
351FT	Form 7213, Excessive Payment Amount	Part 1, Line 1f, Column t.	15
351GS	Form 3468, Part V Recapture Net EPE Amount	Part 1, Line 1g, Column s.	15
351GT	Form 3468, Part V Excessive Payment Amount	Part 1, Line 1g, Column t.	15
351HS	Form 8936, Part V Recapture Net EPE Amount	Part 1, Line 1h, Column s.	15
351HT	Form 8936, Part V Excessive Payment Amount	Part 1, Line 1h, Column t.	15
351IS	Form 7211, Recapture Net EPE Amount	Part 1, Line i, Column s.	15
351IT	Form 7211, Excessive Payment Amount	Part 1, Line i, Column t.	15

Field	Field Title	Location	Max Length
351AS	Form 7207, Recapture Net Elective Payment Amount	Part 1, Line 1a, Column s.	15
351JS	Form 3468, Part VI Recapture Net EPE Amount	Part 1, Line 1j, Column s.	15
351JT	Form 7211, Part IV Excessive Payment Amount	Part 1, Line 1j, Column t.	15
351KS	Form 8835, Recapture Net EPE Amount	Part 1, Line 1k, Column s.	15
351KT	Form 8835, Excessive Payment Amount	Part 1, Line 1k, Column t.	15
352AS	Form 8835, Recapture Net EPE amount.	Part 1, Line 2a, Column s.	15
352AT	Form 8935, Excessive Payment Amount	Part 1, Line 2a, Column t.	15
352BS	Form 8911, Part II Recapture Net EPE Amount	Part 1, Line 2b, Column s.	15
352BT	Form 8911, Part II Excessive Payment Amount	Part 1, Line 2b, Column t.	15

3.12.12.93.1
(01-01-2025)
**Section 35 - Invalid
Conditions/Correction
Procedures**

- (1) The credit will be figured on Form 4255 and taken on Form 990-T.
- (2) Refer to the attached Form 4255 and Form 990-T to correct any coding or transcription errors.

3.12.12.94
(01-01-2023)

**Form 990-T -
Math/Consistency Errors
Priority IV**

- (1) **A priority IV error will display** whenever the contents of one Field is inconsistent with another Field, or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) **The Field labeled “CL” will be displayed**, for the entry of a Clear Field, on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected, and all IRM procedures must be applied BEFORE entering a “C” in this Field.
- (5) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Entering a Clear Field or,
 - c. Entering a TPNC. See Exhibit 3.12.12-22 for a list of valid codes for Form 990-T, or
 - d. Suspending the document (SSPND) with the appropriate Action Code.

3.12.12.94.1
(01-01-2024)

Error Code 010

- (1) **Error Code 010 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01SS	Subsection Code
01ADC	Audit Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01CAF	CAF Code
01PIC	Penalty Interest Code
01ISI	Installment Sales Indicator
01PFC	Parent Filer Code
01PNC	Parent Name Control
01PIN	Parent EIN
01CBI	Preparer Checkbox
01CBT	Preparer Phone Number
01PSN	Preparer PTIN
01PEN	Preparer EIN
01RPC	Return Processing Code
02CON	In Care of Name
02FAD	Foreign Address
S02DP	Section 02
S03DP	Section 03
S04DP	Section 04
S05DP	Section 05
S06DP	Section 06
S07DP	Section 07
S08DP	Section 08
S10DP	Section 10
S11DP	Section 11
S13DP	Section 13
S15DP	Section 15
S16DP	Section 16
S17DP	Section 17

Field	Explanation
S18DP	Section 18
S19DP	Section 19
S20DP	Section 20
S21DP	Section 21
S22DP	Section 22
S23DP	Section 23
S24DP	Section 24
S25DP	Section 25
S31DP	Section 31

(2) “Any Section other than 01 is present”.

3.12.12.94.1.1
(01-01-2023)

Error Code 010 - Invalid Conditions

(1) Error Code 010 will generate when Computer Condition Code, CCC, “G” is present and entries other than 01EIN, 01NC, 01TXP, 01CCC (“G” or “W”) and 01RCD are present.

3.12.12.94.1.2
(01-01-2023)

Error Code 010 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC “G” was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC “G” was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC “G” was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.94.2
(01-01-2023)
Error Code 708

(1) **Error Code 708 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date

3.12.12.94.2.1
(01-01-2023)
Error Code 708 - Invalid Conditions

- (1) Field 01CRD, Correspondence Received Date, is present and Field 01COR, Correspondence Indicator, is not present.
- (2) Field 01CCC "3" is present and Field 01COR, Correspondence Indicator, is not present.

3.12.12.94.2.2
(01-01-2023)
Error code 708 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **Verify** IRS correspondence was required:
- If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and "3" in Field 01CCC, Computer Condition Code.
 - If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
 - If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - If "incomplete reply" to IRS initiated correspondence is attached, enter "12" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - If "reply with no information" is attached, enter "13" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

3.12.12.94.3
(01-01-2023)
Error Code 710

(1) **Error Code 710 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01RDD>	Return Due Date

3.12.12.94.3.1
(01-01-2023)
Error Code 710 - Invalid Conditions

- (1) Field 01COR, Correspondence Indicator, is "11" and Field 01CRD, Correspondence Received Date, is not present.
- (2) Field 01COR is "12", "13", or "14" and Field 01CRD is present.

3.12.12.94.3.2
(01-01-2023)

**Error Code 710 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **Verify** IRS correspondence was required:
 - a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and "3" in Field 01CCC, Computer Condition Code.
 - b. If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
 - c. If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - d. If "incomplete reply" to IRS initiated correspondence is attached, enter "12" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - e. If "reply with no information" is attached, enter "13" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

3.12.12.94.4
(01-01-2023)

Error Code 712

- (1) **Error Code 712 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01RDD>	Return Due Date

3.12.12.94.4.1
(01-01-2023)

**Error Code 712 - Invalid
Conditions**

- (1) Field 01COR, Correspondence Indicator, is "11" and Field 01CCC, Computer Condition Code, "3" is present.
- (2) Field 01COR is "12", "13" or "14" and Field 01CCC "3" is not present.

3.12.12.94.4.2
(01-01-2023)

**Error Code 712 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) **Verify** IRS correspondence was required:
 - a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and "3" in Field 01CCC, Computer Condition Code.
 - b. If "reply" to IRS initiated correspondence is attached, delete "3" in Field 01CCC. Enter "11" in Field 01COR and the response date in Field 01CRD.
 - c. If "no reply" to IRS initiated correspondence is attached, enter "14" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - d. If "incomplete reply" to IRS initiated correspondence is attached, enter "12" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.
 - e. If "reply with no information" is attached, enter "13" in Field 01COR and "3" in Field 01CCC. Delete Field 01CRD if present.

3.12.12.94.5
(01-01-2023)
Error Code 714

(1) **Error Code 714 displayed Fields are:**

Field	Explanation
01EIN	Employer Identification Number
01PSN	Preparer PTIN
01PEN	Preparer EIN

3.12.12.94.5.1
(01-01-2023)
**Error Code 714 - Invalid
Conditions/Correction
Procedures**

- (1) Field 01PSN, Preparer PTIN, or Field 01PEN, Preparer EIN, is the same as Field 01EIN, Employer Identification Number.
- (2) Correct any coding or transcription errors.
- (3) If no errors are found and Field 01PSN and/or 01PEN are the same as Field 01EIN, delete Fields 01PSN and/or 01PEN as needed.

3.12.12.94.6
(01-01-2023)
Error Code 716

(1) **Error Code 716 displayed Fields are:**

Field	Explanation
01PFC	Parent Filer Code
01PNC	Parent Name Control
01PIN	Parent EIN

3.12.12.94.6.1
(01-01-2023)
**Error Code 716 - Invalid
Conditions/Correction
Procedures**

- (1) Field 01PFC, Parent Filer Code, is "1" or "3" and Field 01PNC, Parent Name Control, or Field 01PIN, Parent EIN, is blank,
- (2) Correct any coding or transcription errors.
- (3) **If the EIN in Field 01PIN matches the EIN in Field 01EIN**, enter 12-9999999 in Field 01PIN. If Field 01PFC is correct, review the Parent Name Control and EIN in Box I and:

If	Then	If	Then
Field 01PNC is blank,	look at Box I for a name, and	a. a name is present, b. a name is not present,	a. enter the Name Control in Field 01PNC. b. Enter XXXX in Field 01PNC.
Field 01PIN is blank,	look at Box I for an EIN, and	a. a valid EIN is present, b. a valid EIN is not present,	a. enter it in Field 01PIN. b. Enter 129999999 in Field 01PIN.

3.12.12.94.7
(01-01-2023)

Error Code 718

(1) **Error Code 718 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04CGC	Controlled Group Code
04TB1	Taxable Income Bracket (1)
04TB2	Taxable Income Bracket (2)
04TB3	Taxable Income Bracket (3)
04AT1	Additional 5% Tax Amount
04AT2	Additional 3% Tax Amount
04L1	Corporation Income Tax Taxpayer
04L2	Trust Income Tax Taxpayer
05PTC	Possessions Tax Credit

(2) "SECTION 04 or 05 NOT PRESENT".

3.12.12.94.7.1
(01-01-2023)

Error Code 718 - Invalid Conditions

- (1) Field 01ORG, Organization Code, is "1", "2", or "3" and any of the following Fields are present:
 - a. Field 04CGC, Controlled Group Code,
 - b. Field 04TB1, Taxable Income Bracket 1,
 - c. Field 04TB2, Taxable Income Bracket 2,
 - d. Field 04TB3, Taxable Income Bracket 3,
 - e. Field 04AT1, Additional 5% Tax Amount,
 - f. Field 04AT2, Additional 3% Tax Amount,
 - g. Field 0435C, Corporation Income Tax,
 - h. Field 04ET, Environmental Tax, or
 - i. Field 05PTC, Possessions Tax Credit.
- (2) Field 01ORG is "1", "2", or "3" and Field 04MIC "29", "34", or "37" are present.

3.12.12.94.7.2
(01-01-2023)

Error Code 718 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Refer to Field 01ORG if necessary.
- (3) If Organization Code is correct delete the Controlled Group information from the return and move the amount on Line 35c to line 36.

Note: If the filer checked the 401(a) Trust box (ORG Code 3) on the Form 990-T or the name contains the words IRA, Pension, Welfare, Benefit, Profit Sharing or Retirement they can use the corporate tax rate to figure their tax. If the filer used the corporate rate and any of the above conditions are present, allow the corporate tax rate by putting the taxpayers figure in the verified tax Field. Enter CCC "5".

Note: ORG Code 1, 2 and 3 are trust entities that do not pay Controlled Group tax. If the entity is a corporation with ORG Code 4 or 5 and Subsections (SS) 02 through 27, 50, 60 or 70, it may file a Controlled Group return.

3.12.12.94.8
(01-01-2023)

Error Code 720

- (1) **Error Code 720 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code

- (2) "SECTION 10 DATA PRESENT".

3.12.12.94.8.1
(01-01-2023)

Error Code 720 - Invalid Conditions/Correction Procedures

- (1) Field 01ORG, Organization Code, is "1", "2", or "3" and Section 10 is present.
- (2) Correct any coding or transcription errors.
- (3) Refer to Field 01ORG if necessary.

- (4) If the Organization Code is correct, delete Section 10. Make sure to research the ORG Code. ORG Code 1, 2, and 3 are used for Trusts and 4 and 5 are used for Corporations. Do not delete Section 10 if the organization is a Corporation.

3.12.12.94.9
(01-01-2025)

Error Code 721

- (1) Error Code 721 displayed Fields are:

Field	Description Form 965-A
01ORG	Organization Code
01CCC	Computer Condition Code
20A1	Part I, Line 1, column (a)
20J1	Part I, Line 1, column (j)
20K1	Part I, Line 1, column (k)
20A2	Part I, Line 2, column (a)
20J2	Part I, Line 2, column (j)
20K2	Part I, Line 2, column (k).
20A3	Part I, Line 3, column (a).
20J3	Part I, Line 3, column (j).
20K3	Part I, Line 3, column (k).
20A4	Part I, Line 4, column (a).
20J4	Part I, Line 4, column (j).
20K4	Part I, Line 4, column (k).
20A5	Part I, Line 5, column (a)
20J5	Part I, Line 5, column (j)
20K5	Part I, Line 5, column (k).
201IN	Part I, Line 6
201F	Part IV, Line 1, column (f).
202F	Part IV, Line 2, column (f)
203F	Part IV, Line 3, column (f)
204F	Part IV, Line 4, column (f)
205F	Part IV, Line 5, column (f)
204IN	Part IV, Line 6
20TOT	Part IV, column (i) total
20BA1	Part I, Line 1, column (a)
20H1	Part I, Line 1, column (h)
20I1	Part I, Line 1, column (i)

Field	Description Form 965-A
20BA2	Part I, Line 2, column (a)
20H2	Part I, Line 2, column (h)
20I2	Part I, Line 2, column (i)
20BA3	Part I, Line 3, column (a)
20H3	Part I, Line 3, column (h)
20I3	Part I, Line 3, column (i)
20BA4	Part I, Line 4, column (a)
20H4	Part I, Line 4, column (h)
20I4	Part I, Line 4, column (i)
20BA5	Part I, Line 5, column (a)
20H5	Part I, Line 5, column (h)
20I5	Part I, Line 5, column (i)
20BIN	Part I, right margin

3.12.12.94.10
(01-01-2023)
Error Code 722

(1) **Error Code 722 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04L1	Corporation Income Tax
04L2	Trust Income Tax

(2) "SECTION 04 NOT PRESENT".

3.12.12.94.10.1
(01-01-2023)
Error Code 722 - Invalid Conditions

- (1) Field 01ORG, Organization Code, is "4" or "5" and Field 04L2, Trust Income Tax, is present.
- (2) Field 01ORG is "4" or "5" and Field 04MIC, Missing Schedule Code, is "30".

3.12.12.94.10.2
(01-01-2023)
Error Code 722 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Refer to Field 01ORG if necessary.
- (3) If the Organization Code is correct, move the entry to Field 0435C.
- (4) If the Organization Code is a 5 for a corporation we need Form 1118, Foreign Tax Credit, if it the form is missing enter 29 in Field 04MIC, Missing Schedule Code.

- (5) If the Organization Code is a 2 for a Trust we need Form 1116, Foreign Tax Credit, if the form is missing enter 30 in Field 04MIC, Missing Schedule Code.

3.12.12.94.11

(01-01-2023)

Error Code 724

- (1) **Error Code 724 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04L1	Corporation Income Tax

- (2) "SECTION 04 NOT PRESENT".

- (3) "SECTION 08 DATA PRESENT".

3.12.12.94.11.1

(01-01-2023)

Error code 724 - Invalid Conditions/Correction Procedures

- (1) Field 01ORG, Organization Code, is "4" or "5" and Section 08, Form 1041, Schedule I is present.
- (2) Correct any coding or transcription errors.
- (3) Refer to Field 01ORG if necessary.
- (4) If the Organization Code is correct, delete Section 08, Form 1041, Schedule I.

3.12.12.94.12

(01-01-2023)

Error Code 726

- (1) **Error Code 726 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
01SS	Subsection Code
01CCC	Computer Condition Code
04L3	Proxy Tax

- (2) "SECTION 05 NOT PRESENT"

3.12.12.94.12.1

(01-01-2024)

Error Code 726 - Invalid Conditions/Correction Procedures

- (1) Field 04L3, Proxy Tax, is present and Field 01CCC, Computer Condition Code, "8" is not present.
- (2) Field 04L3 is present and Field 01SS is "03".
- (3) Correct any coding or transcription errors.
- (4) Research to make sure Subsection is 03. If it is, delete Field 04L3.
- (5) Check for an attachment showing the taxpayers computation of Proxy Tax. If attached, enter CCC "8".

- (6) If the Proxy Tax computation schedule is not attached, correspond.

3.12.12.94.13

(01-01-2023)

Error Code 728

- (1) **Error Code 728 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
04CGC	Controlled Group Code
04TB1	Taxable Income Bracket (1)
04TB2	Taxable Income Bracket (2)
04TB3	Taxable Income Bracket (3)
04AT1	Additional 5% Tax Amount
04AT2	Additional 3% Tax Amount

3.12.12.94.13.1

(01-01-2024)

Error Code 728 - Invalid Conditions/Correction Procedures

- (1) **Field 04CGC is not "1"** and any of the following Fields are present:

- a. Field 04TB1, Taxable Income Bracket (1),
- b. Field 04TB2, Taxable Income Bracket (2),
- c. Field 04TB3, Taxable Income Bracket (3),
- d. Field 04AT1, Additional 5% Tax Amount, or
- e. Field 04AT2, Additional 3% Tax Amount.

- (2) **Valid Controlled Group Codes are:**

- a. **Blank**—If CCC "G" is present, tax year is 201812 and subsequent, or the taxpayer is not a member of a controlled group.
- b. **Code 1**—If controlled group, box on Line 35 is checked and allocation schedule is attached.

- (3) If controlled group, box on Part III, Line 35 is checked and allocation schedule is attached, enter "1" in Field 04CGC.
- (4) If box on Part III, Line 35 is checked and the allocation schedule is not attached, SSPND 640. If "no reply" delete applicable Fields as needed.
- (5) If the box on Part III, Line 35, is not checked, delete applicable Fields as needed.

3.12.12.94.14

(01-01-2023)

Error Code 730

- (1) **Error Code 730 displayed Fields are:**

Field	Explanation
04TB1	Taxable Income Bracket (1)
04TB2	Taxable Income Bracket (2)
04TB3	Taxable Income Bracket (3)
04AT1	Additional 5% Tax Amount
04AT2	Additional 3% Tax Amount

3.12.12.94.14.1
(01-01-2023)

Error Code 730 - Invalid Conditions

- (1) Field 04TB1, Taxable Income Bracket (1), is greater than \$50,000.
- (2) Field 04TB2, Taxable Income Bracket (2), is greater than \$25,000.
- (3) Field 04TB3, Taxable Income Bracket (3), is greater than \$9,925,000.
- (4) Field 04AT1, Additional 5% Tax Amount, is greater than \$11,750.
- (5) Field 04AT2, Additional 3% Tax Amount, is greater than \$100,000.

3.12.12.94.14.2
(01-01-2024)

Error Code 730 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If Field 04TB1, Taxable Income Bracket (1), is greater than \$50,000, reduce the amount to \$50,000.
- (3) If Field 04TB2, Taxable Income Bracket (2), is greater than \$25,000, reduce the amount to \$25,000.
- (4) If Field 04TB3, Taxable Income Bracket (3), is greater than \$9,925,000, reduce the amount to \$9,925,000.
- (5) If Field 04AT1, Additional 5% Tax Amount, is greater than \$11,750, reduce the amount to \$11,750.
- (6) If Field 04AT2, Additional 3% Tax Amount, is greater than \$100,000, reduce the amount to \$100,000.
- (7) If box on Part III, Line 35 is checked and the allocation schedule is not attached, SSPND 640. If "no reply" delete applicable Fields as needed.
- (8) If the box on Part III, Line 35, is not checked, delete applicable Fields as needed.

3.12.12.94.15
(01-01-2023)

Error Code 732

- (1) **Error Code 732 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
15TG>	Total Fuel Credit Generated
15A01	Amount of Claim 1
15C01	Credit Reference Number 1
15A02	Amount of Claim 2
15C02	Credit Reference Number 2
15A03	Amount of Claim 3
15C03	Credit Reference Number 3
15A04	Amount of Claim 4
15C04	Credit Reference Number 4
15A05	Amount of Claim 5
15C05	Credit Reference Number 5
15A06	Amount of Claim 6
15C06	Credit Reference Number 6
15A07	Amount of Claim 7
15C07	Credit Reference Number 7
15A08	Amount of Claim 8
15C08	Credit Reference Number 8
15A09	Amount of Claim 9
15C09	Credit Reference Number 9
15A10	Amount of Claim 10
15C10	Credit Reference Number 10
15A11	Amount of Claim 11
15C11	Credit Reference Number 11
15A12	Amount of Claim 12
15C12	Credit reference Number 12
16A01	Amount of Claim 13
16C01	Credit Reference Number 13
16A02	Amount of Claim 14
16C02	Credit Reference Number 14
16A03	Amount of Claim 15
16C03	Credit Reference Number 15
16A04	Amount of Claim 16

Field	Explanation
16C04	Credit Reference Number 16
16A05	Amount of Claim 17
16C05	Credit Reference Number 17
16A06	Amount of Claim 18
16C06	Credit Reference Number 18
16A07	Amount of Claim 19
16C07	Credit Reference Number 19
16A08	Amount of Claim 20
16C08	Credit Reference Number 20
16A09	Amount of Claim 21
16C09	Credit Reference Number 21
16A10	Amount of Claim 22
16C10	Credit Reference Number 22
16A11	Amount of Claim 23
16C11	Credit Reference Number 23
16A12	Amount of Claim 24
16C12	Credit Reference Number 24

(2) "SECTION 17 or 18 PRESENT".

3.12.12.94.15.1
(01-01-2023)

**Error Code 732 - Invalid
Conditions**

(1) Error Code 732 will generate when any of the following conditions are present:

- a. A credit amount is present and the corresponding credit reference (CRN) is not present.
- b. A CRN is present and the corresponding credit amount is not present.
- c. A CRN and amount are claimed for an invalid tax period as shown below:

If	And
CRN 306 is present	Tax period is prior to 200601
CRN 307 is present	Tax Period is prior to 200601 or subsequent to 201811
CRN 309 is present	Tax Period is prior to 200601
CRN 310 is present	Tax Period is prior to 200601
CRN 318 is present	Tax Period is subsequent to 199707
CRN 324 is present	Tax Period is prior to 199701
CRN 346 is present	Tax Period is prior to 199801

If	And
CRN 347 is present	Tax Period is prior to 199801
CRN 350 is present	Tax Period is prior to 199801
CRN 352 is present	Tax Period is subsequent to 199411
CRN 356 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 357 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 359 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 361 is present	Tax Period is prior to 199401
CRN 362 is present	Tax Period is prior to 199401
CRN 363 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 369 is present	Tax Period is prior to 199401
CRN 375 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 376 is present	Tax Period is prior to 199301 or subsequent to 200412
CRN 377 is present	Tax Period is prior to 200101 or subsequent to 200711
CRN 388 is present	Tax Period is prior to 200501 or subsequent to 201811
CRN 390 is present	Tax Period is prior to 200501 or subsequent to 201811
CRN 393 is present	Tax Period is prior to 200501
CRN 394 is present	Tax Period is prior to 200501
CRN 395 is present	Tax Period is prior to 200501 or subsequent to 200609
CRN 411 is present	Tax Period is prior to 200601
CRN 412 is present	Tax Period is prior to 200601
CRN 413 is present	Tax Period is prior to 200601
CRN 414 is present	Tax Period is prior to 200601
CRN 415 is present	Tax Period is prior to 200601
CRN 416 is present	Tax Period is prior to 200601
CRN 417 is present	Tax Period is prior to 200601
CRN 418 is present	Tax Period is prior to 200601

If	And
CRN 419 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 420 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 421 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 422 is present	Tax Period is prior to 200610 or subsequent to 201508
CRN 423 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 424 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 425 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 426 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 427 is present	Tax Period is prior to 200610 or subsequent to 201411
CRN 428 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 429 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 430 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 431 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 432 is present	Tax Period is prior to 200610 or subsequent to 201811
CRN 435 is present	Tax Period is prior to 200810 or subsequent to 201411
CRN 436 is present	Tax Period is prior to 200810 or subsequent to 201811
CRN 437 is present	Tax Period is prior to 200810 or subsequent to 201811

3.12.12.94.15.2
(01-01-2023)

**Error Code 732 -
Correction Procedures**

- (1) Correct any coding and transcription errors.

- (2) Verify the CRN and credit amount is claimed for a valid tax period. If the amount claimed is for an invalid tax period, as shown above, Delete the CRN and credit amount Fields and assign TPNC 90 with the following literal: "We computed your return without applying your Credit for Federal Tax Paid on Fuels because you claimed a credit that is not valid for the tax period of your return."

Note: Some fuel credits expired at the end of 2018. The dates were changed above. We will disallow the credit if claimed on an invalid period and send TPNC 36 when EC 766 displays.

- (3) If more than 20 credits are claimed on Form 4136 they will need to be manually input by ERS/Rejects. Data Transcription will only input up to 20 individual credits.

3.12.12.94.16
(01-01-2023)
Error Code 734

- (1) **Error Code 734 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
076J	Other Credits and Payments
07RIC	Regulated Investment Credit
15TG>	Total Credit Generated

- (2) "SECTION 15, 16, 17 or 18 PRESENT".

3.12.12.94.16.1
(01-01-2024)
Error Code 734 - Invalid Conditions

- (1) Field 15TG>, Total Gas Tax Credit Computer, or Field 07RIC, Regulated In-

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3.12.12.94.16.2
(01-01-2024)
Error Code 734 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Field 076J, Other Credits or Payments, is for refundable credits that do not have a separate Field. Form 4136, Credit for Federal Tax Paid on Fuels, and Form 2439, Regulated Investment Credit, **must not be included in the amount for this Field.**
- (3) The taxpayers entry on Part III, Line 6J will be the total of Field 076J, 07RIC and 15TG>.
- (4) If no errors are found, add the amount in Field 076J to Field 07RIC and delete the amount in Field 076J.
- (5) Amounts claimed for Form 4136 must be supported, SSPND 640.

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3.12.12.94.17
(01-01-2023)
Error Code 740

(1) **Error Code 740 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
03A13	Sch A, Total Unrelated Trade Income
03B13	Sch A, Total Unrelated Trade Expenses
03C13	Sch A, Total Unrelated Trade Net
>>>>	Total Unrelated Trade Net Underprint

3.12.12.94.17.1
(01-01-2023)
Error Code 740 - Invalid Conditions/Correction Procedures

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- (2) Correct any coding or transcription errors.
 - (3) If no entries are present in Column B, Field 03B13 is blank, check the return for attachments that list the expenses prior to sending a TPNC.
 - (4) If Field 03C13 (underprint) differs from the taxpayer's amount, verify the taxpayer's figure by totaling the line 13 amount columns A, B, and C and watch for attachments not carried forward to page 1.
 - (5) If EC 740 is set due to Form 3800, drop to the bottom and transmit. If the error does not clear do the following.
 - a. Verify the General Business Credit in Field 05STV
 - b. If it rolls to EC 765, verify Total Tax in Field 06MCT.
- Note:** If Form 3800 is attached with an amount on at least one line the filer qualifies for the credit. We never want to send a TPNC as long as the Form 3800 is attached.
- (6) If no errors are found, assign appropriate TPNC:

Note: If the only entries are in Column A, input the Field amount into Field 03C13.

TPNC	Explanation
01	We found an error in the computation of your total income.
90	Fill-in narrative.

3.12.12.94.18
(01-01-2024)
Error Code 742

(1) **Error Code 742 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01ORG	Organization Code
03C13	Total Unrelated Trade Net
>>>>	Total Unrelated Trade Net Underprint
0329	Total Deductions
0331	Net Operating Loss Deduction
03L1	Taxable Income all Unrelated Orgs
03L4	Charitable Contributions
03L6	Deduction for NOL
03L8	Specific Deduction (ERS Input Only)
>>>>	Specific Deduction Computer
03L9	Trust. Section 199A deduction
0310	Total Deductions (TY2020-AND-LATER)
0311	Unrelated Taxable Income
>>>>	Unrelated Taxable Income Underprint

3.12.12.94.18.1
(01-01-2024)
Error Code 742 - Invalid Conditions

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3.12.12.94.18.2
(01-01-2025)
**Error Code 742 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Field 0311, Unrelated Taxable Income is computed as follows:
 - a. Field 03L5, Total Unrelated Trade Net, minus
 - b. Field 0310, Total Deductions, minus
 - c. Field 03L6, Net Operating Loss Deduction, minus
 - d. Field 03L8, Specific Deduction.

Note: IRC 501(c), 501(c)(7), 501(c)(9) and 501(c)(17) organizations can only take deductions on certain income. If the filer shows a negative amount in Field 03L6 but does not use all of it and shows a positive amount on Field 0311, accept the filers figure. You may need to adjust Field 03L6, so the return will equal what the filer is showing in Field 0311.

Note: Verify Field 0310 (Part 1 Line 10) by adding lines 4-9 before assigning TPNC.

- (3) If there is an amount on Line Part 1, Line 4 add the amount into Field 03L4.
- (4) If there is an amount on Line Part 1 Line 6 add the amount to Field 03L6.
- (5) Field 03L8, **Specific Deduction, is not transcribed.** However, the computer limits the deduction amount to \$1,000 or the amount of taxable income whichever is smaller.
- (6) The taxpayer is allowed only one \$1,000 Specific Deduction regardless of the number of businesses included in their unrelated business income. **Exception:** If the organization is a diocese, province of a religious order, or convention or association of churches, it is allowed one specific deduction for each parish, individual church district or other local unit that regularly conducts an unrelated business.
- (7) **If the organization is entitled to more than \$1,000, there must be a schedule showing how the taxpayer arrived at the figure.**
 - a. **If the schedule is attached**, enter the amount in Field 03L8.
 - b. **If the schedule is not attached** and there is no indication of previous correspondence for this schedule, SSPND 640.
 - c. **If no reply**, assign TPNC 40.

Note: If the taxpayer did not use the Specific Deduction, use TPNC 04.

Note: Any entry in Field 03L8 must be in excess of \$1,000.

- (8) If (3) through (5) above do not apply and no errors are found, assign appropriate TPNC:

TPNC	Explanation
04	We found an error in the computation of your taxable income.

TPNC	Explanation
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
90	Fill-in narrative.

3.12.12.94.19
(01-01-2023)
Error Code 744

(1) **Error Code 744 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
0311	Unrelated Taxable Income
04L1	Corporation Income Tax
04L2	Trust Income Tax
04GVT	Gross Verified Tax
1117	Schedule D - Line 13(2) AMT
1118A	Schedule D - Line 14a(2) AMT
1118B	Schedule D - Line 14b(2) AMT
1118C	Schedule D - Line 14c(2) AMT
1119	Schedule D - Line 15(2) AMT
11D4E	Form 4952 - Line 4e
11D4G	Form 4952 - Line 4g
1145	Schedule D - Line 35 AMT
>>>>	Schedule D - Line 35 Underprint
11A	Schedule D - (ERS input only)
11B	Schedule D - (ERS input only)
11C	Schedule D - (ERS input only)
11D	Schedule D - (ERS input only)

(2) "SECTION 03, 04 or 11 NOT PRESENT".

3.12.12.94.19.1
(01-01-2023)
Error Code 744 - Invalid Conditions

- (1) Field 01TXP, Tax Period, is prior to 199312, Field 0334, Unrelated Taxable Income is present, and Field 04GVT is not present.

3.12.12.94.19.2
(01-01-2023)

**Error Code 744 -
Correction Procedures**

- (1) If Error Code 744 displays, the return may require manual computation.
- (2) Correct any coding or transcription errors.
- (3) You must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct on the display.
- (4) If the return is for a Trust, Schedule D is present, and the tax period is 199112 through 199311, enter the taxpayers figure for Line 36 in Field 04GVT.
- (5) If manual computation is required, manually compute the tax for Field 0411, Corporation Income Tax, or Field 0440, Trust Income Tax, as applicable. See Exhibit 3.12.12-15 through Exhibit 3.12.12-17 for tax rates and worksheets.
- (6) If the taxpayers tax is correct, enter the taxpayers amount in Field 04GVT, Gross Verified Tax, otherwise, enter the manually computed tax in Field 04GVT.

Note: If there is an amount on Line 23, Form 1041, Schedule D and the filer used Schedule D to compute their tax, allow the Schedule D tax computation by putting the filers figure in the verified tax Field.

Note: If the filer checked the 401(a) Trust box (ORG Code 3) on the Form 990-T or the name contains the word IRA, Pension, Welfare, Benefit, Profit Sharing or Retirement they can use the corporate tax rate to figure their tax. If the filer used the corporate rate and any of the above conditions are present, Enter CCC "5" to allow the corporate tax rate to be used.

- (7) If the taxpayer has an amount on Line 23 and used Schedule D to compute their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811, compute the tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent.

3.12.12.94.20
(01-01-2023)

Error Code 746

- (1) **Error Code 746 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
0311	Unrelated Taxable Income
04L1	Corporate Income Tax
04L2	Trust Income Tax
04GVT	Gross Verified Tax
1117	Schedule D - Line 17(2) AMT
1118A	Schedule D - Line 18a(2) AMT
1118B	Schedule D - Line 18b(2) AMT
1118C	Schedule D - Line 18c(2) AMT
1119	Schedule D - Line 19(2) AMT
11D4E	Form 4952 - Line 4e
11D4G	Form 4952 - Line 4g
1145	Schedule D - Line 45 AMT
>>>>	Schedule D - Line 35 Underprint
11A	Schedule D - (ERS input only)
11B	Schedule D - (ERS input only)
11C	Schedule D - (ERS input only)
11D	Schedule D - (ERS input only)

(2) "SECTION 03, 04 or 11 NOT PRESENT".

3.12.12.94.20.1
(01-01-2024)

Error Code 746 - Invalid Conditions

- (1) Field 01CCC "Y" is present, Field 0311, Unrelated Taxable Income is present, and Field 04GVT, Gross Verified Tax, is not present.

3.12.12.94.20.2
(01-01-2023)

Error Code 746 - Correction Procedures

- (1) If Error Code 746 displays, the return may require manual computation.
- (2) Correct any coding or transcription errors.
- (3) You must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct on the display.
- (4) If the return is for a Trust, Schedule D is present, and the tax period is prior to 199707, enter the taxpayers figure for Line 36 in Field 04GVT.

- (5) If the taxpayer has an amount on Line 23 and used Schedule D to compute their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811, compute the tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent.
- (6) If manual computation is required, manually compute the tax for Field 04L1, Corporation Income Tax, or Field 04L2, Trust Income Tax, as applicable. See Exhibit 3.12.12-24 through Exhibit 3.12.12-15 for tax rates and worksheets.
- (7) If manual computation is not required, delete CCC "Y".
- (8) If the taxpayers tax is correct, enter the taxpayers amount in Field 04GVT, Gross Verified Tax, otherwise, enter the manually computed tax in Field 04GVT. If manually computed tax is "0" (zero), enter "1" in Field 04GVT.

3.12.12.94.21
(01-01-2023)
Error Code 750

- (1) **Error Code 750 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
0311	Unrelated Taxable Income
04L2	Trust Income Tax
>>>>	Trust Income Tax Underprint
04GVT	Gross Verified Tax
1117	Schedule D - Line 17(2) AMT
1118A	Schedule D - Line 18a(2) AMT
1118B	Schedule D - Line 18b(2) AMT
1118C	Schedule D - Line 18c(2) AMT
1119	Schedule D - Line 19(2) AMT
11D4E	Form 4952 - Line 4e
11D4G	Form 4952 - Line 4g
1145	Schedule D - Line 45 AMT
>>>>	Schedule D - Line 35 Underprint
11A	Schedule D - (ERS input only)
11B	Schedule D - (ERS input only)
11C	Schedule D - (ERS input only)
11D	Schedule D - (ERS input only)

- (2) "SECTION 03, 04 or 11 NOT PRESENT".

3.12.12.94.21.1
(01-01-2023)

Error Code 750 - Invalid Conditions

- (1) Field 01ORG, Organization Code, is "1", "2", or "3" and Field 04L2, Trust
- (2) Field 01ORG, Organization Code, is "1", "2", or "3", Tax Period is prior to 199707, and Section 11 is present.

#

3.12.12.94.21.2
(01-01-2024)

Error Code 750 - Correction Procedures

- (1) Correct any coding or transcription errors.
Note: This may be a ripple of Error Code 742. Be sure to check for any errors. If none are present re-send TPNC 04.
- (2) If EC 750 is generated perform the following calculation to determine if the error in the exemption amount is the cause:
 - a. Calculate the difference between 04L2 and 04L2> (Trusts).**Note:** Check Field 0311, Taxable Income and use the table below to determine if ripple effect applies. The difference in tax between Field 04L2 and 04L2> (Trusts) assuming no exemption is taken.

Taxable Income, Field 0311	Tax Rate	Subtract this amount to =
3,150	10%	150
3,150 - 11,150	24%	250
11,150 - 15,200	35%	280
> 15,200	37%	396

Note: If the wrong amount of exemption is taken, calculate the difference of the right exemption amount from the wrong exemption amount.

- (3) On 201012 and prior forms move lines 13 to 17, 14a to 18a, 14b to 18b, 14c to 18c, 15 to 19, 19 to 23 and 34 to 45.
- (4) If the filer checked the 401(a) Trust box (ORG Code 3) on the Form 990-T or the name contains the word IRA, Pension, Welfare, Benefit, Profit Sharing or Retirement they can use the corporate tax rate to figure their tax. If the filer used the corporate rate and any of the above conditions are present, Enter CCC "5" to allow the corporate tax rate to be used.
- (5) If the taxpayer did not compute an amount for Field 1145, Schedule D - Line 45 AMT, but there is an underprint amount, assign TPNC 06.

Note: If Fields 1118A and 1119 are blank, the Schedule D will not compute and there will be no under-print amount.

- (6) If the box is checked on Line Part II, Line 2 stating the tax was figured using Schedule D and the schedule is not attached, correspond.
- (7) If there is an amount on Line 23, Form 1041, Schedule D and the filer used Schedule D to compute their tax, allow the Schedule D tax computation by putting the filers figure in the verified tax Field.

- (8) If the taxpayer quotes "Section 1291" or "Section 453(A), (B), or (C)", enter the taxpayers amount from Line Part II, Line 2 in Field 04GVT.
- (9) If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

- (10) If the amount is fewer than \$1,000.00 and EC 742 was bypassed for the Specific Deduction (the filer didn't take the Specific Deduction), Do Not send a TPNC. Accept the filers entry and put the amount in Field 04GVT.
- (11) If the return is for a Trust, the Tax Period is 200305 through 200411, and Section 11 is present, review the return for the presence of Schedule D. If the attached Schedule D is for 2003, enter the amounts for column (2) Lines 14b(2), 15b, 15c and 16b in Fields 11A through 11D respectively. If the Error Code still displays, send appropriate TPNC.
- (12) If the Tax Period is prior to 199707, and Section 11 is present, enter taxpayers amount from Line Part II, Line 2 in Field 04GVT.
- (13) If Error Code 750 displays because of corrections made in Error Code 744 or 746, send appropriate TPNC.
- (14) If (2) through (10) above do not apply and no errors are found, assign appropriate TPNC.

TPNC	Explanation
05	We found an error in the computation of your total income tax.
06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
14	We found an error in the computation of your alternative tax.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
41	We computed your tax for you.
90	Fill-in narrative.

3.12.12.94.22
(01-01-2023)
Error Code 752

(1) **Error Code 752 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
0311	Unrelated Taxable Income
>>>>	Unrelated Taxable Income Under-print
04CGC	Controlled Group Code
04MIC	Missing Schedule Code
04TB1	Taxable Income Bracket (1)
04TB2	Taxable Income Bracket (2)
04TB3	Taxable Income Bracket (3)
04AT1	Additional 5% Tax Amount
04AT2	Additional 3% Tax Amount
04L1	Corporation Income Tax Taxpayer
>>>>	Corporation Income Tax Under-print
04GVT	Gross Verified Tax
04RN>	ERS Input Only Regular-Tax-New-Rate
04RO>	ERS Input Only Regular-Tax-Old-Rate

(2) "SECTION 03 or 04 NOT PRESENT".

3.12.12.94.22.1
(01-01-2023)

Error Code 752 - Invalid Conditions

(1) Field 01ORG, Organization Code is "4" or "5" and Field 04L1 Corporation

#

3.12.12.94.22.2
(01-01-2025)

Error Code 752 - Correction Procedures

(1) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for errors. If none are present re-send TPNC 04.

(2) If EC 752 is generated perform the following calculation to determine if the error in the exemption amount is the cause:

a. Calculate the difference between 04L1, and 04L1> (Corporations).

Note: Check Field 0311, Taxable Income and use the table below to determine if ripple effect applies. The difference in tax between Field 04L1 and 04L1> (Corporations) assuming no exemption is taken.

Taxable Income Field 0311	Tax Rate	Subtract this amount to = underprint
< 50,000	15%	150
50,000 - 75,000	25%	250
75,001 - 100,000	34%	340
100,000 - 335,000	39%	390
335,000 - 10,000,000	34%	340
10,000,000 - 15,000,000	35%	350
15,000,000 - 18,333,333	38%	380
> 18,333,333	35%	350

Note: If the wrong amount of exemption is taken, calculate the difference of the right exemption amount from the wrong exemption amount.

- (3) If the taxpayer quotes "Section 1291" or "Section 453(A), (B), or (C)", enter the taxpayers amount from Part I, line 6 in Field 04GVT.
- (4) If Error Code 752 displays because of corrections made in Error Code 744 or 746, send appropriate TPNC.
- (5) If the Control Group box is not checked and no allocation schedule is present, delete the Control Group bracket amounts.
- (6) Fields 04RN and 04RO used by ERS employees to figure the Blended Tax Rate if necessary.
- (7) If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount

Step	Action	Amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

- (8) If (2) or (3) or (4) above do not apply and no errors are found, assign appropriate TPNC:

TPNC	Explanation
05	We found an error in the computation of your total income tax.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
41	We computed your tax for you.
90	Fill-in narrative.

3.12.12.94.23
(01-01-2023)
Error Code 754

- (1) **Error Code 754 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
03C13	Total Unrelated Trade Net
>>>>	Total Unrelated Trade Net Underprint
0311	Unrelated Taxable Income
04L1	Trust Income Tax
>>>>	Trust Income Tax Underprint
04L3	Alternative Minimum Tax
051A	Foreign Tax Credit
>>>>	Foreign Tax Credit Underprint
0824	Net Operating Loss Deduction AMT
0825	Adjusted Alternative Minimum Taxable Income
0851>	Alternative Minimum Taxable Income Computer
0854>	Tentative Minimum Tax AMT Computer
08ATV	Total Alt. Min. Tax Verified

- (2) "SECTION 03, 04, 05 or 08 NOT PRESENT".

3.12.12.94.23.1

(01-01-2023)

Error Code 754 - Invalid Conditions

- (2) Field 01ORG is "1", "2", or "3", Tax Period is 200101 through 200212, and Section 08 is present.

3.12.12.94.23.2

(01-01-2024)

Error Code 754 - Correction Procedures Alternative Minimum Tax (tax periods 201712 and prior)

- (1) Correct any coding or transcription errors.
- (2) If Field 04L5 is present and Section 08 is missing:
- and Schedule I, Form 1041, is not present, SSPND 640.
 - and Schedule I, Form 1041, is present, enter all transcription lines from Schedule I in appropriate Fields in Section 08.
- (3) For tax periods 201812 and later the Alternative Minimum tax (AMT) is not valid. For fiscal filers (tax periods 201801 through 201811 see paragraph 4 below).

- (4) Taxpayers who file a fiscal return for tax periods 201801 through 201811 will multiply the Form 4626, Alternative Minimum Tax Corporations amount by a fraction. Use the table below to compute the taxpayers AMT.

Tax Period	Months AMT is valid	Multiply the amount on Form 4626 Line 14 by:
201801	11	.915068
201802	10	.838356
201803	9	.753425
201804	8	.671233
201805	7	.586301
201806	6	.504110
201807	5	.419178
201808	4	.334247
201809	3	.252055
201810	2	.167123
201811	1	.084932

- (5) If Tax Period is 200101 through 200212 and Section 08 is present, enter taxpayers amount for Line 38 in Field 08ATV.
- (6) If entries are present in Part IV of Schedule I, Form 1041:
1. Accept the filers entry and enter the amount in Field 08ATV.
 2. If the filer has computed the amount to (\$0.00), enter 1 in Field 08ATV.
- (7) If Tax Period is other than referenced in (3) above and there are no coding or transcription errors, assign appropriate TPNC.

TPNC	Explanation
23	We found an error in the computation of the Alternative Minimum Tax.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
90	Fill-in narrative.

3.12.12.94.24
(01-01-2023)
Error Code 756

- (1) **Error Code 756 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
0311	Unrelated Taxable Income
04CGC	Controlled Group Code
04L1	Corporation Income Tax
>>>>	Corporation Income Tax Underprint
04L4	Alternative Minimum Tax
051A	Foreign Tax Credit
>>>>	Foreign Tax Credit Underprint
05PTC	Possessions Tax Credit
1003	Alternative TI Before Adjustments AMT
1004E	Adjusted Current Earnings AMT
1005>	AMTI Before NOLD AMT Computer
1006	Net Operating Loss Deduction AMT
>>>>	Net Operating Loss Deduction Underprint
1007>	Alternative Minimum Taxable Income
108C>	Exemption AMT Computer
1012	Tentative Minimum Tax
>>>>	Tentative Minimum Tax Underprint
10TMV	Tentative Minimum Tax Verified

(2) "SECTION 03, 04, 05 or 10 NOT PRESENT".

3.12.12.94.24.1
(01-01-2023)

Error Code 756 - Invalid Conditions

- (1) Field 01ORG, Organization Code, is "4" or "5" and Field 04L5, Alternative
- (2) Field 01ORG is 4 or 5, Tax Period is 200101 through 200212 and Section 10 is present.

#

3.12.12.94.24.2
(01-01-2024)

**Error Code 756 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Field 04L5 is present and Section 10 is missing:
 - a. and Form 4626 is not present, SSPND 640.
 - b. and Form 4626 is present, enter all transcription lines from Form 4626 in the appropriate Fields in Section 10.
- (3) Field 10TMV, **Tentative Minimum Tax Verified, is used in the following situation(s):**
 - a. **Field 04CGC is "1"** (Controlled Group returns), **and** Line 8a, Form 4626, is fewer than \$40,000, **or** Line 8b, Form 4626, is fewer than \$150,000.
 - b. Line 11, Form 4626, has an entry for Alternative Minimum Tax Foreign Tax Credit.
 - c. Field 04L5, Alternative Minimum Tax, is present, Form 4626 is missing.
- (4) **For controlled Group Returns**, compute Tentative Minimum Tax Verified as follows:
 - a. Field 1007>, **minus**
 - b. The taxpayers amount on Line 8c, Form 4626, times 20%.
 - c. If Line 11 has an entry, subtract Line 11 amount from the result of "b" above.
 - d. Enter the result of in Field 10TMV.
- (5) **Line 11, Form 4626, has an entry for "Alternative Minimum Tax Foreign Tax Credit"**, compute Tentative Minimum Tax Verified as follows:
 - a. Field 1012>, **minus**
 - b. The taxpayers amount on Line 11.
 - c. Enter the result in Field 10TMV.
- (6) **Field 04L5 is present and Form 4626 is missing, Section 10 had no entries, and "no reply" to correspondence**, compute Field 10TMV as follows:
 - a. Field 04L5, **plus**
 - b. Field 0435C, **minus**
 - c. Field 0540A, **minus**
 - d. Field 0540B.
 - e. Enter the result in Field 10TMV.
- (7) For tax periods 201812 and later the Alternative Minimum tax (AMT) is not valid. For fiscal filers (tax periods 201801 through 201811 see paragraph 4 below).
- (8) Taxpayers who file a fiscal return for tax periods 201801 through 201811 will multiply the Form 4626, Alternative Minimum Tax Corporations amount by a fraction. Use the table below to compute the taxpayers AMT.

Tax Period	Months AMT is valid	Multiply the amount on Form 4626 Line 14 by:
201801	11	.915068
201802	10	.838356

Tax Period	Months AMT is valid	Multiply the amount on Form 4626 Line 14 by:
201803	9	.753425
201804	8	.671233
201805	7	.586301
201806	6	.504110
201807	5	.419178
201808	4	.334247
201809	3	.252055
201810	2	.167123
201811	1	.084932

(9) If no errors are found, assign appropriate TPNC:

TPNC	Explanation
23	We found an error in the computation of the Alternative Minimum Tax.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
90	Fill-in narrative.

3.12.12.94.25
(01-01-2023)
Error Code 757

(1) **Error Code 757 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
04L1	Corporation Income Tax Taxpayer
>>>>	Corporation Income Tax Underprint
04L2	Trust Income Tax Taxpayer Credit
>>>>	Trust Income Tax Underprint
04L3	Proxy Tax
04L4	Other Tax
04L5	Alternative Minimum Tax
04L6	Non-compliant Hospital Facility Income
04L7	Total Tax before credit

(2) "SECTION 04, 08 or 10 NOT PRESENT".

3.12.12.94.25.1
(01-01-2024)

Error Code 757 - Invalid Conditions

#

3.12.12.94.25.2
(01-01-2023)

Error Code 757 - Correction Procedures

(1) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for errors. If none are present re-send TPNC 04.

Note: If the filer has Section 1291 tax they are supposed to write Section 1291 next to Line 35C or 36 and include the amount on either line so it's included in the total on line 39. If the filer includes Section 1291 tax or any amount on Part II, Line 4 you will need to GETSEC Section 06 and put the amount in the Verified Field.

(2) If no errors are found, assign appropriate TPNC:

TPNC	Explanation
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
90	Fill-in narrative.

3.12.12.94.26
(01-01-2023)
Error Code 758

(1) **Error Code 758 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04L5	Non-Compliant Hospital Facility Income
04L6	Total Tax Before Credits
051A	Foreign Tax Credit
>>>>	Foreign Tax Credit Underprint
051B	Other Credits
>>>>	Other Credits Underprint
051C	General Business Credit
>>>>	General Business Credit Underprint
051D	Prior Year Minimum Tax Credit
>>>>	Prior Year Minimum Tax Credit Underprint
051E	Total Statutory Credits
>>>>	Total Statutory Credits Underprint
05TSV	Total Statutory Credits Verified
0854>	Tentative Minimum Tax AMT Computer
1012	Tentative Minimum Tax
>>>>	Tentative Minimum Tax Underprint

(2) "SECTION 04, 08 or 10 NOT PRESENT".

3.12.12.94.26.1
(01-01-2023)
Error Code 758 - Invalid Conditions

#

3.12.12.94.26.2
(01-01-2024)

**Error Code 758 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If taxpayer entered amount for Form 4136 on Line 40(c) follow the table below:

If	Then
Form 4136 is attached,	delete the amount for Form 4136 from Fields 051C and 051E.
Form 4136 is not attached,	delete the amount for Form 4136 from Fields 051C and 051E and correspond for Form 4136. If no reply, assign appropriate TPNC and disallow the credit.

- (3) Field 051C, General Business Credit, amount is from Form 3800 or from the actual credit form as follows:
 - a. **Form 6765**, Credit for Increasing Research Activities
 - b. **Form 8820**, Orphan Drug Credit
 - c. **Form 8826**, Disabled Access Credit
 - d. **Form 6478**, Credit for Alcohol used as Fuel
 - e. **Form 8586**, Low-Income Housing Credit
 - f. **Form 8835**, Renewable Electricity and Refined Coal Production Credit
 - g. **Form 8846**, Credit for Employer Social Security Taxes Paid on Certain Employee Cash Tips
 - h. **Form 8847**, Credit for Contributions to Certain Community Development Corporations
 - i. **Form 8830**, Enhanced Oil Recovery Credit
 - j. **Form 8846**, Empowerment zone Credit
 - k. **Form 8861** Welfare to Work Credit
 - l. **Form 8874**, New Markets Credit
 - m. **Form 8881**, Credit for Small Pension Plan
 - n. **Form 8882**, Credit for Employee Provided Child Care
 - o. **Form 8884**, New York Liberty zone Credit.
 - p. **Form 8864**, Biodiesel Fuels Credit.
 - q. **Form 8896**, Low Sulfur Diesel Fuel Production Credit.
 - r. **Form 8900**, Qualified Railroad Track Maintenance Credit.
- (4) **Enter the appropriate Missing Schedule Code in Field 04MIC when the required form is not attached.** Send the return back to the filer for the missing form if more than one form is missing.
- (5) The computer limits Field 051C, General Business Credit, to the lesser of:
 - a. Field 051C, General Business Credits, **OR**
 - b. Field 04L6, Total Tax Before Credits, **minus**
 - c. Field 051A, Foreign Tax Credit,
 - d. Field 051B, Other Credits,
 - e. 25% of any amount over \$25,000,
 - f. Field 1012, Tentative Minimum Tax (Corporations) or Field 0854>, Tentative Minimum Tax AMT Computer (Trusts). 1

Note: For Tax Periods prior to 200012, Field 04L7> does not include Proxy Tax or Alternative Minimum Tax.

- (6) If Form 3800 or the form for the credit is attached to backup the credit claimed, enter the amount in Field 05TSV and allow the credit.
- (7) **Exception to the above limitation:**
- a. IRC 38(c)(2), IRC 383 and IRC 384, allows a larger investment credit deduction than normally used on Form 3800.
 - b. If Form 3800 cites "IRC 38(c)(2)", "IRC" or "IRC 384", math verify the taxpayers figure for Line 051e and enter the total in Field 05TSV.
- (8) If (5) above does not apply and no coding or transcription errors are found, assign appropriate TPNC:

TPNC	Explanation
31	We found an error in the computation of the General Business Credit on Form 3800.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
90	Fill-in narrative.

3.12.12.94.27
(01-01-2024)
Error Code 760

- (1) **Error Code 760 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04L5	Non-Compliant Hospital Facility Income
04L6	Total Tax Before Credits
051A	Foreign Tax Credit
>>>>	Foreign Tax Credit Underprint
051B	Other Credits
>>>>	Other Credits Underprint
051C	General Business Credit
>>>>	General Business Credit Underprint
051D	Prior Year Minimum Tax Credit
>>>>	Prior Year Minimum Tax Credit Underprint
051E	Total Statutory Credits
>>>>	Total Statutory Credits Underprint
05TSV	Total Statutory Credits Verified
0854>	Tentative Minimum Tax AMT Computer
1012	Tentative Minimum Tax
>>>>	Tentative Minimum Tax Underprint

(2) "SECTION 04, 08 or 10 NOT PRESENT".

3.12.12.94.27.1
(01-01-2023)

Error Code 760 - Invalid Conditions

present.

#

3.12.12.94.27.2
(01-01-2023)

Error Code 760 - Correction Procedures.

- (1) Correct any coding or transcription errors.
- (2) If this credit is present, the taxpayer must attach Form 8827 (Corporations) or Form 8801 (Trusts).
 - a. If Form 8801 or Form 8827 is required and not present, enter Missing Schedule Code 46 in Field 04MIC.

- b. Correspond for missing form only if corresponding for another reason.
- (3) The computer limits Field 051D, Prior Year Minimum Tax Credit, to the lesser of:
- Field 051D, **or**
 - Field 04L7, Income Tax Before Credits, **minus**
 - Field 051A, Foreign Tax Credit,
 - Field 051B, Other Credits, **and**
 - Field 051C, General Business Credits, **THEN**
 - The result of (3)b through (3)e above minus Field 1012, Tentative Minimum Tax (Corporations) or Field 0854>, Tentative Minimum Tax AMT Computer (Trusts).

Note: For Tax Periods prior to 200012, Field 04L7> does not include Proxy Tax or Alternative Minimum Tax.

- (4) If no errors are found, assign appropriate TPNC.

TPNC	Explanation
02	We found an error in the computation of the credit for prior year minimum tax on Form 8801. (Trust returns)
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827. (Corporation returns)
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
90	Fill-in narrative.

3.12.12.94.28
(01-01-2023)
Error Code 761

- (1) **Error Code 761 displayed Fields are:**

Field	Explanation
01CCC	COND-CODE-FLD
21BX	Checkbox
21CBX	Checkbox C
2102	Number of Full Time Employees Tax Year
2104	Health Insurance Premiums Paid
2105	Premiums you Would Have Paid
2106	Smaller of lines 4 or 5
2107	Multiply line 6 by 35%

Field	Explanation
2116	Add lines 12 and 16
2119	Payroll Taxes
2120	Tax Exempt Small Employers
076F	Form 990-T, Part III, line 6f, Small Business Health Care Credit Amount

(2) SECTION 21 NOT PRESENT

3.12.12.94.28.1
(01-01-2023)

**Error Code 761 - Form
8941 - Invalid Conditions**

- (1) Field 21BX is 0 (no box is checked), 2 (the no box is checked) or 3 (both boxes are checked).
- (2) Field 021CBX is marked yes, you already received the credit for two consecutive years. (Tax Periods 201612 and subsequent)
- (3) Field 2102 is 25 or greater.
- (4) Field 2106 is not the smaller of Fields 2104 or 2105.
- (5) Field 2107 is not 35% of Field 2106 (+/- \$99).
- (6) Field 2120 is not the smaller of Fields 2116 or 2119.
- (7) Field 01CCC contains a "G" and "C".
- (8) Section 21 is present and CCC C is not present or CCC C is present and Section 21 is not present.

3.12.12.94.28.2
(01-01-2023)

**Error Code 761 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) For Tax Periods 201312 and prior, enter a 1 in Field 21BX. The Form 8941 did not have a Shop Box prior to the 2014 revision.
- (3) If a 2014 Form 8941 is used the Shop Box must be marked yes or no. If a 2013 Form was used there is no Shop Box, follow the instruction in (2) above. We will not disallow the credit if the no box is checked in this case.
- (4) As stated above beginning in TY 2014, PY 2015 Fields 21BX and 21CBX must be marked yes or no. These are questions A and C on Form 8941. For question A if marked No, both boxes are checked or neither box is checked, correspond for a corrected Form 8941 (also see the no reply instructions). Question C Does not have to be answered on returns filed for Tax Period 201611 and prior. Enter a 2 in Field 21CBX to clear the error. For Tax Periods 201612 and subsequent question C does have to be answered. If the filer uses a Form 8941 prior to the 2016 revision correspond for the correct form. All correspondence for question A and C will need to use the following paragraph in open paragraph Q until the revised Letter 2696-C is published: We can't determine your response to the question on lines A and/or C of Form 8941, Credit for Small Employer Health Insurance Premiums. You didn't check a box or checked both the yes and no boxes. Clarify your intent by checking

one box for line A and one for line C. Line A (SHOP participation) () Yes () No
 Line C (Previously filed Form 8941 () Yes () No Follow these procedures:

- a. Also use Open Paragraph above in the 2696-C letter if neither boxes are checked or both boxes are checked in Field 21BX or 21CBX.

Note: Exception: If the filer lives in the following States and Counties they qualify for the credit even if the no box is checked. The instructions for the form tell the filer to check the yes box but many are checking the no box in error.

- a. For the State of Washington, if the filer lives in Adams, Asotin, Benton, Chelan, Clallam, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima counties. **This applies to Tax Year 2014 returns.**
- b. For the State of Wisconsin, if the filer lives in Green Lake, Lafayette, Marquette, Florence, and Menominee counties. **This applies to Tax Year 2014 returns.-**
- c. For the State of Iowa, Adair, Adams, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Worth, and Wright counties. **This applies to Tax Year 2015 returns.**

Note: If the filer checks no to the SHOP question but claims the credit use the following instructions. If the filer says they qualify or mentions notice 2014 or 2015-08 or 2014 or 2015-6 IRB 589 and lives in a city in Washington, Wisconsin or Iowa or says they live in one of the areas included for the required year above and claims the credit go to City County Cross Reference to determine the county using the state and city, if the city is in one of these counties, allow the credit.

If the filer indicates somewhere on the return or replies to our correspondence, checks no and any of the above applies, verify they live in one of the States/Counties shown above and check the yes box and continue processing. If this doesn't apply, process as usual.

- (5) Add the following sentence in the open paragraph in cases a) and b) above.
 "We cannot determine your response to the question on line A of Form 8941, Credit for Small Employer Health Insurance Premiums. You did not check a box, checked the No box while claiming the credit or checked both the Yes and No boxes. Only one box must be checked. Please clarify your intent." let us know what you want us to use?"

- (6) Make the appropriate changes based on the reply received. If the NO box was checked and the filer replies saying they meant to check No, Disallow the credit and send TPNC 35 when EC 766 displays. Also see the no reply instructions in Exhibit 3.12.12-7.
- (7) If the filer checked yes for Field 21CBX the filer does not qualify for the credit. Remove the credit and send TPNC 55 when EC 766 comes up.
- (8) Correct any filer errors in Fields 2106, 2107 or 2120. See invalid conditions above. They must be entered in accordance with the Invalid Conditions above. If the filer didn't use the smaller of Field 2104 or 2105 in Field 2107 change Field 2107 to the smaller amount and send TPNC 35 when EC 766 displays. If the filer didn't use the smaller of Field 2116 or 2119 in Field 2120 change Field 2120 to the smaller amount and send TPNC 35 when EC 766 displays. When line 2120, Form 8941, differs from the amount reported on Form 990-T, Part IV line 45f, EC 768 will display, enter the new line 20 amount (Field 2120) in Field 076F.

Note: Fields 2107 and 2120 will contain the filers figures. It will not be reduced to 16.3% on Form 8941. This will cause the return to go to error so a notice will be generated. Field 076F will be generated at the reduced rate.

Note: Field 2107 was 25% on the 2013 Form 8941 and 35% on the 2014 form. Use 35% for any form filed for TY 2013 and 35% for returns filed for TY 2014.

- (9) If Field 2102 is 25 or greater the filer does not qualify for the credit. Blank 990-T Field 0745f, remove Section 21 for Form 8941, remove CCC C and send TPNC 35 when EC 766 comes up.
- (10) If a prior year Form 8941 is used, put Line 22 in Field 2117, Line 23 in Field 2118, Line 24 in Field 2119, and Line 25 in Field 2120.
- (11) If the Form 8941 was transcribed correctly and there are no invalid conditions (shown above) so they qualify for the credit, continue processing.
- (12) If CCC G and CCC C are present on an amended return, delete CCC C.
- (13) If there is an amount greater than 0 in Field 0644, Delete CCC C. If the return will result in a refund (amount greater than 0 on Line 49) remove CCC C and input CCC 0.
- (14) If there is an amount present on Line 6f greater than zero, Form 8941 is attached or any indication the return is being filed to claim the Small Business Healthcare Credit, CCC C must be present. If the credit is not being claimed and CCC C is present, remove CCC C.
- (15) If Field 2119 is blank correspond for a corrected Form 8941. If Field 2119 has zero entered they do not qualify for the credit. Delete Section 21 and Field 0745f from Form 990-T and send TPNC 35 when EC 766 comes up.

Note: Field 076f, Part III, Line 6f on Form 990-T must have an entry to bring up EC 766. Remove CCC C and send TPNC 35 if there is a zero in Field 2119.

3.12.12.94.29
(01-01-2024)
Error Code 762

(1) **Error Code 762 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04L6	Non-Compliant Hospital Facility Income
04L7	Total Tax Before Credits
>>>	Total Tax Before Credits Underprint
051A	Foreign Tax Credit
>>>>	Foreign Tax Credit Underprint
051B	Other Credits
>>>>	Other Credits Underprint
051C	General Business Credit
>>>>	General Business Credit Underprint
051D	Prior Year Minimum Tax Credit
>>>>	Prior Year Minimum Tax Credit Underprint
051E	Total Statutory Credits
>>>>	Total Statutory Credits Underprint
05TSV	Total Statutory Credits Verified

(2) "SECTION 04 or 05 NOT PRESENT".

3.12.12.94.29.1
(01-01-2023)
Error Code 762 - Invalid Conditions

#

3.12.12.94.29.2
(01-01-2023)
Error Code 762 - Correction Procedures

(1) The computation of Field 051E, Total Statutory Credits, is as follows:

- a. Field 051A, Foreign Tax Credit, **plus**
- b. Field 051B, Other Credits,
- c. Field 051C, General Business Credit, and
- d. Field 051D, Credit for Prior Year Minimum Tax.

(2) Correct any coding or transcription errors.

- (3) If no errors are found, assign appropriate TPNC

TPNC	Explanation
02	We found an error in the computation of the credit for prior year minimum tax on Form 8801. (Trust returns)
11	Your Foreign Tax Credit was more than the law allows.
12	We found an error in the amount of Investment Credit applied against your tax.
25	We found an error in the computation of the alcohol fuels credit or the Non Conventional Source Fuel Credit.
26	We found an error in the computation of the Research Credit.
31	We found an error in the computation of the General Business Credit on Form 3800.
32	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827. (Corporation returns)
90	Fill-in narrative.

3.12.12.94.30
(01-01-2023)
Error Code 763

- (1) **Error Code 763 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
076F	Credit for Small Employers Health Insurance Premiums Form 990-T

3.12.12.94.30.1
(01-01-2023)
Error Code 763 - Invalid Conditions

- (1) Credit is claimed on a return with a Tax Period ending prior to December 31, 2010.

Note: Error Code 763 will be bypassed if CCC C is present.

3.12.12.94.30.2
(01-01-2023)
**Error Code 763 -
Correction Procedures**

- (1) Check for transcription or coding errors.
- (2) This Credit cannot be claimed if the Tax Period Ending Date is prior to 12/31/2010 unless CCC Y or F is present and it's truly a short year or final return.
- (3) Remove the credit and continue processing the return.

3.12.12.94.31
(01-01-2023)
Error Code 764

- (1) **Error Code 764 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
04MIC	Missing Schedule Code
04L1	Corporate Income Tax
>>>>	Corporate Income Tax Underprint
04L2	Trust Income Tax
>>>>	Trust Income Tax Underprint
04L3	Proxy Tax
04L5	Alternative Minimum Tax
04L6	Non-compliant Hospital Income
04L7	Total Tax Before Credits
>>>>	Total Tax Before Credits Underprint
04GVT	Gross Verified Tax
051E	Total Statutory Credits
>>>>	Total Statutory Credits Underprint
05TSV	Total Statutory Credits Verified
06L3	Recapture Taxes
06L4	Total Tax
>>>>	Total Tax Underprint
06L5	Net Form 965 or Form 965-B Tax Paid
06MCT	Manually Correct Tax

- (2) "SECTION 04 or 05 NOT PRESENT".

3.12.12.94.31.1
(01-01-2024)

#

**Error Code 764 - Invalid
Conditions**

3.12.12.94.31.2
(01-01-2024)

**Error Code 764 -
Correction Procedures**

- (1) Correct any coding or transcription errors.

Note: This may be a ripple of Error Code 742. Be sure to check for errors. If none are present re-send TPNC 04.

- (2) Field 06L4, Total Tax, is computed as follows:

- a. Field 04L7, Total Tax Before Credits, **minus**
- b. Field 051E, Total Statutory Credits, **plus**
- c. Field 06L3, Recapture Taxes.

Note: For Tax Periods prior to 2012, Field 04L7> does not include Proxy Tax or Alternative Minimum Tax.

- (3) Remember we will no longer correspond with the filer for information. The return will be sent back. Substitute correspond with send the return back to the filer.

- (4) If Field 06L3, **Recapture Taxes**, is present and:

- a. taxpayer checked Box 4255 and Form 4255 is not attached, enter missing Schedule Code 45 in Field 04MIC and correspond for missing form if corresponding for another reason.
- b. taxpayer checked Form 8696 or Form 8697 box and Form 8696 or Form 8697 is not attached, correspond for missing form if corresponding for another reason.
- c. taxpayer checked Form 8611 box, GTSEC 06 and edit amount to Field 0642B.

- (5) This could be a ripple from EC 758. If you entered an amount from Field 0541C into Field 05TSV for Form 3800 and EC 764 comes up input the correct tax amount in Field 06MCT, subtracting the credit..

- (6) If Line 34 has a notation of "Lobby Tax", enter the amount in Field 0437, Proxy Tax. If line 37 has an entry, a supporting schedule showing the computation must be attached. If the computation schedule is not attached, correspond.

- (7) If the taxpayer quotes "Section 1294", enter the taxpayers amount from line 43 in Field 04GVT.

- (8) If Field 04ET, Environmental Tax, is present and the difference between Field 0644 and the underprint is the amount in Field 04ET, enter the taxpayers figure for Line 43 in Field 06MCT.

- (9) If the taxpayer has notated on Forms 965 or 965-B, Tax on the returns or attachments, Edit CCC J if it hasn't been already. Continue processing if everything is present SSPND 460.

- (10) If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

(11) If no errors are found, assign appropriate TPNC:

TPNC	Explanation
05	We found an error in the computation of your total income tax.
08	The credit claimed was more than the law allows.
33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
41	We computed your tax for you.
90	Fill-in narrative.

3.12.12.94.32
(01-01-2024)
Error Code 766

(1) **Error Code 766 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01ORG	Organization Code
06L4	Total Tax
>>>>	Total Tax Underprint
076A	Overpayment Credit Prior Year
076B	Estimated Tax Payments
076C	Tax Deposited With Extension
076D	Foreign Tax Withheld Form 1042-S
076E	Backup Withholding
076F	Credit for Small Employer Health Insurance Premiums
076G	Other Payments and Credits
076H	Credit from a RIC or REIT (Form 2439)
076I	Credit for federal tax paid on fuels (Form 4136)
076J	Other credits and payments
07RIC	Regulated Inv. Co. Credit
07EPV	EPE Verified Amount
077>	Total Payments Computer
078	Estimated Tax Penalty
07B/R	Balance Due Overpayment
>>>>	Balance Due Overpayment Underprint
07CRE	Credit Elect
15TG>	Total Credit Generated

(2) "SECTION 15, 16, 17 or 18 PRESENT".

3.12.12.94.32.1
(01-01-2023)
**Error Code 766 - Invalid
Conditions**

#

(2) Exception, Do not correspond for Part III, Line 6F amount. Line 6F will not match the amount on the return due to Sequestration.

3.12.12.94.32.2

(01-01-2024)

Error Code 766 -**Correction Procedures.**

- (1) Correct any coding or transcription errors.

Note: Amounts for penalties and/or interest must not be included in Field 07B/R unless it is for Estimated Tax Penalty.

- (2) Amounts claimed for Form 8941 in Field 076F must be supported. SSPND 640

credit and send appropriate TPNC. If multiple Form 8941 are filed, pull the return back from processing and send it back to the filer. Also see EC 763 instructions.

- (3) You will need to bring up the underprint because it will be the correct Sequestration amount. This amount will be generated when Field 076F is populated.

- (4) If the filer didn't use the smaller of Field 2104 or 2105 in Field 2107 on Form 8941 change Field 2107 to the smaller amount and send TPNC 35. If the filer didn't use the smaller of Field 2116 or 2119 in Field 2120 on Form 8941 change Field 2120 to the smaller amount and send TPNC 35.

- (5) If credit is claimed on a 2010 revision of Form 8941, GETSEC 21 and correct any transcription errors. Refer to IRM 3.12.12.73.45.2 for correct line items.

- (6) Verify Computer Condition Code C is present if there is an amount in Field 076F. This will generate a notice to the filer that explains Sequestration and

- (7) Field 0745G, Other Credits or Payments, is for refundable credits that do not have a separate Field. Form 4136, Credit for Federal Tax Paid on Fuels, and Form 2439, Regulated Investment Credit, **must not be included in the amount for this Field.**

- (8) The taxpayers entry on Line Part III, Line 6J must be the total of Field 076G, 07RIC and 15TG>.

- (9) Amounts claimed for Form 4136 must be supported, SSPND 640.

- (11) If Field 0644 is a negative amount because the total credits in Field 0540E are greater than the total in Field 0440, change the amount in Field 0644 to zero. Also change Field 07B/R to zero if it is a negative amount and there as a refund. Credits shown in Field 0540E are not refundable credits. These can only be used to reduce tax. Send the appropriate TPNC.

- (12) If no errors are found, assign appropriate TPNC:

TPNC	Explanation
10	We found an error in the computation of the tax due or overpayment amount.
35	We found an error in the computation of the credit for Small Employer Health Insurance Premiums on Form 8149 or you do not qualify for the credit.
36	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
40	We adjusted your tax return as shown because we didn't receive a reply to our request for additional information.
43	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Forms W-2 attached as verification.
48	This TPNC will not send a notice. As stated above the CCC C will generate the notice. The TPNC will be needed to clear the error.
55	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on you tax returns. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A or C. You can't claim the credit because you didn't participate in a Small Business Health Options Program (SHOP), and or you already received the credit for two consecutive years.
90	Fill-in narrative.

3.12.12.94.33
(01-01-2024)
Error Code 768

- (1) Error Code 768 will be bypassed due to Sequestration. Fields 2120 and 076F will never be equal for now.
- (2) **Error Code 768 displayed Fields are:**

Field	Explanation
2102	Number of Full Time Employees Tax Year
2104	Heath Insurance Premiums Paid
2105	Premiums you Would Have Paid
2106	Smaller of lines 4 or 5
2107	Multiply line 6 by 35%

Field	Explanation
2116	Add lines 12 and 15
2119	Payroll Taxes Amount
2120	Tax Exempt Employers Amount to Form 990-T from Form 8941
076F	Small Business Health Care Credit Amount

3.12.12.94.33.1
(01-01-2024)

Error Code 768 - Invalid Conditions

- (1) Field 076F from Form 990-T and Field 2120 from Form 8941 must be the
- (2) Only one Form 8941 credit can be claimed on Form 990-T.

#

3.12.12.94.33.2
(01-01-2024)

Error Code 768 - Correction Procedures

- (1) Check for any transcription errors.
- (2) Amounts claimed for Form 8941 in Field 076F must be supported, SSPND 640
- (3) Verify the amount in Field 076F equals Form 8941, line 20. If the amounts differ enter the amount from Form 8941 line 20 in Field 076F
- (4) If more than one Form 8941 is present, send the return back to the filer for a corrected Form 8941
- (5) If a prior year Form 8941 is used, move the amount from Line 22 to Field 2217, Line 23 to Field 2118, Line 24 to Field 2119, and Line 25 to Field 2120.

#

3.12.12.94.34
(01-01-2023)

Error Code 770

- (1) **Error Code 770 displayed Fields are:**

Field	Explanation
CL	Clear Field
01CCC	Computer Condition Code
078	Estimated Tax Penalty
07B/R	Balance Due Overpayment
>>>>	Balance Due Overpayment Underprint
07CRE	Credit Elect

3.12.12.94.34.1
(01-01-2023)

Error Code 770 - Invalid Conditions

- (1) Field 07B/R, Balance Due Overpayment, minus Field 07CRE, Credit Elect, is
- (2) If the conditions for Error Code 770 are present, the computer will generate ERS Action Code 341.

#

3.12.12.94.34.2
(01-01-2023)

Error Code 770 - Rejects Correction Procedures

- (1) Verify the refund amount is \$100 million or more. If so follow the steps below. If it's under \$100 million, enter a clear code and continue processing. The refund will be generated systemically if it is not \$100 million or more.

#

refund is issued timely.

- (3) Once the manual refund is issued enter "O" in Field 01CCC.

3.12.12.94.35
(01-01-2023)

Error Code 772

- (1) **Error Code 772 displayed Fields are:**

Field	Explanation
CL	Clear Field
01RCD	Received Date
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01RDD>	Return Due Date
078	Estimated Tax Penalty
07B/R	Balance Due Overpayment
>>>>	Balance Due Overpayment Underprint
07CRE	Credit Elect

Note: This procedure is for Manual Refunds.

3.12.12.94.35.1
(01-01-2023)

Error Code 772 - Invalid Conditions

- (1) Field 07B/R, Balance Due Overpayment, minus Field 07CRE, Credit Elect, is Interest Penalty Date and Field 01CCC "O" is not present.

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3.12.12.94.35.2
(01-01-2023)

Error Code 772 - Correction Procedures

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3.12.12.94.35.3
(01-01-2023)

Error Code 772 - Rejects Correction Procedures

- (2) Follow IRM 3.12.38 to **ensure the refund is issued timely.**

#

Note: If there is a TC 420, 424, and/or an -L freeze on the account do not issue a manual refund. Enter O in Field 01CCC and continue processing.

- (3) Once the manual refund is issued enter “ O ” in Field 01CCC.
- (4) If no manual refund is required because of taxpayer error, enter a C in the Clear Field.

3.12.12.94.36
(01-01-2024)
Error code 774

- (1) **Error Code 774 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01TXP	Tax Period
01CCC	Computer Condition Code
06L4	Total Tax
>>>>	Total Tax Underprint
07B/R	Balance Due Overpayment
>>>>	Balance Due Overpayment Underprint

- (2) “SECTION 06 or 07 NOT PRESENT”.

3.12.12.94.36.1
(01-01-2024)
Error Code 774 - Invalid Conditions

- (1) Remittance amount or RPS Indicator is present and Field 06L4, Total Tax, is not present.

3.12.12.94.36.2
(01-01-2024)
Error Code 774 - Correction Procedures

- (1) Correct any coding and transcription errors.
- (2) If the return indicates amended, revised, superseding, duplicate or any other positive indication the return is not the first return filed for this Tax Period verify it is an amended return using the procedures in IRM 3.12.38.5.20.1. If it is an amended return, enter CCC “G” in Field 01CCC.
- (3) If the return is a refund return or the remittance was sent only for penalties and/or interest, enter one cent (\$.01) in Field 06L4.
- (4) Otherwise, check for a taxpayer explanation of the payment received. If no explanation is found, enter one cent (\$.01) in Field 06L4.

3.12.12.94.37
(01-01-2024)
Error code 775

- (1) **Error Code 775 displayed Fields are:**

Field	Explanation
TPNC	Taxpayer Notice Code
01TXP	Tax Period
311VI	Vehicle Identification Number (VIN)
311DT	Placed in service date
31109	Tentative credit amount
31111	Credit amount for business use of new clean vehicle
>>>>>	Total Underprint
31117	Smaller of Line 15 or Line 16
31126	Smaller of Line 24 or Line 25
>>>>>	Computer-generated Underprint
311IN	Indicator field for results of MeF check of VIN against portal
312VI	Vehicle Identification Number (VIN)
312DT	Placed in service date
31209	Tentative credit amount
31211	Credit amount for business use of new clean vehicle
>>>>>	Total Underprint
31217	Smaller of Line 15 or Line 16
31226	Smaller of Line 24 or Line 25
>>>>>	Computer-generated Underprint
312IN	Indicator field for results of MeF check of VIN against portal
31RED	Reduced amount of nonrefundable CVC credit.
31RDV	Verified field for SUM-REDCD-VIN-CR-VERIFIED-AMT(ERS input only, do not include in input record)
313IN	Indicator (More than 2 Schedule A's attached)

3.12.12.94.37.1
(01-01-2024)

Error Code 775 - Invalid Conditions

- (1) If Tax Period is 202212 and prior.
- (2) If other than "1"

3.12.12.94.37.2
(01-01-2024)

Error Code 775 - Correction Procedures

- (1) Correct any coding and transcription errors.
- (2) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (3) If VIN number is legible, no special characters transcribe into field. Verify the math if the underprint differs bring up the underprint.
- (4) If the taxpayer's figures are incorrect assign appropriate TPNC 73, 74, or 90 with appropriate explanation.

3.12.12.94.38
(01-01-2024)

Error code 776

- (1) **Error Code 776 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
231BI	Form 7207, Net Elective Payment Election Credit Amount
231BJ	Form 7207, Net Elective Payment Election Credit Amount
231DI	Form 3468, Net Elective Payment Election Credit Amount
231GI	Form 7210, Net Elective Payment Election Credit Amount
241OI	Form 3468, Net Elective Payment Election Credit Amount
241SI	Form 8911, Net Elective Payment Election Credit Amount
241UI	Form 7213, Net Elective Payment Election Credit Amount
241XI	Form 8933, Net Elective Payment Election Credit Amount
25AAI	Form 8936, Net Elective Payment Election Credit Amount
254EI	Form 8835, Net Elective Payment Election Credit Amount
076G	Elective Payment Election Credit Amount
076F	Small Business Health Care
07EPV	EPV Verified Amount

3.12.12.94.38.1 (1) If Tax Period is 202212 and prior.
(01-01-2024)

Error Code 776 - Invalid Conditions

3.12.12.94.38.2 (1) Correct any coding and transcription errors.
(01-01-2024)

Error Code 776 -

Correction Procedures

- (2) If no errors are found, check the attachments to make sure all lines were transcribed correctly and make necessary changes.
- (3) If VIN number is legible, no special characters transcribe into field. Verify the math if the underprint differs bring up the underprint.
- (4) If the taxpayer's figures are incorrect assign appropriate TPNC 56, 73, 74, or 90 with appropriate explanation.

3.12.12.94.39 (1) **Error Code 999 displayed Fields are:**
(01-01-2023)

Error Code 999

Field	Explanation
01TXP	Tax Period

3.12.12.94.39.1 (1) Error Code 999 will be generated for all returns that are in error status at the
(01-01-2023) end of the processing year.

Error Code 999 - Invalid Conditions

3.12.12.94.39.2 (1) Transmit the record.
(01-01-2023)

Error Code 999 -

Correction Procedures

- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.95 (1) Form 5227 contains Sections 01 through 05.
(01-01-2023)

Form 5227 - Sections and Fields

3.12.12.96 (1) **Section 01** contains entity data, processing codes, dates and miscellaneous
(01-01-2023) information.

Section 01 - Field Descriptions

- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length.

Field	Field Title	Location	Max Length
RMIT>	Remittance	Blue/Green Money	11
01EIN	Employer Identification Number	EIN Block	9
01NC	Name Control/Check Digit	Underlined/Mail Label	4
>>>>	Name Control Underprint	Computer-generated Underprint	4
01TXP	Tax Period	Top of Return	6
>>>>	Tax Period Underprint	N/A	6
01CCC	Computer Condition Codes	Center Portion of Return	10
01RCD	Received Date	Date Stamp	8
01COR	Correspondence Indicator	Edit Sheet Line 4	2
01CRD	Correspondence Received Date	Edit Sheet Line 5	8
01PIC	Penalty and Interest Indicator	Edit Sheet Line 6	1
01CAF	CAF Code	Edit Sheet Line 3	1
01ORG	Organization Code	Right Margin of Box B	1
01ADC	Audit Code	Edit Sheet Line 2	1
01DDP	Daily Delinquency Penalty	Edit Sheet Line 7	6
01PRE	Preparation Code	Right margin, of Preparer PTIN Line	1
01PPN	Preparer SSN	Part II Signature Block	9
01PEN	Preparer EIN	Part II Signature Block	9
01PTN	Preparer Phone Number	Part II Signature Block	10

- 3.12.12.96.1
(01-01-2023)
Field RMIT> - Remittance Amount
- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**
- 3.12.12.96.2
(01-01-2023)
Field 01EIN - Employer Identification Number (EIN)
- (1) Field 01EIN is the Employer Identification Number.
- (2) The EIN is a number assigned by IRS for identification of a business tax account. This Field is located in Box A, Form 5227.
- 3.12.12.96.2.1
(01-01-2023)
Field 01EIN - Invalid Conditions
- (1) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89,
 - It is all zeros or all nines.
- 3.12.12.96.2.2
(01-01-2023)
Field 01EIN - Correction Procedures
- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return **and attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
- Research using Command Code **NAMEB or NAMEE** for the correct number.
 - SSPND 351 if IDRS is not available.**
 - SSPND 320** if more than one number is found or if you are unable to determine a valid EIN.
- (4) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return.
- Note:** Do not send Letter 3875-C if:
- * Fewer than three digits of the EIN are transposed, different, or missing.
 - * When CC INOLES indicates the account has been merged to or merged from, or
 - * An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.
- 3.12.12.96.3
(01-01-2023)
Field 01NC - Name Control/Check Digit
- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.
- 3.12.12.96.3.1
(01-01-2023)
Field 01NC - Invalid Conditions
- (1) This Field is invalid if:

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

3.12.12.96.3.2
(01-01-2023)

Field 01NC - Correction Procedures

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below
 - a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control must be the first four characters of the name as follows:
 - a. If the organization is a **corporation** (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
 - b. If the organization is an individual, **trust**, or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (3) If an organization’s name contains both “Fund” or “Foundation” **and** “Trust”, apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual’s name,	apply trust name control rules (see (2)b. above).

- (4) Specific **corporate** name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are not present are:
 - a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
 - b. **Habitat for Humanity** — Edit **Habi**
 - c. **Little League** — Edit **Litt**
 - d. **American Legion** — Edit **Amer**
 - e. **AMVETS** — Edit **Amer**
 - f. **Boy Scouts of America (BSA)** — Edit **Boys**
 - g. **BPOE** — Edit **Bene**
 - h. **FOE** — Edit **Frat**
 - i. **VFW** — Edit **Vete**
 - j. **PTA**—Edit **PTA** plus the first letter of the name of the state
 - k. **PTO** or **PTSA**— Edit the first four characters of the school

- (5) Specific **trust** or **estate** name control examples are:
- a. **Estate**—Edit the first four characters of the last name of the decedent
 - b. **Corporate Trust**—Edit the first four characters of the Corporation's name.
 - c. **Individual trust**—Edit the first four characters of the last name of the individual
 - d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary
- (6) Specific **political organization** name control examples are:
- a. **Friends of Jane Doe** — Edit **Jane**
 - b. **Committee to Elect John Smith** — Edit **John**
 - c. **Citizens for John Doe** — Edit **John**

3.12.12.96.4
(01-01-2023)
Field 01TXP - Tax Period

- (1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.96.4.1
(01-01-2023)
Field 01TXP - Invalid Conditions

- (1) This Field is invalid if:
- a. It is not numeric,
 - b. must be a Calendar year return Tax Period ending December 31.
 - c. It is equal to or later than the Processing Date.
 - d. Tax period is before 197001.

3.12.12.96.4.2
(01-01-2023)
Field 01TXP - Correction Procedures

- (1) Check the return **and attachments** for the correct Tax Period. Correct any coding or transcription errors.
- (2) Must be a calendar year return unless CCC F is present.
- (3) If the Tax Period is equal to or later than the Processing Date, check to see if it is a "Final" return.
- a. **For non-final returns**, if the tax period is more than three months but less than one year from the current date, correspond for confirmation of the tax period.
 - b. If tax period is fewer than four months, SSPND 480. Attach Form 4227 indicating "early filed".
 - c. **If the return is a "Final,"** use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.
- (4) If the Tax Period is prior to 197001, SSPND 620. Attach Form 4227 stating "non-ADP".

3.12.12.96.5
(01-01-2023)
Field 01CCC - Computer Condition Codes

- (1) **Field 01CCC** is the **Computer Condition Codes**. Field 01CCC is transcribed from page 1, in the center portion of the return. **See Exhibit 3.12.12-17** for a description of the codes and their uses.

3.12.12.96.5.1
(01-01-2023)

Field 01CCC - Invalid Conditions

- (1) This Field is invalid if:
 - a. The entry is other than blank, "F", "G", "R", "V", "W", "3", or "7".
 - b. CCC "7" is present with "R".

3.12.12.96.5.2
(01-01-2023)

Field 01CCC - Correction Procedures

- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly**, refer to the return and **Exhibit 3.12.12-17** to determine which codes are necessary.
- (3) If the return is not a Final, delete CCC "F".
- (4) If CCCs "7" and "R" are present, determine the correct CCCs:
 - a. **If CCC "7" is correct** delete the "R".
 - b. **If CCC "7" is not correct**, delete CCC "7".

3.12.12.96.6
(01-01-2023)

Field 01RCD - Received Date

- (1) **Field 01RCD is the Received Date.** It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1.

3.12.12.96.6.1
(01-01-2023)

Field 01RCD - Invalid Conditions

- (1) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197001 for Form 5227.

3.12.12.96.6.2
(05-10-2024)

Field 01RCD - Correction Procedures

- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is "invalid" (I.E. 20110115 in lieu of 20120115), correct accordingly.
- (3) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:

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

1. The envelope postmark or delivery shipment date.

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

2. Service Center Automated Mail Processing System (SCAMPS) digital date

3. The Revenue Agent/Officer's signature date
4. The signature date
5. The Julian Date in the DLN, minus 10 days

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

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

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3.12.12.96.7
(01-01-2023)

Field 01PIC - Penalty and Interest Code

- (1) Field 01PIC is the **Penalty and Interest Code**. It is located on the Edit Sheet, Line 6.

- (2) Valid Penalty and Interest Codes are:

- **Blank**—normal penalty and interest
- **Code 1**—there is precomputed penalty and/or interest on the return and

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- (3) **See IRM 3.12.12.2.3** for Return Due Dates.

3.12.12.96.7.1
(01-01-2023)

Field 01PIC - Invalid Conditions

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

3.12.12.96.7.2
(01-01-2023)

Field 01PIC - Correction Procedures

- (1) **Correct** the Penalty and Interest Code Field if:

- a. It is other than "1".
- b. There is precomputed penalty and/or interest on the return and the

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Note: **CCC "R"** must also be present in Field 01CCC (Computer Condition Codes) if Field 01PIC is correct and if precomputed interest, but not precomputed penalty, is on the return.

- (2) **Delete** the Penalty and Interest Code Field if:

- a. There is no precomputed penalty and/or interest on the return or
- b. The correct Received Date (Field 01RCD) is either before the Return

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3.12.12.96.8
(01-01-2023)

Field 01COR - Correspondence Indicator

- (1) **Field 01COR, Correspondence Indicator**, is located on Line 4 of the Edit Sheet.

3.12.12.96.8.1
(01-01-2023)

Field 01COR - Invalid Conditions

- (1) This Field is invalid if other than "11", "12", "13", "14" or blank. **See Exhibit 3.12.12-6.**

- 3.12.12.96.8.2
(01-01-2023)
Field 01COR - Correction Procedures
- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
 - (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
 - a. **11—Reply with all information—** Use when the taxpayers response to our request is complete; all of the information we requested is provided (Enter the CRD if after the RDD).
 - b. **12—Reply with some information—** Use when the taxpayer provides some of the information we requested, (Enter CCC “3”).
 - c. **13—Reply with no information—** Use when the taxpayer responds to our inquiry, but does not provide the information we requested, (Enter CCC “3”).
 - d. **14—No Reply—** Use when the taxpayer does not respond to our request, (Enter CCC “3”).
- 3.12.12.96.9
(01-01-2023)
Field 01CRD - Correspondence Received Date
- (1) **Field 01CRD, Correspondence Received Date**, is 8 positions in Year, Month, Day (YYYYMMDD) format.
 - (2) Field 01CRD is located on Line 5 of the Edit Sheet. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**
- 3.12.12.96.9.1
(01-01-2023)
Field 01CRD - Invalid Conditions
- (1) This Field is invalid if:
 - a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- 3.12.12.96.9.2
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to Line 5 of the Edit Sheet to determine the correct date. Correct any coding or transcription errors.
 - (2) Refer to the reply and any attached correspondence to determine the correct date. If the filer has replied and included all requested information, enter the date the reply was received.
- 3.12.12.96.10
(01-01-2023)
Field 01CAF - CAF Indicator
- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.
- 3.12.12.96.11
(01-01-2023)
Field 01ORG - Organization Code
- (1) **Field 01ORG, Organization Code**, is located in the right margin of box B.
- 3.12.12.96.11.1
(01-01-2023)
Field 01ORG - Invalid Conditions
- (1) This Field is invalid if it is other than “1”, “2”, “3”, “4”, “5”, or blank (“G” coded only).
 - (2) Type of Organizations are:
 - **Blank**—if Field 01CCC contains CCC “G”
 - **Code 1**—Charitable Lead Trust.

- **Code 2**—Charitable Remainder Annuity Trust and more than one or no box is checked.
- **Code 3**—Charitable Remainder Unitrust.
- **Code 4**—Pooled Income Fund.
- **Code 5**—Other.

(3) If no Type of Organization can be found, enter 2 in Field 01ORG.

3.12.12.96.11.2
(01-01-2023)
**Field 01ORG -
Correction Procedures**

- (1) Refer to the right margin of box B. Correct any coding or transcription errors.
- (2) If Field 01ORG is other than a valid code listed in IRM 3.12.12.77.11.1 above, determine the correct code and enter it in 01ORG.
- (3) If no box was marked and the ORG Code cannot be determined enter 2 in Field 01ORG as indicated above.

3.12.12.96.12
(01-01-2023)
**Field 01ADC - Audit
Code**

- (1) **Field 01ADC, Audit Code**, is located on Line 2 of the edit sheet.

3.12.12.96.12.1
(01-01-2023)
**Field 01ADC - Invalid
Conditions**

- (1) This Field is invalid if it is other than “3” or blank.

3.12.12.96.12.2
(01-01-2023)
**Field 01ADC - Correction
Procedures**

- (1) Refer to Line 2 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Audit Code “3” is entered if no reply to FYM mismatch correspondence.

3.12.12.96.13
(01-01-2023)
**Field 01DDP - Daily
Delinquency Penalty**

- (1) **Field 01DDP, Daily Delinquency Penalty**, is located on Line 7 of the Edit Sheet.

3.12.12.96.13.1
(01-01-2023)
**01DDP - Penalty
Amounts**

- (1) The law provides for a **daily penalty** for failure to timely file a return (determined with regard to any extension of time for filing) unless failure is due to reasonable cause:
- a. **For tax years ending on or after December 31, 2007**, the penalty is \$20 a day. The maximum penalty may be as much as \$10,000.
 - b. **If the organization has gross receipts exceeding \$250,000.00** the law provides for a penalty of \$100 a day. The maximum penalty may be as much as \$50,000.
- (2) Gross receipts are shown in Box D.

3.12.12.96.13.2
(01-01-2023)
**Field 01DDP - Invalid
Conditions**

- (1) This Field is invalid if:
- a. It is not numeric.
 - b. The last digit is other than zero and the Tax Period is prior to 200712.

- 3.12.12.96.13.3
(01-01-2023)
Field 01DDP - Correction Procedures
- (1) Refer to Line 7 of the Edit Sheet to determine the correct entry. Correct any coding or transcription errors.
 - (2) **If transcribed correctly and penalty was computed by a Revenue Officer or Examination, SSPND 640** and prepare Form 4227. Annotate "cancel to Exam". **DO NOT** change the DDP amount unless instructed by the preparer to do so.
- 3.12.12.96.14
(01-01-2023)
Field 01PRE - Preparation Indicator
- (1) **Field 01PRE, Preparation Indicator**, is transcribed from the bottom right margin of the Preparers PTIN box.
- 3.12.12.96.14.1
(01-01-2023)
Field 01PRE - Invalid Conditions
- (1) This Field is invalid if other than "1" or blank.
- 3.12.12.96.14.2
(01-01-2023)
Field 01PRE - Correction Procedures
- (1) Refer to the signature area to determine the correct code. Correct any coding or transcription errors. Correct codes are:
 - a. **Blank**—If the signature or name of the preparer is not present.
 - b. **1**—If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.
- 3.12.12.96.15
(01-01-2023)
Field 01PPN - Preparer SSN
- (1) Field 01PPN, **Tax Preparer SSN**, is transcribed from the preparer SSN/EIN box in the signature portion of the return.
 - (2) The entries are any combination of numerics **except** all "**zeros**" or all "**nines**". The first character may be a "**P**".
- 3.12.12.96.15.1
(01-01-2023)
Field 01PPN - Invalid Conditions/Correction Procedures
- (1) Field 01PPN is invalid if the first position is other than numeric or "P".
 - (2) Field 01PPN is invalid if the Field is all zeroes or all nines or the first position is "P" and the remaining positions are all zeroes or all nines.
 - (3) Field 01PPN is invalid if other than the first position is not numerics.
 - (4) Delete the Field. Do not attempt to correct the Field.
- 3.12.12.96.16
(01-01-2023)
Field 01PEN - Preparer EIN
- (1) Field 01PEN, **Tax Preparer EIN**, is transcribed from the preparer EIN box in the signature portion of the return.
 - (2) The entries are any combination of numerics **except** all "**zeros**" or all "**nines**".
- 3.12.12.96.16.1
(01-01-2023)
Field 01PEN - Invalid Conditions/Correction Procedures
- (1) Field 01PEN is invalid if the Field is all zeros or all nines.
 - (2) Field 01PEN is invalid if it is not all numerics.
 - (3) Delete the Field. Do not attempt to correct the Field.

3.12.12.96.17 (01-01-2023)
Field 01PTN - Preparer Telephone Number

(1) Field 01PTN **Preparer Telephone Number** is transcribed from the Preparer Block in Part II.

3.12.12.96.17.1 (01-01-2023)
Field 01PTN - Invalid Conditions/Correction Procedures

(1) This Field is invalid if not 10 digits, all numeric.

(2) If fewer than 10 digits or unable to determine the correct phone number, Delete Field 01PTN.

3.12.12.97 (01-01-2023)
Section 02 - Data Address Fields

(1) **Section 02 contains address changes and the In-Care-of-Name Line.**

3.12.12.97.1 (01-01-2023)
Section 02 - Field Descriptions

(1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
02CON	Care of Name Line	Entity Section	35
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.97.2 (01-01-2023)
Field 02CON - In Care of Name Line

(1) **Field 02CON, In Care of Name Line**, is located in the Entity Section of the return.

(2) Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent.

Note: The first character of the “in-care-of” name must be alpha or numeric.

3.12.12.97.2.1 (01-01-2023)
Field 02CON - Invalid Conditions

(1) This Field is invalid if any of the following conditions exist:

- The first position is a % (percent sign) and the second position is not blank,
- The first character of the “in-care-of” name is not alpha or numeric,
- There are two consecutive blanks between significant characters.

3.12.12.97.2.2 (01-01-2023)
Field 02CON - Correction Procedures

(1) Check for transcription errors and correct as needed.

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> 1. Verify there is a blank in the second position. 2. If not blank, enter a blank followed by the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
A blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
The first character of the "in-care-of" name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify "in-care-of" name on return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON
Two consecutive blanks present between significant characters,	<ol style="list-style-type: none"> 1. Delete any unnecessary blanks in Field 02CON.

3.12.12.97.3
(01-01-2023)
Field 02FAD - Foreign Address

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.97.3.1
(01-01-2023)
Field 02FAD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
 - a. The Field contains other than alpha, numeric or special characters,
 - b. The first position is blank,
 - c. Any character follows two consecutive blanks,
 - d. There are more than 35 characters present for this Field on the return.

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

3.12.12.97.3.2
(01-01-2023)
Field 02FAD - Correction Procedures

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> 1. GETSEC 02 2. Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)

If	Then
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER Form 8822." <p>Note: The lead Tax Examiner is required to batch all Forms 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.97.4
(01-01-2023)
Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on non-preaddressed returns when the address change box has been checked or on pre-addressed labels when a change has been indicated.

3.12.12.97.4.1
(01-01-2023)
Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.97.4.2
(01-01-2023)
Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the address only..

3.12.12.97.5
(01-01-2023)
Field 02CTY - City

- (1) **Field 02CTY, City**, is located in the entity section of the return.

3.12.12.97.5.1
(01-01-2023)
Major City Code

- (1) Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

3.12.12.97.5.2
(01-01-2023)
Field 02CTY - Invalid Conditions

- (1) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
- (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**

3.12.12.97.5.3
(01-01-2023)
Field 02CTY - Correction Procedures

- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to correct, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the address only..

3.12.12.97.6
(01-01-2023)
Field 02ST - State

- (1) **Field 02ST, State**, is located in the entity section of the return.

3.12.12.97.6.1
(01-01-2023)
Field 02ST - Invalid Conditions

- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.

3.12.12.97.6.2
(01-01-2023)
Field 02ST - Correction Procedures

- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to perfect, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, Delete the address only..

3.12.12.97.7
(01-01-2023)
Field 02ZIP - ZIP Code

- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.

3.12.12.97.7.1
(01-01-2023)
Field 02ZIP - Invalid Conditions

- (1) This Field is invalid if:
 - a. Blank,
 - b. The fourth and fifth position are 00.

3.12.12.97.7.2
(01-01-2023)
**Field 02ZIP - Correction
Procedures**

- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.
- (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.98
(01-01-2023)
**Section 03 - Field
Descriptions**

- (1) Listed below are the Fields contained in D **Section 03** including Field Designator, title, location on return, and maximum length. All Fields are dollars only, and positive or negative.

Field	Title	Location	Max Length
03C	Fair Market Value of Assets	Box D	12
03D	Gross Income	Box E	12
>>>>	Gross Income Underprint	Computer-generated Underprint	
0308	Total Ordinary Income	Part I, Line 8	12
0313	Total Capital Gain/Loss	Part I, Line 13	12
0326	Total Deductions	Part I, Line 22	12
0335	Total Distributions of Principle	Part III-A Line 4	12
0337	Total Distributions of Income	Part II Line 3	12
0350B	Total Assets (EOY)	Part IV, Line 50(b)	12
0350C	Total Assets (FMV)	Part IV, Line 50(c)	12
0356B	Total Liabilities (EOY)	Part IV, Line 56(b)	12
0361B	Total Annual Annuity	Part V-A, Line 61(b)	12
0362	NICRUT	Part V-B, Line 62	1, 1=Yes, 2=No
0363	NIMCRUT	Part V-B, Line 63	1, 1=Yes, 2=No
0365B	Unitrust Amount	Part V-B, Line 65(b)	12

3.12.12.98.1
(01-01-2023)

Section 03 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if they are not all numeric or blank.
- (2) Yes/No Questions are 1=Yes, 2=No or blank.
- (3) Refer to the return to verify the entry. Correct any coding or transcription errors
- (4) If a Field which is invalid for a Form 5227 display, delete the Field.

3.12.12.98.2
(01-01-2023)

**Section 04 - Field
Descriptions**

- (1) Listed Below are the Fields contained in **Section 04** including Field Designator, title, and location on the return.
- (2) The Fields in this section are **located in Part VI-B and VII** of the return.

Field	Title	Location
04751	Engage in the Sale	Part VIII-B, Line 1a (1)
04752	Borrowing Money From	Part VIII-B, Line 1a (2)
04753	Furnishing Goods, Services	Part VIII-B, Line 1a (3)
04754	Pay Compensation	Part VIII-B, Line 1a (4)
04755	Transfer any Income	Part VIII-B, Line 1a (5)
04756	Agree to Pay Money	Part VIII-B, Line 1a (6)
0475B	Fail to Qualify	Part VIII-B, Line 1b
0475C	Engage in Prior Year	Part VIII-B, Line 1d
0481	Did Income Interest Expire	Part IX, Line 81
0492	Making an election under regulations	Part IX, Line 92
0493	Initial Return Trust	Part IX, Line 93
0494	Trust Instrument Amended	Part IX, Line 94
0495A	Final Distribution Made	Part IX, Line 95a

3.12.12.98.3
(01-01-2023)

**Section 04 - Invalid
Conditions/Correction
Procedures**

- (1) Correct any coding or transcription errors by entering the appropriate code as follows:
 - **Code “1”**—if the “yes” box is checked.
 - **Code “2”**—if the “no” box is checked.
 - **Blank**—if not applicable or neither box is checked or both boxes checked or not answered because it is related to another question.
- (2) **Do not correspond if questions are not answered**, leave blank.

3.12.12.98.4
(01-01-2023)

**Section 05 - Field
Descriptions**

- (1) Listed Below are the Fields contained in **Section 05** including Field Designator, title, and location on the return.
- (2) The Fields in this section are **located on Schedule A, Parts I and III** of the return.

Field	Title	Location	Field Length
05BA1	Accumulated Distributable Ordinary Excluded Income	Schedule A, Part I-A, line 2b(a) ordinary excluded income	12
05BA2	Accumulated Distributable Ordinary Accumulated NII Income	Schedule A, Part I-A, line 2b(b) ordinary accumulated NII income	12
05BB1	Accumulated from income Ordinary Capital Gains	Part I-A, line 2b(b) capital gains excluded income	12
05BB2	Accumulated from income Accumulated NII Capital Gains	Schedule A, Part I-A, line 2b(b) capital gains accumulated NII income	12
05BC1	Accumulated from income Non taxable Excluded	Schedule A, Part I-A, line 2b(c) nontaxable excluded income	12
05BC2	Accumulated from income Non Taxable Accumulated NII	Part I-A, line 2b(c) nontaxable accumulated NII income	12
053A1	Undistributed Ordinary Excluded Income	Schedule A, Part I-A, line 3(a) ordinary excluded income	12
053A2	Undistributed Ordinary Accumulated NII Income	Schedule A, Part I-A, line 3(a) ordinary accumulated NII income	12
053B1	Undistributed Capital Gain Excluded Income	Schedule A, Part I-A, line 3(b) capital gain excluded income	12

Field	Title	Location	Field Length
053B2	Undistributed Capital Gain Accumulated NII Income	Schedule A, Part I-A, line 3(b) capital gain accumulated NII income	12
053C1	Undistributed Non Taxable Excluded Income	Schedule A, Part I-A, line 3(c) non-taxable excluded income	12
053C2	Undistributed Non- Taxable Accumulated NII Income	Schedule A, Part I-A, line 3(c) non-taxable accumulated NII income	12
054B	Simplified Net Current Year NII	Schedule A, Part I-B, line 4, column (b).	12
054C	Simplified Net Distributions	Schedule A, Part I-B, line 4, column (c)	12
054D	Simplified Net Ending NII Schedule	Part I-B, line 4, column (d)	12
056	Additional assets Contributed	Schedule A, Part V, Line 1	1
057DC	Total Fair Market Value of Assets	Schedule A, Part V, Line d(c)	12
058	Early Termination Agreement signed	Schedule A, Part V, Line 5	1

3.12.12.98.4.1

(01-01-2023)

Section 05 - Invalid Conditions/Correction Procedures

(1) Correct any coding or transcription errors.

(2) For Yes/No Questions the following codes are appropriate:

- **Code “1”**—if the “yes” box is checked.
- **Code “2”**—if the “no” box is checked.
- **Blank**—if not applicable or neither box is checked or both boxes checked or not answered because it is related to another question.

- (3) **Do not correspond if questions are not answered**, leave blank.
- (4) Dollar Amount Fields are invalid if they are not all numeric or blank.
- (5) Refer to the return to verify the entry. Correct any coding or transcription errors
- (6) If a Field which is invalid for a Form 5227 display, delete the Field.

3.12.12.98.5
(01-01-2023)
**Section 13 - Field
Descriptions**

- (1) Listed Below are the Fields contained in **Section 13** including Field Designator, title, and location on the return.
- (2) These Fields are from Form 8995-A

Field	Field Title	Location	Max Length
1327	Part IV Qualified Business Income	Line 5 or Line 27	15
1331	Part IV REIT/ PTP Component	Line 9 or Line 31	15
1334	Part IV Net Capital Gains	Line 12 or Line 34	15
1338	Part IV Domestic Pro- duction Activities Section 199A(g)	Line 38	15

3.12.12.98.5.1
(01-01-2023)
**Section 13 - Invalid
Conditions/Correction
Procedures**

- (1) Look at return and Form 8995-A to correct any coding or transcription errors.
- (2) These Fields are not valid if other than positive and numeric.
- (3) These Fields are valid for Tax Periods 201912 and later.
- (4) These Fields can be blank.

3.12.12.98.6
(01-01-2023)
Error Code 010

- (1) **Error Code 010 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01ADC	Audit Code
01COR	Correspondence Received Date
01CRD	Correspondence Indicator
01PIC	Penalty and Interest Code
01CAF	CAF Indicator
01DDP	Daily Delinquency Penalty

(2) “Any Section other than 01 is present”.

3.12.12.98.6.1
(01-01-2023)

Error Code 010 - Invalid Conditions

(1) Error Code 010 will generate when Computer Condition Code, CCC, “G” is present and entries other than 01EIN, 01NC, 01TXP, 01CCC (other than G, W, or 3), and 01RCD are present.

3.12.12.98.6.2
(01-01-2023)

Error Code 010 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Compare the displayed Field with the return and attachment. If incorrect, overlay the screen with the correct information.
- (3) Determine if CCC “G” was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC “G” was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.
CCC “G” was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.98.7
(01-01-2023)
Error Code 708

- (1) **Error Code 708 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date

3.12.12.98.7.1
(01-01-2023)
Error Code 708 - Invalid Conditions

- (1) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

3.12.12.98.7.2
(01-01-2023)
Error Code 708 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If a reply to correspondence is received, enter the appropriate code in Field 01COR. See IRM 3.12.12.75.8.2 for valid codes.
- (3) If correspondence was not initiated, determine whether correspondence is required:
- If not, delete the entry in Field 01CRD.
 - If correspondence is required, correspond with the filer and SSPND 211.

3.12.12.98.8
(01-01-2023)
Error Code 710

- (1) **Error Code 710 displayed Fields are:**

Field	Explanation
01TXP	Tax period
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01RDD>	Return Due Date (Generated)

3.12.12.98.8.1
(01-01-2023)
Error Code 710 - Invalid Conditions

- (1) Field 01COR, Correspondence Indicator, is "11" and Field 01CRD, Correspondence Received Date, is not present.
- (2) Field 01COR is "12", "13", or "14" and Field 01CRD is present.

3.12.12.98.8.2
(01-01-2023)
Error Code 710 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **Verify** IRS correspondence was required:

- a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and “3” in Field 01CCC, Computer Condition Code.
- b. If “reply” to IRS initiated correspondence is attached, delete “3” in Field 01CCC. Enter “11” in Field 01COR and the response date in Field 01CRD.
- c. If “no reply” to IRS initiated correspondence is attached, enter “14” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
- d. If “incomplete reply” to IRS initiated correspondence is attached, enter “12” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
- e. If “reply with no information” is attached, enter “13” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.

3.12.12.98.9

(01-01-2023)

Error Code 712**(1) Error Code 712 displayed Fields are:**

Field	Explanation
01TXP	Tax period
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01RDD>	Return Due Date (Generated)

3.12.12.98.9.1

(01-01-2023)

Error Code 712 - Invalid Conditions

- (1) Field 01COR, Correspondence Indicator, is “11” and Field 01CCC, Computer Condition Code, “3” is present.
- (2) Field 01COR is “12”, “13” or “14” and Field 01CCC “3” is not present.

3.12.12.98.9.2

(01-01-2023)

Error Code 712 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) **Verify** IRS correspondence was required:
 - a. If IRS initiated correspondence was not required, delete Fields 01COR, Correspondence Indicator, and 01CRD, Correspondence Received Date, and “3” in Field 01CCC, Computer Condition Code.
 - b. If “reply” to IRS initiated correspondence is attached, delete “3” in Field 01CCC. Enter “11” in Field 01COR and the response date in Field 01CRD.
 - c. If “no reply” to IRS initiated correspondence is attached, enter “14” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
 - d. If “incomplete reply” to IRS initiated correspondence is attached, enter “12” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.
 - e. If “reply with no information” is attached, enter “13” in Field 01COR and “3” in Field 01CCC. Delete Field 01CRD if present.

3.12.12.98.10
(01-01-2023)
Error Code 714

- (1) **Error Code 714 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01PIC	Penalty & Interest Indicator

3.12.12.98.10.1
(01-01-2023)
Error Code 714 - Invalid Conditions

- (1) Field 01CCC "V" and Field 01PIC "1" cannot both be present.

3.12.12.98.10.2
(01-01-2023)
Error Code 714 - Correction Procedures

- (1) If CCC "V" is present and valid, delete Field 01PIC. Otherwise delete Field 01CCC "V".

3.12.12.98.11
(01-01-2023)
Error Code 715

- (1) **Error Code 715 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
01RDD>	Return Due Date (Generated)

3.12.12.98.11.1
(01-01-2023)
Error Code 715 - Invalid Conditions

- (1) Field 01DDP is present and Field 01RCD is on or prior to the Return Due Date.
(2) Field 01DDP is present and the Tax Period is prior to 200801.

3.12.12.98.11.2
(01-01-2023)
Error Code 715 - Correction Procedures

- (1) Delete Field 01DDP if Field 01RCD is prior to the Return Due Date.
(2) Delete Field 01DDP if Field 01TXP is prior to 200801.

3.12.12.98.12
(01-01-2023)
Error Code 716

- (1) **Error Code 716 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01DDP	Daily Delinquency Penalty

- 3.12.12.98.12.1 (1) Field 01CCC is "V" and Field 01DDP is present.
(01-01-2023)

Error Code 716 - Invalid Conditions

- 3.12.12.98.12.2 (1) If Field 01CCC is correct, Delete Field 01DDP.
(01-01-2023)

Error Code 716 - Correction Procedures

- 3.12.12.98.13 (1) **Error Code 718 displayed Fields are:**
(01-01-2023)

Error Code 718

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01DDP	Daily Delinquency Penalty
>>>>	Daily Delinquency Penalty Underprint
01RDD>	Return Due Date (Generated)

- 3.12.12.98.13.1 (1) Tax Period is 200801 or subsequent and Field 01DDP is greater than the underprint amount.
(01-01-2023)

Error Code 718 - Invalid Conditions

- 3.12.12.98.13.2 (1) Verify that Field 01DDP is correct per the filers figure. If not accept the underprint amount.
(01-01-2023)

Error Code 718 - Correction Procedures

- 3.12.12.98.14 (1) **Error Code 720 displayed Fields are:**
(01-01-2023)

Error Code 720

Field	Explanation
CL	Clear Field
01RCD	Received Date
01RDD>	Return Due Date (Generated)

- 3.12.12.98.14.1 (1) Remittance is present and Field 01RCD is prior to Field 01RDD>.
(01-01-2023)

Error Code 720 - Invalid Conditions

3.12.12.98.14.2
(01-01-2023)

**Error Code 720 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Verify Field 01RCD is correct. If the Received Date is correct, SSPND 351. Annotate on Form "research remittance".

3.12.12.98.14.3
(01-01-2023)

**Error Code 720 - Rejects
Correction Procedures**

- (1) The Rejects Tax Examiner must research using BMFOL to apply remittance to the proper MFT.
- (2) SSPND 640 to re-input the return.
- (3) If unable to determine where to apply remittance, SSPND 211 and correspond with Letter 320-C.

3.12.12.98.15
(01-01-2023)

Error Code 724

- (1) **Error Code 724 displayed Fields are:**

Field	Explanation
CL	Clear Field
01ORG	Organization Code
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
0350B	Total Assets (EOY)
0356B	Total Liabilities (EOY)

- (2) SECTION 03 NOT PRESENT

3.12.12.98.15.1
(01-01-2023)

**Error Code 724 - Invalid
Conditions**

- (1) Field 01ORG is "2" or "3", Field 0313 is present, Fields 0350B and 0356B are both zero, or blank and Field 01COR is not present.

3.12.12.98.15.2
(01-01-2023)

**Error Code 724 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Compare the type of trust box checked on the return with Field 01ORG.

If	Then
Field 01ORG is in error,	Enter the correct code in Field 01ORG
If the Filer entered 0, dash, N/A, none, or Column B has entries,	Enter 1 in Field 0350B
If Column B is blank,	SSPND 211

Note: If the return is blank or has all zero's throughout, do not correspond for Part IV, enter a 1 in Field 0350B.

3.12.12.98.16
(01-01-2023)
Error Code 726

(1) **Error Code 726 displayed Fields are:**

Field	Explanation
03D	Gross Income
>>>>	Gross Income Underprint
0308	Total Ordinary Income
0313	Total Capital Gain/Loss

3.12.12.98.16.1
(01-01-2023)
Error Code 726 - Invalid Conditions

#

3.12.12.98.16.2
(01-01-2023)
Error Code 726 - Correction Procedures

(1) Check for any coding or transcription errors.

Note: The filer may include income in Field 03D that is not shown on the return. That is why we will accept the figure without corresponding if it's more than the underprint or more than Fields 0308 and 0313 combined.

If	Then
Negative amounts are present in lines 1–7	Add the positive amounts in lines 1, 2a, 3–7 and input in Field 0308
Negative amounts are present in lines 9–12	Put the positive amount from line 9 or 10 in Field 0313
Field 03D is greater than the Underprint	Take Field 03D less Field 0313 and enter in Field 0308
Field 03D is less than the Underprint	Bring up the Underprint

3.12.12.98.17
(01-01-2023)
Error Code 728

(1) **Error Code 728 displayed Fields are:**

Field	Explanation
01ORG	Organization Code
05BA1	Accum. Dist. Ordinary Income
05BB1	Accum. Dist. Capital Gains
053A1	Accum. Undist. Ordinary Income
053B1	Accum. Undist. Capital Gains

3.12.12.98.17.1
(01-01-2023)

Error Code 728 - Invalid Conditions

- (1) Field 01ORG is "2" or "3", and Section 05 is not present.

3.12.12.98.17.2
(01-01-2023)

Error Code 728 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Compare the type of trust box checked on the return with Field 01ORG.
- (3) At least one amount must be present in Field 05BA1, 05BA2, 053A1, 053B1, 056, 057DC or 058.
- (4) If Field 01ORG is correct, correspond for Schedule A.

Note: Do Not correspond for Schedule A on 2006 and prior years. Enter "1" in Field 053A1.

Note: If the filer entered zeros or Fields 05BA1, 05BA2, 053A1 or 053B1 are blank but other parts of the Schedule A are completed, enter a 1 in Field 053A1. You do not need to correspond for Schedule A under these conditions.

Note: If the return is blank or has all zero's throughout, do not correspond for Schedule A, enter a 1 in Field 053A1.

Note: If Part II, Line 29 of Form 5227 is zero or blank, do not correspond for Schedule A, enter a 1 in Field 053A1.

3.12.12.98.18
(01-01-2023)

Error Code 999

- (1) **Error Code 999 displayed Fields are:**

Field	Explanation
01TXP	Tax Period

3.12.12.98.18.1
(01-01-2023)

Error Code 999 - Invalid Conditions

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.98.18.2
(01-01-2023)

Error Code 999 - Correction Procedures

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.99
(01-01-2023)

Forms 5768, 8871, 8872 - Sections and Fields

- (1) Form 5768 contains Section 01 only.
- (2) Forms 8871/8872 contain Sections 01 through 03.

Note: Beginning February 20, 2020, all Forms 8872 must be filed electronically. If the organization indicates they could not file electronically because they could not get a user id or password, continue processing the paper return. If

a paper Form 8872 is filed and the organization doesn't indicate that they could not file electronically, pull the return from processing and send it back to the organization.

- (3) Should you need to look at an electronically filed Forms 8871/8872, you or your lead can look it up at the following website address: <http://forms.irs.gov/politicalOrgsSearch/search/basicsearch.jsp>.

3.12.12.100
(01-01-2023)

**Section 01 - Field
Descriptions**

- (1) **Section 01** contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length.

Field	Field Title	Location Form 8871	Location Form 8871 and 5768	Max Length
01EIN	Employer Identification Number	EIN Box Line 1	EIN Box Line 1	9
01TIN	TIN	N/A	Form 5768, Employer Identification Number Block	9
01NC	Name Control/ Check Digit Form 5768 Name of organization Block	Name Control will always be ZZZZ	Underlined/Mail Label Paper Form 8872, will always be ZZZZ on electronically filed Form 8872	4
>>>>	Name Control Underprint	Computer-generated Underprint	Computer-generated Underprint	4
01TXP	Tax Period	Transaction Date	Box A (Period Ending) Form 5768 always 000000	6
>>>>	Tax Period Underprint	Computer-generated Underprint	Computer-generated Underprint	6
01CCC	Computer Condition Codes	Line 3	Line B	10
01RCD	Received Date	Date the form was submitted	Form 5768, Date Stamp stamped or edited on the face of the document	8
01COR	Correspondence Indicator	N/A	Edited to the right of the City and State	2
01CRD	Correspondence Received Date	N/A	Edited to the right of the correspondence code	8
01ADC	Audit Code	N/A	Bottom right margin	1

Field	Field Title	Location Form 8871	Location Form 8871 and 5768	Max Length
01MFT	MFT Code	N/A	Form 5768 Always 00	2
01TC	Transaction Code	N/A	Form 5768 - edited to left of line 1 (election) or line 2 (revocation).	3
01LY	Lobby Year Code	N/A	Form 5768 - year of the date on line 1 or line 2.	4

3.12.12.100.1
(01-01-2023)

Field 01 EIN - Invalid Conditions

- (1) This Field is invalid if:
- It is not numeric,
 - It is fewer than nine characters,
 - The first two digits are: 00, 07-09, 17-19, 28, 29, 49, 78, 79, or 89,
 - It is all zeros or all nines.

3.12.12.100.1.1
(01-01-2023)

Field 01 EIN - Correction Procedures

- (1) Check Field 01EIN with the return. Correct any coding or transcription errors.
- (2) **If the EIN was entered correctly**, search for another valid EIN on the return and **attachments** and enter the correct number.
- (3) **If a correct number cannot be determined:**
- Research using Command Code **NAMEB** or **NAMEE** for the correct number.
 - SSPND 351 if IDRS is not available.**
 - SSPND 320** if more than one number is found or if you are unable to determine a valid EIN.
 - If EIN is changed from the one the taxpayer used, issue a 3875-C letter as a non-suspense letter to address on return. Continue processing return.

Note: If another correspondence issue is found, do not send the 3875-C letter.

Note: Do not send Letter 3875-C if:

- * Fewer than three digits of the EIN are transposed, different, or missing.
- * When CC INOLES indicates the account has been merged to or merged from, or
- * An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.100.2
(01-01-2023)

Field 01NC - Name Control/Check Digit

- (1) **For Electronically filed Forms 8871/8872, Field 01NC** will always be **ZZZZ**.
- (2) **Field 01NC** is the **Name Control and Check Digit** Field.
- (3) **Name Control:** This Field is located in the Entity Section of the return.

- (4) **Check Digit:** This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.100.2.1
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.100.2.2
(01-01-2023)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid and (2) through (6) below
- If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - If IDRS is not available**, SSPND 351.
- (2) The name control must be the first four characters of the name as follows:
- If the organization is a **corporation** (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
 - If the organization is an individual, **trust**, or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (3) If an organization’s name contains both “Fund” or “Foundation” **and** “Trust”, apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (2)a. above).
The organization name contains an individual’s name,	apply trust name control rules (see (2)b. above).

- (4) Specific **corporate** name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are not present are:
- Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
 - Habitat for Humanity** — Edit **Habi**
 - Little League** — Edit **Litt**
 - American Legion** — Edit **Amer**
 - AMVETS** — Edit **Amer**

- f. **Boy Scouts of America (BSA)** — Edit **Boys**
- g. **BPOE** — Edit **Bene**
- h. **FOE** — Edit **Frat**
- i. **VFW** — Edit **Vete**
- j. **PTA**—Edit **PTA** plus the first letter of the name of the state
- k. **PTO** or **PTSA**— Edit the first four characters of the school

(5) Specific **trust** or **estate** name control examples are:

- a. **Estate**—Edit the first four characters of the last name of the decedent
- b. **Corporate Trust**—Edit the first four characters of the Corporation's name.
- c. **Individual trust**—Edit the first four characters of the last name of the individual
- d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary

(6) Specific **political organization** name control examples are:

- a. **Friends of Jane Doe** — Edit **Jane**
- b. **Committee to Elect John Smith** — Edit **John**
- c. **Citizens for John Doe** — Edit **John**

3.12.12.100.3
(01-01-2023)

Field 01TXP - Tax Period

(1) **Field 01TXP, Tax Period**, is YYYYMM format.

3.12.12.100.3.1
(01-01-2023)

Field 01TXP - Invalid Conditions

(1) This Field is invalid if:

- a. It is not numeric,

Note: The Tax Period on an amended Form 8871 can be blank.

- b. Month is not 01-12,
- c. It is later than the Processing Date.
- d. Tax period is before 200007.

3.12.12.100.3.2
(01-01-2023)

Field 01TXP - Correction Procedures

(1) Check the return **and attachments** for the correct Tax Period. Correct any coding or transcription errors.

(2) If the Tax Period is later than the Processing Date, check to see if it is a "Final" return.

- a. **For non-final returns**, if the tax period is more than three months but fewer than one year from the current date, correspond for confirmation of the tax period.
- b. **If the return is a "Final,"** use Command Code GTSEC for Section 01 and enter "F" in Field 01CCC. Change the Tax Period to the month preceding the received date.

(3) If the Tax Period is prior to 200007, SSPND 620. Attach Form 4227 stating "non-ADP".

(4) Form 5768 enter "000000" in 01TXP.

- 3.12.12.100.4
(01-01-2023)
Field 01CCC - Computer Condition Codes
- (1) **Field 01CCC is the Computer Condition Codes.** Field 01CCC is transcribed from page 1, Line 3 Form 8871 or page 1, Line B for Form 8872. **See Exhibit 3.12.12-17** for a description of the codes and their uses.
- 3.12.12.100.4.1
(01-01-2023)
Field 01CCC - Invalid Conditions
- (1) This Field is invalid if:
- a. The entry is other than blank, "F", "G", or "3",
- 3.12.12.100.4.2
(01-01-2023)
Field 01CCC - Correction Procedures
- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
- (2) **If the codes were entered correctly**, refer to the return and **Exhibit 3.12.12-17** to determine which codes are necessary.
- (3) If the return is not a Final, delete CCC "F"
- 3.12.12.100.5
(01-01-2023)
Field 01RCD - Received Date
- (1) **Field 01RCD is the Received Date.** It is YYYYMMDD format. This Field is required and is transcribed from the Received Date stamp on page 1 for Form 8872.
- (2) For Form 8871 the Received Date is the date the form was submitted electronically
- 3.12.12.100.5.1
(01-01-2023)
Field 01RCD - Invalid Conditions
- (1) This Field is invalid if it is:
- a. Not present,
- b. Not in YYYYMMDD format,
- c. Later than the current processing date,
- d. Not within the valid year, month, day range,
- 3.12.12.100.5.2
(05-10-2024)
Field 01RCD - Correction Procedures
- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
- (2) If the Received Date stamp is "invalid" (I.E. 20110115 in lieu of 20120115), correct accordingly.
- (3) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:
- Note:** If an envelope is not attached use the postmark date stamped on the face of the return.
1. The envelope postmark or delivery shipment date.
- Note:** If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Revenue Agent/Officer's signature date
4. The signature date
5. The Julian Date in the DLN, minus 10 days

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

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Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

- 3.12.12.100.6
(01-01-2023)
Field 01COR - Correspondence Indicator
- (1) **Field 01COR, Correspondence Indicator**, is edited to the right of the City, State on Form 8872.
- 3.12.12.100.6.1
(01-01-2023)
Field 01COR - Invalid Conditions
- (1) If Field 01COR is present on Form 8871.
- (2) This Field is invalid if other than "11", "12", "13", "14" or blank.
- 3.12.12.100.6.2
(01-01-2023)
Field 01COR - Correction Procedures
- (1) Refer to the right of the City State to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- a. **11—Reply with all information—** Use when the taxpayers response to our request is complete; all of the information we requested is provided (Enter the CRD if after the RDD).
 - b. **12—Reply with some information—** Use when the taxpayer provides some of the information we request, (Enter CCC "3").
 - c. **13—Reply with no information—** Use when the taxpayer responds to our inquiry, but does not provide the information we requested, (Enter CCC "3").
 - d. **14—No Reply—** Use when the taxpayer does not respond to our request, (Enter CCC "3").
- (3) Delete Field 01COR if present on Form 8871.
- 3.12.12.100.7
(01-01-2023)
Field 01CRD - Correspondence Received Date
- (1) **Field 01CRD, Correspondence Received Date**, is 8 positions in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is Edited to the Right of the Correspondence Code. It is used when correspondence was initiated. **The entry reflects the date a reply was received.**

- 3.12.12.100.7.1
(01-01-2023)
Field 01CRD - Invalid Conditions
- (1) This Field is invalid if:
- It is not numeric or blank,
 - It is not in YYYYMMDD format,
 - It is not in valid century, year, month, day range.
 - If present on Form 8871.
- 3.12.12.100.7.2
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to edited date to the right of the correspondence code to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date. If the filer replied and included all of the requested information, enter the date the reply was received.
- (3) Delete Field 01CRD if present on Form 8871.
- 3.12.12.100.8
(01-01-2023)
Field 01ADC - Audit Code
- (1) **Field 01ADC, Audit Code**, is located in the bottom right margin of page 1.
- 3.12.12.100.8.1
(01-01-2024)
Field 01ADC - Invalid Conditions
- (1) This Field is invalid if it is other than **3** (no reply), or blank.
- (2) If present on Form 8871.
- 3.12.12.100.8.2
(01-01-2023)
Field 01ADC - Correction Procedures
- (1) Refer to the bottom right margin to determine the correct code. Correct any coding or transcription errors.
- (2) Audit Code “**3**” is entered if no reply to FYM mismatch correspondence.
- 3.12.12.100.8.3
(01-01-2023)
01 MFT Code - Form 5768 only
- (1) **Field 01MFT, Master File Transaction Code**, is always 00 and is not edited.
- 3.12.12.100.9
(01-01-2023)
Field 01MFT - Invalid Conditions
- (1) This Field is invalid if other than 00.
- 3.12.12.100.10
(01-01-2023)
Field 01MFT - Correction Procedures
- (1) If other than 00 change to 00.
- 3.12.12.100.11
(01-01-2023)
01TC Transaction Code - Form 5768 Only
- (1) **Field 01TC, Transaction Code**, is located to the left of line 1 (election) or line 2 (revocation).

3.12.12.100.12
(01-01-2023)

**Field 01TC - Invalid
Conditions**

- (1) This code is invalid if other than 023 or 024.

3.12.12.100.13
(01-01-2023)

Correction Procedures

- (1) Correction procedures Form 5768:
- Enter "024" in Field 01TC if there is a date entered on line 1.
 - Enter "023" in Field 01TC if there is a date entered on line 2.
 - If lines 1 and 2 are both blank, or both are completed, SSPND 211 and correspond.
 - If no reply, access BMFOLE and take the following actions based on research.

3.12.12.100.14
(01-01-2023)

**01LY Lobby Year Code -
Form 5768 Only**

- (1) **Field 01LY, Lobby Year Code**, is located on the dotted portion of line 1 (election) or line 2 (revocation).

3.12.12.100.15
(01-01-2023)

**Field 01LY - Invalid
Conditions**

- (1) Lobby Year Code is present only on Form 5768. It is the year of the date entered on Line 1 or Line 2.
- Valid only with Form 5768 (Field 01TC must be 023 or 024).
 - Must be a valid year in YYYY format.
 - Cannot be earlier than 1986.

3.12.12.100.16
(01-01-2023)

**Field 01LY - Correction
Procedures**

- (1) Procedures for Form 5768.
- Enter "024" in Field 01TC if there is a date entered on line 1.
 - Enter "023" in Field 01TC if there is a date entered on line 2.
 - If lines 1 and 2 are both blank, or both are marked, SSPND 11 and correspond.
 - If no reply, access BMFOLE and take the following actions based on research:

If	Then
TC 024 is present but no TO 023	Enter TC 023 in Field 01TC and enter current year in Field 01LY
TC 023 is present and an earlier TC 024	Enter TC 024 in Field 01TC and enter current year in Field 01LY
Neither TC 023 or TC 024 is present	Enter TC 024 in Field 01TC and enter current year in Field 01LY

- (2) Additional procedures for Field 01LY

- If document is not a Form 5768, blank the entry in Field 01LY.
- Check for transcription errors and make any necessary corrections.
- If the dates on lines 1 and 2 are both blank, or both are completed, SSPND 211 and correspond.
- If the taxpayers response supplies a valid year, enter the year in Field 01LY.

- e. If no reply, enter the current year in Field 01LY.

3.12.12.101
(01-01-2023)
**Section 02 - Data
Address Fields**

- (1) **Section 02 contains address changes.**

3.12.12.101.1
(01-01-2023)
**Section 02 - Field
Descriptions**

- (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max. Length
02FAD	Foreign Address	Entity Section	35
02ADD	Street Address	Entity Section	35
02CTY	City	Entity Section	22
02ST	State	Entity Section	2
02ZIP	ZIP Code	Entity Section	12

3.12.12.101.2
(01-01-2023)
**Field 02FAD - Foreign
Address**

- (1) Field 02FAD is located in the Entity Address Section of the return. This Section will contain data when a foreign address is present on the return. Field 02FAD must not be present on "G" Coded short length returns.
- (2) Code & Edit will use // \$ to identify the beginning and ending of a foreign country code. For example /EI/\$ is edited for Ireland and /GM/\$ is edited for Germany.

3.12.12.101.2.1
(01-01-2023)
**Field 02FAD - Invalid
Conditions**

- (1) This Field is invalid if any of the following conditions exist:
- The Field contains other than alpha, numeric or special characters,
 - The first position is blank,
 - Any character follows two consecutive blanks,
 - There are more than 35 characters present for this Field on the return.

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

3.12.12.101.2.2
(01-01-2023)
**Field 02FAD - Correction
Procedures**

- (1) 1. Correct all coding and transcription errors.

If	Then
Field 02FAD is present	<ol style="list-style-type: none"> GETSEC 02 Ensure Field 02CTY contains a foreign country code and Field 02ST contains a "."(period/space)

If	Then
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. SSPND 610 2. Renumber return to domestic.

- (2) If Form 8822 (Change of Address) is attached to the return, compare the name and address information on the Form 8822 to the return.

If	Then
The information is the same	Take no action and continue processing.
The information is different	<ol style="list-style-type: none"> 1. Detach Form 8822. 2. Route to Entity Control on Form 4227 or follow local procedures. 3. Notate on Form 4227, "CHANGE OF ADDRESS PER Form 8822." <p>Note: The lead Tax Examiner is required to batch all Form 8822 daily and send them to Entity Control for expedite processing.</p>

3.12.12.101.3
(01-01-2023)

Field 02ADD - Street Address

- (1) **Field 02ADD, Street Address**, is located in the Entity Section of the return. This section will contain data on non-pre-addressed returns when the address change box has been checked or on pre-addressed labels when a change has been indicated.

3.12.12.101.3.1
(01-01-2023)

Field 02ADD - Invalid Conditions

- (1) This Field is invalid if any of the following conditions exist:
- a. The street address is present and the first position is blank,
 - b. Any character not alphabetic, numeric, blank, hyphen, or slash is present,
 - c. There are two consecutive blanks followed by valid characters,
 - d. The first position is not alphabetic or numeric.

3.12.12.101.3.2
(01-01-2023)

Field 02ADD - Correction Procedures

- (1) Check the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If the Field cannot be perfected, delete Section 02.

3.12.12.101.4
(01-01-2023)

Field 02CTY - City

- (1) **Field 02CTY, City**, is located in the entity section of the return.

3.12.12.101.4.1
(01-01-2023)
Major City Code

- (1) Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters.
 - a. The Major City Code represents both the city and state.
 - b. ISRP will enter the Major City Code as appropriate.
 - c. It is transcribed with no intervening blanks and no other characters in the City or State Fields.

3.12.12.101.4.2
(01-01-2023)
Field 02CTY - Invalid Conditions

- (1) This Field is invalid if:
 - a. Any character not alphabetic or blank is present,
 - b. City is present and the first position is blank,
 - c. City is present and the second and third positions are blank,
 - d. Any characters follow the first two adjoining blanks,
 - e. An invalid Major City Code is present,
 - f. Fewer than three characters are present unless a valid Major City Code is present.
- (2) **Refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations, for valid Major City Codes.**

3.12.12.101.4.3
(01-01-2023)
Field 02CTY - Correction Procedures

- (1) Compare the screen entry with the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to correct, delete Section 02.

3.12.12.101.5
(01-01-2023)
Field 02ST - State

- (1) **Field 02ST, State**, is located in the entity section of the return.

3.12.12.101.5.1
(01-01-2023)
Field 02ST - Invalid Conditions

- (1) This Field is invalid if it is not contained in the State Code Table in Document 7475.

3.12.12.101.5.2
(01-01-2023)
Field 02ST - Correction Procedures

- (1) Check the Field on the screen against the entry on the return and attachments. Correct any coding or transcription errors.
- (2) If unable to perfect, delete Section 02.

3.12.12.101.6
(01-01-2023)
Field 02ZIP - ZIP Code

- (1) **Field 02ZIP is the ZIP Code.** It is located in the entity section of the return.

3.12.12.101.6.1
(01-01-2023)
Field 02ZIP - Invalid Conditions

- (1) This Field is invalid if:
 - a. Blank,
 - b. The fourth and fifth position are 00.

3.12.12.101.6.2
(01-01-2023)
Field 02ZIP - Correction Procedures

- (1) Check the Field on the screen against the entry on the return. Correct any coding or transcription errors.

- (2) If a valid ZIP Code is not on the return, check any attachments and envelope. Research INOLES, refer to Document 7475.
- (3) If a valid ZIP Code cannot be located, use the first three digits of the ZIP Code for the city or state and 01 for the fourth and fifth digits.

3.12.12.102
(01-01-2023)

Section 03 - Field Descriptions

- (1) Listed below are the Fields contained in **Section 03** showing the Field Designator, title, location on the return, and Field length:

Field	Field Title	Form 8871 Location on Return	Form 8872 Location on Return	Field Length
0310A	Is the Organization Claiming Exemption from Filing Form 8872	Line 10a Checkbox	N/A	1
0311	Is the Organization Claiming Exemption from Filing Form 990	Line 11a Checkbox	N/A	1
0308	Type of Report	N/A	Line 8 Checkbox	1
0309	Total Amount of Reported Contributions	N/A	Line 9	15
0310	Total Amount of Reported Expenditures	N/A	Line 10	15

3.12.12.102.1
(01-01-2023)

Section 03 - Invalid Conditions

- (1) **Fields 0310A and 0311 are invalid if** other than “1” or “2” and must be present on the Initial Form 8871 filed (Initial Notice Box on Line 3 is Checked on the Form 8871.
- (2) **Field 0308 is valid only if** “1” through “8”.

Note: The type of report is based on whether it's an even or odd numbered tax year. In even numbered years the filer must use boxes a, b, c, d, f, g or h. In odd numbered years the filer must use boxes d, e or f. If the filer checks an incorrect box SSPND 211.

- (3) **Fields 0309 and 0310 are “Dollars only ”** and are positive or negative.

Note: If an amount greater than \$200.00 is present on line 9, a Schedule A must be attached. Correspond if missing.

Note: If an amount greater than \$500.00 is present on line 10, a Schedule B must be attached. Correspond if missing.

3.12.12.102.1.1
(01-01-2023)

Section 03 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Refer to the return to verify the entry. Correct any coding or transcription errors.
- (3) Check Form 8872, Line 8a through 8h to verify Field 0308.
- (4) Fields 0310A and 1311 are "1" for YES and "2" for NO. Check Lines 10a and 11 of Form 8871 to verify this Field.

3.12.12.103
(01-01-2023)

Form 8871/Form 8872 - Math/Consistency Errors Priority IV

- (1) **A priority IV error will display** whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) All errors must be resolved by either:
 - a. Correcting the error or,
 - b. Suspending the document (SSPND) with the appropriate Action Code.

3.12.12.103.1
(01-01-2023)

Error Code 608 - Form 8871 Only

- (1) **Error Code 608 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date

3.12.12.103.1.1
(01-01-2023)

Error Code 608 - Invalid Conditions

- (1) Field 01CRD or CCC "3" is present and Field 01COR is **not** present.

3.12.12.103.1.2
(01-01-2023)

Error Code 608 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) If a reply to correspondence is received, enter the appropriate code in Field 01COR.
- (3) If correspondence was not initiated, determine whether correspondence is required:

- a. If not, delete the entry in Field 01CRD.
- b. If correspondence is required, correspond with the filer and SSPND 211.

3.12.12.103.2

(01-01-2023)

Error Code 610 - Form 8871 Only(1) **Error Code 610 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date

3.12.12.103.2.1

(01-01-2023)

Error Code 610 - Invalid Conditions

- (1) Field 01COR is "11", and, Field 01CRD is not present.
- (2) Field 01COR is "12", "13", or "14", and, Field 01CRD is present.

3.12.12.103.2.2

(01-01-2023)

Error Code 610 - Correction Procedures

- (1) Correct any coding or transcription errors.
- (2) Verify correspondence was required:
 - a. If not required, delete Field 01COR.
 - b. If required enter the response date in Field 01COR.
 - c. If No Reply to IRS initiated correspondence, enter "3" in Field 01CCC and "14" in Field 01COR.
 - d. If Incomplete Reply to IRS initiated correspondence, enter "3" in Field 01CCC and "12" or "13" in Field 01COR.

3.12.12.103.3

(01-01-2023)

Error Code 612 - Form 8872 Only(1) **Error Code 612 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01CCC	Computer Condition Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date

3.12.12.103.3.1

(01-01-2023)

Error Code 612 - Invalid Conditions

- (1) Field 01COR is "11", and, Field 01CCC "3" is present.
- (2) Field 01COR is "12", "13", or "14", and, Field 01CCC "3" is not present.

3.12.12.103.3.2
(01-01-2023)
**Error Code 612 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) Verify correspondence was required:
 - a. If not required, delete Field 01COR.
 - b. If Field 01COR is "11" and Field 01CCC is "3", delete Field 01CCC.
 - c. If Correspondence Indicator is "12", "13" or "14" enter "3" in Field 01CCC.

3.12.12.103.4
(01-01-2023)
Error Code 999

- (1) **Error Code 999 displayed Fields are:**

Field	Explanation
01TXP	Tax Period

3.12.12.103.4.1
(01-01-2023)
**Error Code 999 - Invalid
Conditions**

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.103.4.2
(01-01-2023)
**Error Code 999 -
Correction Procedures**

- (1) Transmit the record.
- (2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.104
(01-01-2023)
Form 4720

- (1) Form 4720 contains Sections 01 through 03.

3.12.12.104.1
(01-01-2023)
**Section 01 Field
Descriptions**

- (1) **Section 01** contains entity data, processing codes, dates and miscellaneous information.
- (2) Listed below are the Fields contained in **Section 01** showing the Field Designator, title, location on the return, and the maximum length.

Field	Title	Location	Max. Length
REMIT	Remittance	Blue/Green Money	11
01TIN	Taxpayer Identification Number	EIN Box	9
01TT	Tin Type	Edited to right of TIN box	1
01NC	Name Control	Underlined	4
>>>>	Name Control Underprint	Computer-generated Underprint	4
01TXP	Tax Period	header	6

Field	Title	Location	Max. Length
>>	Tax Period Underprint	Computer-generated Underprint	2
01CCC	Computer Condition Codes	By Tax Year	10
01RCD	Received Date	Date Stamp	8
01COR	Correspondence Indicator	Dotted Line, Part I Line 1	2
01CRD	Correspondence Received Date	Dotted Line, Part I Line 2	8
01CAF	CAF Code	N/A	1
01ORG	Type of Organization Code	Type of Annual Return Box	1
01ADC	Audit Code	Dotted Line, Question A	1
01PIC	Penalty and Interest Code	Dotted Line, Part I Line 3	1
01SIG	Signature Code	Code to the right of the signature	1
01PRE	Preparer Check Box Indicator	Preparer Checkbox	1
01PSN	Preparer Phone Number	Preparer phone number	10
01PTIN	Preparer PTIN	Preparer PTIN	9
01PEN	Preparer EIN	Preparer EIN	9

3.12.12.104.2
(01-01-2023)

**Field RMIT> -
Remittance Amount**

- (1) Field RMIT> is the **Remittance Amount**. It is dollars and cents and is the blue/green edited money amount. **This Field cannot be changed by Error Resolution.**

3.12.12.104.3
(01-01-2023)

**Field 01TIN - Taxpayer
Identification Number
(TIN)**

- (1) **Field 01TIN** is the Taxpayer Identification Number located in the entity portion of Form 4720.
- (2) The **TIN** is a number assigned by IRS for identification of an individuals or organization tax account..

3.12.12.104.4
(01-01-2023)
**Field 01SSN - Invalid
Conditions**

- (1) This Field is invalid if:
- a. It is not numeric,
 - b. It is fewer than nine characters,
 - c. It is all zeros or all nines.

3.12.12.104.5
(01-01-2023)
**Field 01NC - Name
Control/Check Digit**

- (1) **Field 01NC** is the **Name Control and Check Digit** Field.
- (2) **Name Control:** This Field is located in the Entity Section of the return.
- (3) **Check Digit:** This Field is also a four position Field. There must be blanks in the first two positions and a letter of the alphabet (other than E, G or M) in the third and fourth positions.

3.12.12.104.6
(01-01-2023)
**Field 01NC - Invalid
Conditions**

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

3.12.12.104.7
(01-01-2023)
**Field 01NC - Correction
Procedures**

- (1) Check Field 01NC with the return. Correct any coding or transcription errors. **Check Digits have priority over the Name Control.** The method for determining the correct Name Control is shown in Document 7071, Name Control Job Aid, and (2) through (6) below.
- a. **If the Check Digit or Name Control is not available**, initiate research using Command Code ENMOD, NAMEE, NAMEB, or INOLES to secure the Name Control. If unable to secure the Name Control, **SSPND 320**.
 - b. **If IDRS is not available**, SSPND 351.
- (2) The name control must be the first four characters of the name as follows:
- a. If the organization is an individual, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.

3.12.12.104.8
(01-01-2023)
**Field 01CCC - Computer
Condition Codes**

- (1) **Field 01CCC** is the **Computer Condition Codes**. Field 01CCC is transcribed from the center portion of the return below the entity section. **See Exhibit 3.12.12-17** for a description of the codes and their uses.

3.12.12.104.9
(01-01-2023)
**Field 01CCC - Invalid
Conditions**

- (1) This Field is invalid if:
- a. The entry is other than blank, "D", "G", "R", "W", "X", "3" or "7",
 - b. CCC "7" is present with both CCCs "D" and "R".

- 3.12.12.104.10
(01-01-2023)
Field 01CCC - Correction Procedures
- (1) Compare the entry on the screen to the entry on the return. Correct any coding or transcription errors.
 - (2) **If the codes were entered correctly**, refer to the return and **See Exhibit 3.12.12-17** to determine which codes are necessary.
 - (3) If CCCs “7”, “D”, and “R” are all present, determine the correct CCCs:
 - a. **If CCC “7” is correct** delete the “R” and “D”.
 - b. **If CCC “7” is not correct**, delete CCC “7”.
- 3.12.12.104.11
(01-01-2023)
Field 01RCD - Received Date
- (1) **Field 01RCD is the Received Date.** It is YYYYMMDD format. This Field is required and is transcribed from the date stamp on page one of the return.
- 3.12.12.104.12
(01-01-2023)
Field 01RCD - Invalid Conditions
- (1) This Field is invalid if it is:
 - a. Not present,
 - b. Not in YYYYMMDD format,
 - c. Later than the current processing date,
 - d. Not within the valid year, month, day range,
 - e. Prior to the ADP date of 197001 for Form 4720-A.
- 3.12.12.104.13
(05-10-2024)
Field 01RCD - Correction Procedures
- (1) Compare Field 01RCD with the received date stamp on the return. Correct any coding or transcription errors.
 - (2) If the Received Date stamp is “invalid” (I.E. 20110115 in lieu of 20120115), correct accordingly.
 - (3) If the filer indicates on the return or an attachment that an unsuccessful attempt was made to timely file electronically, enter a timely received date.
 - (4) Determine the received date in the following priority and there is no valid date stamp or handwritten received date:
- Note:** If an envelope is not attached use the postmark date stamped on the face of the return.
1. The envelope postmark or delivery shipment date.

Note: If a date is stamped, the priority list would not be needed; however, if there is more than one received date stamped on the document, the proper date would depend whether the document was properly addressed. If the document is properly addressed but the IRS misrouted the document, the earliest date stamp would be used. If the document is not properly addressed, the date it was stamped received at the proper address would be used.
 2. Service Center Automated Mail Processing System (SCAMPS) digital date
 3. The Revenue Agent/Officer’s signature date
 4. The signature date
 5. The Julian in the DLN, minus 10 days

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

#

Date (RDD), regardless of Saturday, Sunday or holiday extension dates.

- 3.12.12.104.14
(01-01-2023)
Field 01COR - Correspondence Indicator
- (1) **Field 01COR, Correspondence Indicator**, is located on Dotted Portion of Part I, Line 1.
- 3.12.12.104.15
(01-01-2023)
Field 01COR - Invalid Conditions
- (1) This Field is invalid if other than "11", "12", "13", "14", or blank.
- 3.12.12.104.16
(01-01-2023)
Field 01COR - Correction Procedures
- (1) Refer to Line 4 of the Edit Sheet to determine the correct code. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct code. Correct Correspondence Indicators are:
- a. **11—Reply with all information—** Use when the taxpayer's response to our first request is complete; all of the information we requested is provided. (Enter the CRD if after the RDD.)
 - b. **12—Reply with some information—** Use when the taxpayer provides some of the information we requested.. (Enter CCC "3".)
 - c. **13—Reply with no information—** Use when the taxpayer responds but gives us the information we requested. (Enter CCC "3".)
 - d. **14—No Reply—**Use when the taxpayer does not respond, Enter CCC "3".)
- 3.12.12.104.17
(01-01-2023)
Field 01CRD - Correspondence Received Date
- (1) **Field 01CRD, Correspondence Received Date**, is in Year, Month, Day (YYYYMMDD) format.
- (2) Field 01CRD is located on the Dotted Portion of Part I, Line 2. It is used when correspondence was initiated. **The entry reflects the date a complete reply was received.**
- 3.12.12.104.18
(01-01-2023)
Field 01CRD - Invalid Conditions
- (1) This Field is invalid if:
- a. It is not numeric or blank,
 - b. It is not in YYYYMMDD format,
 - c. It is not in valid century, year, month, day range.
- 3.12.12.104.19
(01-01-2023)
Field 01CRD - Correction Procedures
- (1) Refer to the dotted portion of Part I, Line 2 to determine the correct date. Correct any coding or transcription errors.
- (2) Refer to the return and any attached correspondence to determine the correct date.

3.12.12.104.20
(01-01-2023)

Field 01CAF - CAF Indicator

- (1) **Field 01CAF, CAF Indicator**, is no longer edited by Document Perfection. If this Field **displays**, delete the entry.

3.12.12.104.21
(01-01-2023)

Field 01ORG - Organization Code

- (1) **Field 01ORG, Organization Code**, is transcribed based on the type of annual return box checked. This Field is used to identify the type of organization filing the return.

3.12.12.104.22
(01-01-2023)

Field 01ORG - Invalid Conditions

- (1) This Field is invalid if other than "1", "2", "3" or "4".

3.12.12.104.23
(01-01-2023)

Field 01ORG - Correction Procedures

- (1) Correct any coding or transcription errors.
(2) If necessary, refer to the return to determine the correct code. Valid codes are:

If Return Shows	Code
Blank	None
Form 990-PF Filer	1
Form 990 or Form 990-EZ Filer	2
Form 5572 Filer	3
Other	4

- (3) If blank leave it blank. Blank is valid.

3.12.12.104.24
(01-01-2023)

Field 01ADC - Audit Code

- (1) **Field 01ADC, Audit Code**, is located on the dotted line question A.

3.12.12.104.25
(01-01-2023)

Field 01ADC - Invalid Conditions

- (1) This Field is invalid if other than "3", "4", "5", or blank.

3.12.12.104.26
(01-01-2023)

Field 01ADC - Correction Procedures

- (1) Refer to Dotted Line Question A to determine the correct code. Correct any coding or transcription errors.
(2) If the Field is other than specified: Determine the correct code and enter it in Field 01ADC.
(3) **Audit Code Priority:** If more than one Audit Code condition is present, the Audit Code with the lowest number takes precedence.
(4) See IRM 3.12.12.2.4 for a list of valid Audit Codes.

- 3.12.12.104.27
(01-01-2023)
Field 01PIC - Penalty and Interest Code
- (1) Field 01PIC is the **Penalty and Interest Code**. It is located on the dotted Line, Part I, Line 3.
- (2) Valid Penalty and Interest Codes are:

- **Blank**—normal penalty and interest
- **Code 1**—there is precomputed penalty and/or interest on the return and

#

- 3.12.12.104.28
(01-01-2023)
Field 01PIC - Invalid Conditions
- (1) This Field is invalid if other than blank or 1.

- 3.12.12.104.29
(01-01-2023)
Field 01PIC - Correction Procedures
- (1) **Correct** the Penalty and Interest Code Field if:
- a. It is other than “1”.
 - b. There is precomputed penalty and/or interest on the return and the

#

#

Note: CCC “R” must also be present in Field 01CCC (Computer Condition Codes) if Field 01PIC is correct and if precomputed interest, but not precomputed penalty, is on the return.

- (2) **Delete** the Penalty and Interest Code Field if:
- a. There is no precomputed penalty and/or interest on the return or
 - b. The correct received date (Field 01RCD) is either before the return due

#

- 3.12.12.104.30
(01-01-2023)
Field 01SIG - Signature Code
- (1) Field 01SIG indicates whether the return was signed by the Officer or Trustee of the organization. It is located to the right margin of the signature line.

- 3.12.12.104.31
(01-01-2023)
Field 01SIG - Invalid Conditions
- (1) This Field is invalid if not a 1 or a 3.

- 3.12.12.104.32
(01-01-2023)
Field 01SIG - Correction Procedures
- (1) Correct any coding or transcription errors.
- (2) If the return was signed by an Officer or Trustee the code must be a 1 for present.
- (3) If an Officer or Trustee didn't sign the return the code must be a 3 for not present.

- 3.12.12.104.33
(01-01-2023)
Field 01PRE - Preparation Indicator
- (1) **Field 01PRE, Preparation Indicator**, is transcribed from the right margin of the Preparers PTIN box.

3.12.12.104.34 (01-01-2023) Field 01PRE - Invalid Conditions	(1) This Field is invalid if other than “1” or blank.
3.12.12.104.35 (01-01-2023) Field 01PRE - Correction Procedures	<p>(1) Refer to the signature area to determine the correct code. Correct any coding or transcription errors. Correct codes are:</p> <p>a. Blank—If the signature or name of the preparer is not present.</p> <p>b. 1—If the signature, name of the preparer, or firm name is present.</p> <p>Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.</p>
3.12.12.104.36 (01-01-2023) Field 01PSN - Preparer PTIN	<p>(1) Field 01PSN, Tax Preparer PTIN, is transcribed from the preparer PTIN box in the signature portion of the return on Page 9.</p> <p>(2) The entries are any combination of numerics except all “zeros” or all “nines”. The first character may be a “P”.</p>
3.12.12.104.37 (01-01-2023) Field 01PSN - Invalid Conditions/Correction Procedures	<p>(1) Field 01PSN is invalid if the first position is other than numeric or “P”.</p> <p>(2) Field 01PSN is invalid if the Field is all zeroes or all nines or the first position is “P” and the remaining positions are all zeroes or all nines.</p> <p>(3) Field 01PSN is invalid if other than the first position is not numerics.</p> <p>(4) Delete the Field. Do not attempt to correct the Field.</p>
3.12.12.104.38 (01-01-2023) Field 01PEN - Preparer EIN	<p>(1) Field 01PEN, Tax Preparer EIN, is transcribed from the preparer EIN box in the signature portion of the return on Page 9.</p> <p>(2) The entries are any combination of numerics except all “zeros” or all “nines”. The first character may be a “P”.</p>
3.12.12.104.39 (01-01-2023) Field 01PEN - Invalid Conditions/Correction Procedures	<p>(1) Field 01PEN is invalid if the Field is all zeros or all nines.</p> <p>(2) Field 01PEN is invalid if it is not all numerics.</p> <p>(3) Delete the Field. Do not attempt to correct the Field.</p>
3.12.12.104.40 (01-01-2023) Field 01PTN - Preparer Telephone Number	(1) Field 01PTN Preparer Telephone Number is transcribed from the Preparer Block form Page 9, Form 8871, Preparer’s Phone Number.
3.12.12.104.41 (01-01-2023) Field 01PTN - Invalid Conditions/Correction Procedures	<p>(1) This Field is invalid if not 10 digits, all numeric.</p> <p>(2) If fewer than 10 digits or unable to determine the correct phone number, Delete Field 01PTN.</p>

3.12.12.105
(01-01-2023)

Section 02 - Form 4720

Part I

- (1) Listed below are the Fields contained in **Section 02** showing the Field designator, title, location on the return, and maximum length:

Field	Field Title	Location	Max Length
021	Tax on Undistributed Income	Part I, Line 1	15
022	Tax on Excess Business Holdings	Part I, Line 2	15
023	Tax on Investments that Jeopardize	Part I, Line 3	15
024	Tax on Taxable Expenditures	Part I, Line 4	15
025	Tax on Political Expenditures	Part I, Line 5	15
026	Tax on Excess Lobbying Expenditures	Part I, Line 6	15
027	Tax on Disqualifying Lobbying Expenditures	Part I, Line 7	15
028	Tax on Premiums Paid... Contracts	Part I, Line 8	15
029	Tax on Entering Prohibited Tax Shelter Transactions	Part I, Line 9	15
0210	Tax on Taxable Distributions	Part I, Line 10	15
0211	Tax on Unrelated Business Taxable Income	Part I, Line 11	15
0212	Tax on SCH M Part I Line 2 501(r)(3)	Part I, Line 12	15
0213	Tax on Excess Executive Compensation	Part I, Line 13	15

Field	Field Title	Location	Max Length
0214	Tax on Private Colleges and Universities	Part I, Line 14	15
0215	Total Tax Part I	Part I, Line 15	15

3.12.12.105.1
(01-01-2023)
**Section 03 - Form 4720
Part II**

- (1) The chart below shows the **Fields for Section 03** including Field Designator, title, location on return, and number of positions. Section 03 Fields are variable length, dollars and cents.

Field	Title	Location	Max Length
03EIN	Organization EIN	Part II, Column (b)	9
031	Tax on Self Dealing	Part II, Line 1	15
032	Tax on Investments that Jeopardize	Part II, Line 2	15
033	Tax on Taxable Expenditures	Part II, Line 3	15
034	Tax on Political Expenditures	Part II, Line 4	15
035	Tax on Disqualifying Lobbying Expenditures	Part II, Line 5	15
036	Tax on Excess Benefits	Part II, Line 6	15
037	Tax on Prohibited Transactions	Part II, Line 7	15
038	Tax on Taxable Distributions	Part II, Line 8	15
039	Tax on Prohibited Benefits	Part II, Line 9	15
0310	Total Tax Self Dealer	Part II, Line 10	15
031B	Part III Total Tax	Part III, Line 1	15
033B	Total Payments	Part III Line 2	15
03B/R	Balance Due/Overpayment	Part II-B Line 4	15
03G1	Excess Grass-roots Expenditures	Schedule G, Line 1	15
03G2	Excess of Lobbying Expenditures	Schedule G, Line 2	15
03G4	Excess Lobbying Expenditures-Tax	Schedule G, Line 4	15

- (2) This section is required, and there must be an amount in at least one of the Fields unless one of the following conditions is present:

- Field 01CCC Computer Condition Codes, contains CCC "G" or
- Field 01ADC Audit Code, contains "4".

3.12.12.105.2
(01-01-2023)

**Section 03 - Form 4720
Invalid Conditions/
Correction Procedures**

- (1) **Section 03 will be identified as extraneous** if this section is present, and Audit Code "4" is present in Field 01ADC.
- a. If "Substitute for Return Prepared by EO" is written across the top of the return, delete Section 03.
 - b. If the Audit Code is correct, delete Section 03.
 - c. If the Audit Code was entered in error, delete the entry in Field 01ADC.
- (2) Section 03 will display as a Missing Section if Audit Code "4" is missing and Section 03 is blank.
- If Section 03 cannot be perfected from the return, enter Audit Code "4" in Field 01ADC. Do not delete Section 03.
- (3) .
- a. **Research** to determine the taxpayers filing requirement and change Field ORG if necessary.
 - b. If research shows Field 00ORG is not correct, enter the correct code in Field 01ORG.

3.12.12.105.3
(01-01-2024)

**Form 4720 -
Math/Consistency Errors
Priority IV**

- (1) **A priority IV error will display** whenever the contents of one Field is inconsistent with another Field or when the math computation is incorrect.
- (2) **These errors will be assigned a specific Error Code** and will be displayed in ascending Error Code order.
- (3) The screen display will show the error code assigned and all Fields needed to make the necessary correction.
- (4) **The Field labeled "CL" will be displayed**, for the entry of a Clear Field on records where the possibility that a change or correction may not be needed. All coding and transcription errors must be corrected and all IRM procedures must be applied before entering a "C" in this Field.
- (5) All errors must be resolved by either:
- a. Correcting the error or,
 - b. Entering a Clear Field or,
 - c. Suspending the document (SSPND) with the appropriate Action Code.

Note: Prior to corresponding for any missing information a check of the Status Code on INOLE must be made. If another error comes up, after enterin CCC, R, V and 3 SSPND 351 to Rejects.

3.12.12.105.4
(01-01-2023)
Error Code 001

(1) **Error Code 001 displayed Fields are:**

Field	Location
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01RDD>	Return Due Date (Generated)

3.12.12.105.5
(01-01-2023)
Error Code 001 - Invalid Conditions

(1) Error Code 001 will generate when any of the following conditions is present:

- Computer Condition Code “G” is Not Present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date or Received Date (whichever is later) and CCC “W” is not present.
- Computer Condition Code “G” is Present – The processing date is equal to or more than 2 years and 10 months after the Return Due Date and CCC “W” is not present.
- On any return, the process date is fewer than two years after the Return Due Date and CCC “W” is present.

3.12.12.105.5.1
(01-01-2023)
Error Code 001 - Correction Procedures

- (1) Correct all misplaced entries, coding and transcription errors.
- (2) Do not send the following returns to Statute Control for clearance. Instead, enter “W” in Field 01CCC and on the return and continue processing:
- any return secured by Compliance (i.e., 6020(b))
 - any return with a TC 59X
 - any return that is a Substitute for Return prepared by Examination (“SFR” in the margin) with Document 13133 (Expedite Processing Cycle) attached.
- (3) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. Determine the Received Date using the following priority: <ol style="list-style-type: none"> a. Stamped or hand written Received Date on the return. b. Service Center Automated Mail Processing System (SCAMPS) digital date c. Earliest legible postmark date of the U.S. Post Office or a Private Delivery Service. d. Revenue Agent/Officer or other IRS officials' signature date. e. Signature date, if within the current year (unless other information indicates signature date is invalid). f. DLN Julian Date minus 10 days.
CCC "W" was entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that indicates a previous clearance by Statute Control within the last ninety days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statute Control within the last ninety days,	<ol style="list-style-type: none"> 1. SSPND 310 2. Prepare Form 4227 to route to Statute Control.

3.12.12.105.5.2
(01-01-2023)

**Error Code 001 - Rejects
Correction Procedures**

- (1) **When Statute Control returns the cleared document**, enter CCC "W" in Field 01CCC and continue processing.
- (2) Statue Control request the record to be voided to them, RJECT 640.

3.12.12.105.5.3
(01-01-2023)
Error Code 002

- (1) **Error Code 002 displayed Fields are:**

Field	Explanation
CL	Clear Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01TIN	Taxpayer Identification Number
01TXP	Tax Period

3.12.12.105.5.4
(01-01-2023)
Error Code 002 - Invalid Conditions

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

3.12.12.105.5.5
(01-01-2023)
Error Code 002 - Correction Procedures

- (1) Before taking any additional research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.
- (2) When corrections are made to Field 01NC or Field 01TIN, the computer will validate the entries with the NAP and reset the OLE indicators as appropriate upon transmitting the ERS screen.
- (3) Correct all misplaced entries, coding and transcription errors.
- (4) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (5) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
The Name Control on the return or attachment matches the Name Control on INOLES,	Bring up the Underprint
The Name on INOLES is different from the Name on the return or attachment,	Research NAMEB/NAMEE for a new TIN.

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

If	Then
The Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01TIN with the new EIN from NAMEB/ NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or fewer of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An SSN is used on a return and research has determined there is no entity on Master File when the number is in TIN format.
Multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation MULTIPLE TINS.
INOLES indicates a "Merge To" (MT) TIN,	Research the "MT" TIN on INOLES.
The "MT" TIN matches the entity on the return or attachments,	Enter the "MT" TIN in Field 01TIN.
The "MT" TIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

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

If	Then
The Name on ENMOD agrees with the Name on the return,	Enter "C" in the Clear Code Field.

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

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

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

3.12.12.105.5.6
(01-01-2023)
Error Code 003

- (1) **Error Code 003 displayed Fields are:**

Field	Explanation
01NC	Name Control/Check Digit
01TIN	Taxpayer Identification Number

3.12.12.105.5.7
(01-01-2023)
Error Code 003 - Invalid Conditions

- (1) Error Code 003 will generate when any of the following conditions is present:
- The Check Digit is present but is not valid for the TIN.
 - The first two positions of the Field are not blank and the last positions is not alphabetic.

3.12.12.105.5.8
(01-01-2023)
Error Code 003 - Correction Procedures

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

If	Then
The check digit in Field 01NC does not match the return or is not legible,	Enter the Name Control from the return in Field 01NC.
The SSN on the return is not legible,	Research NAMEB/NAMEE for correct SSN.

- (3) Compare the EIN from NAMEB/NAMEE to the TIN on the return.

If	Then
Research INOLE. The SSN on the return matches the SSN on NAMEB/NAMEE,	(Check INOLE to be sure it's valid before entering the) Name Control from NAMEB/NAMEE in Field 01NC.
Research indicates a different SSN	Verify the SSN and name on INOLES.
Name on INOLES matches the name on the return,	<ol style="list-style-type: none"> 1. Overlay Field 01SSN with the SSN from INOLES. 2. Issue Letter 3875-C as a non-suspense letter to the address on the return. Continue processing the return. <p>Note: Do not send Letter 3875-C if:</p> <p>Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or fewer of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from another Tax Period or SSN.
Unable to locate an SSN or more than one SSN is located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity. 2. Prepare Form 4227 with notation NO RECORD OF SSN or MULTIPLE SSNs.

(4) If IDRS is not available, SSPND 351.

3.12.12.105.5.9
(01-01-2023)

Error Code 004

(1) **Error Code 004 displayed Fields** are:

Field	Explanation
CL	Clear Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01TIN	Taxpayer Identification Number

3.12.12.105.5.10
(01-01-2023)

Error Code 004 - Invalid Conditions

(1) Error Code 004 will generate when any of the following conditions is present:

- The TIN was not present at the master file (NAP).

- The Entity Index File (EIF) and the NAP were not accessed or were not operational, causing a blank underprint in Field 01NC.

3.12.12.105.5.11
(01-01-2023)

**Error Code 004 -
Correction Procedures**

- (1) Before taking any additional research steps to resolve Error Code 004, drop to the bottom of screen and transmit. This will ensure that any prior changes to the Name Control/SSN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.
- (2) When corrections are made to Field 01NC or Field 01TIN, the computer will validate the entries with the NAP and reset the OLE indicators as appropriate upon transmitting the ERS screen.
- (3) Correct all misplaced entries, coding and transcription errors.
- (4) Compare the displayed Fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- (5) If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

If	Then
The Name control on the return or attachment matches the Name control on INOLES,	Bring up the underprint.
The Name on INOLES is different from the Name on the return or attachment,	Research NAMEB/NAMEE for a new TIN.

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

If	Then
The Name on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure that the entity information matches the return. 2. Overlay Field 01TIN with the new TIN from NAMEB/ NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875-C if:</p> <ul style="list-style-type: none"> • Three digits or less of the TIN are transposed, different, or missing. • When CC INOLES indicates the account has been merged to or merged from, or • An EIN is used on a return and research has determined there is no entity on Master File when the number is in SSN format.
Multiple TINs are located,	<ol style="list-style-type: none"> 1. SSPND 320 to Entity Control. 2. Prepare Form 4227 with the notation MULTIPLE TINs. <p>1. SSPND 320 to Entity Control.2. Prepare Form 4227 with the notation "MULTIPLE TINs".</p>
INOLES indicates a "Merge To" (MT) TIN,	Research the "MT" TIN on INOLES.
The "MT" TIN matches the entity on the return or attachments,	Enter the "MT" TIN in Field 01TIN.
The "MT" TIN does not match the entity on the return or attachments,	SSPND 320 to Entity Control.

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

If	Then
The Name on ENMOD agrees with the Name on the return,	Enter "C" in the Clear Code Field.

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

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

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

3.12.12.105.5.12
(01-01-2023)
Error Code 007

- (1) **Error Code 007 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01CCC	Computer Condition Code

3.12.12.105.5.13
(01-01-2023)
Error Code 007 - Invalid Conditions

- (1) Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period.

3.12.12.105.5.14
(01-01-2023)
Error Code 007 - Correction Procedures

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

If	And	Then
If the Received Date stamp is "invalid" (i.e. 20100315 in lieu of 20110315),	N/A	Change the Received Date to the current year and enter in Field 01RCD.

If	And	Then
The return is an early filed "Final" return,	N/A	<ol style="list-style-type: none"> 1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
If the return is not an early filed Final return,	The Tax Period ending is less than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND 4802. Prepare Form 4227 with the notation "EARLY FILED" 2. Change the Received Date to one day after the Tax Period Ending Date.
If the return is not an early filed Final return,	The Tax Period ending date has already passed,	Change the Received Date to one day after the Tax Period Ending Date.
If the return is not an early filed Final return,	The Tax Period ending is more than four months after the Received Date,	<ol style="list-style-type: none"> 1. Correspond for clarification of the tax period 2. SSPND

3.12.12.105.5.15
(01-01-2023)
Error Code 010

(1) **Error Code 010 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01TIN	Taxpayer Identification Number
01NC	Name Control
01TXP	Tax Period
01CCC	Computer Condition Code
01RCD	Received Date
01ORG	Organization Code
01ADC	Audit Code
01COR	Correspondence Indicator
01CRD	Correspondence Received Date
01CAF	CAF Indicator
01PIC	Penalty Interest Code
01SIG	Signature Code
01PRE	Preparation Indicator
01PSN	Preparer
01PEN	Preparer EIN
01PTN	Preparer Telephone Number

(2) "Any Section other than 01 is present."

3.12.12.105.5.16
(01-01-2023)

Error Code 010 - Invalid Conditions

(1) Error Code 010 will generate when the Computer Condition Code, CCC, "G" is present and entries other than 01EIN, 01NC, 01RCD, 01TXP or 01CCC present.

3.12.12.105.5.17
(01-01-2023)

Error Code 010 - Correction Procedures

(1) Determine if CCC "G" was input correctly:

Note: See IRM 3.12.38.5.20.1 for additional instructions for determining an amended return.

If	Then
CCC "G" was entered correctly,	<ol style="list-style-type: none"> 1. DLSEC to delete all sections except Section 01. 2. Delete the invalid entries that are present in Section 01. GTSEC 01 if necessary.

If	Then
CCC "G" was entered incorrectly,	<ol style="list-style-type: none"> 1. Enter all necessary data. 2. Ensure that Section 01 Fields are correct. 3. Delete the G in Field 01CCC.

3.12.12.105.5.18
(01-01-2023)

Error Code 011

- (1) **Error Code 011 displayed Fields are:**

Field	Explanation
RMIT>	Remittance
01RCD	Received Date
01CCC	Computer Condition Code

- (2) S03NP

3.12.12.105.5.19
(01-01-2023)

Error Code 011 - Invalid Conditions

- (1) No money amounts listed in Part III

3.12.12.105.5.20
(01-01-2023)

Error Code 011 - Correction Procedures

- (1) Correct any transcription or coding errors.
- (2) If an amount is present in Section 03 GETSEC 03 and enter the amount.
- (3) If no data is present Part III, check Parts I and II and enter amounts into Section 03.

3.12.12.105.5.21
(01-01-2023)

Error Code 026

- (1) **Error Code 026 displayed Fields are:**

Field	Explanation
CL	Clear Field
01TIN	Taxpayer Identification Number
01TXP	Tax Period
>>>>	Tax Period Computer
01CCC	Computer Condition Code
01ADC	Audit Code

3.12.12.105.5.22
(01-01-2023)

Error Code 026 - Invalid Conditions

- (1) The Tax Period underprint does not agree with the month on the Entity Index File and CCC "F" or "Y" are not present.

3.12.12.105.5.23
(01-01-2023)

Error Code 026 - Correction Procedures

- (1) Before taking any additional research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Accounting Period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.

Note: If Form 1128 is attached see IRM 3.12.12.3.10.

- (2) Refer to **Exhibit 3.12.12-1**, for Error Correction procedures.
- (3) Refer to Field 01CCC instructions in IRM 3.12.12.11.5.2(3) for Final return procedures.
- (4) Correct any coding or transcription errors.

3.12.12.105.5.24
(01-01-2023)

Error Code 030

- (1) **Error Code 030 displayed Fields are:**
- (2) **Error Code 030 displayed Fields are:**

Field	Explanation
01TXP	Tax Period
01RCD	Received Date
01PIC	Penalty Interest Code
01RDD>	Return Due Date (Generated)

3.12.12.105.5.25
(01-01-2023)

Error Code 030 - Invalid Conditions

#

3.12.12.105.5.26
(01-01-2023)

Error Code 030 - Correction Procedures

- (1) Correct any transcription errors.
- (2) **Delete** the Penalty and Interest Code Field if:
- There is precomputed penalty and/or interest on the return and Due Date.
- (3) **Delete** the Penalty and Interest Code Field if:
- There is no precomputed penalty and/or interest on the return or

#

#

3.12.12.105.5.27
(01-01-2023)
Error Code 034

- (1) **Error Code 034 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Code
01TXP	Tax Period
01RCD	Received Date
01CRD	Correspondence Received Date
01COR	Correspondence Indicator
01RDD>	Return Due Date (Generated)

3.12.12.105.5.28
(01-01-2023)
Error Code 034 - Invalid Conditions

- (1) Field 01CRD is earlier than Field 01RCD.
(2) Field 01CRD is later than the processing date.

3.12.12.105.5.29
(01-01-2023)
Error Code 034 - Correction Procedures

- (1) Correct any coding or transcription errors.
(2) The Received Date will either be stamped or edited on the return. If the Received Date is missing or illegible, determine the date in the order listed in IRM 3.12.12.98.13 (4).
(3) A CRD will be determined from the date the complete reply was received in the processing center.
a. Refer to the return for the CRD. It is edited on the Edit Sheet, Line 8.
b. This can be verified by checking the stamped Received Date on the correspondence attached to return.
c. If more than one Correspondence Received Date is present, use the earliest date.
(4) If "No Reply, or an incomplete reply is received", enter CCC "3" in Field 01CCC and delete Field 01CRD.

3.12.12.105.5.30
(01-01-2023)
Error Code 073

- (1) **Error Code 073 displayed Fields are:**

Field	Explanation
01CCC	Computer Condition Codes
01CRD	Correspondence Received Date
01COR	Correspondence Indicator

3.12.12.105.5.31
(01-01-2023)
Error Code 073 - Invalid Conditions

- (1) Field 01CCC is "3" and Field 01CRD is present.

3.12.12.105.5.32
(01-01-2023)

**Error Code 073 -
Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) Determine if the return is a "no reply". If so, delete Field 01CRD.
- (3) If the return is not a "no reply", delete CCC "3".

3.12.12.105.5.33
(01-01-2023)

Error Code 100

- (1) Error Code 100 displayed Fields are:

Field	Explanation
S02	Section 02
S03	Section 03
01ADC	Audit Code
01CCC	Computer Condition Code

3.12.12.105.5.34
(01-01-2023)

**Error Code 100 - Invalid
Conditions**

- (1) Audit Code does not equal 4 and Section 03 is not present.
- (2) If Tax Period is prior to 198812 and Field 01ORG is not present and the return is not an amended.
- (3) If Tax Period is prior to 200608 and Tax on Prohibited Transactions or Tax on Prohibited Benefits is present.

3.12.12.105.5.35
(01-01-2023)

**Error Code 100 -
Correction Procedures**

- (1) Correct any coding or transcription errors.
- (2) If Audit Code 4 is not present and there are no entries in Section 03, correspond for Section 03 amount(s).
- (3) If Field 01ORG is not present research for correct ORG Code.
- (4) If Tax Period is prior to 200608, delete Fields 03LJ and 03LK.

3.12.12.105.5.36
(01-01-2023)

Error Code 108

- (1) Error Code 108 displayed Fields are:

Field	Explanation
031	Tax on Self Dealing
032	Tax on Investments
033	Tax on Expenditures
034	Tax on Political Expenditures
035	Tax on Disqualified Lobbying
036	Tax on Excess Benefits
037	Tax on Prohibited Tax Shelters
038	Tax on Taxable Distributions
039	Tax on Prohibited Benefits

Field	Explanation
0310	Total Part II
031B	Total Tax
>>>>	Total Tax Generated Amount
033B	Total Payments

- 3.12.12.105.5.37
(01-01-2023)
Error Code 108 - Invalid Conditions
- (1) Total Tax Generated amount does not match filers Total Tax amount within #
- (2) Total Payments amount Generated does not match the filers Balance Due/ #

- 3.12.12.105.5.38
(01-01-2023)
Error Code 108 - Correction Procedures
- (1) Correct any coding or transcription errors.
- (2) Correct any errors the filer made in adding the figures for Total Tax and Total Payments amounts.
- (3) If the filers figures don't match the generated amounts, use the generated amounts and send the appropriate TPNC.

- 3.12.12.105.5.39
(01-01-2023)
Error Code 110
- (1) Error Code 110 displayed Fields are:

Field	Explanation
0215	Total Part I
033B	Total Payments
03B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Generated Amount

- 3.12.12.105.5.40
(01-01-2023)
Error Code 110 - Invalid Conditions
- #

- 3.12.12.105.5.41
(01-01-2023)
Error Code 110 - Correction Procedures
- (1) Correct any coding or transcription errors.
- (2) Correct any errors the filer made in computing Field 03B/R.
- (3) If the filers figures don't match the generated amounts, use the generated amounts and send the appropriate TPNC.

- 3.12.12.105.5.42
(01-01-2023)
Error Code 200
- (1) Error Code 200 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code
01ADC	Audit Code
01ORG	Organization Code

3.12.12.105.5.43 (1) Field 01ORG is blank or missing.

(01-01-2023)

Error Code 200 - Invalid Conditions

3.12.12.105.5.44 (1) Correct 01ORG based on the box checked in entity portion of the Form 4720.

(01-01-2023)

Error Code 200 - Correction Procedures

- 1 = Form 990-PF
- 2 = Form 990-PF and Form 990-EZ
- 3 = Form 5227
- 4 = Other

3.12.12.105.5.45 (1) Error Code 201 displayed Fields are:

(01-01-2023)

Error Code 201

Field	Explanation
01CCC	Computer Condition Code
01TXP	Audit Code
01ORG	Organization Code
038	Total Tax Taxable Distributions
039	Total Tax Prohibited Benefits

3.12.12.105.5.46 (1) Tax Period is prior to 198812 and Field 01ORG is not present and the return is not an Amended return.

(01-01-2023)

Error Code 201 - Invalid Conditions

(2) Tax Period is prior to 200608 and Field 038 or 039 are present.

3.12.12.105.5.47 (1) If amount is present on Field 038 or 039 and Tax Period is prior to 200608, correct the Tax Period.

(01-01-2023)

Error Code 201 - Correction Procedures

3.12.12.105.5.48 (1) Error Code 202 displayed Fields are:

(01-01-2023)

Error Code 202

Field	Explanation
01CCC	Computer Condition Code
01TXP	Audit Code

Field	Explanation
01ORG	Organization Code
027	Tax on Disqualifying Lobbying Expenditures
0211	Tax on Charitable Unrelated Business Taxable Income

3.12.12.105.5.49
(01-01-2023)

Error Code 202 - Invalid Conditions

- (1) Field 01ORG is "1", Field 027 and 0211 must be blank or zero.

3.12.12.105.5.50
(01-01-2023)

Error Code 202 - Correction Procedures

- (1) If an amount is in Field 027 and 0211 and 01ORG is not 2, change the 01ORG to 2.

3.12.12.105.5.51
(01-01-2023)

Error Code 203

- (1) Error Code 203 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code
01ADC	Audit Code
01ORG	Organization Code
021	Tax on Undistributed Income
023	Tax on Investments that Jeopardize
024	Tax on Taxable Expenditures
0211	Tax on Charitable Unrelated Business Taxable Income

3.12.12.105.5.52
(01-01-2023)

Error Code 203 - Invalid Conditions

- (1) Field 01ORG contains a "2", Fields 021, 023, 024, or 0211, must be blank or zero.

3.12.12.105.5.53
(01-01-2023)

Error Code 203 - Correction Procedures

- (1) If an amount is present in Fields 021, 023, 024, 0211 or 0213 and 01ORG is not "1" change the 01ORG to "01".

3.12.12.105.5.54
(01-01-2023)
Error Code 204

- (1) Error Code 204 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code
01ADC	Audit Code
01ORG	Organization Code
021	Tax on Undistributed Income
025	Tax on Political Expenditures
026	Tax on Excess Lobbying Expenditures
027	Tax on Disqualifying Lobbying Expenditures
029	Tax on being a Party to Prohibited Tax Shelter
0210	Tax on Taxable Distributions
0212	Tax on SCH M Part I, Line 2 501(r)(3)
0213	Tax on Excess Executive Compensation
0214	Tax on Private Colleges and Universities

3.12.12.105.5.55
(01-01-2023)
Error Code 204 - Invalid Conditions

- (1) Field 01ORG contains a "3", Fields 021, 025, 026, 027, 029, 0210, 0212, 0213 or 0214 greater than zero error out.

3.12.12.105.5.56
(01-01-2023)
Error Code 204 - Correction Procedures

- (1) Field 01ORG contains a "3", Fields 021, 025, 026, 027, 029, 0210, 0212, 0213 or 0214 greater than zero. Change the 01ORG to a "2".

3.12.12.105.5.57
(01-01-2023)
Error Code 205

- (1) Error Code 205 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code
01ADC	Audit Code
01ORG	Organization Code
031	Tax on self-dealing

Field	Explanation
032	Tax on Investments that Jeopardize
033	Tax on Taxable Expenditures
034	Tax on Political Expenditures
035	Tax on Disqualifying Lobbying Expenditures
036	Tax on Excess benefit transactions
037	Tax on being a Party to Prohibited Tax Shelter Transactions
038	Tax Taxable Distributions
039	Tax on prohibited benefits
0310	Part II Total Tax

3.12.12.105.5.58
(01-01-2023)

Error Code 205 - Invalid Conditions

- (1) Field 01ORG equals "1" or "2" or "3".

3.12.12.105.5.59
(01-01-2023)

Error Code 205 - Correction Procedures

- (1) Field 01ORG contains a "1" or "2" or "3", Fields 031, 032, 033, 034, 035, 036, 037, 038, 039 or 0310 greater than zero. Change the 01ORG to a "4"

3.12.12.105.5.60
(01-01-2023)

Error Code 206

- (1) Error Code 206 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code
01ADC	Audit Code
01ORG	Organization Code
031	Tax on Self-Dealing
032	Tax on Investments that Jeopardize
033	Tax Taxable Expenditures
034	Tax Political Expenditures
035	Tax Disqualifying Expenditures
036	Total Tax Excess Benefit

Field	Explanation
037	Total Tax on Prohibited Transactions
038	Total Tax Taxable Distributions
039	Total Tax Prohibited Benefits
0310	Total Tax Self Dealer

3.12.12.105.5.61
(01-01-2023)

Error Code 206 - Invalid Conditions

- (1) If 01ORG equal "4" then Fields 021, 022, 023, 024, 025, 026, 027, 028, 029, 0210, 0211, 0212, 0213, 0214 and 0215 must be blank or zero.

3.12.12.105.5.62
(01-01-2023)

Error Code 206 - Correction Procedures

- (1) Correct 01ORG to a "1", "2" or "3"

3.12.12.105.5.63
(01-01-2023)

Error Code 207

- (1) Error Code 207 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code
01ADC	Audit Code
01ORG	Organization Code
031	Tax on Self-Dealing
S02DP	Section 02

3.12.12.105.5.64
(01-01-2023)

Error Code 207 - Invalid Conditions

- (1) If 01ORG equals a "4" and amounts in section 2 are greater than zero.

3.12.12.105.5.65
(01-01-2023)

Error Code 207 - Correction Procedures

- (1) Correct 01ORG to "1", "2" or "3"

3.12.12.105.5.66
(01-01-2023)

Error Code 208

- (1) Error Code 208 displayed Fields are:

Field	Explanation
01CCC	Computer Condition Code

Field	Explanation
01ADC	Audit Code
01ORG	Organization Code
S02DP	Section 02
S03DP	Section 03

3.12.12.105.5.67
(01-01-2023)

Error Code 208 - Invalid Conditions

- (1) If 01ORG equals a "4" and amounts in section 2 or 3 are blank.

3.12.12.105.5.68
(01-01-2023)

Error Code 208 - Correction Procedures

- (1) Enter amount from Field 031 to field 033B.

3.12.12.105.5.69
(01-01-2023)

Error Code 999

- (1) **Error Code 999 displayed Field is:**

Field	Explanation
01TXP	Tax Period

3.12.12.105.5.70
(01-01-2023)

Error Code 999 - Invalid Conditions

- (1) Error Code 999 will be generated for all returns that are in error status at the end of the processing year.

3.12.12.105.5.71
(01-01-2023)

Error Code 999 - Correction Procedures

- (1) Transmit the record.
(2) The system will re-validate the record and set validity and error codes based on the new year's program.

3.12.12.106
(01-01-2023)

Manual Computations

- (1) The computer will accurately compute the tax on most returns if they have been properly filled out, edited, and transcribed.
(2) **It is imperative that tax examiners be able to determine a return requiring manual computation.** If the examiner fails to identify such returns, incorrect settlement with the taxpayer will result.
(3) **A "manual computation" return usually requires an entry of a correct tax in the Manually Corrected Tax Field.**

Note: These corrections override the computer computation of Total Tax. You may, therefore, never use this Field unless and until the transcribed Total Income computed it, and all other transcription is correct.

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- (4) Document Perfection is instructed to enter CCC "Y" for certain returns that have a change of accounting period on a short period return.
- (5) On Form 1120-POL, Document Perfection is instructed to enter a "O" in Field 03CCC, if the return is for a principal campaign committee.
- (6) Other returns will go to ERS with an underprint in the Total Tax Field. Therefore, you must examine the entire return to determine if it requires manual verification or not. Before performing the computation, everything must be present and correct in the record.
- (7) Original Forms 990-PF and Form 1120-POL with a Tax Period before 198912 will be manually computed. Forms 990-T with a Tax Period before 199312 will also be manually computed. Compute Total Income Tax using the tax rates for the tax form and tax period involved.
- (8) Document Perfection is instructed to enter CCC "Y" for returns that have a change of accounting period on a short period return.
- (9) **Returns that are 52-53 week filers and those that are initial or final short year** need to be manually computed only when they straddle two different tax rates. For these returns as well as change of accounting period returns, the tax must be computed on the actual days or months used.
- (10) If the filer indicates 965 or 965-B tax on Forms 990-T and they are a fiscal filer (tax periods 201801 through 201811) a blended tax rate is needed. A manual computation will have to be done. See Exhibit 3.12.12-20

3.12.12.106.1
(01-01-2023)
Rule of Two

- (1) Under normal circumstances, the computer and the taxpayer agree on the computation of tax. This satisfies the Rule of Two.
- (2) On most returns with **true math errors**, the computer and the tax examiner will agree on the computation of tax. This satisfies the Rule of Two.
- (3) On a manually computed return with a **true math error**, the Rule of Two is not satisfied until two tax examiners arrive at the same tax computation.

3.12.12.106.1.1
(01-01-2023)
Specifically Quoted Sections

- (1) When a taxpayer has quoted specific sections of the Internal Revenue Code, and the taxpayers tax computation is mathematically verified as correct, it is preferable to accept this computation than to send a taxpayer notice. If the reference is questionable, refer to your manager.

3.12.12.106.1.2
(01-01-2023)
Corrective Procedures

- (1) **Compute the tax using the manual computation requirements.**
- (2) **Use the credits and additional taxes** as you normally would. Compute tax from the Taxable Income through Total Tax Field. If there is no error or the
Corrected Tax Field. #
- (3) **If there is an error:**
 - a. Enter the correct tax in Manually Corrected Tax Field.
 - b. Attach your tape with two stamps on it or two individual tapes (this applies the Rule of Two). When verifying the 5% or 3% surcharge, a tape is not required.
 - c. Correct the document from the point of error.

d. Assign applicable TPNC. **See Exhibit 3.12.12-20**

3.12.12.106.1.3
(01-01-2023)
**Returns Requiring
Manual Computation**

(1) Methods	Types of Return
Proration	<ul style="list-style-type: none"> Initial short period-two tax rates Final short period-two tax rates 52-53 week filers-two tax rates
Annualization	Section 806 or 1.1442, "Y" coded change of accounting period.

3.12.12.106.2
(01-01-2023)
**Pro-Ration
Computations**

- (1) **On full year returns straddling different tax rates**, Tax is computed by applying the applicable tax rate to the number of days in each period.
- (2) **On short year returns that straddle different tax rates**, you must manually compute (prorate) the tax using the number of days in each period.
- (3) The computer has no way of knowing the beginning date and computes for a full year from the ending date.
- (4) To identify a return needing proration:
 - a. Check the year portion of the Entity Section for a short period or a 52-53 week.
 - b. Check the Tax Period for a year that straddles different tax rates.
 - c. Check if the return is an "initial" return.
 - d. Check for CCC "F".
- (5) If any of the above conditions exist, a manual computation is necessary. See Exhibit 3.12.12-15

3.12.12.106.2.1
(01-01-2023)
**Initial or Final Short Two
Tax Rates**

- (1) for the formula for initial or final short period returns with two tax rates.
- (2) Sometimes returns require short periods beginning and ending in one year. Special notice of initial and final short period filers whose tax year is all in one year is required. The computer's computation is unreliable because it is using fiscal year rates.
- (3) Refer to specific form for manual computation instructions.

3.12.12.106.2.2
(01-01-2023)
52-53 Week Filers

- (1) Only returns that straddle different tax rates need to be manually computed.
- (2) The formula is the same as on an initial or final short FY return straddling two tax rates. **See Exhibit 3.12.12-20.**
- (3) The Tax Period may not end more than 6 days before or 3 days after the end of the month.
 - a. Taxpayer's may file 52-53 week returns. A 52-53 week tax year can end 6 days before or up to 3 days after the end of the month.
 - b. If a tax year ends within 3 days after the end of the month, use the previous month in the Tax Period.

Example: If the end of the tax year is May 2, 2005, the Tax Period must be 200504.

- c. If a tax year ends 6 days before the end of the month, use that month in the Tax Period.

Example: If the end of the tax year is April 26, 2005, the Tax Period must be 200504

3.12.12.106.3
(01-01-2023)

**Annualized
Computations**

- (1) "Y" coded "Change of Accounting Period" returns cover a period of less than 12 months or 52 weeks. These returns are not "initial" or "final" returns.
- (2) CCC "Y" must be present on all returns that have a Change of Accounting Period to update the Tax Period on Master File.

3.12.12.106.3.1
(01-01-2023)

**Short Period Returns
Due to Change of
Accounting Period**

- (1) Annualized Tax with One Tax Rate: **See Exhibit 3.12.12-19.**

3.12.12.106.3.2
(01-01-2023)

**Annualized Two Tax
Rates**

- (1) **See Exhibit 3.12.12-19** for the formula for computing annualized tax straddling two tax rates for a change of accounting period.

3.12.12.106.3.3
(01-01-2023)

**Annualized Schedule D
Tax**

- (1) **See Exhibit 3.12.12-17** for the formula for computing annualized alternative tax.

3.12.12.106.3.4
(01-01-2023)

**Pro-Rated Annualized
Alternative (Two Tax
Rates)**

- (1) **See Exhibit 3.12.12-19** for the formula for computing annualized Schedule D (Form 1041) tax with two tax rates.

3.12.12.106.4
(01-01-2023)

Manual Verifications

- (1) The information provided within this subsection will provide a breakdown of different types of manual verifications.

3.12.12.106.4.1
(01-01-2023)

**Controlled Group
Returns - Tax Periods
Beginning After
December 31, 1983**

- (1) For tax years beginning after 1983 (198412-198805), a corporation with Taxable Income of \$1,000,000 or more is liable for the following:
- a. Regular tax, **plus**
- b. An additional tax equal to the lesser of 5% of its Taxable Income that exceeds \$1,000,000 or \$20,250.
- (2) Members of a controlled group of corporations are treated as one corporation for purposes of figuring any additional tax they must pay because their Taxable Income exceeds \$1,000,000.

- a. If the group is liable for the additional tax, each member must pay the tax based on the portion of the \$25,000 amount it uses in each tax bracket to reduce its tax.

Example: A Controlled Group consists of Corporations A, B, C, and D. Each files a separate return:

Control Group	Taxable Income
A	\$500,000
B	\$400,000
C	\$100,000
D	\$100,000
Total Taxable Income of Controlled Group	\$1,100,000

- (3) Each controlled Group is subject to the additional 5% tax since the Total Taxable Income of the Group is over \$1,000,000. Each Corporation in the Controlled Group submits computation indicating the portion of the additional 5% tax liability, and how much of the additional 5% each corporation has added to its tax.
 - (4) The computer will not compute this additional tax for controlled groups since the taxable income of the entire group will not be transcribed. The computer will only compute the tax as if the corporations taxable income is less the \$1,000,000 (e.g., without the additional 5% surtax, regardless of the amount of taxable income). However, controlled groups have been instructed to include their computations of this additional tax with their tax returns.
 - a. Total Tax will underprint if the taxpayer is liable for this additional tax and the tax is included on the return.
 - b. Verify the taxpayers arithmetic if the computation is attached and accept if correct (do not question the method the taxpayer uses to determine the amount of the additional 5% tax reported.)
 - c. If no computation is attached, and the amount in Total Tax is greater than the underprint, then accept the taxpayers figure (unless another error affecting this amount is found. If so, correct accordingly).
 - d. If the amount in Total Tax is less than the underprint, treat as a math error.
 - (5) Continue with normal corrective procedures.
- (1) For tax years beginning after June 30, 1987 (198806-198811), a corporation with Taxable Income of \$100,000 or more is liable for the following:
 - a. Regular tax, **plus**
 - b. An additional tax equal to the lesser of 5% of its Taxable Income that exceeds \$100,000 or \$11,750.
 - (2) Members of a controlled group of corporations are treated as one corporation for purposes of figuring any additional tax they must pay because their Taxable Income exceeds \$100,000.

3.12.12.106.4.2
(01-01-2023)
**Controlled Group
Returns - Tax Periods
Beginning After June 30,
1987**

- a. If the group is liable for the additional tax, each member must pay the tax based on the portion of the \$50,000 amount it uses in Tax Bracket 5 and the \$25,000 amount it uses in Tax Bracket 6 to reduce its tax.

Example: A Controlled Group of corporations consists of Corporations A, B, C, and D. Each files a separate return: A Controlled Group consists of Corporations A, B, C, and D. Each files a separate return:

Control Group	Taxable Income
A	\$40,000
B	\$20,000
C	\$20,000
D	\$30,000
Total Taxable Income of Controlled Group	\$110,000

- (3) Each Controlled Group is subject to the additional 5% tax since the Total Taxable Income of the Group is over \$100,000. Each Corporation in the Controlled Group submits a computation indicating the portion of the additional 5% tax liability, and how much of the additional 5% each corporation has added to its tax.
- a. Total Tax will underprint if the taxpayer is liable for this additional tax and the tax is included on its return.
- b. Verify the taxpayers arithmetic if the computation is attached and accept if correct (do not question the method the taxpayer uses to determine the amount of the additional 5% tax reported).
- c. If no computation is attached, and the amount in Total Tax is greater than the underprint, accept the taxpayers figure (unless another error affecting this amount is found, if so, correct accordingly).
- d. If the amount in Total Tax is less than the underprint, treat as a math error.
- (4) Continue with normal corrective procedures.

3.12.12.106.4.3
(01-01-2023)
**Controlled Group
Returns - Tax Periods
198707-198805**

- (1) These returns will require proration between two computations.

3.12.12.106.4.4
(01-01-2023)
**Controlled Group
Returns - Tax Period
Beginning 199301**

- (1) For tax years beginning January 1, 1993, a corporation with Taxable Income over \$1,000,000:
- a. Will owe regular tax **plus** an additional tax equal to the lesser of 5% of its Taxable Income that exceeds \$1,000,000 to \$10,000,000 (not to exceed \$11,750 in tax).
- b. From \$10,000,000 to \$15,000,000, the taxpayer will pay a regular tax at 35%.

- c. Any corporation or members of a corporation of a Controlled Group that has Taxable Income that exceeds \$15,000,000 will pay the above tax **plus** an additional tax equal to the lesser of 3% of the Taxable Income over \$15,000,000 (not to exceed \$100,000 in tax).

3.12.12.107
(01-01-2023)
**General Correction
Procedures - Form
1041-A and 5578**

- (1) This Section provides correction procedures to be used by the Error Resolution and Rejects for use by Tax Examiners when processing Exempt Organization (EO) returns paper registers.

3.12.12.107.1
(01-01-2023)
**Tax Class, Document
Codes, and MFT Codes**

- (1) Following is the tax class, document code, and MFT code for each EO return covered in this section.

Form	Tax Class	Doc. Code	MFT
1041-A	4	81	36
4720	4	71	50
5578	9	84	67

3.12.12.107.2
(01-01-2023)
Rejecting Returns

- (1) Reject a return:

If	Or	Then
You cannot perfect the error register from the return and attachments,	The return is so illegible that the proper correction cannot be made,	<ol style="list-style-type: none"> 1. Reject the return using Action Code "3" 2. Attach Form 4227 or Form 3696 to show the reason for rejection.

3.12.12.107.3
(01-01-2023)
Validity Errors

- (1) There are **three general types of errors** that will cause a record to print on the error register.
- Field Validity Error
 - Section Validity Error
 - Math Error

3.12.12.107.3.1
(01-01-2023)
Field Validity Errors

- (1) **Field Validity Errors** are identified with an **asterisk** before the invalid Field when:
- a. A required Field is missing; or
 - b. Entries appear in a Field that must not be present in relation to another Field on the record; or

- c. The Field sign is not in agreement with the required input sign (see the instructions for the individual returns for the appropriate sign).

(2) **Correct Field Validity errors** as follows:

1. Compare the return with the error register.
2. Line out each incorrect Field.
3. Enter the correct data immediately above the lined-out data.
4. Enter Action Code "6".

01	A	B001654935	*C	D201012	E	F20100315	G
----	---	------------	----	---------	---	-----------	---

Figure 3.12.12-2 Field Validity Error

3.12.12.107.3.2
(01-01-2023)

Section Validity Error

(1) **Section Validity Errors** include:

- Missing Section
- Extraneous Section
- ISRP Error
- Terminus Error

(2) A **Missing Section** error is caused by the absence of required sections:

- a. The error is indicated by an asterisk to the left of section number.
- b. The section generates as Missing because of an existing condition on the error register. Correct by deleting the Field in error or use Action Code "6" to add data to the Missing Section.
- c. Never delete with Action Code "4".

(3) An **Extraneous Section** error is caused by an unnecessary section being transcribed:

- The error is indicated by one pound sign (#) preceding the section number.
- Delete the section with Action Code "4" if section is not needed.

01	A	B004563971	C	D201012	E	F201004142	
*03	A	+ B	+ C	+ D	+ E	+ F	+ G
#04	A	+ B	+ C	+ D	+ E 8940+	F 3740+	G

Figure 3.12.12-3 Section Validity Error

(4) An **ISRP Error** is an error detected by the Integrated Submission & Remittance Processing System:

- a. The error is identified to the left of the section number in Figure 3.12.12-4.
- b. For the ISRP errors shown below, verify coding and transcription errors. If no corrections, use Action Code "7".

Error #	Description
#1	Key Verifier attempted to change the check digit or changed four or more of the digits in the TIN, and the ISRP operator encountered a required section as “missing”.
#3	Section ended at an invalid point.
#4	Invalid Field length.
#5	The ISRP operator input the same section more than once. The computer program will drop all duplicate sections and will display (on the error register) the first section encountered.

#401	A	B001476253	CASPE	D201012E20100210
------	---	------------	-------	------------------

Figure 3.12.12-4 ISRP Error

- (5) **Terminus Error.** A terminus error indicates that there is a non-numeric character in a numeric Field or that the format of the section is incorrect:
- The error is identified by two asterisks to the left of the section number.
 - All data must be entered for all Fields in the section.
 - If no data, delete section with Action Code “4”.

**02	A	+ B	+ C	+ D	+ E	+
------	---	-----	-----	-----	-----	---

Figure 3.12.12-5 Terminus Error

3.12.12.107.3.3
(01-01-2023)

Math Errors

- (1) **Math Error.** A math error is caused when the computer’s computation differs from the taxpayers entry or the transcribed amount.
- The error is indicated by underprinting the transcribed amount with the computer-generated amount.
- (2) **Correction procedures** for individual forms are located in this IRM within each form subsection.

04 A	+ B	+ C	+ D	+ E	9560+	F	+ G	+ H+
I	7610+ J	+ K	+ L	+M	950+	N +	O +	P +

Figure 3.12.12-6 Math Error (underprint)

3.12.12.107.4
(01-01-2023)
**Invalid Correction
Attempt**

- (1) An **invalid correction attempt** is indicated by an "AA" printed to the right of the DLN.
 - a. Correct all errors identified on the error register as if no attempt had been made to correct it before.
 - b. When all Fields are correct, enter Action Code "7" to the left of section 01 on the error register.

3.12.12.107.5
(01-01-2023)
Action Codes

- (1) **Valid Action Codes** are "0", "1", "3", "4", "5", "6", and "7". At least one action code must be entered on the error register to clear the record to good tape:
 - a. Action Codes, "0", "1", "3" and "7" are always entered to the left of Section 01.
 - b. Action Codes "4", "5", and "6" are entered to the left of the appropriate section number.
- (2) **ACTION CODE "0"**—Yield to taxpayers figures.
 - a. When this code is used, no other code can be used on the same correction attempt.
 - b. This code may never be used until the data printed on the error register is correct.
 - c. This code is used when the computation of tax by the computer is to be disregarded and the taxpayers computation of tax is accepted as correct.
- (3) **ACTION CODE "1"**—Taxpayer math error out of tolerance.
 - a. When this code is used, no other code can be used on the same correction attempt.
 - b. All validity errors must be corrected before this code is used.
 - c. A taxpayer math error notice code must be used with this code.
- (4) **ACTION CODE "3"**—Document is unprocessable.
 - a. When this code is used, no other code can be used on the same correction attempt.
 - b. When this code is used, pull the document from the block and sign it out using "R" and the date.
- (5) **ACTION CODE "4"** deletes any section, except 01, Missing, and computer-generated.
 - a. Action Codes "5" and "6" may be used with Action Code "4" for other sections on the same correction attempt.
 - b. When this code is used, the section will be deleted from the error register.
 - c. **Do not** delete a Missing Section with Action Code "4".
- (6) **ACTION CODE "5"** adds a section other than Section 01.
 - a. Action Codes "4" and "6" may be used with Action Code "5" for other sections on the same correction attempt.
 - b. When this code is used, enter the Alpha Field Designators, Field data, and appropriate Field breakers for only the Fields that must contain data.

01	A	B004593571	CMAPL	D201012	E	+ F20100519+	G +
	N +	O	+ P	+ QQ	+ R	+ S+	
03 A	+ B	+ C	+ D	40000+	E +	F 40000+	G
H	+ I	+ J	+				
07 A	+ B	+ C	+ D	+ E	+ F	+ G	+
H	+ I	32000-	J	+			
		00					
5	09	B	17000,	D	15000,		

Figure 3.12.12-7 ACTION CODE “5”

- (7) **ACTION CODE “6”**—Changes Field(s) in any section.
- Action Codes “4” and “5” may be used for other sections with Action Code “6” on the same correction attempt.
 - When this code is used, enter the correct data above the Field and the appropriate Field breaker if necessary.
 - At least one Field in the section must be corrected.
 - When changing a Field with Action Code “6”, use a “#” to make the Field negative, or a “,” to make the Field positive. If the value of the Field remains the same, **do not** enter a Field breaker.

Note: When blanking or correcting a Field in a section with fixed length Fields, always enter the encircled number of positions for the Field which will not contain data. A fixed-length Field is a Field with no Field breaker.

Example: If the number of characters for the Field is 4 and only 3 characters will be input, encircle 1 after to entry to show the number of blanks. If the entire Field will be blank, encircle 4.

01A	B007160300	CSYCA	D201012 E	+	G +	H +
				F20100329+		
			1100400#	456100,		
03A	57650300+	B	644300+	C	1100400+	D 456100- E81200+

Figure 3.12.12-8 ACTION CODE “6”

7				ASH(1)		
01A	B007215968	*C.	D201012	E	+	F20100315+

Figure 3.12.12-9 ACTION CODE “7”

- (8) **ACTION CODE “7”** dummy Correction
- This code is used when the record appears on the error register for a validity error and the data transcribed is correct.

- b. **This code must not be used unless all of the data printed on the error register is correct.**

3.12.12.107.6
(01-01-2023)
Received Date

- (1) A **Received Date** is required on all Exempt Organizations returns.
- (2) If the Received Date stamp is "invalid" (i.e. 20110115 in lieu of 20120115), correct accordingly.
- (3) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:

1. The envelope postmark or delivery shipment date.

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

2. Service Center Automated Mail Processing System (SCAMPS) digital date
3. The Revenue Agent/Officer's signature date
4. The signature date
5. The Julian Date in the DLN

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

Date (RDD), regardless of Saturday, Sunday or Holiday extension dates.

#

3.12.12.108
(01-01-2023)
Form 1041-A - General

- (1) This section provides instructions for correcting error and reject conditions for Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts.

3.12.12.108.1
(01-01-2023)
Form 1041-A - Section 01

- (1) The chart below shows **Section 01 Error Register Fields** including Alpha Field Designator, title, location, and number of positions:

Field	Title	Location	Max Length
A	Remittance	Blue/Green Money	11
B	Employer Identification Number	EIN Block	9
C	Name Control	Underlined	4
>>>>	Name Control Underprint	Computer-generated Underprint	4
D	Tax Period	Top of Return	6
>>	Tax Period Underprint	Computer-generated Underprint	2
E	Computer Condition Codes	Under OMB Number	10
F	Received Date	Date Stamp	8
G	Correspondence Indicator	On City Line	2
H	Correspondence Received Date	On City Line	8
I	CAF Code	N/A	1
J	Daily Delinquency Penalty	On Part II Title Line	6
K	Penalty and Interest Code	Right Margin next to EIN Box.	1
L	Preparation Indicator	Bottom Right Margin Prepares PTIN Box	1
M	Preparer SSN	Part IV Signature Block	9
N	Preparer PTIN	Part IV Signature Block	9
O	Preparer Phone Number	Part IV Signature Block	10

3.12.12.108.2
(01-01-2023)

Field 01-A - Remittance Amount 11 Positions

- (1) Field 01-A, **Remittance Amount**, is dollars and cents and is the Blue/Green edited money amount.

3.12.12.108.3
(01-01-2023)
**Field 01-B EIN - 9
Positions**

- (1) Field 01-B, **EIN**, is located in the EIN block.

3.12.12.108.3.1
(01-01-2023)
**Field 01-B - Invalid
Conditions/Correction
Procedures**

- (1) Field 01-B will **asterisk** if any of the following conditions are present:
- This Field is not present or is not all numeric.
 - The EIN is all zeros or all nines.
 - The first two digits are 00, 07-09, 17-19, 28, 29, 49, 78, 79 or 89.
- (2) **Analyze the return** and attachments for a valid EIN.
- If a valid EIN is found, correct Field 01-B.
 - If a valid EIN cannot be found on the return, research.
 - If research locates a number, correct Field 01-B.
- (3) **If research locates multiple EINs** for the same organization, research using Command Code INOLES for all EINs. If multiple EINs are on INOLES, reject to Entity stating "Multiple EINs".
- (4) **If research does not locate an EIN**, route the case to Entity for assignment of an EIN.
- (5) If EIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return unless there is another correspondence issue present. Continue processing the return.

Note: Do not send Letter 3875-C if:* less than three digits of the EIN are transposed, different, or missing.* When CC INOLES indicates the account has been merged to or merged from, or* An SSN is used on a return and research has determined there is no entity on Master File when the number is in EIN format.

3.12.12.108.4
(01-01-2023)
**Field 01-C - Name
Control/Check Digit**

- (1) Field 01-C, **Name Control or Check Digit**, is edited (underlined) or located on the mail label.
- (2) This Field must have 1 to 4 characters (alpha, numeric, ampersand, hyphen). It may have 1 to 3 blanks. **The Name Control and Check Digit each have their own validity tests.**

3.12.12.108.4.1
(01-01-2023)
**Field 01-C - Name
Control Invalid
Conditions/Correction
Procedures**

- (1) This Field is invalid if:
- For Name Control, the first position is not alpha or numeric, the 2nd, 3rd or 4th position is not an alpha, numeric, hyphen, ampersand or blank, and there are any intervening blanks between characters.
 - For Check Digit, the first two positions are not blank and a letter of the alphabet (other than E, G or M) in the third and fourth positions is not present.
- (2) **If the correction entry is less than 4 characters**, enter and circle the number of remaining positions.
- (3) The name control must be the first four characters of the name as follows:

- a. If the organization is a **corporation** (e.g., name includes “Corporation”, “Inc.”, “Foundation”, “Fund”), edit the first four characters of the corporation name. Omit the word “the” when followed by more than one word.
 - b. If the organization is an individual **trust** or **estate**, edit the first four characters of the last name of the individual, trustee, beneficiary, or decedent.
 - c. If the organization is a **political organization** or **political committee** (Section 527), edit the first name of the individual.
- (4) If an organization’s name contains both “Fund” or “Foundation” **and** “Trust”, apply either corporate or trust name control rules as follows:

If	Then
The organization name contains the name of a corporation,	apply corporate name control rules (see (3)a above).
The organization name contains an individual’s name,	apply trust name control rules (see (3)b above).

- (5) Specific **corporate** name control examples to be used if “Corporation”, “Inc.”, “Foundation”, or “Fund” are not present are:
- a. **Local, Chapter, or Post**—Edit the first four characters of the name of the national organization if the words “Local”, “Chapter”, or “Post” are contained in the name.
 - b. **Habitat for Humanity** — Edit **Habi**
 - c. **Little League** — Edit **Litt**
 - d. **American Legion** — Edit **Amer**
 - e. **AMVETS** — Edit **Amer**
 - f. **Boy Scouts of America (BSA)** — Edit **Boys**
 - g. **BPOE** — Edit **Bene**
 - h. **FOE** — Edit **Frat**
 - i. **VFW** — Edit **Vete**
 - j. **PTA**—Edit **PTA** plus the first letter of the name of the state
 - k. **PTO** or **PTSA**— Edit the first four characters of the school
- (6) Specific **trust** or **estate** name control examples are:
- a. **Estate**—Edit the first four characters of the last name of the decedent
 - b. **Corporate Trust**—Edit the first four characters of the Corporation’s name.
 - c. **Individual trust**—Edit the first four characters of the last name of the individual
 - d. **All other trusts**—Edit the first four characters of the last name of the trustee or beneficiary
- (7) Specific **political organization** name control examples are:
- a. **Friends of Jane Doe** — Edit **Jane**
 - b. **Committee to Elect John Smith** — Edit **John**
 - c. **Citizens for John Doe** — Edit **John**

- (8) Below are general instructions for correcting the invalid character “%” in Field 01-C, Name Control, for all paper register forms in IRM 3.12.12.

If	Then
the invalid character “%” was entered by ISRP in Field 01-C and there is a “care of” Name,	<p>research Master File using Command Code INOLE:</p> <ul style="list-style-type: none"> • If the Name Control and Entity on the Master File match the Name(s) and address on the return, enter the correct Name Control. • If there is any difference in the Name line, care of line, or Address from the return to the Master File, follow instructions in IRM 3.12.38 to correct the care of Name. <p>Note: ISRP is instructed to enter a percent sign (%) to indicate the “care of” name needs to be corrected.</p>
there is no “care of” Name,	<ol style="list-style-type: none"> 1. Verify the Name Control using Command Code INOLE. 2. Enter the INOLE Name Control in Field 01-C.

3.12.12.108.4.2
(01-01-2023)

**Field 01-C - Check Digit
Invalid Conditions/
Correction Procedures**

- (1) **Check Digit** must have blanks in the first two positions and a letter of the alphabet in the third and fourth positions (“E”, “G” and “M” are invalid).
- (2) **When correcting, enter an encircled “2” followed by two alpha characters.**
 - a. Always use the Check Digit as the first correction choice for an invalid Name Control/Check Digit.
 - b. If there is no Check Digit, use the Name Control.
- (3) **If the check digit Field has an asterisk** but it is obviously correct, check for transcription error in EIN. The computer will recompute and validate the Check Digit for the EIN input.

3.12.12.108.4.3
(01-01-2023)

**Name Control
Underprint**

- (1) The **Name Control Underprint** is designed to reduce the number of Un-postable Codes 303 and occurs when the transcribed Name Control does not agree with the Name Control for the EIN on the Entity Index File (EIF).

3.12.12.108.4.3.1
(01-01-2023)

**Name Control
Underprint - Correction
Procedures**

- (1) **Compare the entries** in Fields 01-B, EIN, and 01-C, Name Control, with the return to determine the corrective action.

If	Then
The EIN on return and EIN in Field 01-B do not agree,	Correct Field 01-B to agree with the return. Enter "1" in Field 01-K, Entity Underprint Code
The Name Control on the return and Field 01-C do not agree or Name Control was transcribed incorrectly,	Change Field 01-C to agree with Name Control underprint.
Correction does not agree with the Name Control underprint,	Enter "1" in Field 01-K.
The Name Control edited on return agrees with Name Control in Field 01-C and name is illegible or coded wrong,	Change Field 01-C to agree with Name Control underprint.
No obvious error,	Research using INOLES, NAMEE, or NAMEB.
Another EIN is found for the entity on the return,	Change Field 01-B to the correct EIN and enter "1" in Field 01-K.
The EIN is correct and taxpayer merely rearranged name on return,	Change Field 01-C to agree with the Name Control on INOLES. Enter "1" in Field 01-K if Name Control does not match underprint.
The EIN on return is correct but Name Control on BMF is not conforming to acceptable rules for Name Controls,	Reject case to Entity for resolution.
The EIN on return and Field 01-B agree but do not agree with name on BMF,	Reject case to Entity for resolution.

3.12.12.108.5
(01-01-2023)

**Field 01-D - Tax Period
(6 Positions)**

- (1) Field 01-D, **Tax Period**, is edited to the top right of the year. The first valid tax period for Form 1041-A is 197012.

3.12.12.108.5.1
(01-01-2024)

**Field 01-D - Invalid
Conditions/Correction
Procedures**

- (1) **Field 01-D must be present and numeric:**
- Determine the correct Tax Period.
 - Enter correct Tax Period in Field 01-D.
- (2) **Field 01-D will asterisk if the year and month are greater than the year and month of the processing date:**

If	Then
The Tax Period is transcribed correctly and it is not a final return,	<ol style="list-style-type: none"> 1. If Tax Period is less than 4 months after the Error Register date, reject for processing at a later date. 2. If Tax Period is 4 months or more in the future, correspond for confirmation of Tax Period. 3. If the Tax Period is not Calendar Year, Correspond for a Calendar Year Return.
the Tax Period is transcribed correctly and it is a final return	<ol style="list-style-type: none"> 1. Enter CCC F in Field 01-E, Computer Condition Codes, if necessary and, 2. Correct TPNC Tax Period in Field 01-D to the month preceding the received date.

- (3) **Field 01-D will asterisk if the processing date is later than 2 years and 10 months after the Return Due Date or the Received Date**, whichever is later, and CCC "W" is not present in Field 01-E, Computer Condition Codes.

If	Then
The Tax Period on the return is not transcribed or coded correctly,	Enter the correct Tax Period in Field 01-D.
The Received Date is not transcribed correctly,	Enter the correct Received Date in Field 01-F, Received Date.
The Tax Period and Received Date are transcribed correctly and the return indicates clearance by Statute Control,	Enter CCC "W" in Field 01-E and continue processing.
The Tax Period and Received Date are transcribed correctly and the return has not been cleared by Statute Control,	Reject to Statute. Note: Do not send to Statute any return with 599XX , Prepared By Exam , or Secured by Compliance .

- (4) **Field 01-D will asterisk if Field 01-E contains CCC "G"**, and the processing date is equal to or later than 2 years and 10 months after the Return Due Date and CCC "W" is not present.

If	And	Then
the Tax Period on the return is not transcribed or coded correctly,	N/A	enter the correct Tax Period in Field 01-D.
the Received Date is not transcribed correctly,	N/A	enter the correct Received Date in Field 01-F.
the Tax Period and Received Date are transcribed correctly,	the return is NOT amended,	delete CCC "G" from Field 01-E.
the tax period and received date are transcribed correctly,	the return is stamped Cleared by Statute ,	enter CCC W in Field 01-E.
the Tax Period is transcribed correctly,	CCC "G" is correct,	reject the return to Statute control for clearance.

- (5) **Fields 01-D and 01-E will asterisk if Field 01-E contains CCC "W" and the processing date is less than two years after the return due date.**
- If the Tax Period on the return is not transcribed or coded correctly, enter the correct Tax Period in Field 01-D.
 - If the Tax Period is transcribed correctly, delete the CCC "W" from Field 01-E.

3.12.12.108.5.2
(01-01-2023)
Tax Period Underprint

- The **Tax Period** will **Underprint** if there is a discrepancy between the current fiscal year month period and the month of the Tax Period, and CCC "F" is not present.
- See Exhibit 3.12.12-1** Error Correction procedures or **Exhibit 3.12.12-2** for Reject procedures.

Note: The Tax period will not underprint when CCC "F" is present.

3.12.12.108.6
(01-01-2023)
Field 01-E - Computer Condition Codes 10 Positions

- Field 01-E, **Computer Condition Codes (CCC)**, is edited under the OMB number on Form 1041-A.
- Valid Computer Condition Codes** are "F", "G", "R", "V", "W", "3", and "7".

3.12.12.108.6.1
(01-01-2023)
Field 01-E - Invalid Conditions/Correction Procedures

- Field 01-E will asterisk if other than specified or a CCC appears more than once:**

If	Then
There is a transcription error,	Enter the correct CCC in Field 01-E.
Field 01-E has been transcribed correctly,	<ol style="list-style-type: none"> 1. Determine if a CCC must be present. 2. Correct Field 01-E accordingly.

- (2) **Fields 01-E and 01-J, DDP, will asterisk if CCC “V” and Field 01-J are both present.**

If	Then
The attachments show reasonable cause for late filing. See IRM 3.12.12.3.7.3,	Delete Field 01-J.
Reasonable cause has been established by a Revenue Officer or Examination,	Delete Field 01-J.
Reasonable cause has not been established,	Delete CCC “V”.

- (3) **Field 01-E will asterisk if CCC “G” is present and any data beyond the Received Date (Field 01-F) is present.**

If	Then
CCC is correct,	delete any data beyond Field 01-F, Received Date.
CCC is not correct,	<ol style="list-style-type: none"> 1. Delete CCC G from Field 01-E. 2. Enter any missing data for all sections (See Figure 3.12.12-7).

- (4) **Field 01-E will asterisk if CCC “G” is present and a CCC other than CCC “W” is present.**

If	Then
The correct CCC is “G”,	Delete any CCC other than “G” or “W”.
CCC “G” is not correct,	Delete CCC “G” from Field 01-E and enter any missing data in Section 01.

- (5) **Fields 01-E and 01-D, Tax period, will asterisk if CCC “W” is present and the processing date is less than two years after the Return Due Date.**

If	Then
the Tax Period is not transcribed or coded correctly,	enter the correct Tax Period in Field 01-D,
the Tax Period is transcribed correctly,	delete CCC “W” in Field 01-E.

- (6) **CCC “7” cannot be present with CCC “R”:**
- If CCC “7” is correct, delete CCC “R”.
 - If CCC “7” is not correct, delete CCC “7.”
- (7) **Fields 01-E and 01-H, Correspondence Received Date, will asterisk if CCC “3” is present and Field 01-H is present.**
- Determine if the return is a “no reply”. If so, delete Field 01-H.
 - If the return is not a “no reply”, delete CCC “3”.
- (8) **If CCC “3” is present and Field 01-G, Correspondence Indicator, is not present:**
- If “no reply” to IRS initiated correspondence, enter Correspondence Indicator “14”.
 - If “incomplete reply” to IRS initiated correspondence, enter Correspondence Indicator “12” or “13”.
 - If the return is not a “no reply”, delete CCC “3” and enter the correct Correspondence Received Date in Field 01-H, and Correspondence Indicator in Field 01-G.

3.12.12.108.7
(01-01-2023)
**Field 01-F - Received
Date (8 Positions)**

- (1) Field 01-F, **Received Date**, is in century/year/month/day (YYYYMMDD) format.

3.12.12.108.7.1
(01-01-2023)
**Field 01-F - Invalid
Conditions/Correction
Procedures**

- (1) **Field 01-F must be numeric and present.** Determine the date and enter it in Field 01-F.
- (2) **If the Received Date is later than the error register date**, determine the correct received date and enter it in Field 01-F.
- (3) The **year and month digits** cannot be earlier than the year and month of the Tax Period. If the **Received Date is earlier than Field 01-D:**
- If Fields 01-D and 01-F are transcribed correctly and the Tax Period is not after the error register date, enter the received date as the first day after the Tax Period.
 - If Field 01-D is after the error register date.
- (4) **The Received Date is prior to the ADP date (Tax Period 197012):**

If	Then
The Received Date is wrong,	Change Field 01-F to the Received Date shown on the return.
The return is prior to ADP and it agrees with Field 01-D,	Reject to NMF

- (5) **If Remittance is present and the Received Date is not later than the Return Due Date**, both Fields will asterisk on RAW only. Clear with Action Code "7".
- (6) **Fields 01-F and 01-E, Computer Condition Codes, will asterisk if CCC "V" is present and Field 01-F is not later than the Return Due Date.**
- If the **Received Date on the return does not agree** with Field 01-F, correct Field 01-F.
 - If the **Received Date is correct**, delete CCC "V".
- (7) If the **Received Date is missing**, determine a date using procedures in IRM 3.12.12.9.6.2.

3.12.12.108.8
(01-01-2023)
**Field 01-G -
Correspondence
Indicator (2 Positions)**

- (1) Field 01-G, **Correspondence Indicator**, is edited on the city line.
- (2) **See Exhibit 3.12.12-6** for valid Correspondence Indicators.

3.12.12.108.8.1
(01-01-2023)
**Field 01-G - Invalid
Conditions/Correction
Procedures**

- (1) **If code is other than specified:**

If	Then
response to IRS initiated correspondence is attached,	enter Correspondence Indicator "11" in Field 01-G.
no reply,	enter "3" in Field 01-E, Computer Condition Codes, and "14" in Field 01-G.
partial reply,	enter "3" in Field 01-E, Computer Condition Codes, and "12" or "13" in Field 01-G.
no correspondence was issued,	delete Field 01-G

- (2) **Fields 01-G and 01-H, Correspondence Received Date, will asterisk if code is present and Field 01-H is not present or vice versa.**

If	Then
response to IRS initiated correspondence is attached,	enter Correspondence Indicator "11" in Field 01-G. and Correspondence Received Date in Field 01-H.
no reply,	delete Field 01-H if present. Enter "3" in Field 01-E, Computer Condition Codes, and "14" in Field 01-G.
partial reply,	delete Field 01-H if present. Enter "3" in Field 01-E, Computer Condition Codes, and "12" or "13" in Field 01-G.
no correspondence was issued,	delete Field 01-G and Field 01-H, Correspondence Received Date.

- (3) **Fields 01-E and 01-G will asterisk if CCC "3" is present and Field 01-G is blank.**

If	Then
response to IRS initiated correspondence is attached,	delete CCC "3", and enter Correspondence Indicator "11" in Field 01-G and Correspondence Received Date in Field 01-H.
no reply,	enter "14" in Field 01-G.
partial reply,	enter "12" or "13" in Field 01-G.
no correspondence was issued,	delete CCC "3".

3.12.12.108.9

(01-01-2023)

**Field 01-H -
Correspondence
Received Date (8
Positions)**

- (1) Field 01-H, **Correspondence Received Date**, is in Century, Year, Month, Day (YYYYMMDD) format, and is edited on the City Line.

3.12.12.108.9.1

(01-01-2023)

**Field 01-H - Invalid
Conditions/Correction
Procedures**

- (1) **This Field will asterisk** if present and any of the following conditions exist:
- Not all numeric
 - The date is equal to or earlier than Field 01-F, Received Date.
 - The date is later than the error register date.
 - This Field is present and Field 01-G, Correspondence Indicator, is blank or vice versa. Field 01-G will also asterisk.
- (2) Follow correction procedures for Field 01-F in IRM 3.12.12.101.7.1.

- (3) If the reply was received prior to the Return Due Date, delete Fields 01-G and 01-H.
- (4) Fields 01-E, Computer Condition Codes, and 01-H, Correspondence Received Date, will asterisk if Field 01-E contains CCC "3" and Field 01-H is present.
 - a. If "no reply" to IRS correspondence, delete Field 01-H.
 - b. If a reply to IRS correspondence is attached, delete CCC "3" and enter a Correspondence Indicator in Field 01-G.

3.12.12.108.10
(01-01-2023)

Field 01-I - CAF Code (1 Position)

- (1) **Field 01-I, CAF Code**, is no longer edited by Code and Edit.
- (2) If Field 01-I asterisks, delete the entry.

3.12.12.108.11
(01-01-2023)

Field 01-J - Daily Delinquency Penalty (DDP) (6 Positions)

- (1) Field 01-J, **Daily Delinquency Penalty (DDP)**, is dollars only and edited on the Part II Title Line.
- (2) The **daily penalty** for not filing by the return due date is \$10 a day not to exceed \$5,000.

3.12.12.108.11.1
(01-01-2023)

Field 01-J - Invalid Conditions/Correction Procedures

- (1) Field 01-J will asterisk if it is over \$5,000, ends in a number other than "0" (zero), or is not numeric.
- (2) Correct any transcription errors.
- (3) **If the amount exceeds \$5,000 or ends in other than "0" (zero):**
 1. Determine the correct amount by multiplying the number of days from the Return Due Date to the Received Date times \$10, not to exceed \$5,000.
 2. Enter the amount in Field 01-J.
- (4) **If the last digit of the amount is other than zero:**

If	Then
the amount was transcribed incorrectly,	correct Field 01-J.
the amount was transcribed correctly and was determined by a Revenue Officer or Examination,	reject the return for contact with the preparer of the penalty. DO NOT change the amount unless notified by the preparer of the penalty to do so.
the amount was transcribed correctly	determine the correct amount as in IRM 3.12.12.101.11.1 above and enter the correct amount in Field 01-J.

- (5) **Fields 01-J and 01-E, Computer Condition Codes**, will asterisk if Field 01-E contains CCC "V".

If	Then
the attachments show reasonable cause for late filing. See IRM 3.12.12.2.6.8,	delete Field 01-J.
reasonable cause has been established by a Revenue Officer or Examination,	delete Field 01-J.
reasonable cause has not been established,	delete CCC "V".

- (6) **Fields 01-J and 01-F, Received Date, will asterisk if Field 01-J is present and Field 01-F is not after the Return Due Date.**

- a. If the Received Date is correct, delete Field 01-J.
- b. If the Received Date is not correct, change Field 01-F.

3.12.12.108.12
(01-01-2023)

Field 01K - Penalty and Interest Code (1 Position)

- (1) Field 01K, **Penalty and Interest Code** is located to the right of Field 01EIN in the right margin.
- (2) Valid Penalty and Interest Codes are:
 - **Blank**—normal penalty and interest

#

- (3) See IRM 3.12.12.3.3 for Return Due Dates.

3.12.12.108.12.1
(01-01-2023)

Field 01K - Invalid Conditions/Correction Procedures

- (1) **Correct** the Penalty and Interest Code Field if:
 - a. It is other than 1.

#

- (2) Delete the Penalty and Interest Code if:

- a. There is no precomputed penalty and/or interest on the return or

#

3.12.12.108.13
(01-01-2023)

Field 01-L - Entity Underprint Code (1 Position)

- (1) Field 01-L, **Entity Underprint Code**. This Field will be used to **clear the Name Control and Tax Period underprint** when the underprint and the error register Field do not agree. **This Field will never asterisk.**

Caution: The error register will not clear until the correct code is used or the underprint agrees with the entry.

- 3.12.12.108.13.1
(01-01-2024)
Correction Procedures
- (1) Follow the **Name Control and Tax Period procedures** in IRM 3.12.12.101.4 and IRM 3.12.12.101.5.
 - (2) **When the error register Field and the underprint do not agree**, enter the appropriate code as follows:
 - **Code 1**—Clear Name Control underprint
 - **Code 2**—Clear Tax Period underprint
 - **Code 3**—Clear both underprint Fields (Use this code only if **both** name control and tax period Fields are underprinted.)
 - (3) If an invalid code or the correct code is not used, the record will loop with no change to the underprint Fields.
- 3.12.12.108.13.2
(01-01-2023)
Field 01-M - Preparation Indicator
- (1) **Field 01PRE, Preparation Indicator**, is transcribed from the bottom right margin of the preparers PTIN box.
- 3.12.12.108.13.3
(01-01-2023)
Field 01-M - Invalid Conditions
- (1) This Field is invalid if other than “1” or blank.
- 3.12.12.108.13.4
(01-01-2023)
Field 01-M - Correction Procedures
- (1) Refer to the signature area to determine the correct code. Correct any coding or transcription errors. Correct codes are:
 - a. **Blank**—If the signature or name of the preparer is not present.
 - b. **1**—If the signature, name of the preparer, or firm name is present.

Note: A paid preparer may sign the original return by rubber stamp, mechanical device, or computer software.
- 3.12.12.108.13.5
(01-01-2023)
Field 01-N - Preparer SSN/PTIN
- (1) Field 01N, **Tax Preparer SSN/PTIN**, is transcribed from the preparer PTIN box in the signature portion of the return.
 - (2) The entries are any combination of numerics **except** all “zeros” or all “nines”. The first character may be a “P”.
- 3.12.12.108.13.6
(01-01-2023)
Field 01N - Invalid Conditions/Correction Procedures
- (1) Field 01N is invalid if the first position is other than numeric or “P”.
 - (2) Field 01N is invalid if the Field is all zeroes or all nines or the first position is “P” and the remaining positions are all zeroes or all nines.
 - (3) Field 01N is invalid if other than the first position is not numerics.
 - (4) Delete the Field. Do not attempt to correct the Field.
- 3.12.12.108.13.7
(01-01-2023)
Field 01O - Preparer EIN
- (1) Field 01O, **Tax Preparer EIN**, is transcribed from the preparer EIN box in the signature portion of the return.
 - (2) The entries are any combination of numerics **except** all “zeros” or all “nines”. The first character may be a “P”.

3.12.12.108.13.8

(01-01-2023)

Field 01O - Invalid Conditions/Correction Procedures

- (1) Field 01O is invalid if the Field is all zeros or all nines.
- (2) Field 01O is invalid if it is not all numerics.
- (3) Delete the Field. Do not attempt to correct the Field.

3.12.12.108.13.9

(01-01-2023)

Field 01P - Preparer Telephone Number

- (1) Field 01P **Preparer Telephone Number** is transcribed from the Preparer Block form Page 2 of Form 1041-A.

3.12.12.108.13.10

(01-01-2023)

Field 01P - Invalid Conditions/Correction Procedures

- (1) This Field is invalid if not 10 digits, all numeric.
- (2) If less than 10 digits or unable to determine the correct phone number, Delete Field 01P.

3.12.12.108.14

(01-01-2023)

Form 1041-A - Section 03 Error Register Fields

- (1) The chart below shows **Section 03 Error Register Fields** including alpha field designator, title, location, and number of positions:

Field	Title	Location	Max Length
03A	Total Income	Part I, Line 9	12
03B	Total Assets BOY	Part IV, Line 38(a)	12
03C	Total Assets EOY	Part IV, Line 38(b)	12
03D	Total Liabilities BOY	Part IV, Line 42(a)	12
03E	Total Liabilities EOY	Part IV, Line 42(b)	12
03F	Total Net Assets BOY	Part IV, Line 45(a)	12
03G	Total Net Assets EOY	Part IV, Line 45(b)	12
03H	Total Liabilities and Net Assets BOY	Part IV, Line 46(a)	12
03I	Total Liabilities and Net Assets EOY	Part IV, Line 46(b)	12

3.12.12.108.14.1

(01-01-2023)

Section 03 - Invalid Conditions/Correction Procedures

- (1) These Fields are invalid if other than numeric or blank.
- (2) Correct any coding or transcription errors.

3.12.12.109
(01-01-2023)
**Section 01 - Error
Register Fields Form
5578**

- (1) The chart below shows **Error Register Fields for Section 01** including Alpha Field Designator, number of positions, title, and location on the return. All Fields are from Form 5578 and are fixed length.

Field	Title	Location	Max Length
A	Employer's Identification Number (EIN)	Block 1b	9
B	Name Control	Block 1a	4
C	Tax Period	Upper Right of Return	6
D	Computer Condition Codes	Lower left of Return	10
E	Entity Underprint Code	Computer-generated Underprint	1

3.12.12.109.1
(01-01-2024)
**Field 01-A - EIN (9
Positions)**

- (1) Field 01-A, **EIN**, is located on Form 5578, Line 1b.
(2) For EIN correction procedures, see IRM 3.12.12.89.2.2.

3.12.12.109.2
(01-01-2023)
**Field 01-B - Name
Control (4 Positions)**

- (1) Field 01-B, **Name Control**, is located on Form 5578, Line 1a.
(2) For Name Control correction procedures see IRM 3.12.12.89.3.2.

3.12.12.109.3
(01-01-2023)
**Field 01-C - Tax Period
(6 Positions)**

- (1) Field 01-C, **Tax Period**, is edited to the top right of Form 5578.
(2) This Field must be present and six numeric digits in YYYYMM format.
(3) **The Tax Period must be 197612 and subsequent.**
(4) Determine the correct Tax Period from Form 5578 and enter in Field 01-C.
a. **If the Tax Period is prior to 197612**, reject the record. Attach Form 4227, note "cancel" and route to NMF.
b. **Future Tax Periods up to 18 months after the processing date are valid.**
(5) If Tax Period **Underprints**, research to determine what the action code correct tax period must be. See Exhibit 3.12.12-1 and use the EC 026 procedures to determine the tax period.

3.12.12.109.3.1

(01-01-2023)

Field 01-C - Invalid Conditions/Correction Procedures

- (1) Tax Periods more than 18 months in the future are invalid.

(2)

If	Then
The Tax Period is more than 18 months in the future,	Correspond for the correct tax period ending. See Exhibit 3.12.12-7
The Tax Period is 18 months or less in the future,	Suspend the return as an early filed. Process the return at the beginning of the month after Tax Period is 12 months in the future. See Exhibit 3.12.12-7

- (3) If no reply to correspondence is received, void the DLN. If the tax payer indicates the tax year is correct, suspend the return as an early filed return.

3.12.12.109.4

(01-01-2023)

Field 01-D - Computer Condition Codes (10 Positions)

- (1)
- This Field must be blank.**

3.12.12.109.5

(01-01-2024)

Field 01-E - Entity Underprint Code (1 Position)

- (1) Field 01-E,
- Entity Underprint Code**
- , is located to the left of the Name Line.

- (2) This Field will be used to clear the Name Control and Tax Period underprint when the underprint and the error register Field do not agree.
- This Field will never asterisk.**

Caution: The error register will not clear until the correct code is used or the underprint agrees with the entry.

- (3) After the procedures in Exhibit 3.12.12-1 have been followed and the error register Field and the underprint do not agree, enter the appropriate code as follows:

- Code 1**—Clear Name Control Underprint.
- Code 2**—Clear Tax Period Underprint.
- Code 3**—Clear both Underprint Fields. (Use only if **both** Name Control and Tax Period Fields are underprinted.)

- (4)
- If an invalid code is used**
- , the record will loop with no change to the underprint Fields.

Exhibit 3.12.12-1 (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent****Drop to the bottom and Transmit**

If	Then
The EIN transcribed incorrectly	<ul style="list-style-type: none"> Change the EIN (on the document and in Field 01EIN) and research INOLES on the new EIN to ensure the FYM agrees with the document. SCRS: enter appropriate Entity Underprint Code.
The Tax Period transcribed incorrectly	Correct the Tax Period (Field 01TXP)
The Tax Period edited correctly	<ul style="list-style-type: none"> Correct the Tax Period on the return and in Field 01TXP. SCRS: enter appropriate Entity Underprint Code. <p>Note: Search the return and attachments for the correct tax period when there is no pre-printed label and/or written date(s) on the top of page 1. (52–53 Week Filers - IRM 3.12.12.83.2.2)</p>
The CCC G present	<ul style="list-style-type: none"> Enter C in Clear Field. SCRS: enter appropriate Entity Underprint Code.
<p>The return a final or an approved Change of Accounting Period. Identify Forms 990/990-EZ as Final only if ALL of the following apply.</p> <ol style="list-style-type: none"> The return or an attachment is marked Final or there is other indication the organization is out of business, closed, or merged. Total Assets End of Year Part X, line 16b (Form 990) or Part II, line 25b (990-EZ) is zero or blank. The answer to the question in Part IV, line 31 (Form 990) or Part V, line 36 (990-EZ) is yes. Schedule N, Part I is attached. Not a Group return. <p>Note: If taxpayer is attempting to file a final Form 990/990-EZ and (a) through (d) are not met, correspond.</p> <p>Note: If Form 1128, Change in Accounting Period is found attached to a return during processing, See IRM 3.12.12.2.10 for more information. Research INOLES and ENMOD or BMFOLE.</p>	Enter CCC F or CCC Y in Field 01CCC as applicable.

Exhibit 3.12.12-1 (Cont. 1) (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent**

If	Then
The FYM agree with the FYM on the document Note: If there is a pending (PN) TC 016, 014, 090, etc., with the correct FYM, enter C in Clear Field or enter appropriate Entity Underprint Code as applicable. (See Document 6209 for a list of Pending Transaction Codes.)	<ul style="list-style-type: none"> • Enter C in Clear Field. • SCRS: enter appropriate Entity Underprint Code.
There is a TC 052, 053, 054, 057, 090, 091, 093, 094, or 096 present, dated within 12 months of the tax period on the return. Research BMFOLI	<ul style="list-style-type: none"> • Enter C in Clear Field. • SCRS: enter appropriate Entity Underprint Code.
The MFT of the document is not present	<ul style="list-style-type: none"> • Enter C in Clear Field. • SCRS: enter appropriate Entity Underprint Code.
The returns are not posted for the MFT of the document	SSPND 351, or enter Action Code 3 as applicable. Attach Form 4227 and route to Rejects for input of TC 016.
The postings prior to the tax period of the return agree with the FYM of the document Note: If all postings are for the same fiscal Year and there are no dates on the top of page 1, change the FYM of the document to a fiscal year.	<ol style="list-style-type: none"> 1. SSPND 351. 2. Attach Form 4227 and route to Rejects for input of TC 016. Note: SCRS: Enter Action Code 3.
The return is not an initial (no prior posting)	Correspond SSPND 640.
The return is an initial (no prior posting)	<ol style="list-style-type: none"> 1. SSPND 351. 2. Attach Form 4227 and route to Rejects for input of TC 016. Note: SCRS: Enter Action Code 3.
The return is not for a short period (not initial or final)	Correspond SSPND 640
<ol style="list-style-type: none"> 1. There is not an acceptable reason attached or 2. Change of accounting period is not noted on the return or 3. The FYM has not remained the same for the last 10 years (or all posted years is less than 10) 	Correspond SSPND 640 Exception: For Forms 990/990-EZ if the taxpayer attached a statement indicating the organization was terminated and they meet all the criteria for a Final return except for the assets and: <ul style="list-style-type: none"> • The BEGINNING assets are under \$100,000, enter CCC F in Field 01CCC. or • The BEGINNING assets are \$100,000 or more, SSPND 320.

Exhibit 3.12.12-1 (Cont. 2) (01-01-2024)**Error Code 026 Tax Period Underprint - 990/990-EZ, 200812 and Subsequent**

If	Then
<ol style="list-style-type: none">1. There is an acceptable reason attached or2. Change of accounting period is noted on the return or3. The FYM has remained the same for the last 10 years (or all posted years is less than 10)	<ul style="list-style-type: none">• Enter CCC Y.• SCRS: Enter appropriate Underprint Code.

Example: The return is filed for FYM 201106

INOLE shows: FYM 11

BMFOL shows:

Tax Period 200511, Posted Return Y

Tax Period 200611, Posted Return Y

Tax Period 200711, Posted Return Y

Tax Period 200811, Posted Return Y

Tax Period 200911, Posted Return N

Tax Period 201011, Posted Return Y

Tax Period 201006, Posted Return N

The tax return for 201111 still needs to post. In this example, Enter CCC Y and leave a working trail of 1006 on the document to allow the return to post.

Exhibit 3.12.12-2 (01-01-2023)

#

Reply - Short Period

If	Then
The taxpayer replied with Form 1128 or Form 8716	Forward to Entity
The taxpayer did not reply with Form 1128 or Form 8716	1. Enter CCC Y. 2. Enter C in Clear Field.

Full Year

If	Then
The tax period indicated by the taxpayer agree with the FYM Underprint	Change Field 01TXP to agree with the Underprint.
The last tax period with a TC 150, 12 or more months prior to the return	1. Input TC 016 on ENMOD using CC BNCHG. 2. Enter C in the Clear Field.
The last TC 150 less than 12 months prior to the return	1. Enter CCC Y. 2. Enter C in Clear Field.

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

No Reply - Short Period

If	Then
The return is for a short period	1. Enter CCCs Y and 3 and Audit Code 3 (except Form 1041-A). 2. Enter C in Clear Field. Note: SCRS: Enter appropriate Entity underprint Code as applicable. Exception: Form 990/990-EZ Zero filers enter CCC Y and 3.

No Reply - Full Year or More

Exhibit 3.12.12-2 (Cont. 1) (01-01-2023)

#

If	Then
The last tax period with a TC 150 is 12 or more months prior to the return	<ol style="list-style-type: none"> 1. Input TC 016 on ENMOD using CC BNCHG. 2. Input TC 474 on REQ 77 (using 1 cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed. An example would be If you have a 201012 return the tax period would begin on 01/01/2010. You would input a TC 474 using 12/31/2009 with a 1 cycle delay. 3. When PN016 generates on ENMOD, enter a C in the Clear Field. <p>Note: SCRS: enter appropriate Entity underprint Code.</p> <p>Note: If No Reply and the tax period on the return is more than 12 months, change the tax period Beginning and Ending dates to what was on the last return posted with a valid tax period. If no returns have posted, change the tax period ending date to 12 months from the tax period Beginning date shown on the return.</p>
The last TC 150 is less than 12 months prior to the return	<ol style="list-style-type: none"> 1. Enter CCCs Y and 3 and Audit Code 3 (except Form 1041-A). 2. Enter C in Clear Field. <p>Note: SCRS: enter appropriate Entity underprint Code.</p> <p>Exception: 990/990-EZ Zero filers enter CCC Y and 3.</p>

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

Exhibit 3.12.12-3 (01-01-2023)**Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior**

Drop to the bottom and Transmit

If	Then
The EIN is transcribed correctly	Change the EIN (on the document and in Field 01EIN) and research INOLES on the new EIN to ensure the FYM agrees with the document. Note: SCRS: enter appropriate Entity Underprint Code.
The tax period is not transcribed correctly	Correct the Tax Period (Field 01TXP)
The tax period is not edited correctly Note: Search the return and attachments for the correct tax period when there is no pre-printed label and/or written date(s) on the top of page 1. (52–53 Week Filers - 3.12.12.98.2.2)	Correct the Tax Period on the return and in Field 01TXP. Note: SCRS: enter appropriate Entity underprint Code.
CCC G is present	Enter C in Clear Field. Note: SCRS: enter appropriate Entity underprint Code.
The return is a final or an approved Change of Accounting Period. Identify 990/990-EZ as Final only if ALL of the following apply. a. The return or an attachment is marked Final or there is other indication the organization is out of business, closed, or merged. b. Total Assets End of Year Part IV, line 59(b) (990) or Part II, line 25b (Form 990-EZ) is zero or blank. c. The answer to the question in Part VI, line 79 (Form 990) or Part V I line 36 (Form 990-EZ) is yes. d. Not a Group return. Note: If taxpayer is attempting to file a final 990/990-EZ and (a) through (d) are not met, correspond. Note: If Form 1128, Change in Accounting Period is found attached to a return during processing, See IRM 3.12.12.3.10 for more information. Research INOLES and ENMOD or BMFOLE.	Enter CCC F or CCC Y in Field 01CCC as applicable.

Exhibit 3.12.12-3 (Cont. 1) (01-01-2023)**Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior**

If	Then
The FYM agrees with the FYM on the document Note: If there is a pending (PN) TC 016, 014, 090, etc., with the correct FYM, enter C in Clear Field or enter appropriate Entity underprint Code as applicable. (See Doc. 6209 for a list of Pending Transaction Codes.)	Enter C in Clear Field. SCRS: enter appropriate Entity underprint Code.
There is a TC 052, 053, 054, 057, 090, 091, 093, 094, or 096 present, dated within 12 months of the tax period on the return Research BMFOLI	Enter C in Clear Field. SCRS: enter appropriate Entity underprint Code.
The MFT of the document is not present	Enter C in Clear Field. SCRS: enter appropriate Entity underprint Code.
The postings prior to the tax period of the return agree with the FYM of the document Note: If all postings are for the same fiscal Year and there are no dates on the top of page 1, change the FYM of the document to a fiscal year.	<ol style="list-style-type: none"> 1. SSPND 35 2. Attach Form 1128 and route to Rejects for input of TC 016. SCRS: enter appropriate Entity underprint Code.
The return is not initial (no prior posting)	Correspond.
The return is an initial (no prior posting)	<ol style="list-style-type: none"> 1. SSPND 351. 2. Attach Form 1128 and route to Rejects for input of TC 016.
The return is not initial (no prior posting)	Correspond.
The return is not for a short period (not initial or final)	Correspond
There is not an acceptable reason attached	Correspond
There is a change of accounting period noted on the return	The taxpayer attached a statement indicating the organization was terminated and they meet all the criteria for a Final return except for the assets Exception: For Forms 990/990-EZ and: The beginning assets are under \$100,000, enter CCC F in Field 01CCC. The beginning assets are \$100,000 or more, SSPND 320.

Example: The return is filed for FYM 201106
 INOLE shows: FYM 11
 BMFOL shows:
 Tax Period 200511, Posted Return Y
 Tax Period 200611, Posted Return Y
 Tax Period 200711, Posted Return Y

Exhibit 3.12.12-3 (Cont. 2) (01-01-2023)**Error Code 026 - Tax Period Underprint Form 990/990-EZ, 200811 and Prior**

Tax Period 200811, Posted Return Y

Tax Period 200911, Posted Return N

Tax Period 201011, Posted Return Y

Tax Period 201006, Posted Return N

The tax return for 201111 still needs to post. In this example, Enter CCC Y and leave a working trail of 1006 on the document to allow the return to post.

Exhibit 3.12.12-4 (01-01-2023)

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Reply - Short Period

If	Then
The taxpayer replied with Form 1128 or Form 8716	Forward to Entity
The taxpayer did not reply with Form 1128 or Form 8716	1. Enter CCC Y. 2. Enter C in Clear Field.

Reply - Full Year

If	Then
The tax period indicated by the taxpayer agree with the FYM underprint	Change Field 01TXP to agree with the underprint.
The last tax period with a TC 150 was 12 or more months prior to the return	1. Input TC 016 on ENMOD using CC BNCHG. 2. Enter C in the Clear Field.
The last tax period with a TC 150 was 12 months or less prior to the return	1. Enter CCC Y. 2. Enter C in Clear Field.

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

No reply - Short Period

If	Then
The return is for a short period	Enter CCCs Y and 3 and Audit Code 3 (except Form 1041-A). Enter C in Clear Field. SCRS: Enter appropriate Entity underprint Code as applicable. Exception: 990/990-EZ Zero filers enter CCC Y and 3

No Reply - Full Year or More

Exhibit 3.12.12-4 (Cont. 1) (01-01-2023)

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If	Then
The last tax period with a TC 150, 12 or more months prior to the return	<ol style="list-style-type: none"> 1. Input TC 016 on ENMOD using CC BNCHG. 2. Input TC 474 on REQ 77 (using 1 cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed. An example would be If you have a 201012 return the tax period would begin on 01/01/2010. You would input a TC 474 using 12/31/2009 with a 1 cycle delay. 3. When PN016 generates on ENMOD, enter a C in the Clear Field. <p>SCRS: enter appropriate Entity underprint Code. Note: If No Reply and the tax period on the return is more than 12 months, change the tax period Beginning and Ending dates to what was on the last return posted with a valid tax period. If no returns have posted, change the tax period ending date to 12 months from the tax period Beginning date shown on the return.</p>
The last TC 150 is less than 12 months prior to the return	<ol style="list-style-type: none"> 1. Enter CCCs Y and 3 and Audit Code 3 (except Form 1041-A) 2. Enter C in Clear Field. <p>SCRS: enter appropriate Entity underprint Code. Exception: 990/990-EZ Zero filers enter CCC Y and 3.</p>

Note: When a remittance is present that needs to be transferred to the correct FYM, prepare Form 3465 and route to EO Accounts.

Exhibit 3.12.12-5 (01-01-2023)**EO Filers Defined - Subsection Code Order**

SSXX	Foundation Code	Annual Return	Supplementary Return	IRC Section
02	N/A	990/990-EZ and Schedule B	990-T	501(c)(2)
03	02	990-PF and Schedule B	990-T, 4720	501(c)(3)
03	03	990-PF Schedule B	990-T, 4720	501(c)(3)
03	04	990-PF Schedule B	990-T, 4720	501(c)(3)
03	10	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	11	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	12	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	13	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	14	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	15	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	16	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	17	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
03	18	990/990-EZ and Schedule A, B	990-T, 4720	501(c)(3)
04	N/A	990/990-EZ and Schedule B	990-T, 4720	501(c)(4)
05 through 20	N/A	990/990-EZ and Schedule B	990-T	501(c)(5) through 501(c)(20)
21	N/A	990-BL and Schedule A	990-T, 6069	501(c) (21)
22 through 27	N/A	990/990-EZ and Schedule B	990-T	501(c)(22) through 501(c)(27)

Exhibit 3.12.12-5 (Cont. 1) (01-01-2023)
EO Filers Defined - Subsection Code Order

SSXX	Foundation Code	Annual Return	Supplementary Return	IRC Section
28	N/A	990/990-EZ	990-T	501(c)(28)
29	N/A	Form 990 and Schedule H	990-T	501(c)(29)
40	N/A	990/990-EZ and Schedule B	990-T	501(d)
50	N/A	990/990-EZ and Schedule A, B	990-T	501(e)
60	N/A	990/990-EZ and Schedule A, B	990-T	501(f)
70	N/A	990/990-EZ and Schedule A, B	990-T	501(k)
71	N/A	990/990-EZ and Schedule A, B	990-T	501(n)
81	09 through 18	990/990-EZ and Schedule A, B	990-T	529
82	N/A	990/990-EZ and Schedule B	1120-POL, 8871, 8872	527
90	N/A	5227	1041-A, 4720	4947(a)(2)
91	00	990/990-EZ and Schedule A, B	990-T, 1041, 4720	4947(a)(1)
92	N/A	990/990-EZ and Schedule B	990-T, 4720	4947(a)(1)

Exhibit 3.12.12-6 (01-01-2023)**Correspondence Indicators**

Code	Explanation	Enter Correspondence Received Date or CCC "3"
11	Reply with all information	Enter Correspondence Received Date
12	Reply with some information	Enter CCC "3"
13	Reply with no information	Enter CCC "3"
14	No reply	Enter CCC "3"
15	Reply with all information Or- ganization Code "9" (zero filers)	Enter Correspondence Received Date
16	No Reply Organization Code "9" (zero filers)	Enter CCC "3"
21	Reply with all information on IRI Issues	Enter Correspondence Received Date
22	Reply with some information on IRI Issues	Enter CCC "3"
23	Reply with no information on IRI Issues	Enter CCC "3"
24	No Reply to correspondence on IRI Issues	Enter CCC "3"

Exhibit 3.12.12-7 (01-01-2024)

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Correspondence Issue Form 1120-POL	No Reply Procedure
Signed Statement of Designation as a principle campaign committee of a Candidate for U.S. Congress.	<ol style="list-style-type: none"> 1. Enter CCC 3 and Enter a 3 in Field 01PCC. 2. Assign TPNC 40 assessing Form 1120-POL tax rates.
Credit claimed of \$500 or more and the supporting form is not attached(x-ref Error Code 182)	<ol style="list-style-type: none"> 1. Enter CCC 3. 2. Enter the appropriate Missing Schedule Code in Field 03MIC and delete the credit.
Credit claimed of \$500 or more on line 23b and Form 2439 is not attached	<ol style="list-style-type: none"> 1. Enter CCC 3. 2. Remove the amount from line 23b.

Correspondence Issue Form 5227	No Reply Procedures
Return is not a calendar year	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Process using the filers entry.
Part IV (x-ref Error Code 724)	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Enter 1 in Field 0350B.
Schedule A	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Enter 1 in Field 052BA.
Future Tax Period(3.12.12.60.4.2 (2) (b))	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. SSPND 480 for early filed.

Correspondence Issue Form 5768	No Reply Procedures
Lines 1 or 2 do not have a date present or both lines 1 and 2 have a date present	<ol style="list-style-type: none"> 1. Enter the current year in Field 01LY. Refer to 3.12.12.92.1 for additional information..
Missing Signature	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Process without the signature.

Correspondence Issue Form 4720	No Reply Procedures
IRC 4962 Reasonable Cause Statement	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Photocopy return. Follow IRM 3.11.12.10.6 for both photocopy and original procedures.
Corrective Action Statement	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Continue processing.

Exhibit 3.12.12-7 (Cont. 1) (01-01-2024)

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Correspondence Issue Form 4720	No Reply Procedures
Signature, dollar amount in Part I but no signature of Officer or Trustee	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Continue processing as Form 4720.
Signature and dollar amount in Part II-A but no signature of manager, self-dealer, disqualified person, donor, donor advisor, or related person	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. If the return will not be processed as a Form 4720 because there are no dollar amounts in Part I, cancel the DLN and destroy the return using local procedures.
Substantiation for lines 1-8, Part I and Organization Code does not match the line the tax was entered on.	<ol style="list-style-type: none"> 1. Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable. 2. Change the Organization Code to match the line the tax was entered on.

Correspondence Issues and Procedures for Form 5578

If	And	Then
Research shows there is a posting, TC 150, for the year prior to the transcribed year,	The Tax Period is 18 months or more in the future,	<p>Enter CCC 3 and Correspondence Code 12, 13, or 14 as applicable.</p> <ul style="list-style-type: none"> • If the reply Indicates the tax period is correct. Void the DLN and return the Form 5578 to the taxpayer telling them to file when the return is due. • If no reply is received void the DLN.

Exhibit 3.12.12-8 (01-01-2023)**Computer Condition Codes**

Code	Condition	Valid with Form
A	No Estimated Tax Penalty-Enter when the filer attaches Form 2220 showing no liability for the Estimated Tax Penalty	990-PF, 1120-POL, 990-T
B	Electing Out of Installment Sales-Enter when the filer attached Form 6252 and there is an indication that the organization is opting out of the Installment Plan	990-T
C	Form 8941, Section 21 is present, credit is claimed on 990-T, Line 44f.	990-T
D	Reasonable Cause for Failure to Pay Taxes Timely-Enter on an untimely paid return when taxpayer has reasonable cause for the untimely payment. If prepaid penalty is included, do not use.	990, 990-EZ, 990-PF, 1120-POL, 990-T
F	Final Return-Enter when taxpayer show "Final", "Out of Business", etc. Do not use on IRC 507 terminations on 1041-A	All (except 4720, 5578)
G	Amended return-Enter when a return is noted with "amended", "superseding", "duplicate", "substitute", "corrected", etc.	All (except 5578)
I	Regulated Futures Contracts and Straddles - Enter when Form 6781 or work sheet shows Regulated Futures Contract and Straddles.	990-T
J	Input whenever a Form 965 or 965-B is attached to the return.	990-T, 990-PF 1120-POL.
L	Treaty Based Positions-Enter when taxpayer has Form 8833 attached.	990, 990-EZ, 990-T
M	Tax cuts and jobs ACT Form 8949 is attached.	990-T, 1120-POL
O	Module Freeze-Enter when Form 3753 for Form 4466 is attached.	990-PF, 1120-POL, 990-T
Q	Identifies the return as being filed to claim the Telephone Excise Tax refund only.	1120-POL, 990-T
R	Reasonable Cause for Delinquency-Enter when the taxpayer has reasonable cause for failure to file the return timely.	All (except 1120-POL)
T	Tax Shelter Code-Enter when the taxpayer has a Form 8271 attached.	990, 990-EZ, 990-PF, 990-T
U	Missing Signature, 990-PF Part II-A	4720
V	Suppress computation of Daily Delinquency Penalty-Enter when the return is delinquent, the taxpayer has reasonable cause, and no DDP is to be assessed.	990, 990-EZ, 990-PF, 1041-A
V	A Qualified Therapeutic Discovery Project Credit is Claimed on Form 990-T and Form 3468 is attached and has an amount on line 8.	990-T
W	Return cleared by Statutes-Enter when the return is stamped "Cleared by Statues".	All (except 5578)

Exhibit 3.12.12-8 (Cont. 1) (01-01-2023)
Computer Condition Codes

Code	Condition	Valid with Form
X	Module Credit Freeze-Enter when taxpayer wants excess remittance or overpayment applied to other account.	990-PF, 1120-POL, 990-T, 4720
Y	Short Period return for Change of Accounting Period-Enter on short period return due to change of accounting period. Do not use on an initial or final return.	990, 990-EZ, 990-PF, 1120-POL, 990-T
3	No Reply Indicator-Enter to show no reply to correspondence.	All (except 5578)
5	990-T Trust filer allowed to use the Corporate Tax Rate to figure their Tax.	990-T
7	Reasonable Cause Denied-Enter to show that reasonable cause was considered and denied.	All (except 5578)
8	Estimated Tax Penalty Annualization Exception-Enter to show that the filer completed the worksheet to show an exception from the estimated tax penalty due to annualization.	990-PF, 1120-POL, 990-T
9	Low Income Housing Credit code - Enter to show that 8609, Schedule A (8609) or 8586 with a credit claimed on line 4 is attached to the return.	990-T

Exhibit 3.12.12-9 (01-01-2023)
ERS Action Codes

In-House to ERS

Action Code	Description	Suspense Period	Function Used In
001	Input Correction	00	GEN

Taxpayer Correspondence

Action Code	Description	Suspense Period	Function Used In
211	First Correspondence	30	C&E, ERS, S
213	To other than Taxpayer	30	C&E, ERS, S
215	International	45	C&E, ERS, S
224	First Correspondence (C&E Bypass)	40	C&E, ERS, S
225	Signature Only	45	C&E, ERS, S
226	Signature Only Interna- tional	90	C&E, ERS, S

In-House Research

Action Code	Description	Suspense Period	Function Used In
320	Entity Control	10	C&E, ERS, S
300	Examination (Fuel Tax Credit)	10	C&E, ERS, S
310	Statute Control	10	C&E, ERS, S

Criminal Investigation

Action Code	Description	Suspense Period	Function Used In
331	Frivolous Review	10	C&E, ERS, S
332	QRDT Review	03	C&E, ERS, S
333	Prompt Audit	10	C&E, ERS, S
334	Joint Committee	10	C&E, ERS, S
335	Protest Case	10	C&E, ERS, S
336	QRDT Case	10	C&E, ERS, S
337	Other CID	10	C&E, ERS, S

Exhibit 3.12.12-9 (Cont. 1) (01-01-2023)
ERS Action Codes

Accounting

Action Code	Description	Suspense Period	Function Used In
341	Manual Refund	10	C&E, ERS, S
342	Verification of Credits	10	C&E, ERS, S
343	Other Accounting	10	C&E, ERS, S
344	Manual Refund-ERS	00	ERS

KIF/MFTRA Research

Action Code	Description	Suspense Period	Function Used In
351	TIN Research	00	ERS, S
352	Name Research	03	C&E, ERS, S
353	Address Research	03	C&E, ERS, S
354	Filing Requirements Research	03	C&E, ERS, S
355	Research	05	C&E, ERS, S
360	Other MFTRA Research	10	C&E, ERS, S
370	Examination (Fuel Tax Credit)	10	C&E, ERS, S

Management Suspense

Action Code	Description	Suspense Period	Function Used In
410	Technical Assistance	00	ERS
420	Management Suspense A	05	C&E, ERS, S
430	Management Suspense B	10	C&E, ERS, S
440	Management Suspense C	15	C&E, ERS, S
450	Management Suspense D	20	C&E, ERS, S
460	Management Suspense E	25	C&E, ERS, S
470	Complex Error Codes	00	ERS

Exhibit 3.12.12-9 (Cont. 2) (01-01-2023)
ERS Action Codes

Action Code	Description	Suspense Period	Function Used In
480	Early Filed Suspense	150	C&E, ERS, S
490	System Problem	05	ERS

Missing Document

Action Code	Description	Suspense Period	Function Used In
510	Missing Document	00	C&E
511	Missing Document -1st Suspense	25	ERS, S
512	Missing Document -2nd Suspense	20	S
513	Missing Document -3rd Suspense	20	S
515	Missing Document Short Term	00	ERS, S

Rejects

Action Code	Description	Suspense Period	Function Used In
610	Renumber	00	C&E, ERS, S
611	Remittance Renumber	00	C&E, ERS, S
620	NMF Non-ADP	00	C&E, ERS, S
630	Re-Entry/Re-Input	00	ERS, S
640	Void	00	C&E, ERS, S
650	International (ACI)	00	C&E, ERS, S
660	Data Control Delete (TEP Delete)	00	C&E, ERS, S
670	Rejected Missing Document	00	S

Duplicate DLN

Action Code	Description	Suspense Period	Function Used In
700	Dup. Doc DLN	00	S

Exhibit 3.12.12-9 (Cont. 3) (01-01-2023)**ERS Action Codes**

Action Code	Description	Suspense Period	Function Used In
711	Dup. Doc DLN from C&E	NA	GEN
712	Dup. Doc DLN from ERS	NA	GEN
713	Dup. Doc DLN from Un-postables	NA	GEN
714	Dup. Doc DLN from Un-workable Suspense	NA	GEN
715	Dup. Doc DLN from Workable Suspense	NA	GEN

Unpostable

Action Code	Description	Suspense Period	Function Used In
900	Unpostable Record	00	GEN

Exhibit 3.12.12-10 (01-01-2023)
Paper Register Action Codes

Action to be Taken	Code to Use	Additional Action	Can more Codes be used?
To accept taxpayers computation - verified by tax examiner(s).	0	No action. Note: Must not be used unless all other data printed on the error register is correct.	No
To indicate taxpayer error in tax computation.	1	Assigns appropriate TPNC(s) on error register. Perfect the return. Note: All validity errors must be corrected before this code can be used.	No
To reject unprocessable returns.	3	Prepare Form 4227 and/or 3696 per local procedure. Pull document from block and sign it out using "R" and date.	No
To delete section from record.	4	Correct other sections on the return, if necessary.	Yes - 4 or 6
To add section to record.	5	Correct other section on the return, if necessary.	Yes - 4 or 6
To change, delete, or add data within a Field.	6	Correct by lining out incorrect data and entering correct data above. At least one Field must be corrected. Fixed length Fields must have all positions accounted for.	Yes - 4 or 5
To indicate that no change in data is necessary.	7	No action. Note: Must not be used unless all of the data printed on the error register is correct.	No

Exhibit 3.12.12-11 (01-01-2023)**Form 990-PF Taxpayer Notice Codes (TPNC)**

Code	Explanation
01	We found an error in the computation of the tax due or overpayment amount.
02	We found an error in the computation of your total income.
04	We found an error in the computation of your total investment income.
05	We found an error in the computation of your total tax.
90	Used when a return contains an error and none of the codes above apply.

Exhibit 3.12.12-12 (01-01-2024)**Form 1120-POL Taxpayer Notice Codes (TPNC)**

Code	Explanation
01	We found an error in the computation of your total income.
04	We found an error in the computation of your taxable income.
05	We found an error in the computation of your total income tax.
08	The credit claimed was more than the law allows.
09	We found an error in the computation of your deductions.
10	We found an error in the computation of the tax due, or the overpayment amount.
15	We found an error in the computation of your gains and losses on Schedule D.
16	We found an error in the computation of your gains and losses on Form 4797.
40	We have adjusted your tax as shown because we didn't received a reply to our request for additional information.
56	We didn't allow the Elective Payment Election (EPE) on Form 3800, General Business Credit, because the registration number was missing or didn't match our records.
73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
74	We didn't allow all or part of the credit claimed as clean vehicle credit on your return because one or more of the Vehicle Identification Numbers (VIN) reported on Schedule A (Form 8936), Clean Vehicle Credit Amount, didn't match our records.
88	We changed your Telephone Excise Tax Refund amount based on the information you provided.
89	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of the Telephone Excise Tax Refund you claimed on your return. We previously sent you a separate letter explaining the claim disallowance.
90	Used when a return contains an error and none of the codes above apply.

Exhibit 3.12.12-13 (01-01-2024)**Form 990-T Taxpayer Notice Codes (TPNC)**

Code	Explanation
01	We found an error in the computation of your total income.
02	We found an error in the computation of the credit for prior year minimum tax on Form 8801. (Trust returns)
04	We found an error in the computation of your taxable income.
05	We found an error in the computation of your total income tax.
06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
08	The credit claimed was more than the law allows.
10	We found an error in the computation of the tax due or overpayment amount.
11	Your Foreign Tax Credit was more than the law allows.
12	We found an error in the amount of Investment Credit applied against your tax.
14	We found an error in the computation of your alternative tax.
23	We found an error in the computation of the Alternative Minimum Tax.
25	We found an error in the computation of the alcohol fuels credit or the Non Conventional Source Fuel Credit.
26	We found an error in the computation of the Research Credit.
31	We found an error in the computation of the General Business Credit on Form 3800.
32	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827. (Corporation returns)
35	We found an error in the computation of the Small Employer Health Insurance Premium Credit on Form 8941 or you do not qualify for the credit.
36	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
40	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
41	We computed your tax for you.

Exhibit 3.12.12-13 (Cont. 1) (01-01-2024)
Form 990-T Taxpayer Notice Codes (TPNC)

Code	Explanation
43	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form(s) W-2 attached as verification.
55	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax returns. You're not eligible to claim the credit based on your response to the questions on Form 8941, line A or C. You can't claim the credit because: You didn't participate in a Small Business Health Options Program (SHOP), and/or You already received the credit for two consecutive years
73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.
74	We didn't allow all or part of the credit claimed as clean vehicle credit on your return because one or more of the Vehicle Identification Numbers (VIN) reported on Schedule A (Form 8936), Clean Vehicle Credit Amount, didn't match our records.
88	We changed your Telephone Excise Tax Refund amount based on the information you provided.
89	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of the telephone excise tax refund you claimed on your return. We previously sent you a separate letter explaining the claim disallowance.
90	Fill-in narrative.

Exhibit 3.12.12-14 (01-01-2023)**Form 4720 - Taxpayer Notice Codes (TPNC)**

Code	Explanation
05	We found an error in the computation of your total tax.
24	We found an error in the computation of your Lobbying Expenditures tax.
90	Used when a return contains an error and none of the codes above apply.

Exhibit 3.12.12-15 (01-01-2023)
Tax Computation Worksheet (see additional information below about fiscal filers)

Tax Computation Worksheet for Corporations	
1. Enter Taxable income	1. _____
2. Enter line 1 or the corporations share of the \$50,000 taxable income bracket, whichever is less.	2. _____
3. Subtract line 2 from line 1.	3. _____
4. Enter line 3 or the corporations share of the \$25,000 taxable income bracket, whichever is less.	4. _____
5. Subtract line 4 from line 3.	5. _____
6. Enter line 3 or the corporations share of the \$9,925,000 taxable income bracket, whichever is less.	6. _____
7. Subtract line 6 from line 5.	7. _____
8. Multiply line 2 by 15%.	8. _____
9. Multiply line 4 by 25%.	9. _____
10. Multiply line 6 by 34%.	10. _____
11. Multiply line 7 by 35%.	11. _____
12. If the taxable income of the corporation or the controlled group exceeds \$100,000, enter the members share of the smaller of: 5% of the taxable income is excess of \$100,000, or \$11,750.	12. _____
13. If the taxable income of the corporation or the controlled group exceeds \$15 million, enter the members share of the smaller of: 3% of the taxable income is excess of \$15 million, or \$100,000.	13. _____
14. Add lines 8-13. This is the corporations income tax amount.	14. _____

If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount

Exhibit 3.12.12-15 (Cont. 1) (01-01-2023)**Tax Computation Worksheet (see additional information below about fiscal filers)**

Step	Action	Amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

Exhibit 3.12.12-16 (01-01-2023)

Tax Rates (Form 990-T, Corporations and Form 1120-POL, Principle Campaign Committee only)
(see exception below)

A new flat tax of 21% is in affect from on 201901 until further notice.

Tax Periods 201812 through 20201911

Taxable Income	Computation
Amount	X 21%

Tax Periods 199312 through 201811

Taxable Income	Computation
0 - \$50,000	X 15%
\$50,000 - \$75,000	X 25% - \$5,000
\$75,000 - \$100,000	X 34% – \$11,750
\$100,000 - \$335,000	X 39% – \$16,750
\$335,000 - \$10,000,000	X 34%
\$10,000,000 - \$15,000,000	X 35% – \$100,000
\$15,000,000 - \$18,333,333	X 38% – \$550,000
\$18,333,333 >	X 35%

If the taxpayer has filed a fiscal return (tax year ending 201801 through 201811) and they used the Corporate Tax Rate compute the Gross Income Tax using the following computation:

Step	Action	Amount
Step 1	Figure the corporate tax for the entire tax year using the tax rate schedule, Schedule in figure.	Line 1 amount
Step 2	Figure the Corporate Tax for the entire year using the 21 percent flat tax.	Line 2 amount
Step 3	Multiply Line 1 by the number of days in the filers tax year before January 1, 2018.	Line 3 amount
Step 4	Multiply Line 2 by the number of days in the filers tax year after December 31, 2017.	Line 4 amount
Step 5	Divide Line 3 by the total number of days in the filers tax year.	Line 5 amount
Step 6	Divide Line 4 by the total number of days in the filers tax year.	Line 6 amount

Exhibit 3.12.12-16 (Cont. 1) (01-01-2023)

Tax Rates (Form 990-T, Corporations and Form 1120-POL, Principle Campaign Committee only)
(see exception below)

Step	Action	Amount
Step 7	Add Lines 5 and 6. This is the filers total tax for the fiscal year.	Total tax amount

Exhibit 3.12.12-17 (01-01-2023)**Tax Rates Trusts****Tax Periods 201512 to 201611**

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
0	\$2,500	0 + 15%	\$0
\$2,550	\$6,000	\$382.50 + 25%	\$2,550
\$6,000	\$9,150	\$1,245 + 28%	\$6,000
\$9,150	\$12,500	\$2,127 + 33%	\$9,150
\$12,500	And greater	\$3,232.50 + 39.6%	\$12,500

Tax Periods 201412 to 201511

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
0	\$2,500	0 + 15%	\$0
\$2,500	\$5,900	\$375 + 25%	\$2,500
\$5,900	\$9,050	\$1,225 + 28%	\$5,900
\$9,050	\$12,300	\$2,107 + 33%	\$9,050
\$12,300	And greater	\$3,179.50 + 39.6%	\$12,300

Tax Periods 201312 to 201411

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
0	\$2,450	0 + 15%	\$0
\$2,450	\$5,700	\$367.50 + 25%	\$2,450
\$5,700	\$8,750	\$1,180 + 28%	\$5,700
\$8,750	\$11,950	\$2,034 + 33%	\$8,750
\$11,950	And greater	\$3,090 + 39.6%	\$11,950

Tax Periods 201212 to 201311

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
0	\$2,400	0 + 15%	\$0
\$2,400	\$5,600	\$360.00 + 25%	\$2,400

Exhibit 3.12.12-17 (Cont. 1) (01-01-2023)**Tax Rates Trusts**

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
\$5,600	\$8,500	\$1,160.00 + 28%	\$5,600
\$8,500	\$11,650	\$1,972.00 + 33%	\$8,500
\$11,650	And greater	\$3011.50 + 35%	\$11,650

Tax Periods 201112 to 201211

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
0	\$2,300	0 + 15%	\$0
\$2,300	\$5,450	\$345.00 + 25%	\$2,300
\$5,450	\$8,300	\$1,132.50 + 28%	\$5,450
\$8,300	\$11,350	\$1,930.50 + 33%	\$8,300
\$11,350	And greater	\$2,937.00 + 35%	\$11,350

Tax Periods 201012 to 201111

Taxable Income Over	Taxable Income Not Over	Computation of Taxable Income	Computation of Excess Over
0	\$2,300	0 + 15%	\$0
\$2,300	\$5,350	\$345.00 + 25%	\$2,300
\$5,350	\$8,200	\$1,107.50 + 28%	\$5,350
\$8,200	\$11,200	\$1,905.50 + 33%	\$8,200
\$11,200	And greater	\$2,895.50 + 35%	\$11,200

Exhibit 3.12.12-18 (01-01-2023)**Part Year Rate Change July 1st and January 1st****Computing Days for Proration for a July 1 Tax Rate Change**

Month	Days in Month	Days After July 1	Days Before July 1
July	31	31	365
August	31	31	334
September	30	62	303
October	31	92	273
November	30	123	242
December	31	153	212
January	31	184	181
February Note: Add one day for leap year	28	215	150
March	31	244	122
April	30	275	91
May	31	305	61
June	30	335	30

Tax Computation Factor Table for a July 1 Tax Rate Change (Full Year)

Dates	Before July 1 - 1st Tax Rate	After July 1 - 2nd Tax Rate
8/01 - 7/31	334/365 or .915068	31/365 or .084932
9/01 - 8/31	303/365 or .830137	62/365 or .169863
10/01 - 9/30	273/365 or .747945	92/365 or .252055
11/1 - 10/30	242/365 or .663014	123/365 or .336986
1/01 - 12/31	181/365 or .495890	184/365 or .504110
2/01 - 1/31	150/365 or .410959	215/365 or .589041
3/01 - 2/29	122/366 or .333333	244/366 or .666667
4/01 - 3/31	91/366 or .248364	275/366 or .751366
5/01 - 4/30	61/366 or .166667	305/366 or .833333
6/01 - 5/31	30/366 or .081967	336/366 or .918033

Computing Days for Proration for a January 1 Tax Rate Change

Exhibit 3.12.12-18 (Cont. 1) (01-01-2023)**Part Year Rate Change July 1st and January 1st**

Month	Days in Month	Days After July 1	Days Before July 1
January	31	31	365
February Note: Add one day for leap years	28	59	334
March	31	90	306
April	30	120	275
May	31	151	245
June	30	181	214
July	31	212	184
August	31	243	153
September	30	272	122
October	31	304	92
November	30	334	61
December	31	365	31

Tax Computation Factor Table for a January 1 Tax Rate Change (Full Year)

Dates	Before January 1 - 1st Tax Rate	After January 1 - 2nd Tax Rate
2/01 - 1/31	334/365 or .915068	31/365 or .084932
3/1 - 2/28	306/365 or .838356	59/365 or .161644
4/1 - 3/31	275/365 or .753425	90/365 or .246575
5/1 - 4/30	245/365 or .671233	120/365 or .328767
6/1 - 5/31	214/365 or .586301	151/365 or .413699
7/1 - 6/30	184/365 or .504110	181/365 or .495890
8/1 - 7/31	153/365 or .419178	212/365 or .580822
9/1 - 8/31	122/366 or .334247	243/365 or .665753
10/1 - 9/30	92/365 or .252055	273/365 or .747945
11/1 - 10/31	61/365 or .167123	304/365 or .832877
12/1 - 11/30	31/365 or .084932	334/365 or .915068

Note: (Remember to use both tax rates) For tax period 199301 use the following fractions: old $-.915301$ new $-.084699$

Exhibit 3.12.12-19 (01-01-2023)**Change of Accounting Period Tax Computation**

If	Then
When One Tax Rate is Involved	<ol style="list-style-type: none"> 1. Taxable Income X 12 divided by the No. of months in Tax Period = Annualized Income 2. Annualized Income X Applicable tax rate = Annualized tax 3. Annualized tax X No. of months in Tax Period divided by 12 = De-annualized tax
When One Tax Period Straddles Different Rates	<ol style="list-style-type: none"> 1. Taxable Income X 12 divided by the No. of months in Tax Period = Annualized Income 2. Annualized Income X Applicable tax rate = Annualized tax 3. Annualized tax X No. of days at this rate divided by No. of days in total Tax Period = First prorated tax 4. Repeat steps 2 and 3 at the second tax rate = Second prorated tax 5. Total of steps 3 and 4 X No. of months in Tax Period divided by 12 = De-annualized tax

Compute the 3% and 5% additional tax on the annualized income if applicable. **Note:** If a taxpayer specifies a change of accounting period under Regulation 1.1505, annualization is not required. CCC Y is still required. Annualize with days instead of months if that is the method used by the taxpayer.

Exhibit 3.12.12-20 (01-01-2023)**Manual Tax Computation – Initial, Final, or 52-53 Week Year**

If	Then
When Tax Period Straddles Different Tax Rates	<ol style="list-style-type: none">1. Taxable Income X 1st tax rate X number of days at 1st tax rate divided by number of days in Tax Period = partial tax2. Taxable Income X 2nd tax rate X number of days at 2nd tax rate divided by number of days in Tax Period = partial tax3. Line 1 partial tax + Line 2 partial tax = Total Tax

Note: The above manual computation will be necessary on a short year, initial, or final year return if any part of the short year is prior to a tax rate change. This also applies to a 53–53 week return that straddles different tax rates.

Exhibit 3.12.12-21 (01-01-2023)
Foreign Country Codes

The Foreign Country Code (FCC) table is valid for all Form 1120 series returns.

Use the Foreign Country Code table below to enter the two digit "Country Code".

Note: If the table contains two Country Codes, use the first Country Code for the Entity Section. Use the second Country Code for other than the Entity Section (e.g., Schedule K). Also, "Holland" is not an official country name; it is part of The Netherlands.

Foreign Country	Country Code
Afghanistan	AF
Akrotiri	AX (Entity Section Only) OC (Other than Entity Section)
Albania	AL
Algeria	AG
American Samoa Caution: Do not use as a Foreign Country Code when entering the Entity Section. See Exhibit 3.12.16-9 , <i>U.S. Possessions/Territories and ZIP Codes</i> .	AQ (Other than Entity Section)
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands (Southern Lands)	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	SH
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ

Exhibit 3.12.12-21 (Cont. 1) (01-01-2023)**Foreign Country Codes**

Foreign Country	Country Code
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Barbuda	AC
Belarus	BO
Belgium	BE
Belize	BH
Benin (Dahomey)	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia - Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso (Upper Falto)	UV
Burma	BM
Burundi	BY
Caicos Islands (Turks Islands)	TK
Cambodia (Kampuchea)	CB
Cameroon	CM
Canada (refer to the exhibit 3.12.12-22 below for additional postal codes)	CA
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ

Exhibit 3.12.12-21 (Cont. 2) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Central African Republic	CT
Chad	CD
Chile	CI
China, People's Republic of (including Inner Mongolia, Tibet and Manchuria)	CH
Christmas Island (Indian Ocean)	KT
Clipperton Islands	IP
Cocos (Keeling) Island	CK
Colombia	CO
Comoros	CN
Congo, Democratic Republic of (Kinshasa) (formerly Zaire)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Democratic People's Republic of Korea (North)	KN
Democratic Republic of Congo (Kinshasa) (formerly Zaire)	CG
Denmark	DA
Dhekelia	DX (Entity Section Only) OC (Other than Entity Section)
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES

Exhibit 3.12.12-21 (Cont. 3) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Eleuthera Island	BF
England	UK
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands	FK
Faroe Islands	FO
Federated States of Micronesia	FM (Other than Entity Section)
Fiji	FJ
Finland	FI
France	FR
French Polynesia (Tahiti)	FP
French Southern & Antarctic Lands	FS
Futuna	WF
Gabon	GB
Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guam Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	GQ
Guatemala	GT

Exhibit 3.12.12-21 (Cont. 4) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kinshasa (Democratic Republic of Congo)	CG

Exhibit 3.12.12-21 (Cont. 5) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo, Republic of	KV (Entity Section Only) OC (Other than Entity Section)
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	RM (Other than Entity Section)
Mauritania	MR
Mauritus	MP
Mayotte	MF

Exhibit 3.12.12-21 (Cont. 6) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Miquelon	SB
Moldova	MD (Entity Section Only) OC (Other than Entity Section)
Monaco	MN
Mongolia	MG
Montenegro	MJ (Entity Section Only) MW (Other than Entity Section)
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN

Exhibit 3.12.12-21 (Cont. 7) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Northern Mariana Islands Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	CQ (Other than Entity Section)
Norway	NO
Oman	MU
Other (Country not identified elsewhere)	OC (Other than Entity Section)
Pakistan	PK
Palau Caution: Do not use as a Foreign Country Code when entering the Entity Section. See <i>U.S. Possessions/Territories and ZIP Codes</i> .	PS (Other than Entity Section)
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Puerto Rico Caution: Do not use as a Foreign Country Code when entering the Entity Section. See, <i>U.S. Possessions/Territories and ZIP Codes</i> .	RQ (Other than Entity Section)
Qatar	QA
Republic of Congo (Brazzaville)	CF
Republic of Korea (South)	KS
Republic of Kosovo	KV (Entity Section Only) OC (Other than Entity Section)

Exhibit 3.12.12-21 (Cont. 8) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Republic of Singapore	SN
Romania	RO
Russia	RS
Rwanda	RW
Saint Barthelemy	TB
Saint Martin	RN
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RI (Entity Section Only) SR (Other than Entity Section)
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island (and South Sandwich Island)	SX
South Korea	KS
South Sandwich Island (and South Georgia Island)	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Barthelemy	TB
St. Helena	SH

Exhibit 3.12.12-21 (Cont. 9) (01-01-2023)**Foreign Country Codes**

Foreign Country	Country Code
St. Kitts & Nevis	SC
St. Lucia	ST
St. Martin	RN
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Timor-Leste	TT
Tobago	TD
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK

Exhibit 3.12.12-21 (Cont. 10) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Virgin Islands (United States) Caution: Do not use as a Foreign Country Code when entering the Entity Section. See <i>U.S. Possessions/Territories and ZIP Codes</i> .	VQ (Other than Entity Section)
Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Windward Island	VC
Yemen	YM
Zambia	ZA
Zimbabwe	ZI

Exhibit 3.12.12-22 (01-01-2023)**Province and Country Code - Canada**

Canadian Province/Territory	Province/Territory Abbreviation	Postal Code Beginning <i>Note: If the Canadian Postal Code begins with one of the following, use the corresponding Foreign Country Code abbreviation in the right most column.</i>	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

Exhibit 3.12.12-23 (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Brazil State	Abbreviation
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ
Rio Grande do Norte	RN

Exhibit 3.12.12-23 (Cont. 1) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Brazil State	Abbreviation
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sergipe	SE
Sao Paulo	SP
Tocantins	TO

Canadian Province/Territory	Province Abbreviation	Postal Code Beginning <i>Note: If the Canadian Postal Code begins with one of the following, use the corresponding Country Code abbreviation in the right most column.</i>	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

Cuba Provincias	Abbreviation
Camaguey	CG

Exhibit 3.12.12-23 (Cont. 2) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Cuba Provincias	Abbreviation
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Provincia	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS

Exhibit 3.12.12-23 (Cont. 3) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Italy Provincia	Abbreviation
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU

Exhibit 3.12.12-23 (Cont. 4) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Italy Provincia	Abbreviation
Macerata	MC
Mantova	MN
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM

Exhibit 3.12.12-23 (Cont. 5) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Italy Provincia	Abbreviation
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS

Exhibit 3.12.12-23 (Cont. 6) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

Mexico State	Abbreviation
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD

Exhibit 3.12.12-23 (Cont. 7) (01-01-2023)**Province, Foreign State and Territory Abbreviations**

The Netherlands Province	Abbreviation
Friesland	FR
Gelderland	GLD
Groningen	GN
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.12.12-24 (01-01-2023)
U.S. Possessions ZIP Codes

If the table contains two Country Codes, use the first Country Code for the Entity Section. Use the second Country Code for other than the Entity Section (e.g., Schedule K).

American Samoa (AS - Entity Section) (AQ - Other than Entity Section)

City	ZIP
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

Federated States of Micronesia (FM - All Sections)

City	ZIP
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

Guam (GU - Entity Section) (GQ - Other than Entity Section)

City	ZIP
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

Marshall Islands (MH - Entity Section) (RM - Other than Entity Section)

City	ZIP
Ebeye	96970
Majuro	96960

Northern Mariana Islands (MP - Entity Section) (CQ - Other than Entity Section)

Exhibit 3.12.12-24 (Cont. 1) (01-01-2023)**U.S. Possessions ZIP Codes**

City	ZIP
Capitol Hill	96950
Rota	96951
Saipan	96950
Tinian	96952

Palau (PW - Entity Section) (PS - Other than Entity Section)

City	ZIP
Koror	96940
Palau	96940

Puerto Rico (PR - Entity Section) (RQ - Other than Entity Section)

City	ZIP
Adjuntas	00601
Aquada	00602
Aquadilla	00603
Agnes Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barraquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725

Exhibit 3.12.12-24 (Cont. 2) (01-01-2023)
U.S. Possessions ZIP Codes

City	ZIP
Camuy	00627
Canovanas	00729
Caparra Heights	00920
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordon	00754
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrachales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936

Exhibit 3.12.12-24 (Cont. 3) (01-01-2023)**U.S. Possessions ZIP Codes**

City	ZIP
Harmingueros	00660
Humacao	00791
Isabela	00662
Jayuya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
Laplata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Loquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Narajito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731

Exhibit 3.12.12-24 (Cont. 4) (01-01-2023)
U.S. Possessions ZIP Codes

City	ZIP
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Sanrurce	00936
Toa Alta	00953
Toa Boa	00949
Trujillo Alto	00976
University	00936
Utua	00641
Vega Alta	00692
Vega Baja (box 1-9049)	00694
Vieques	00765

Exhibit 3.12.12-24 (Cont. 5) (01-01-2023)**U.S. Possessions ZIP Codes**

City	ZIP
Villalba	00766
Yabucoa	00767
Yauco	00698

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)

City	ZIP
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annex	00820

