



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.12.13

OCTOBER 22, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.12.13, Error Resolution - Employment Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.12.13 revised throughout to update organizational title Wage and Investment to Taxpayer Services. (IPU 24U0587 issued 04-29-2024)
- (2) IRM 3.12.13.1(5) - Changed Paper Processing Branch to Return Processing Branch. (IPU 24U0160 issued 01-30-2024)
- (3) IRM 3.12.13.2.1(2) - Changed Paper Processing Branch to Return Processing Branch. (IPU 24U0160 issued 01-30-2024)
- (4) IRM 3.12.13.2.2 Updated reference to correct citation IRM 1.11.2.2.3. (IPU 24U0587 issued 04-29-2024)
- (5) IRM 3.12.13.25.4(1) - Updated Received Date instructions to include all timely returns. (IPU 24U0392 issued 03-12-2024)
- (6) IRM 3.12.13.30 corrected tax period validity reference.
- (7) IRM 3.12.13.31.1(3) b 7th if bullet - Updated Statute clearing exception from 2019 to 2020. (IPU 24U0213 issued 02-05-2024)
- (8) IRM 3.12.13.31.1(3) c 4th then box - Updated Statute clearing exception from 2019 to 2020. (IPU 24U0213 issued 02-05-2024)
- (9) IRM 3.12.13.31.17 Added Error Code 034 and instructions for Form 941. (IPU 24U0587 issued 04-29-2024)
- (10) IRM 3.12.13.31.23(3) - Added **Note** with explanatory link.
- (11) IRM 3.12.13.31.34 Clarified routing procedures. (IPU 24U0587 issued 04-29-2024)
- (12) IRM 3.12.13.31.40(3) added note to IF/THEN table.
- (13) IRM 3.12.13.31.41(3) - Added scenario to **IF/THEN** table. (IPU 24U0722 issued 06-06-2024)
- (14) IRM 3.12.13.38 corrected tax period validity reference.
- (15) IRM 3.12.13.39.15 Added Error Code 034 and instructions for Form 943. (IPU 24U0587 issued 04-29-2024)
- (16) IRM 3.12.13.39.33(3)a If/And/Then Table - Updated BMFOLT research instructions. (IPU 24U0281 issued 02-23-2024)
- (17) IRM 3.12.13.57 corrected tax period validity reference.
- (18) IRM 3.12.13.58.16 Added Error Code 034 and instructions for Form 944. (IPU 24U0587 issued 04-29-2024)

- (19) IRM 3.12.13.58.37(3)a If/And/Then Table - Updated BMFOLT research instructions. (IPU 24U0281 issued 02-23-2024)
- (20) IRM 3.12.13.76.15 Added Error Code 034 and instructions for Form 945. (IPU 24U0587 issued 04-29-2024)
- (21) IRM 3.12.13.80.2 Added **Exception** to clarify that KCSPC processes non-domestic CT-1s.
- (22) IRM 3.12.13.81 corrected tax period validity reference.
- (23) IRM 3.12.13.82.14 Added Error Code 034 and instructions for Form CT-1. (IPU 24U0587 issued 04-29-2024)
- (24) IRM 3.12.13.83 - Updated CCC “Z” literals, instructions, and line references. (IPU 24U0924 issued 08-16-2024)
- (25) Corrected “Compensation, Tips and Other Compensation” to “Wages, Tips and Other Compensation”, “Social Security Compensation” to “Social Security Wages”, and “Medicare Compensation” to “Medicare Wages” throughout.
- (26) Plain Language changes include:
- Used simpler words
  - Removed unnecessary words
  - Changed consistency sections per BMF Consistency template
- Editorial changes made throughout the IRM include:
- Corrected spelling and grammatical errors
  - Corrected references, citations, and links
  - Updated Exhibits
  - Updated dates throughout including Tax Periods and Received Dates
  - Updated form titles
  - Deleted old line numbers throughout

### EFFECT ON OTHER DOCUMENTS

IRM 3.12.13 dated November 06, 2023 (effective January 01, 2024), is superseded. The following IRM Procedural Updates (IPU) issued January 25, 2024 through June 6, 2024 has been incorporated into this IRM: 24U0160, 24U0213, 24U0281, 24U0392, 24U0587, 24U0722, 24U0924.

### AUDIENCE

Taxpayer Services Submission Processing Error Resolution System Tax Examiners.

James L. Fish  
Director, Submission Processing  
Taxpayer Services Division

3.12.13

Employment Tax Returns

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    - 3.12.13.80.1.1 Correction Procedures
  - 3.12.13.80.2 Foreign Addresses - General Information
  - 3.12.13.80.3 Foreign Addresses - (OSPC Only)
  - 3.12.13.80.4 ♦Field 03FAD-Foreign Address♦
    - 3.12.13.80.4.1 Correction Procedures:
  - 3.12.13.80.5 Field 03ADD - Street Address
    - 3.12.13.80.5.1 Correction Procedures
  - 3.12.13.80.6 Field 03CTY - City
    - 3.12.13.80.6.1 Correction Procedures
  - 3.12.13.80.7 Field 03ST - State

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- 3.12.13.80.7.1 Correction Procedures
  - 3.12.13.80.8 Field 03ZIP - ZIP Code
    - 3.12.13.80.8.1 Correction Procedures
  - 3.12.13.81 Section 19 (Form CT-1)
  - 3.12.13.82 Form CT-1 Consistency/Math Error Processing (Priority IV)
    - 3.12.13.82.1 ♦Error Code 001♦
    - 3.12.13.82.2 ♦Error Code 002♦
    - 3.12.13.82.3 ♦Error Code 004♦
    - 3.12.13.82.4 ♦Error Code 005♦
    - 3.12.13.82.5 Error Code 006
    - 3.12.13.82.6 ♦Error Code 007♦
    - 3.12.13.82.7 ♦Error Code 010♦
    - 3.12.13.82.8 Error Code 011
    - 3.12.13.82.9 ♦Error Code 014♦
    - 3.12.13.82.10 ♦Error Code 015♦
    - 3.12.13.82.11 ♦Error Code 016♦
    - 3.12.13.82.12 Error Code 028
    - 3.12.13.82.13 Error Code 034
    - 3.12.13.82.14 Error Code 046
    - 3.12.13.82.15 Error Code 048
    - 3.12.13.82.16 Error Code 056
    - 3.12.13.82.17 Error Code 069
    - 3.12.13.82.18 Error Code 072
    - 3.12.13.82.19 Error Code 073
    - 3.12.13.82.20 Error Code 082
    - 3.12.13.82.21 Error Code 085
    - 3.12.13.82.22 Error Code 092
    - 3.12.13.82.23 Error Code 094
    - 3.12.13.82.24 Error Code 096
    - 3.12.13.82.25 Error Code 097
    - 3.12.13.82.26 Error Code 100
    - 3.12.13.82.27 Error Code 101
    - 3.12.13.82.28 Error Code 102
    - 3.12.13.82.29 Error Code 103
    - 3.12.13.82.30 Error Code 112
    - 3.12.13.82.31 Error Code 999
  - 3.12.13.83 Scanned Paper Returns - 01CCC “Z” Instructions



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Exhibits

3.12.13-1	Form 941 (March 2024)
3.12.13-2	Form 941 (March 2023)
3.12.13-3	Form 941 (June 2022)
3.12.13-4	Form 941 (March 2022)
3.12.13-5	Form 941 (June 2021)
3.12.13-6	Form 941 (July 2020)
3.12.13-7	Form 941 (April 2020)
3.12.13-8	Form 941 (January 2020)
3.12.13-9	Form 941 Schedule B
3.12.13-10	Form 941 (sp) (March 2024)
3.12.13-11	Form 941 Schedule B (sp) (March 2024)
3.12.13-12	Form 943 (2024)
3.12.13-13	Form 943 (2023)
3.12.13-14	Form 943 (2022)
3.12.13-15	Form 943 (2021)
3.12.13-16	Form 943 (2020)
3.12.13-17	Form 943 (2019)
3.12.13-18	Form 943 (sp)
3.12.13-19	Form 944 (2024)
3.12.13-20	Form 944 (2023)
3.12.13-21	Form 944 (2022)
3.12.13-22	Form 944 (2021)
3.12.13-23	Form 944 (2020)
3.12.13-24	Form 944 (2019)
3.12.13-25	Form 944 (SP) (2024)
3.12.13-26	Form 945 (2024)
3.12.13-27	Form CT-1 (2024)
3.12.13-28	Form CT-1 (2023)
3.12.13-29	Form CT-1 (2022)
3.12.13-30	Form CT-1 (2021)
3.12.13-31	Form CT-1 (2020)
3.12.13-32	Form CT-1 (2019)
3.12.13-33	Terms/Definitions/Acronyms
3.12.13-34	◆Action Codes◆
3.12.13-35	Taxpayer Notice Codes for Form 941
3.12.13-36	Taxpayer Notice Codes for Forms 943, 944 and 945
3.12.13-37	Taxpayer Notice Codes for Form CT-1
3.12.13-38	◆Potential Frivolous Arguments for Examination Review◆

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- 3.12.13-39 ♦Province, Foreign State, and Territory Abbreviations♦
  - 3.12.13-40 ♦Province/Country Code - Canada Only♦
  - 3.12.13-41 ♦U.S. Possessions ZIP Codes♦

3.12.13.1  
(01-30-2024)  
**Program Scope and Objectives**

- (1) This IRM section provides instructions for Taxpayer Services Error Resolution Tax Examiners to correct errors for the returns below:
  - Form 941 - Employer's Quarterly Federal Tax Return  
**Note:** Any Forms 941, 941-PR, 941-SS, 943, 943-PR, 944, 944(SP), 945 or CT-1 with a Revision Year 2013 and prior, that are processed through ISRP, should have their lines re-numbered to the 2017 revision line numbers per IRM 3.11.13, Employment Tax Returns (Document Perfection).
  - Form 941(sp) - Employer's Quarterly Federal Tax Return (Spanish version)
  - Form 941-PR - Employer's Quarterly Federal Tax Return-Puerto Rico **Ogden Submission Processing Campus (OSPC) only** (discontinued in 2024).
  - Form 941-SS - Employer's Quarterly Federal Tax Return - American Samoa, Guam, the Commonwealth of the Northern Mariana Islands and, the U.S. Virgin Islands **(OSPC only)** (discontinued in 2024).
  - Form 943 - Employer's Annual Tax Return for Agricultural Employees
  - Form 943(sp) - Employer's Annual Tax Return for Agricultural Employees (Spanish version)
  - Form 943-PR - Employer's Annual Tax Return for Agricultural Employees - Puerto Rico. **(OSPC only)** (discontinued in 2024).
  - Form 943(sp) - Employer's Annual Tax Return for Agricultural Employees (Spanish version)
  - Form 944 - Employer's ANNUAL Federal Tax Return.
  - Form 944(sp) - Employer's Annual Tax Return for Agricultural Employees (Spanish version)
  - Form 945 - Annual Return of Withheld Federal Income Tax
  - Form CT-1 - Employer's Annual Railroad Retirement Tax Return **Kansas City Submission Processing Campus (KCSPC) only.**
- (2) **Purpose:** The Error Resolution System (ERS) is a means to resolve errors made by taxpayers and correct errors made during campus processing.
- (3) **Audience:** Tax Examiners in the Input Correction Operation, Error Resolution Section, including:
  - Tax Examining Technicians
  - Lead Tax Examining Technicians
  - Supervisory Tax Examining Assistants
- (4) **Policy Owner:** Director, Submission Processing.
- (5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section.
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business and Self-Employed (SBSE)

- Statistics of Income (SOI)
- Submission Processing (SP)
- Taxpayer Advocate Service (TAS)
- Tax Exempt Government Entities (TEGE)

(7) Employees are reminded to consider any ethical issues while following these instructions.

3.12.13.1.1  
(01-01-2022)  
**Background**

- (1) Error Resolution will resolve validity errors, field errors, consistency errors, and math errors in returns and other documents for posting to the Master File. Records fall out in Error Resolution System (ERS) due to the Generalized Mainline Framework (GMF). The entries from transcription are transferred to ERS fields. Employees use ERS to correct the errors and use IDRS to research.
- (2) Records will be placed into the Error Inventory or the Workable Suspense Inventory for correction.
- (3) 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 more information is received.
  - c. Rejecting the record from pipeline processing.
- (4) Corrections will include correcting errors in editing or transcribing, or in the case of a taxpayer error, notifying the taxpayer of the error on the return.
- (5) This IRM is your main source of information for correcting the record on the screen and the related return. However, you may also find some procedures in IRM 3.12.38, Error Resolution-BMF General Instructions, which has procedures for correcting records on the screen, document control, inventories and management reports within ERS and Rejects.

3.12.13.1.2  
(11-09-2017)  
**Authority**

- (1) Authority for these procedures is found in section 6201(a) of the Internal Revenue Code and its corresponding Treasury regulations.

3.12.13.1.3  
(01-01-2020)  
**Responsibilities**

- (1) The Directors of Ogden and Kansas City Submission Processing campuses are responsible for monitoring operational performance for the BMF Submission Processing campuses.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The Team Employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.12.13.1.4  
(11-09-2017)  
**Program Management and Review**

- (1) Program Goals: Correct any errors that are identified using the Error Resolution System (ERS).

- (2) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are located in IRM 3.12.38, Error Resolution, BMF General Instructions.
  - (3) Program Effectiveness is measured using the following:
    - Embedded Quality Submission Processing (EQSP)
    - Balanced Measures
    - Managerial reviews
  - (4) Annual Review: Federal Managers Financial Integrity Act (FMFIA)
- 3.12.13.1.5  
(11-09-2017)  
**Program Controls**
  - (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.
- 3.12.13.1.6  
(11-09-2017)  
**Terms/Definitions/  
Acronyms**
  - (1) For Terms, Definitions and Acronyms see Exhibit 3.12.13-33.
- 3.12.13.1.7  
(11-09-2017)  
**Related Resources**
  - (1) The following is a list of related resources:
    - Servicewide Electronic Research Program (SERP)
    - Submission Processing Design Center (SPDC)
    - Integrated Data Retrieval System (IDRS)
- 3.12.13.2  
(01-01-2021)  
**General Information**
  - (1) This IRM can't address every possibility that occurs while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action.
- 3.12.13.2.1  
(01-30-2024)  
**◆Business Master File  
(BMF) Consistency◆**
  - (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
  - (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
  - (3) A ◆ (diamond) before and after the subsection title shows BMF Consistency subsections.
  - (4) Text in normal print is in common processes for BMF returns. The text in **bold print** is form specific and applies to this IRM only.
- 3.12.13.2.2  
(01-01-2022)  
**◆IRM Deviation  
Procedures◆**
  - (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevate through proper channels for executive approval.

3.12.13.2.3  
(01-18-2023)

◆ **Taxpayer Advocate Service (TAS)** ◆

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (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, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating with Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
  - The issue can be resolved within 24 hours.
  - IRS takes steps within 24 hours to resolve the taxpayer's issue.

See IRM 13.1.7.6, Same Day Resolution by Operations.
- (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.

3.12.13.2.3.1  
(01-01-2022)

◆ **TAS - Service Level Agreements (SLAs)** ◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business and Self Employed (SBSE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigations (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 found at <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx>.

3.12.13.2.4  
(01-01-2022)

◆ **BMF Identity Theft** ◆

- (1) BMF Identity (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft":
  1. SSPND with Action Code 360 to route the return to Planning and Analysis (P&A).
  2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) with the notation "ID THEFT".
  3. Give the entire case to the manager/lead.

3.12.13.2.5  
(01-01-2022)  
◆IRS Employee  
Contacts◆

- (2) The manager/lead will expedite the case to the P&A staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.
- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Section 3705(a) gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
  - a. **Telephone Contact** - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - b. **Face-to-Face Contact** - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
  - c. **Correspondence** (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - d. **Correspondex letters**- Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves and should give their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) their badge identification (ID Card) number on the first contact.



3.12.13.2.6  
(01-01-2022)

**Non-Automated Data  
Processing Return**

- (1) If a return is prior to the date shown in the table, reject the record from ERS:
- (2) For non-remittance NMF items-If CC RJECT is in your profile, reject the Record with Action Code 620. If CC RJECT is not in your profile, suspend the record using CC SSPND with Action Code 620.
- (3) For the NMF item with payment, follow instructions in IRM 3.12.38, BMF General Instructions, first suspending to Accounting for research with Action Code 343 before finally rejecting from ERS and transferring to NMF or Unidentified, dependent upon instruction from Accounting.
- (4) **Territory 15, International returns** with and without a remittance should be processed using the instructions in IRM 3.12.38, BMF General Instructions.

3.12.13.3  
(01-01-2020)

**Error Inventory Report  
and Workable Suspense  
Inventory Report**

- (1) The **Error Inventory Report** is generated at the beginning of each day to show the blocks by the block control number and block document locator number (DLN) in numerical order. Each batch will be on separate pages. Blocks received from Block Out of Balance (BOB) Correction will be listed separately.
- (2) A copy of the Error Inventory Report can be placed on the carts of documents and used as a charge-out. This will help to determine when a cart is completed.
- (3) The first line of the Error Inventory Report will show the number of working days the records on that page have been in the Error Inventory. This will enable work left from a previous day to have priority.
- (4) Each day the **Workable Suspense Inventory Report** will be furnished showing the records by Program in Document Locator Number (DLN) order for various statuses. Separate pages with totals for each program will be provided.
- (5) The report will show the number of working days the records have been in the Workable Suspense Inventory. This is on the first line of the report and will allow priority to be given to the older work.

3.12.13.4  
(01-01-2023)

**Employment Return  
Editing - General**

- (1) Code & Edit edits the applicable code(s) in the designated area(s) on each of the following returns:
  - Form 941/941(sp)/941-PR/941-SS
  - Form 943/943(sp)/943-PR
  - Form 944/944(sp)
  - Form 945
  - Form CT-1
- (2) Any changes to the name control, Employer Identification Number (EIN), or address (including the City, State or ZIP Code) on all employment returns are edited by Code & Edit above the printed location. See chart below for Code & Edit editing all Forms 941, 943, 944, 945 and CT-1 and see IRM 3.11.13 , Returns and Document Analysis - Employment Tax Returns, for further details:



Field	Field Location
Computer Condition Code	<p><b>Form 941, Form 941(sp)Form 941(PR), Form 941-SS.</b> (All revisions) Directly beneath the last line in the center of the bottom margin of the return on page 1.</p> <p><b>Form 943, Form 943(sp), or Form 943(PR)</b> (2019 and prior revisions). Directly beneath the signature line in the center of the bottom margin.</p> <p>(2020 and subsequent revisions) Directly beneath the last line in the center of the bottom margin of the return on page 1.</p> <p><b>Form 944, Form 944(sp),, Form 944-PR, Form 944-SS</b> (all revisions). Beneath line 14 in the center of the bottom margin.</p> <p><b>Form 945</b> (all revisions) Directly beneath the signature line in the center of the bottom margin.</p> <p><b>Form CT-1</b> (2019 and prior revisions). Directly beneath the signature line in the center of the bottom margin.</p> <p>(2020 and subsequent revisions) Directly beneath the last line in the center of the bottom margin of the return on page 1.</p>
Correspondence Received Date (CRD)	<p><b>All returns</b> - Upper left corner of the return in the top margin.</p> <p><b>Note:</b> Code and Edit is no longer editing CRD.</p>
Received Date	<b>All returns</b> - Body of the return
Schedule Indicator Code (SIC)	<p><b>Form 941, Form 941(sp), Form 941-PR, Form 941-SS</b> <b>(All revisions)</b> On the right margin, opposite the dark Part I line.</p> <p><b>Form 943, Form 943(sp), or Form 943-PR</b> (all revisions). On the right margin opposite line 1.</p> <p><b>Form 944, Form 944(sp)</b> (all revisions). On the right margin opposite line 1.</p> <p><b>Form 945</b> (all revisions). On the right margin opposite line "A".</p> <p><b>Form CT-1</b> (all revisions) SIC is not edited on the form.</p>

Field	Field Location
ERS Action Code	<b>All returns</b> - On the bottom margin in the left corner.
Tax Period	<p><b>Form 941, Form 941(sp), Form 941(PR), Form 941-SS (All revisions)</b> Above the "Report for this Quarter." box to the right of the entity.</p> <p><b>Forms 943, Form 943(sp), or Form 943(PR)</b> (all revisions). Located in the entity portion of the return on the upper right side.</p> <p><b>Form 944, Form 944(sp)</b> (all revisions). Above the "Who Must File Form 944" box to the right of the entity.</p> <p><b>Form 945</b> (all revisions) Located in the entity portion of the return on the upper right side.</p> <p><b>Form CT-1</b> (all revisions) Located in the entity portion of the return on the lower right side.</p>
Third Party Designee (when the "YES" box is checked)	No editing is needed.
Paid Preparer's Tax Identification Number (PTIN)	<b>All returns</b> - As needed, in the designated box at the bottom of the return beneath the taxpayer's signature.
Paid Preparer's EIN	<b>All returns</b> - As needed, in the designated box at the bottom of the return beneath the taxpayer's signature.
Paid Preparer's Telephone Number	<b>All returns</b> - As needed, in the designated box at the bottom of the return beneath the taxpayer's signature.

- (3) All returns must be in the current processing years acceptable line format, for Service Center Recognition/Image Processing System (SCRIPS) or Integrated Submission and Remittance Processing (ISRP) processing, as a Rev 2005 and subsequent.
- (4) All lines with amount entries should be edited in dollars and cents.
- (5) ERS tax examiners will leave a working trail on BMF returns for the following:
  - a. Employer Identification Number (EIN)
  - b. Taxpayer Notice Code (TPNC) 90,
  - c. Tax Period
  - d. Computer Condition Code (CCC)
  - e. Received Date
  - f. Any non-suspense correspondence letters (3875C, 086C, etc.)

- (6) To indicate to data capture (SCRIPS or ISRP) a correction, change, or deletion of a line entry, Code and Edit shows next to the line the assigned edit mark for the action they are trying to perform.
- ISRP processes Form 941 returns with attachments (other than Form 941, Schedule B), delinquent Form 941 returns, returns with foreign addresses, form revisions 2004 and prior, all Form 941-PR or Form 941-SS returns (through OSPC only), Form 941(sp), Form 943, Form 943(sp), Form 943-PR, Form 944, Form 944(sp), Form 944-SS, Form 945, and Form CT-1 returns.
  - SCRIPS processes Form 941 returns for all form year Revisions 2005 and subsequent, forms with or without attachments (other than Form 941, Schedule B), returns with 941 Schedule R attached, delinquent Form 941 returns.
- (7) Error Resolution examiners must be able to comprehend any edited changes shown on a return. The tables below show the current acceptable edit marks on employment returns, and their meaning.

**Note: CODE and EDIT ----- EDIT MARK DESCRIPTION**

**For Form 941 (Rev 2005 and subsequent) processed through SCRIPS**

If return shows a foreign address, use the ISRP edit marks as shown below:

Edit Mark	Description
Asterisk	<b>Inside the Entity Area Only:</b> Used to show a change to the Employee Identification Number (EIN). <b>Outside the Entity Only:</b> Used to delete tax data or to indicate that an item is not to be transcribed. <b>Note: The asterisk must be placed to the left of the entry, and as close as possible to the entry.</b>
Circle	Used to delete a received date only.
Line-through	<b>Inside the Entity Area only:</b> Use to delete data. <b>Note:</b> Unless otherwise specified, a line-through should always be a horizontal line.
Underline	Used to identify a name control, or to indicate that a received date, (other than an IRS stamped date), is to be transcribed.
Decimal Point	Used to indicate the separation of dollars and cents if no distinction has been made by the taxpayer.
Zero, Dash, or None	Zero, "Dash", or "None" are considered valid entries except when specific instructions require editing of an entry.
Edit Marks Made by Other IRS Functions	Edit Marks entered by another area (e.g., Compliance or Accounts Management) are not to be re-edited, except to place the marks in the correct area.

Edit Mark	Description
Rocker	Used to indicate that the amount was paid with the return. <b>Note:</b> A return with remittance are now processed separately. Examiners should circle (or indicate an asterisk to the left of the rocker, if SCRIPS), any rocker on a return.
Percent Sign (%)	Used to indicate the presence of a "Care of Name" or address.
"X"	Used to delete tax data or to indicate that an item is not to be transcribed.
"/"	Used when deleting a form or schedule not being transcribed.
Arrow	Used to indicate the correct placement of a misplaced entry or may be used if the misplaced item is close to the correct line and there is no question where the entry belongs.  <b>Note: A double arrow may be used if the same figure is to be transcribed in two different places.</b>
Vertical line or decimal point	Used to indicate the separation of dollars and cents if no distinction has been made by the taxpayer.
"c/o"	Used to show the presence of a "Care of" name or address.

- (8) When a Code and Edit examiner initiates correspondence, they are required to show Action Code 211 (or the applicable code) in the lower left-hand corner of the return. If Letter 21C is used, (Form 13195) C&E examiners are also required to notate the line number used.
- (9) **For Form 941 returns, documents processed through SCRIPS will be received in ERS "unstapled" and sorted into "Perfect" (documents without attachments) and "Imperfect" (documents with attachments and/or envelopes) batches.**
  - a. When pulling documents from a "Perfect" truck or batch, ensure all pages are pulled (including Schedule B, Form 8974 and Schedule R, if present).
  - b. When pulling documents from an "Imperfect" truck or batch, check the upper right corner for a seven- digit sequence number. Then, go to colored folder at the back of the gusset and pull the corresponding attachments. Staple any attachments to the return before routing.

#### 3.12.13.5 (01-01-2016) Types of Errors

- (1) ERS will identify errors according to type and priority. The record heading will show the type of error.
- (2) This IRM will furnish the procedures to be used for resolving the displayed errors. However, there may be records where the tax examiner finds that programming has not furnished a section or Field needed to resolve an error. This should be reported to the Headquarters for correction.
- (3) The tax examiner will enter the section using Command Code (CC) GTSEC and enter the missing data.

- a. **Priority I (Action Code Errors)** -When an Action Code is assigned to a return, it displays as a Priority I error.
- b. **Priority II (Section Errors)** -An error detected by SCRIPS or ISRP displays as a Section Error, or
- c. An alpha transcribed in a numeric Field or vice versa and a section with variable length Fields containing an erroneous size Field displays as a terminus section error.
- d. **Priority III (Field Validity Errors)** -Any Field failing to meet the requirements for that Field displays as a Priority III error.
- e. **Priority IV (Error Code-Math and Consistency Errors)** -When a record is assigned an error code because of a math error or an inconsistency between Fields, it displays as a Priority IV error.

- (4) There are instances when a tax examiner may correct a higher numbered priority error causing a lower numbered priority error to display.

3.12.13.5.1  
(01-01-2016)  
**Action Code Errors  
(Priority I)**

- (1) All records that are assigned an Action Code by the Code and Edit function will be displayed as a Priority I error. These errors and the correction procedures are explained in this section.
- (2) If the Action Code is valid, it will be placed in the Suspense Inventory.
- (3) If the Action Code is invalid, it will be placed in the Error Inventory.

3.12.13.5.1.1  
(01-01-2016)  
**Error Inventory  
Correction Procedures**

- (1) The Error Screen display will show:
  - Document Locator Number (DLN)
  - Taxpayer Identification Number
  - Name Control
  - Processing Date
  - ERS Status Code
  - Command Code
- (2) The items above are displayed in the header portion of each error record. Previously assigned TPNC are also displayed in the header information.
- (3) Before making corrections to the screen display make sure:
  - a. The DLN of the screen display matches the DLN of the document.
  - b. The taxpayer's entries are on the correct lines of the tax return.
  - c. All coding and transcription for errors in each section are reviewed and corrected as needed.
  - d. All sections and fields have been transcribed.
- (4) When you make a correction to the screen display, also correct (edit) the tax return to maintain an audit trail. For others who may work with the return in the future, the editing may provide insight to the document's processing history. For each correction made to the taxpayer's figure on the return:
  - a. You will place an "X" beside the incorrect data on the return and write the correct data to the left or above it.
  - b. If the taxpayer does not have the required entry on the return completed, place an "X" beside the missing entry. Enter the correction to the left of the "X".

- (5) If the missing information is found elsewhere on the return, edit (as required) it to the correct line.
- (6) **Money Amounts:** When you correct a screen display, review the screen before transmitting to ensure money amounts are being transcribed in dollars and cents.
- (7) Check the displayed Action Code for validity. Also check the return to verify that the code assigned is appropriate, and whether it has been transcribed properly. Remember to use CC GTSEC prior to clearing the data from the terminal (Action Code 001).
- (8) When the BOB Resolution function has added a document to a block by entering only the name control and taxpayer identification number (TIN), Action Code 001 will be computer generated. The remainder of the record must be entered by ERS.
- (9) Enter CC GTSEC for each record section that should contain data. Add the required data and transmit for each section.
- (10) When all of the sections have been entered, clear the Action Code by entering "C" in the Clear Code Field.
- (11) If suspense action is required, overlay the Command Code with CC SSPND and enter the correct Action Code.
- (12) If no suspense action is needed, enter "000" in the Clear Field and transmit.

3.12.13.5.1.2  
(01-01-2016)

**Suspense Inventory  
Correction Procedures  
(Reject Procedures)**

- (1) Determine if the record can now be resolved with the information available. If so:
  1. Make the corrections to the record using CC DLSEC or GTSEC.
  2. After all corrections are made and transmitted, enter a "C" in the Clear Field and transmit.
  3. If there are other errors in the record, they will be displayed.
  4. If the error is resolved, release the document to files.
- (2) In IRM 3.12.13, general "No Reply" procedures are shown below under "Priority I Error, Action Code 21X, Correspondence." Any correspondence procedures for a specific Field or error condition are shown in the table under "Correction Procedures" or under a special subsection, "Rejects/Suspense procedures" for the specific Field error or error code condition.
- (3) If the error can't be resolved without more information or cleared:
  1. Re-suspend with the appropriate Action Code, using CC SSPND.
  2. Enter the new Action Code and date on both copies of the Charge-Out (Form 8161 or Form 4251).

**Note:** A new Charge-Out is not issued for the re-suspended record.

  3. Give the return with attached Charge-Outs to the Suspense Documents Unit.
- (4) A record may also require rejecting from ERS for reinput or voiding.
  - a. A record being reinput may use the same DLN or a new DLN. Notate the current Charge-Out and a new Charge-Out will be issued for the rejected

document. Give the return to the Suspense Document Unit. On the screen, use the appropriate CC RJECT or NWDLN and enter the appropriate "Rejects" Action Code.

**(5) Priority I Error, Action Code 21X, Correspondence**

**Note:** If correspondence is being generated to secure only the signature, use Action Code 225, or for international returns, Action Code 226.

- Status 321: If a reply is available, follow the instructions within the taxpayer's reply before clearing the Priority I Error. If the correspondence results in **No Reply**, or the correspondence is undeliverable and returned, initiate the following general procedures before clearing the Priority I Error:

If	Then
The return is claiming a refund,	Edit Computer Condition Code (CCC) 3 and CCC X. Then, continue to process.
The return is not claiming a refund,	Edit CCC 3 and continue to process.

- Status 421: Follow instructions in the reply before clearing the Priority I Error.

**(6) Priority I Error, Action Code 310, Statute Control**

- Status 331 or 431: Document will be furnished to the tax examiner with instructions from Statute Control Unit. If the Statute Control Unit requests that the record be voided to them for non-remittance documents, use "RJECT 640"; and for remittance (including Remittance Processing System (RPS)) documents use "NWDLN 640" and the DLN of the Payment Posting Voucher (Form 3244) applying the remittance to the year and Master File Tax (MFT) of the voided Statute document.
- If the Statute Control Unit shows clearance, use CC GTSEC for Section 01 and verify the tax period in Field 01TXP. Then, enter CCC "W" in Field 01CCC for the applicable employment return. Transmit and clear the Priority I Error with the "C" Clear Code.

**(7) Priority I Error, Action Code 320, Entity Control**

- Status 332 or 432: Document will be furnished to the tax examiner with instructions from Entity Control. Follow instructions from Entity Control before clearing the Priority 1 Error.
- Enter the correct Fields using CC GTSEC for Section 01 if the return was referred to Entity for the name control or EIN.

**(8) Priority I Error, Action Code 33X, Review/Routing to Criminal Investigation Division (CID)**

- Status 333 or 433: Document will have been referred to CID before distribution to a tax examiner.
- If instructed to void the record to refer a Form 941, 943, 944, 945, or CT-1 to CID, use CC RJECT or NWDLN, Action Code 640, and follow CID instructions. NWDLN 640 is for voiding a return with a remittance.



The new DLN is the Form 3244 DLN posting the remittance to the year and MFT of the voided document sent to CID or Unidentified Remittance File (URF) if CID instructs that the money is to be applied to the URF. Follow CID instructions before clearing a Priority I Error or continuing to process the return.

(9) **Priority I Error, Action Code 34X, Routing-Accounting**

- Forms 94X should be returned by Accounting when given to the tax examiner to work.
- Tax examiner should follow instructions furnished by Accounting before clearing the Action Code.

(10) **Priority I Error, Action Codes 35X, KIF/MFTR/BMFOL Research**

- Action Code 351, Status 435 shows the Key Index File (KIF) was not available when the record was on the Error Inventory.

If	Then
Through research an EIN is found,	Enter in Field 01EIN after using CC GTSEC for Section 01.
Through research an EIN is not found,	Follow instructions in IRM 3.12.13 for referral of the document to Entity for an EIN. <b>Note:</b> Leave a working trail

- Action Codes 352, 354, or 355, Status 335 or 435: If after researching you are unable to resolve, re-suspend to Entity, Action Code 320.
- Action Code 353 will not be used on Form 941, unless correspondence is necessary and there is no address.

(11) **Priority I Error, Action Code 360- Other In-House Research**

- Status 336 or 436: Document and instructions from other area will be furnished to the tax examiner. Follow instructions furnished by other areas of the Submission Processing (SP) Campus using CC DLSEC or GTSEC before clearing Priority I Error.

(12) **Priority I Error, Action Code 410- Assistance Needed**

- Clear the Priority I Error with the "C" Clear Code, so that other errors in the record might display.

(13) **Priority I Error, Action Codes 420 through 460- Management Suspense**

- Management may direct that you work or re-suspend the record. If re-suspending, use CC SSPND and the Action Code as directed.
- When instructed to work the record, clear the Priority I Error with the "C" Clear Code, so if other errors exist in the record they can be displayed.

(14) **Priority I Error, Action Code 490- System Problem**



- Instructions are needed from the Computer Branch through your supervisor for working. If instructions are not furnished for Status 349, you may be advised to re-suspend, using CC SSPND 490.

**Caution:** Once you clear Action Code 490, if no other error exists in the record, the record will go to “Good tape”. It is imperative to await instructions from the Computer Branch.

(15) **Priority I Error, Action Code 51X - Status 451 or 351**

- Suspend record with Action Code 51X to initiate a special search. The Charge-Out issued for missing document may be used for the initial search. It may also be used for subsequent searches by marking “Second Request”, “Third Request”, etc. on the Charge-Out returned from files.
- Special search is continued as indicated in IRM 3.12.38, BMF General Instructions, until document is found, or record is rejected from ERS with Action Code 670.

If	Then
The missing document is a non-remittance document,	Use RJECT 670.
The missing document is a remittance document,	Use NWDLN 670 and the DLN of Form 3244, Payment Posting Voucher, for the payment.
You are unable to determine where the remittance should be applied,	Use NWDLN 670 URF. See IRM 3.12.38, BMF General Instructions.

(16) **Priority I Error, Action Code 6XX - Rejects**

- If suspended to Workable Suspense with Action Code 6XX, review the document to see if you agree with the recommended reject action. If so, delete with CC RJECT or NWDLN and the appropriate Action Code. If you determine not to delete the record, clear the Priority I Error with the Clear Code “C” deleting the Action Code so that any other errors that might exist can display.

(17) **Priority I Error, Action Code 700 - Duplicate Block DLN**

- Clear the Priority I Error with the “C” Clear Code so that other errors in the record might display.

(18) **Priority I Error, Action Code 900 - Unpostable Records**

- The literal for the Action Code 900 will include the Unpostable Code. For Action Code 900 returns, determine if the record can be resolved. If so, use CC GTSEC for the desired section(s) and make the correction(s). After all corrections are made and transmitted, enter a “C” in the Clear Field. Once the Action Code 900 is cleared, all other errors on the record will be displayed for correction. If no other errors exist, the record will clear the screen. The record has never posted to Master File.

- Fields displayed will be as processed prior to being an Unpostable. The record may contain editing and transcription errors. All Clear Codes and TPNCs assigned when previously processed will have been deleted from the record and will need to be assigned again, if still applicable.
- If the error on the Unpostable Record (Action Code 900) can't be resolved, re-suspend the record using CC SSPND with the appropriate Action Code. Notate the Action Code and date on the Charge-Out with explanation and send the return and Charge-Out to the Suspense Documents File.

(19) **For Action Codes 3XX -Status 33X:** If circumstances should warrant re-suspending the document, (e.g., requested information is not available), the tax examiner will need to be advised to re-suspend the record, Action Code 3XX. If this situation occurs often, the suspense period should be reviewed with Headquarters.

- Should the document not be available for a record on the Workable Suspense Inventory, Action Code other than 510, the Suspense Document Unit will contact the Supervisor who will conduct a special search within ERS and, if unsuccessful, indicate document missing.
- The tax examiner working the record will re-suspend the record with Action Code 511 initiating a search for the document. It will be necessary to use CC ESTAB to initiate a Form 4251, Return Charge-Out, to obtain the document from Files.
- If the Form 4251 comes back without the document, wait until the suspense period for Action Code 511 expires. Then, re-submit the original Form 4251, Return Charge-Out, indicating on it "SPECIAL SEARCH" and re-suspend the record with Action Code 512.

3.12.13.5.2  
(01-01-2016)  
**Section Errors (Priority II)**

(1) There are two types of Priority II errors:

- ISRP
- TERMINUS

3.12.13.5.2.1  
(01-01-2016)  
**Integrated Submission and Remittance Processing Errors (ISRP)**

(1) ISRP may detect specific types of errors upon validation. The display of an ISRP error includes a one-character code to identify the type of error. The errors are as follows:

- "1" -Split screen transmission: The Key verifier attempted to change check digit, or
- "2" -Is not used at this time.
- "3" -Invalid Section ending point.
- "4" -Invalid Field length.

(2) When displayed, all of the input Fields show for the section in error except for the Remittance amount in Section 01. Transcribed data will be present. Computer generated data will not be present.

3.12.13.5.2.1.1  
(01-01-2016)

## Correction Procedures

- (1) Check all Fields of the section and verify that the Fields are entered as coded.

If	Then
No correction is needed, or once the section is correct,	Transmit.
The section needs to be deleted,	Enter CC DLSEC with the section number.

3.12.13.5.2.2  
(01-01-2016)

## Terminus Errors (Priority II)

- (1) This error is caused by a section with variable length input fields containing an erroneous size field.
- (2) When displayed, this type of error will show all input fields of the terminus section. Transcribed data will be present. Computer generated fields or the remittance field for Section 01 will not be present.

3.12.13.5.2.2.1  
(01-01-2016)

## Correction Procedures

- (1) All fields present for the section must be examined and the necessary correction(s) made to all the fields.

If	Then
The section needs to be deleted,	Use CC DLSEC to delete the section.
No corrections are needed,	The display can be transmitted which shows the section is correct as displayed.

3.12.13.5.3  
(01-01-2016)

## Field Errors (Priority III)

- (1) Any field that does not meet its requirement(s) will be shown as a Priority III error. Some reasons for this type of error are:
- Non-alphabetical character in an alpha field,
  - Dollar amount exceeds maximum field length allowable,
  - Blank space in a numeric field,
  - Blank in the first position of an alpha field,
  - Non-numeric character in a numeric field, or
  - A required field is blank.
- (2) All fields with a Priority III error will be displayed in the order encountered in the record. The Action Code and TPNC will never be displayed as a Priority III error.
- (3) When a dollar amount exceeds maximum Field length allowable, process the return as follows:

If	Then
A money amount on a return exceeds the maximum Field length allowable,	<ol style="list-style-type: none"> <li>Enter the maximum amount allowable on the original return.</li> <li>Recompute the tax data and enter the corrected amount(s) on the screen display and the return. <b>DO NOT SEND A TAXPAYER NOTICE CODE.</b></li> <li>Annotate on the original return, "Dummy Return-Prepared Due to Overflow Document."</li> <li>Prepare a "Dummy Return" by computing and entering the remaining overflow money amount(s) for the appropriate Fields. Enter Entity information from the original return.</li> <li>On the top of the return, write "Prepared from Overflow Return". Copy the DLN from the original return. Enter CCC "G" in Field 01CCC. In the signature area write, "Signature on Original Return".</li> <li>Route to Receipt and Control to have the "Dummy Return" numbered and processed.</li> </ol>

#### 3.12.13.5.4 (01-01-2016)

#### Consistency/Math Errors (Priority IV)

- (1) These errors will be displayed with an Error Code assigned to them for the specific error in ascending numerical order. The screen display will show the Error Code assigned and the Fields needed to make the necessary correction.
- (2) The blank "NC" will be displayed for the entry of a TPNC for all Math Error displays. Multiple TPNCs may be entered if you have multiple lines labeled "NC".
- (3) The blank Field "CL" will be displayed for the entry of a Clear Code on records where the possibility exists that a change or correction may not be needed.
- (4) The "C" Clear Code does not permit any other corrections to the record after it is transmitted to clear the screen. All errors must be resolved by eliminating the error or entering the Clear Code or a TPNC.
- (5) If an unworkable situation exists, suspend or reject the document with the appropriate Action Code.

3.12.13.6  
(01-01-2024)  
**Action Codes**

- (1) The ERS Action Code shows that specific information is missing, suspended, or that the record is to be rejected from processing.
- (2) The code will have sufficient detail to indicate if:
  - a. Correspondence is to be sent to the taxpayer, or
  - b. Specific in-house research or action is required.
- (3) Action Code 001 will be computer generated when the BOB Resolution function has added a missing document by inputting only the TIN and the name control. Follow corrective procedures in IRM 3.12.13.5.1, for Priority I Errors.
- (4) Code and Edit tax examiners assign Action Codes to numbered returns if they determine the document is unprocessable. Unprocessable documents require more information or manual intervention for correction.
- (5) An Action Code is entered in the lower left margin of the return.

**Note:** When a Code and Edit examiner initiates a Letter 21C (Form 13195) for a Form 941 which will be going through SCRIPS, (or Form 941(PR) or Form 941-SS going through ISRP), they are also required to notate the paragraph, and if appropriate, the fill in number(s) followed by the inserted fill-in information after the Action Code 211.

- (6) The presence of a valid Action Code other than AC 001 will place the record in the applicable Suspense Inventory, "Workable" or "Unworkable".
- (7) If an Action Code assigned by Code and Edit is invalid, incomplete, or "001", the record will be assigned to the Error Inventory for correction or deletion of the code.
- (8) Only one Action Code may be assigned at a time to a record. The priority of the Action Codes will be 310, 320, 4xx, 6xx, 3xx, and 2xx.
- (9) An ERS tax examiner may enter an Action Code on a record, delete or correct an invalid code, or may overlay the present Action Code with another to re-suspend or reject the record from ERS. This is done by entering a valid Action Code with CC SSPND, RJECT or NWDLN. IRM 3.12.38, BMF General Instructions, also explains these codes.
- (10) An ERS tax examiner entering a valid Action Code with the CC SSPND will be clearing the record from the screen and placing the record in the Workable Suspense or Unworkable Suspense inventory.
- (11) A tax examiner entering a valid Action Code with the CC RJECT will be rejecting the record from ERS. Generally, Service Center Control File (SCCF) will be automatically updated for the rejected records.
- (12) A tax examiner entering an Action Code with the CC NWDLN will be rejecting the record from ERS and establishing the new DLN under which the record is to be reinput.
- (13) See Exhibit 3.12.13-34 for a list of all valid Action Codes.

3.12.13.7  
(01-01-2016)  
**Error Codes**

- (1) An Error Code (EC) is computer generated to a record and assigned in numerical order.
- (2) Error Codes display by priority with the lowest number error codes first.
- (3) An Error Code requires that one of the following actions be taken:
  - Correct the invalid Field/math condition.
  - Assign a TPNC in the appropriate Field.
  - Suspend the document with the appropriate action code.
  - Verify and clear the error with a "C" code in the appropriate Clear Field.

3.12.13.8  
(01-01-2016)  
**Command Codes (CC)**

- (1) The CC needed for correcting the Error Inventory and the Workable Suspense Inventory are briefly described below.
- (2) Any CC permitted by the Employees Security File will be available.
- (3) CCs are used to tell the system what function to perform.
- (4) CCs must be entered in a valid format, otherwise an error message will display.
- (5) Correct the data entered with the command code and transmit.

**Command Codes**

- a. BMFOL - Used to review return filings, freeze codes, return information, transactions etc. posted to the Master File.
- b. CRECT - Will be displayed with all error displays.
- c. DLSEC - Used to delete a section of a record.
- d. ENMOD - Used to research for a name control.
- e. ERINV - Used to research a DLN or TIN on ERS.
- f. ERVOL - Used with a Status Code to display the number of ERS records in the current Workable Inventory.
- g. GTREC - Used to access the first error in a block in the Error Inventory or a specific record in the Workable Suspense Inventory. It can also be used to redisplay any uncorrected error.
- h. GTRECQ - Used to retrieve and correct a record selected for quality review.
- i. GTRECW - Used to retrieve and correct an error record which has been erroneously worked. Can be used just after a record has been worked as well as after a block has been completed.  
**REMEMBER:** GTRECW can only be used on the day that the record or block was worked.
- j. GTSEC - Used to obtain the display of any section of a record in process.
- k. INOLE - Used to research for a name control, filing requirement, employment code, or address.
- l. NAMEE/NAMEB - Used to perform a search to match the data entered to information on the National Accounts Index (NAI) and returns EINs of possible matches.
- m. NWDLN - Used to change (renumber) the DLN and MFT of the record and reject the record.
- n. RJECT - Used to reject a record from ERS.

- o. RTVUE/BRTVU - Used with definers to provide access to data that was either computer generated or for individual line items transcribed for most BMF returns.
- p. SSPND - Used to enter an Action Code and place a record in suspense.
- q. TRDBV - Used with IDRS for read only access to Individual Master File (IMF) and BMF filed tax return data received through the Electronic Filing System (ELF), Modernized E-File (MeF) and paper.
- r. TRERS - Used as an extension of CC TRDBV and was developed for ERS processing. CC TRERS functions the same as CC TRDBV with the added ability to select a return based on the DLN of the latest CC GTREC command executed by the IDRS user without entering perimeters for the CC TRDBV command.
- s. TRPRT - Used to generate a graphic (form image) print of an electronically filed IMF or BMF return and schedules. The print will contain original taxpayer submitted data only. No corrections or processing codes will appear on the print.

3.12.13.9  
(03-20-2023)  
**Computer Condition  
Codes (CCC)**

- (1) CCCs are used to identify a special condition or computation for the computer. CCCs post to the BMF Master File.

- (2) The chart below shows the applicable CCCs, their definitions and the related checks.

Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
B	Total Compensation present, and the social security and/or Medicare Compensation are exempt.	Total compensation Field more (ERROR CODE 046)	<p>CCC "B" is entered or generated if there is an indication that the reported compensation is exempt from either social security or Medicare tax. Usually, the taxpayer shows an exemption by checking the box on line 4 (Form 941, Rev 2005 and subsequent), or line 3 (Form 944, Rev 2005 and subsequent.). For example, when specific Employment Codes ("C," "F," or "G") are present on the entity, a declaration of law (e.g., a child under 18 years of age), or a declaration based on religious grounds, a non-profit or charity group, etc.</p> <p><b>Note:</b> The taxpayer may indicate an exemption by using phrases "Misclassified employees," "United Transportation Union," "common paymaster," "minister," "Form 4361," Form 4029 Exempt "Form 4029 applicable," "child under the age of 18 years of age," etc. <b>Exception:</b> If the taxpayer merely shows their profession on the signature line, it does not qualify as an explanation for claiming a social security and /or Medicare exemption.</p>	Form 941, Form 941(sp), Form 941-PR, Form 941-SS, Form 943, Form 943(sp), Form 943-PR, Form 944, Form 944(sp) only

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Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
D	Reasonable Cause for Failure to Pay Timely	Must have Received Date (ERROR CODE 028)	<p><b>CCC “D” is no longer edited by Code and Edit (see exception below) when a reason is given for the delay in filing a return timely. Issue Letter 1382C (if Code and Edit has not done so) and continue processing the return.</b></p> <p><b>Exception:</b> Secured internally prepared returns: For Secured returns (e.g., returns notated with “Process as Original” with an attached Form 13133) or Prepared returns (e.g., returns notated “6020(b)” or “SFR” (Substitute for Return)), enter the applicable CCC as indicated on the return and/or attached form.</p>	All
E	Credit Election	Cannot be used with CCC “F” or “S”	<p>Computer Generated</p> <p>Shows the taxpayer checked the “Apply To Next Return” box on the return.</p>	All

Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
F	Final Return	Cannot be used with CCC "G" or "E"	<p>Forms 941, 941(PR), or 941-SS</p> <ul style="list-style-type: none"> <li>Line 17, 2012 - 2013, 2017 and subsequent</li> <li>Line 18, 2009 - 2011</li> <li>Line 16, 2005 - 2008</li> <li>Line 15, 2014 - 2016 revisions</li> </ul> <p>Forms 943, 943(PR) Check box beneath the entity on the right-hand side.</p> <p>Forms 944, 944(SP), 944-PR, or 944-SS</p> <ul style="list-style-type: none"> <li>Part 3, Page 3, 2020 and subsequent</li> <li>Part 3, Page 2, 2019 and prior</li> </ul> <p>Form 945 Check box beneath the entity on line A.</p> <p>Form CT-1 Check box under form tax year.</p>	All

Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
G	Amended Return <b>Note:</b> All Forms 941, 941(PR), 941-SS, 943, 943(PR), 944, 944-PR, 944-SS, 944(SP), 945 or CT-1 returns marked (or indicating) amended, superseding, supplemental, etc., should be routed directly to Accounts Management for manual processing.	1- No other CCCs allowed, except CCC "W" or "3" (Field ERROR) 2- Must have received date (ERROR CODE 028) 3- All Fields must be blank except 01EIN, 01TXP, 01NC, 01RCD, and 01CRD.	If a return has a TC 59X on the return by Compliance, process as original.	All
J	Reasonable Cause for Failure to Make Timely Deposits	Cannot have pre-computed Failure to Deposit (FTD) penalty (ERROR CODE 038)	<b>CCC "J" will no longer be edited, if the taxpayer requests abatement for Failing to Make Timely Deposits when the return is submitted. For these returns, send the 1382C letter which will inform the taxpayer of the proper procedure to follow to request abatement, if and when a penalty is assessed.</b>	Form 941, Form 941(sp), Form 941-PR, Form 941-SS, Form 943, Form 943(sp), Form 943-PR, Form 944, Form 944(sp) only

Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
M	Misclassified Employees Interest Free Returns		Indicates interest free adjustments for "Misclassified Employees" at top of the return.	Form 941, Form 941(sp), Form 941-PR, Form 941-SS, Form 943, Form 943(sp), Form 943-PR, Form 944, Form 944(sp), Form CT-1 only
O	Module Freeze		Pre-Settlement Manual Refund Issued, (Form(s) 3753, Manual Refund Posting Voucher, 5792, Request for IDRS Generated Refund, or 12857, Refund Transfer Posting Voucher)	All
Q	F8974		Indicates F8974 is attached to the F941, 943 and 944.	Form 941, Form 941(sp), Form 941-PR, Form 941-SS, Form 943, Form 943(sp), Form 943-PR, Form 944, Form 944(sp), only
R	A Reasonable Cause for Failure to Timely File	Must have Received Date (Field ERROR)	<p><b>- CCC "R" is no longer edited by Code and Edit (see exception below) when a reason is given for the delay in filing a return timely. Issue Letter 1382C (if Code and Edit has not done so) and continue processing the return. Exception: For Secured returns, and Prepared returns.</b></p> <p><b>For Secured returns (e.g., returns notated with "Process as Original" with an attached Form 13133) or, Prepared returns (e.g., returns notated "6020(b)" or "SFR" (Substitute for Return)), enter the applicable CCC indicated on the return and/or on the attached Form 13133.</b></p>	All

Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
S	Overpaid return-Application to Subsequent Quarter Not Specified	Cannot be used if CCC "E" is present	Computer Generated: Indicates that the taxpayer: <ul style="list-style-type: none"> <li>• Checked the "Refunded" box on the return, or</li> <li>• Did not check either the "Refunded" box or the "Apply To Next Return" box on the return.</li> </ul>	All
T	Seasonal Intermit-tent Filer	Seasonal filer box in Part 3, Page 2, 2019 and prior. Page 3, 2020 and subsequent.		Form 941, Form 941(sp), Form 941-PR, Form 941-SS.
W	Cleared by Statute Control	Must be present on Statute cases (ERROR CODE 001)	Statute clearance must be within 90 days of the Expiration Statute date.	All
X	Return Settlement	Generates TC 570 Freeze to hold credit	If present, Credit Elect analysis will be bypassed for Form 941.	All
Z	Scanned Paper Return in need of ERS correction	CCC "Z" is not currently valid.	CCC "Z" is used by the scanning vendors to cause returns that need correction to fall out in ERS. See IRM 3.12.13.83, Scanned Paper Returns for correction procedures. <b>Note:</b> Do not delete CCC "Z" before resolving the error condition.	None <b>Note:</b> Do not delete CCC "Z" before resolving the error condition.
3	No Reply Received-Suppress Credit Interest	Must not contain Correspondence Received Date (ERROR CODE 073)	Used to suppress credit interest when no reply is received from the taxpayer or their representative to correspondence.	All
4	Return prepared by IRS under Internal Revenue Code (IRC) 6020(b).	Cannot contain CCC R	Return will have "Prepared under 6020(b)"	All

Codes	Definition	Validity Consistency Checks	Remarks	Returns Valid For:
7	Reasonable Cause Claimed-Relief Denied	1- Received date required (Field ERROR) 2- Cannot be used if CCC "D" or "R", (ERROR CODE 028)	No longer edited by Code and Edit function.	All

3.12.13.10  
(01-04-2016)

#### Taxpayer Notice Codes (TPNC)

- (1) When a math error involves a tax liability or balance/overpayment Field, a Taxpayer Notice Code (TPNC) is used. See Exhibit 3.12.13-35, Exhibit 3.12.13-36, or Exhibit 3.12.13-37 for valid TPNC's for all employment tax returns.
- (2) The ERS examiner enters a two-digit code on their terminal screen after the literal "NC." This code generates an assigned explanation of the taxpayer's error or the ERS correction on the math error notice.
- (3) After determining that no other corrections to the record are needed, the TPNC is entered. The presence of a TPNC shows to the computer that no other corrections will be made to the screen display. **Therefore, all corrections must be entered and transmitted for each error condition prior to TPNC assignment.**
- (4) Whenever a TPNC is assigned, a written history showing the changes made must be entered on the return at the point of change.
- (5) Each Math Error has been assigned certain TPNCs which allow the examiner to clear the error. The TPNCs entered in the "NC" Field must be valid for that error or the same as one previously assigned. If a code that is not valid is assigned, the Error Code will redisplay.
- (6) Each Math Error display will require 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 will be displayed with subsequent displays for the record. The Field is used for display purposes only and is not correctable.
- (7) A return can have a total of three TPNCs. If more than three codes need to be assigned, use TPNC 90 and list the errors for Notice Review to type and send to the taxpayer.
- (8) **TPNC 90** is a "fill-in" and should be used if more than three codes are to be assigned, or when no other TPNC fully explains the correction(s) made. Beginning in 2014 changes were made to the TPNC 90 Math Error Codes. TPNC 90 literals have been programmed into On-Line Notice Review (OLNR) Retype applications for Notice Review (NR). This addition eliminates the need for the NR tax examiner to manually type the notice literal and reduce potential copying/typing incorrect paragraphs in the notices. For a full listing of the programmed TPNC 90 Math Error Codes and information on how to use the Math Error Codes see TPNC 90 Math Error Code Job Aid.

- (9) To delete a TPNC, delete the Total Tax-Taxpayer Field and then re-enter.
- (10) Once a code is transmitted to the record, it may be changed in the following manner:
  - a. Records not cleared from the terminal: If errors remain after transmitting the TPNC, you can create an error with a higher priority. This causes all "C," clear codes and any notice code already assigned on a lower priority error to be deleted from the record. TPNCs will be deleted from the header display. Beginning with the higher Priority IV error created, all subsequent Error Codes will be displayed for resolution, even though they may have been displayed previously.
  - b. A correction you make erases an Error Code which you previously cleared with a Taxpayer Notice Code or "C" Clear Code. In this case, the "C"; or TPNC on this error and all subsequent Error Codes will be deleted. All subsequent Error Codes will be displayed for resolution, whether they were previously displayed, or not. The TPNC(s) for this error and subsequent Error Codes will be deleted from the header display.
  - c. Records which have been worked may be reworked using CC GTRECW.
  - d. All TPNCs are erased when a record is suspended with CC SSPND.
  - e. Unfinished records from the previous day will contain none of the TPNCs that were assigned to the records that were not completely worked.

3.12.13.11  
(01-01-2016)  
**Clear Code "C" and  
"000"**

- (1) The letter "C" is used as a "Clear Code" for the Error Codes (consistency errors) where the error condition is such that the resolution does not require a change to the record as displayed.
- (2) The ERS screen display will include a clear Field, labeled "CL" to indicate the possible need of a Clear Code. The Clear Field will always be found to the right of CRECT on the screen display.
- (3) Error Codes indicating the possible need of a Clear Code are cleared by either correcting the condition or entering a "C" to indicate no correction is needed. If corrections are required, they must be entered and transmitted prior to entry of the Clear Code "C". Assure that all corrective procedures have been input as shown under each individual Error Code before entering a "C" in the Clear Code Field.
- (4) Clear Code "C" is also used for clearing the Action Code from the screen after corrections for the Action Code have been completed, or as with Action Codes 410 and 700, the Action Code must be cleared initially so other errors in the record can be resolved. The presence of the "C" with a Priority I Error shows you have made the corrections to the Action Code and now wish to have any other errors on the record displayed.
- (5) The "000" is also used as a Clear Code when deleting an Action Code. It will only be used for invalid or erroneous Action Codes and when you have determined there is no reason to suspend the record. The "000" can't be used in Suspense Correction.
- (6) Programming erases all "C" Clear Codes for Error Codes:
  - a. When a record is suspended with the CC SSPND.

- b. With Action Codes for the new day's Error Inventory and Workable Suspense Inventory. Unfinished records from the previous day will contain none of the "C" Clear Codes that were assigned to a record that was not completely worked.
  - (7) Error Codes (including the ones which may require a "C" Clear Code) are numbered and displayed consecutively for correcting. There may be instances when you will create an Error Code with a higher priority than the one(s) you have cleared with a TPNC or "C" Clear Code. When this occurs:
    - a. Programming will erase all "C" Clear Codes and TPNCs for Error Codes with a lower priority than the one created.
    - b. Beginning with the higher priority Error Code you created, programming will continuously display any Error Code(s) for the record. Displays using the corrected data are apt to be different from those previously displayed.
  - (8) There may be instances when you will make a correction erasing an Error Code which you previously cleared with a "C" and now the error condition no longer exists. When this occurs:
    - a. The "C" Clear Code for this error and all "C" and TPNCs for all subsequent errors in the record will be deleted.
    - b. After deleting the "C" and TPNCs, if there are errors remaining on the record, they will continue to be displayed for resolution whether or not they were previously displayed.
  - (9) The "C" Clear Code will prevent any other corrections to the record to accompany the "C" Clear Code. If a correction must be entered, but you have already transmitted the "C" Clear Code, and the error is no longer displayed, use CC GTRECW to make any corrections.
- 3.12.13.12 (11-17-2016)
- Modernized e-File (MeF) Filers**
- (1) Form 941 and Form 944 may be filed electronically by MeF.
  - (2) Beginning with processing year 2014, Form 941, Form 943, Form 944 and 945 can be filed using the Modernized e-File (MeF) program. Form CT-1 is the only employment tax return that continues to be filed on paper only.
  - (3) When forms are filed electronically, it is corrected in ERS using the same procedures as a transcribed (paper) document. Each of these returns when filed electronically have the following characteristics:

Form Type	File Location Code (FLC)	Document Code	Address Type	Which Campus
941 MeF	70/79	35/39	Domestic	KCSP
941 MeF	60	35	Foreign	OSPC
941 MeF	78	35	Domestic/US Possession	OSPC
941(PR)/941-SS MeF	78	35	Domestic/US Possession	OSPC
943 MeF	70/79	43	Domestic	KCSP
943 MeF	60	43	Foreign Address	OSPC



Form Type	File Location Code (FLC)	Document Code	Address Type	Which Campus
943/943(PR) MeF	78	43	Domestic/US Possession	OSPC
944 MeF	70/79	49	Domestic	KCSP
944 MeF	60	49	Foreign	OSPC
944 MeF	78	49	Domestic/US Possession	OSPC
945 MeF	70/79	44	Domestic	KCSP
945 MeF	60	44	Foreign	OSPC
945 MeF	78	44	Domestic/US Possession	OSPC

3.12.13.13  
(01-01-2020)

**Refund Returns - 45-Day Jeopardy and High Dollar Refunds**

- (1) Document Perfection and ERS are responsible for identifying refunds and initiating requests for manual refunds.

**Note:** Expeditious processing of refund returns is critical if the 45-day period is about to expire.

- (2) Action Code 341 should be input by Code and Edit to show that a manual refund is needed. If these conditions are not identified by C and E, ERS must follow the following criteria:

If	Then
The processing date is more than 20 days after received date <b>or</b> , the return due date (whichever is later) <b>and</b> the 45-day interest free period is in jeopardy and the more <b>Note:</b> Refund in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other tax periods.	Edit Action Code 341 and route to ERS/Rejects for manual refund.
	Enter Action Code 341 and route to ERS/Rejects for manual refund.

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3.12.13.14  
(02-24-2020)

◆ **Customer Account  
Data Engine (CADE) 2** ◆

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal to implement a single, modernized programming solution which gives daily processing of taxpayer accounts.
- (2) The CADE 2 solution is comprised of several components, to modernize the IRS to a daily processing environment with several Transition States.
- (3) The Business Master File (BMF) campus cycles are:
  - a. Campus Cycle: Thursday - Wednesday
  - b. Master File Processing: Friday - Thursday
  - c. Notice Review: Saturday: Monday (8+ days)
  - d. Unpostables: New available Tuesday; Closing Tuesday
- (4) BMF transaction posting time frames are:
  - a. Transactions will be viewable using Corporate Files Online (CFOL) command codes on Saturday following the weekly Master Files processing run on Thursday.
  - b. Transactions will be viewable as posted transactions using Integrated Data Retrieval System (IDRS) command codes on Monday, following the weekly Master File processing run on Thursday.

**Note:** Implementation of CADE 2 accelerated weekly IDRS analysis. Previously, transactions such as this would have been pending on IDRS and not shown in the CFOL command code displays.

- (5) Transaction posting dates show a format of YYYYCCDD. YYYY is the year. CC is the posting cycle. Individual Master File (IMF) transactions values for DD are:
  - 01 = Friday
  - 02 = Monday
  - 03 = Tuesday
  - 04 = Wednesday
  - 05 = Thursday

**Note:** BMF cycle posting dates on BMFOL will continue to show YYYYCC. YYYY is the year. CC is the posting cycle. BMF posting cycles in TXMOD will show a format of YYYYCCDD. The DD value is 08.

3.12.13.15  
(01-01-2016)

**Statute Returns**

- (1) Any return with a current processing date equal to or more than two years and nine months **after April 15 of the year following the year of the tax period** without regard to extensions) or the received date, whichever is later, is a Statute Control document.
  - a. Error Code 001 will appear on the screen, unless CCC "W" is present. The CCC "W" shows the record has been cleared by the Statute Unit.
- (2) Any Form CT-1 with a current processing date equal to or more than two years and nine months **after March 1st of the year following the year of the tax period** or the original received date, whichever is later, (without regard to any extension) is a Statute Control document.
- (3) If the return has an attachment or stamp indicating a previous clearance by the Statute Control Unit within 90 days of the processing date, then enter CCC "W" in Field 01CCC.

- (4) If the return does not have an attachment or stamp as indicated in (4), then take the following action:
1. Treat the record as unprocessable; Suspend the record with Action Code 310 for statutory clearance.
  2. If working the Error Inventory, return document to the block.
  3. If working the Workable Suspense Inventory, notate the 2nd and 3rd copies of the Charge-Out with Action Code 310, and the current date. Handle the document as instructed for statutory clearance.
- (5) The due dates for employment forms are as follows:

Form	Tax Period	Due Date
941/941(sp)/941-PR/ 941-SS	Quarterly	April 30th July 31st October 31st January 31st (of the following year)
943/943(sp)/943-PR	Annual	January 31st (of the following year)
944/944(sp)	Annual	January 31st (of the following year)
945	Annual	January 31st (of the following year)
CT-1	Annual	Last day of the second month following the calendar year for which the return is intended

**Note:** A return may be filed on or before the 10th day of the 2nd calendar month following the period if timely deposits were made in full payment of the taxes for the period. This is not applicable to Form CT-1.

3.12.13.16  
(01-01-2021)  
◆ **Examination**  
(Exam) “Funny Box” ◆

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.12.13.16.1  
(01-01-2020)  
◆ **Criminal Investigation**  
(CI) Referral ◆

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, do not send for further CI action.

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**Caution:** If there is no sign Code and Edit (C&E) made a copy and sent to CI Referral, then see below.

Refund Claim	Ogden and Kansas City
	<ol style="list-style-type: none"> <li>1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.</li> <li>3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI)</li> <li>4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.</li> <li>5. Continue processing the return</li> </ol>

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- (4) Because of the repetitive nature of the ERS/Rejects function, ERS/Rejects Tax Examining Technicians often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If ERS finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.
- (5) If a suspicious return is found, and there is no sign Code and Edit (C&E) made a copy and sent to CI Referral, then do the following:
1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.
  2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.
  3. Route the copy as shown in the table below.

**CI Referral Routing**

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	Mail Stop S2 9000, Criminal Investigation (CI)

4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.
  5. Continue processing the return.
- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.
- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.12.13-38, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

3.12.13.16.2  
(01-01-2022)

◆ **Frivolous Arguments** ◆

**Frivolous Return Criteria**

If	Then
<p>The return meets any of the conditions shown as a frivolous return. See Exhibit 3.12.13-38, Potential Frivolous Arguments for Examination Review.</p> <p><b>Exception:</b> If the return shows Action Code 331, and has a Form 4227, Intra-SC Reject or Routing Slip, 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 Program (FRP) for review.</p>
<p>Examination has selected the return as frivolous, shown by an Action Code 331, and a Form 4227, Intra-SC Reject or Routing Slip, 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 3.12.13. However, do not circle or void the Action Code showing a frivolous return.</p>

(3) Do not consider the following returns as frivolous:

- Returns that have only zeros, blanks, or no entries.
- Returns showing "None", "Not Liable", etc.
- Returns showing no evidence of a frivolous argument.

3.12.13.17  
(01-01-2016)  
**Returns With a  
Pre-Computed Penalty**

- (1) If a penalty other than a delinquency, late payment or FTD penalty is indicated on a return, (e.g., fraud, Form W-2), and the notation, "3465 Prepared" does not appear on the return:
1. Prepare a Form 3465, Adjustment Request, to request an assessment of the penalty.
  2. If you are able to determine that a return remittance includes an amount applicable to all or part of the penalty referred to above, then indicate on Form 3465 the portion of the remittance available for application to the assessment.
  3. Enter CCC "X" to freeze the refund until the assessment for penalty posts to BMF.
  4. Note on the return, "3465 Prepared" and route Form 3465 to the Accounts Management (Adjustment) function.

3.12.13.18  
(01-01-2016)  
**Related Forms**

- (1) The following internal forms are referred to in this section. The chart below shows the form number, form title, and use.

Form	Title	Use
941(X), 943(X), 944(X), 945(X), or CT-1(X)	Adjusted Employment Return or Claim for Refund	To request an adjustment of previously reported Compensation, tips, or withholding (i.e., Federal Income Tax Withholding or Backup Withholding)
3244	Payment Posting Voucher	To apply money
3465	Adjustment Request	To request transfer of credits and money received as remittances
3696	IDRS Correspondence Action Sheet	To initiate correspondence to the taxpayer through the Typing Unit or IDRS
3893	Re Entry Document Control	To identify a block or a partial block of documents which require reprocessing
4227	Intra -SC Reject or Routing Slip	To identify the reason for using the Action Code
8161	ERS Return Charge-Out	To charge out returns on the Suspense List, Rejected Records List and Duplicate Document DLN Register. Input Perfection Branch will also use as a routing slip and history item.
13195	Form 941, 943, 944, 945 Correspondence Sheet	To initiate Letter 21C correspondence to the taxpayer through IDRS
13596	Reprocessing Return	Form is used by Accounts Management resubmitting incorrectly processed returns

3.12.13.19  
(01-01-2016)  
**Perfection of Attachments**

- (1) If the taxpayer writes a question or requests assistance on the return itself, make a photocopy of the question/request and the taxpayer's EIN, name and address. Route this information to the proper function.
- (2) If unrelated, unanswered taxpayer correspondence is attached to any return, and there is no action indicated on the return for the taxpayer correspondence whether it is an ERS document or not, then detach the correspondence and forward to Accounts Management. Be sure any attachment or photocopy of an attachment, except Schedule B, that is routed has the taxpayer's name, address, EIN, and received date. Enter the required information, if missing.

3.12.13.20  
(01-01-2016)  
**Correspondence**

- (1) Correspondence records with Action Code 21X will be automatically suspended for a predetermined number of days or until the taxpayer replies, whichever is earlier.

**Note: Do not correspond for information on any return “secured by Examination” or 599 return. If unprocessable, treat as a no reply case and follow “no reply” procedures.**

- (2) Most correspondence is a computer-based notice, or a computer generated letter, or a pre-printed letter. All correspondence now reflects a response period within 30 days and the consequences for no reply.
- (3) As an ERS tax examiner initiating correspondence, you may:
  - a. Use the IDRS Correspondence feature CC LETER which will be available, or
  - b. Initiate correspondence by using a Correspondence Action Sheet (Form 13195) as is currently done for the IDRS operator or typist in issuing the actual correspondence.
- (4) Review document prior to issuing correspondence to ensure all needed information (including a signature) is requested the first time. Check CC BMFOLI to ensure the return is not a duplicate return prior to corresponding.
  - If the return is posted use CC BRTVU or BMFOLR to see if the return is a duplicate. If it is SSPND 640 to have the return deleted.
  - If it does not match the posted return, enter CCC “G” and continue processing the return as an amended return.
- (5) When taxpayer errors are discovered in processing which have caused or will cause processing delays and no other notification is to be sent to the taxpayer, advise the taxpayer of the reasons for the delay.
- (6) If the call for action has not been completed in 30 days, an interim reply will be made telling the taxpayer when we expect to complete the required action.

3.12.13.20.1  
(01-18-2023)  
**◆Correspondence  
Imaging Inventory (CII)  
Returns◆**

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts **(including Form 941c and Form 941-X)** into digital images and working the cases from those images.
- (2) “CII” returns are **shown** with “CII Image- Do not correspond for signature” stamped below the signature line or “CII” annotated on the front of the return.
- (3) Follow the correspondence instructions below for “CII” returns:

**CII Return Correspondence Criteria**

<b>If</b>	<b>And</b>	<b>Then</b>
The "CII" return has a Form 13596, Reprocessing Returns attached,	The return is incomplete (i.e., missing signature, schedules or forms)	<ol style="list-style-type: none"> <li>Do not correspond.</li> <li>Remove the return from the batch and SSPND 640 to have the DLN voided.</li> <li>Attach Form 4227, Intra SC Reject or Routing Slip, (or other proper routing slip) to the return and route to AM to secure missing information.</li> <li>If the return comes back from AM with the information still incomplete, send the return to AM again to secure all the missing information. Indicate "More information needed to process incomplete CII return," or similar language on Form 4227 (or other proper routing slip).</li> </ol>
The "CII" return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC "3" is edited on the return),	Do not route the return to AM. Continue processing the return.
The "CII" return does not have a Form 13596 attached,	The return is incomplete, (i.e., missing signature, schedules or forms),	<p>Research for prior posting (TC 150 posted)</p> <ol style="list-style-type: none"> <li>If TC 150 present and the information is the same, cancel the DLN and treat as classified waste.</li> <li>If TC 150 is not present, follow normal correspondence procedures</li> </ol> <p><b>Note:</b> If there is an indication on the return that correspondence has been sent (e.g., CCC 3 is edited on the return), do not route return to AM. Continue processing return.</p>

3.12.13.21  
(01-18-2023)

**Signature Area**

(1) A signature and jurat is required on all returns except:



- Returns prepared under Internal Revenue Code IRC 6020(b). These returns **must** be signed by a Compliance function representative. If not signed, route the return to Rejects to have the DLN extracted. Then, send the return to:  
**Internal Revenue Service**  
**2970 Market St.**  
**Mail Stop 5- EO4.114**  
**Philadelphia, PA 19104**
- Returns **prepared** by Examination, for example “SFR” (Substitute For Return) or “Substitute Return”  
**Reminder:** Returns secured by Examination do require a signature and jurat.
- Dummy returns prepared by IRS.
- Returns filed under IRC 501(d) (Religious or Apostolic Organization).
- A blank return with a CP139 attached (i.e., notification that Form 941 or Form 940 may no longer be required because four consecutive Form 941 tax years were received with “NO LIABILITY”)
- Correspondence is attached showing that the taxpayer is responding to an IRS letter.
- Taxpayer shows he/she has filed another type of return.
- It appears that the taxpayer is “IRATE” because he/she has received another blank return after filing a “FINAL” return in the previous year.
- Tentative returns.
- Other Federal Agencies.
- Computer generated returns with computer generated signatures.
- Electronically filed returns may be identified by the presence of printouts in lieu of an actual return.
- Returns identified with “CII Image-Do not correspond for Signature” stamped below the signature line or “CII” (“Correspondence Imaging Inventory”) annotated on the front of the return.

- (2) Since tax examiners are not expected to be handwriting experts, Regulations allow us to presume that the signature on a return, statement or other document is the true signature of the person who actually signed the document.

**Note:** A check mark or “X” for the purpose to designate where the taxpayer should sign the return is not considered a valid signature.

- (3) Accept a signature declaration (i.e., a signature with a jurat obtained through correspondence) if attached to the return.
- (4) A signature of an individual, officer, partner, duly authorized agent, etc. affixed by rubber stamp, mechanical device, or computer-generated software to a return is acceptable, and may appear in either the **Sign your name here** or the **Print your name here** boxes.

3.12.13.22  
 (01-01-2023)  
**◆Use of Fax for  
 Taxpayer Submissions◆**

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**.
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.

- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
  - IRM 21.1.3.2.3, Required Taxpayer Authentication
  - IRM 21.1.3.2.4 Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
  - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
  - IRM 11.3.1.14, Facsimile (FAX), Electronic Facsimile (E-FAX), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information

3.12.13.23  
(01-01-2024)

◆ **Working Trail** ◆

- (1) It is important to leave a legible "Working Trail" (or "Action Trail") using blue ink for those who may work with the return later.
- (2) Write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC). See Exhibit 3.12.13-35, Taxpayer Notice Codes for Form 941, Exhibit 3.12.13-36, Taxpayer Notice Codes for Forms 943, 944 and 945, and Exhibit 3.12.13-37, Taxpayer Notice Codes for Form CT-1, for more information.
- (3) If corresponding with a non-suspense letter, "X" and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money amounts when there are **no intervening entries** between the arrow and the line to which the money is to be entered.
- (4) Leave a working trail on the return when changes are made to the following items:
  - Employer Identification Number (EIN)
  - Tax Period
  - Computer Condition Code (CCC)
  - Received Date
  - Correspondence Received Date (CRD)

**Reminder:** Circle out incorrect Tax Periods, Received Dates, and Employer Identification Numbers (EINs).

- (5) When working Reject re-inputs, circle out any previous Action Codes shown on the front of the return, if no longer applicable.
- (6) When working Rejects, write "Voided" with the date above the DLN, when voiding a return.

3.12.13.24  
(01-01-2021)

**Form 941, Form 941(PR),  
Form 941-SS  
Introduction**

- (1) This section provides procedures for correcting Field errors (Priority III) for Form 941, Form 941(PR), and Form 941-SS.
- (2) Form 941, Form 941(PR), and Form 941-SS contain Sections 01, 02, 03, 04, 05, 06 and 07 under ERS. Within the introduction for each ERS Section is a table showing the Fields within that section by the Field designator, the

maximum Field length, the title of the Field and the location of the Field on the Form 941, Form 941(PR), or Form 941-SS, (if applicable).

- (3) Each of the Fields 05A01 through 05A31 represents a day within the first month of the quarter. The entry within the field is the tax liability for that day.
- (4) Form 941, Form 941(PR), Form 941-SS were revised in response to the CARES ACT and other COVID-19 legislation enacted in 2020. There may be a need to revert to prior instructions if or when legislative mandates expire.
- (5) If a dollar amount exceeds the maximum length allowable within a Form 941/ Form 941(PR)/Form 941-SS Field, see IRM 3.12.13.5.3, for processing procedures.
- (6) See Exhibit 3.12.13-3 for a current Form 941 with Field Designators indicated.

3.12.13.24.1  
(01-01-2016)

**Forms 941(PR) and  
Form 941-SS Procedures  
(OSPC Only)**

- (1) Form 941(PR), Planilla Para La Declaracion Trimestral del Patrono, and Form 941-SS, Employer's Quarterly Federal Tax Return-Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, U.S. Virgin Islands are filed to report social security and Medicare taxes only. These forms are filed by employers whose principal place of business is in Puerto Rico, and Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, and U.S. Virgin Islands, respectively.
- (2) Any Form 941, Form 941(PR), or Form 941-SS return with an address of any U.S. Possession below should be forwarded to OSPC for processing:

U.S. Possession
American Samoa
The Commonwealth of the Northern Mariana Islands
Puerto Rico
Federated States of Micronesia
Palau
Guam
Marshall Islands
Virgin Islands (U.S.)

- (3) Apply the Form 941 line processing procedures contained in IRM 3.12.13 when processing Form 941(PR) and Form 941-SS.
- (4) For Form 941(PR) or Form 941-SS, money amounts are not allowable in Fields 0202 (Total Compensation), 02ITW (Amount of Income Tax Withheld), 02QW (Adjustment to Withholding on Revisions prior to 2010), and 02EC (Earned Income Credit) (revisions prior to 2011). If an amount is shown in one of these Fields, it must be deleted.

3.12.13.24.2  
(01-04-2016)  
**Processing Form 941  
Returns Filed by  
Federal, State, or  
Municipal Governments**

- (1) Certain government agencies are empowered to collect from employers Compensation erroneously not paid to employees (or former employees). The agencies are authorized to disburse these Compensation to the employees concerned and withhold the income taxes and the employee's share of the social security or Medicare taxes. The agencies allowed to take this action are:
  - Department of Labor
  - General Accounting Office
  - Housing and Urban Development
  - National Labor Relations Board
- (2) The agencies prepare a Form 941 each quarter for the total Compensation collected from employers during that quarter. If no Compensation are collected, "No Liability" returns are to be filed. These returns may be processed as follows:
  - a. The agency will show the full Compensation on Form 941, line 5a (Rev 2005 and subsequent) and compute the full amount of tax.
  - b. For errors discovered on or after January 1, 2009, a Form 941-X should be prepared for any adjustment to the taxable social security and/or Medicare Compensation previously reported on Form 941. Repeat the same steps for the Federal Income Tax Withholding amount. The explanation on Form 941-X, should indicate the name of the agency and the Act which authorized them to collect and pay back Compensation. The Form 941-X will be stamped, "Do Not Transmit to SSA".
  - c. The agency also creates two copies of Form 941-X for each employer involved showing the employer's address and EIN. These Form 941-Xs are sent to the Accounts Management (AM) function servicing the area in which the employer is found. These forms are used to notify the employers of their liability for the employer share of social security and Medicare to make necessary adjustments. If the employer copies of the Form 941-Xs are attached to Form 941, detach and send the Form 941-X to the AM for processing.

3.12.13.25  
(01-01-2022)  
**Section 01 (Form 941,  
Form 941(PR), Form  
941-SS)**

- (1) The following sections provide information concerning Form 941, Form 941(PR) and Form 941-SS, Section 01.  
**Note:** All editing on Forms 941 (Rev 2005 and subsequent) will be shown in the same location on the return unless otherwise noted below:

Field Designator	Field Length	Title of Field	Location on Return
01NC	4	Name Control	Entity Portion <b>Note:</b> For procedures regarding a “Care of Name”, see Field 04CON.
01EIN	9	Employer Identification Number	Entity Portion
01TXP	6	Tax Period	Entity Portion  Above the “Report for this Quarter” box, to the right of the entity in YYYYMM format. <b>Note:</b> The Field is “YYYYMM”, but the first two digits for the century appear/generate on ISRP or SCRIPS. Thus, only the last 4 characters (“YYMM”) are edited.
01RCD	8	Received Date	Face of the return
01CCC	10	Computer Condition Codes	Directly beneath the statement “You Must complete both pages of Form 941”
01SIC	1	Schedule Indicator Code	On the right margin opposite the end of line, Part I.
0101	7	Number of Employees	Line 1
01SRI	1	Form 941, Schedule R Indicator	An indicator “R” on the right margin opposite line 7, Forms 941-SS only.
01CRD	8	Correspondence Received Date	Code & Edit previously edited in the upper left corner of the return on the left margin. However, <i>the Field is no longer edited by Code and Edit</i>  If CRD is needed by ERS, the examiner should enter the field on the display screen, and edit it in the return margin in the upper left-hand corner
01ARN	1	Applied Refund Indicator	Boxes to the right of the overpayment line.
01CBI	1	Designee Check box Indicator	Only when “Yes” box is checked
01CBP	5	Designee Check box PIN	Page 2, Part 4 - Beneath the “Designee’s name and phone number” near the right-hand margin

Field Designator	Field Length	Title of Field	Location on Return
01PSN	9, (a "P" and 8 numerical characters)	Paid Preparer's Tax Identification Number (PTIN)	Page 2, Part 5 - Alongside the "Preparer's name" near the right-hand margin.
01PEN	9	Paid Preparer's EIN	Page 2, part 5 - Alongside the "Firm's name" near the right-hand margin
01PTN	10	Paid Preparer's Telephone Number	Page 2, Part 5 - Along- side the "Firm's name" near the right-hand margin

3.12.13.25.1  
(01-01-2016)

#### Field 01NC - Name Control

- (1) **Name Control** This Field is in the entity section of the return. Each of the four positions must have a letter of the alphabet, a numeric, a hyphen, an ampersand or a blank. The method for determining the name control is found in Document 7071-A, Name Control Job Aid.

**Note:** For procedures regarding a "Care of Name", see Field 04CON.

(2) **Invalid Conditions**

The name control Field is invalid if:

- The first position is not alpha or numeric.
- The 2nd, 3rd or 4th is not an alpha, numeric, hyphen, ampersand or blank.
- There are any intervening blanks between characters.

(3) **Correction Procedures:**

Check coding and transcription.

If	Then
Transcribed incorrectly,	Enter the correct name control from the return.
The name control is not available,	<ol style="list-style-type: none"> <li>Initiate research to secure the name control.</li> <li>If data is not available, or you are unable to determine the name control, suspend with Action Code 351.</li> <li>A Rejects Unit examiner will initiate research to secure a name control.</li> </ol>

3.12.13.25.2  
(01-01-2023)

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

- (1) The EIN is a number assigned by IRS for identification of a business tax account. This Field is beneath the title of the return, or in the Entity Section of the return.
- (2) **Invalid Conditions:**  
The EIN is invalid if:
  - a. It is not numeric.
  - b. It is less than nine characters.
  - c. The first two digits are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, 80, or 89.
  - d. It is all zeros or all nines.
- (3) **Correction Procedures:**  
Check the Field with the return.

If	Then
Transcribed incorrectly,	Enter the correct EIN from the return.
The EIN was transcribed correctly,	<p>1 - Search the return or attachments for a valid EIN.</p> <p>2 - If found, enter the correct number.</p> <p>3 - Issue Letter 3875C as a non-suspense letter to the address on the return.</p> <p><b>Note:</b> Do not send Letter 3875C if three or less digits of the EIN are transposed, different, or missing, or when CC INOLES shows the account has been “merged to” or “merged from” or when the taxpayer uses an SSN number on a BMF return, and your research has determined there is no entity on Master File with that number sequentially entered in EIN format.</p>

If	Then
A correct number can't be determined from the return,	<p>1 - Research IDRS for the correct number.</p> <p>2 - If found, enter the correct number.</p> <p>3 - Issue Letter 3875C as a non-suspense letter to the address on the return.</p> <p><b>Note:</b> Do not send Letter 3875C if three or less digits of the EIN are transposed, different, or missing, or when CC INOLES shows the account has been "merged to" or "merged from" or when the taxpayer uses an SSN number on a BMF return, and your research has determined there is no entity on Master File with that number sequentially entered in EIN format.</p>
More than one number is found, or if unable to determine a valid EIN,	<p>1 - Suspend with Action Code 320 for referral to Entity Control.</p> <p>2 - If an EIN is assigned by Entity Control, it should be notated in the left margin with an assignment date in MMDDYYYY format, and the Entity TE's IDRS number.</p>

3.12.13.25.3  
(01-01-2022)

**Field 01TXP - Tax Period**

- (1) This Field is shown in the entity section or upper portion of the return. For example, on Form 941, Rev 2005 and subsequent, the tax period is edited above the "Report for this Quarter" box positioned to the right of the entity. It is always shown in "YYYYMM" order (e.g., "202209" for the third quarter of 2022, ending September 30).
- (2) **Invalid Conditions:**  
This Field is invalid if:
  - a. It is not all numeric,
  - b. It is less than the Automated Data Processing (ADP) date of 196203 or greater than the process date,
  - c. It is all blank.
- (3) **Correction Procedures:**  
Check the return and/or attachments for the correct tax period.



If	Then
Transcribed incorrectly,	Enter the correct tax period from the return.
The return is for a Non-ADP tax period,	Reject (RJECT) or suspend (SSPND) the record with Action Code 620. Refer to IRM 3.12.13.2.6, Non-ADP Returns.
The return is for a tax period greater than the process date, (e.g., early filed return)	Suspend (SSPND) the record with Action Code 480. <b>Note: Form 941 returns may be processed during any month in a quarter for which the return is intended.</b>
There are multiple tax periods,	<p>1 - Treat as un-processable and initiate correspondence for clarification of the tax period (or tax periods). Suspend with the appropriate Action Code (21X).</p> <p>2 - If you receive a reply, process to the applicable tax period (or tax periods).</p> <p><b>Note:</b> If the return or the taxpayer's reply shows it should be treated as a final return, delete the received date and enter CCC "F" in Field 01CCC and in the center of the bottom margin of the return.</p> <p>3 - If you do not receive a reply and:</p> <ul style="list-style-type: none"> <li>the multiple tax periods are future tax periods, process the return to the earliest tax period.</li> <li>the multiple tax periods are prior tax periods, process the return to the latest tax period.</li> </ul>
The tax period can't be determined, or is not shown on the return,	Enter the current quarter being processed as the tax period.

3.12.13.25.4  
(01-01-2022)  
**Field 01RCD - Received Date**

- (1) This field is date stamped or edited on the face of the return. It is required on all timely filed returns, if the return is delinquent, amended, or has a CCC "D", "G", "R" or "7". If all the positions in the Field are blank, it would not cause an invalid condition.

- (2) Form 941 (Rev 2005 and subsequent) returns processed through SCRIPS will be assigned a received date consisting of the Century Digit of "20" followed by 990909 (20990909), if the entry is missing, or illegible.

(3) **Invalid Conditions:**

This Field is invalid if:

- a. Not in "YYYYMMDD" format.
- b. Prior to 19620101.
- c. Later than the current processing date, or
- d. Not within the valid month, day range of the table below.
- e. If processed prior to the ending date of the current quarter.

**Example:** Form 941 is received on March 4, 2023, for the first quarter 2023.

Month	Day
01	01-31
02	01-28 (29 in leap year)
03	01-31
04	01-30
05	01-31
06	01-30
07	01-31
08	01-31
09	01-30
10	01-31
11	01-30
12	01-31

(4) **Correction Procedures:**

Compare the screen display with the return.

If	Then
Transcribed incorrectly,	Enter the correct received date from the return to Field 01RCD.
Received before the end of the quarter or period - this is a timely filed tax return.	Enter the correct received date in Field 01RCD.
The received date is not needed because the return due date is later than current processing date.	Delete the entry from Field 01RCD.

If	Then
The received date is required, but not present, or not stamped on the return, or a valid handwritten received date is not present.	<p>1 - Determine the received date using the following priority when one is needed but is not stamped on the return or a valid handwritten received date is not present.</p> <p>a. Earliest legible U.S. Post Office, Private Delivery Service, or foreign postmark</p> <p><b>Note:</b> If an envelope is not attached, use the postmark date stamped on the face of the return.</p> <p><b>Note:</b> A private metered postmark is to be considered timely if</p> <p>b. Service Center Automated Processing System (SCAMPS) digital dates</p> <p>c. Revenue Officer's or other IRS official's signature date.</p> <p>d. Signature date, if within the current year (unless other information shows signature date is invalid).</p> <p>e. DLN Julian Date less 10 days</p> <p>2 - Enter the correct received date in 01RCD.</p>
The received date is invalid and it appears that the incorrect year was used (e.g., 20240116 instead of 20250116), and other information (Julian date, postmark date, and/or signature date) shows the received date should be a current year,	Change the received date year to the current year.
Multiple dates are on the return,	Use the earliest date. Circle out all other received dates.

#  
#  
#3.12.13.25.5  
(03-20-2023)**Field 01CCC - Computer Condition Codes (CCC)**

- (1) This Field is on Form 941, Form 941(PR), or Form 941-SS below last line of page 1 in the center of the bottom margin of the return. Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer. See IRM 3.12.13.9 for a description of each of the codes and their use.

(2) **Invalid Conditions**-This Field is invalid if:

- a. The entry is other than "B, C, D, E, F, G, J, M, O, Q, R, S, T, W, X, X, 3, 4 or 7."

**Note:** CCC "Z" is invalid and is used with scanned paper returns to cause fallout for ERS correction. See IRM 3.12.13.83, Scanned Paper Returns for correction procedures. Do **not** delete CCC "Z" until the underlying error condition is addressed.

- b. CCC "G" is present and any other CCC except "W" or "3" is present.  
 c. CCC "E" and "F" are used together.  
 d. CCC "E" and "S" are used together.  
 e. CCC "7" is present and CCC "D" and "R" are present.  
 f. CCC "4" is present and CCC "R" is present.

(3) **Correction Procedures:**

Check the screen display with the return.

If	Then
Other CCCs are present with the "W", "3", and "G" Code,	1 - Delete the other codes, if the CCC "G" is needed.  2 - If the CCC "G" is not needed, delete it and leave the other codes. Review all sections and input data where necessary.
CCC "E" is present with CCC "F",	1 - Review the return for an indication by the taxpayer that the return was final. 2 - Determine which is correct and delete the incorrect CCC.
CCC "D" and "R" are present with CCC "7",	Determine which is correct and delete the incorrect CCC.
Both CCC "4" and "R" are present,	Determine which is correct and delete the other.
The F8974 is attached to the Form 941, Form 941(sp), Form 941-PR, Form 941-SS, Form 943, Form 943(sp), Form 943-PR, Form 944, or Form 944(sp).	Edit the CCC "Q"
The taxpayer did not respond to the request to send the F8974	Delete the CCC "Q"
The taxpayer has checked the "Seasonal Filer" box in Part 3, Form 941	Enter the CCC "T".
The taxpayer has checked the "Final Return" box and the "Seasonal Filer" box in Part 3, Form 941.	Enter CCC "T" only.

If	Then
None of the conditions above apply,	Delete the code(s).

3.12.13.25.6  
(01-01-2022)

**01SIC - Schedule  
Indicator Code (SIC)**

- (1) This Field is on Form 941, Form 941(PR), or Form 941-SS (Rev 2005 and subsequent) in the right margin opposite the end of the line for Part 1.
- (2) The Schedule Indicator Code (SIC) is used to notify the computer that the Record of Federal Tax Liability (ROFTL) is blank, incomplete, outside the
- (3) **Invalid Conditions**  
This Field will be invalid if it is other than blank, 1, 2, or 3.
- (4) **Correction Procedures:**  
Compare the screen display with the return.

#

If	Then
Transcribed incorrectly,	Enter the correct SIC from the return.
The code should not be present on the return,	Delete the entry.

3.12.13.25.7  
(01-01-2022)

**Field 0101 - Number of  
Employees**

- (1) This Field is entered on line 1, Form 941, Form 941(PR) or Form 941-SS (Rev 2005 and subsequent) returns. This Field is now required for each quarter a return is filed.
- (2) **Invalid Condition:**  
The Field is invalid if it is not all numeric.
- (3) **Correction Procedures:**  
Compare the screen display with the return.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
Blank and nothing indicated on an attachment,	Enter a "1" in Field 0101 if any tax is reported on the form.

3.12.13.25.8  
(01-01-2016)

**Field 01SRI - Form 941,  
Schedule R Indicator**

- (1) This Field is used to indicate that a Form 941, Schedule R, "Allocation Schedule for Aggregate Form 941 Filers" was attached to the Form 941 when filed.

- (2) The Schedule R is filed by an individual or entity who has previously filed Form 2678, and is filing one Form 941 return under his own EIN for two or more unrelated parties under IRC 3504.
- (3) Valid entries are "R" (active) or blank (inactive).
- (4) When Form 941, 941(PR), or 941-SS is filed with a Schedule R attached, Code and Edit will edit an "R" opposite line 7 on the right-hand margin.
- (5) **Invalid Conditions:**  
This Field is invalid if any character other than "R" is present.
- (6) **Correction Procedures:**  
Compare the screen display with the return.

If	Then
A character other than "R" is present,	Delete the entry.

3.12.13.25.9  
(01-01-2016)  
**Field 01CRD -  
Correspondence  
Received Date**

- (1) The Correspondence Received Date (CRD) should be present when returns have been held in Suspense and the reply is received after the Return Due Date.
- (2) If a Field error generates due to a previously edited CRD, follow the correction procedures below.
- (3) **Invalid Conditions:**
  - Not numeric.
  - Less than 8 numerics.
  - Not in "YYYYMMDD" format.
  - Not in the valid month or day range.
  - The same as, or prior to, the return due date.
  - Greater than the current date.
- (4) **Correction Procedures:**  
Compare the screen display with the return.

If	Then
Transcribed incorrectly,	Enter the correct CRD from the correspondence.
The taxpayer reply is by fax,	Use the following priority to determine the CRD: <ul style="list-style-type: none"> <li>• Correspondence Received Date</li> <li>• Date the reply was faxed,</li> <li>• Date entered on the fax cover sheet by taxpayer</li> <li>• Current date</li> </ul>

If	Then
The taxpayer replies (other than fax),	Use the following priority order to determine the CRD: <ul style="list-style-type: none"> <li>• Correspondence Received Date</li> <li>• Postmark date on the reply envelope</li> <li>• Current date.</li> </ul>
The date is illegible,	Check the attached correspondence which bears a received date stamp
More than one CRD is stamped or written,	Use the CRD that made the return processable. Line out all other CRDs.
A date can't be determined,	Use current date minus 10 days.
There was no reply from the taxpayer,	Enter a "3" in the CCC Field.
Error Code 034 generates after input of 01CRD,	Then see instructions below for correcting or IRM 3.12.38.5.1.7, Correspondence Received Date (CRD), for instructions.

3.12.13.25.10  
(01-01-2016)

**Field 01ARN - Applied  
Refund Indicator**

- (1) This Field is on Form 941, Form 941(PR), and Form 941-SS, under the overpayment line.
- (2) This Field is used to indicate whether the taxpayer has elected to treat an overpayment as a credit elect to the next tax period or as a refund. ISRP enters a "2" if the "Refund" box has an entry on a Form 941, Form 941(PR), or Form 941-SS.
- (3) **Invalid Condition:**  
This Field is invalid if it is:
  - a. Not blank, or
  - b. An entry other than "2".
- (4) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
Transcribed incorrectly, or an invalid code is present,	Correct the entry from the return. The proper codes are: •“2”-“Refund” box is checked.  •“blank”-Neither box is checked, or both the “Applied to next return” and “Refund” boxes are checked, or the “Applied to next return” box is checked.

3.12.13.25.11  
(01-01-2016)  
**Field 01CBI - Designee  
Check box Indicator**

- (1) The Designee check box Field on Form 941, Form 941(PR), and Form 941-SS is on page 2, Part 4 along the left-hand margin. The Field consists of 2 boxes, “YES” and “NO”.
- (2) If the taxpayer checks the “Yes” box, ISRP or SCRIPS will enter a “1”. An entry to both boxes or only the “NO” box is not transcribed.
- (3) There are validity checks on the Field, but the Field is not correctable.
- (4) **Invalid Conditions:**  
If the value is other than “1” or blank.
- (5) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
The value is other than “1” or blank,	Delete the Field 01CBI and continue processing.

3.12.13.25.12  
(01-01-2022)  
**Field 01CBP - Designee  
Check box PIN (Personal  
Identification Number)**

- (1) The Field is on Form 941, Form 941(PR), or Form 941-SS on page 2 (2005 - 2019) or page 3 (2020 and subsequent) in Part 4 on the right side below the Designee name and phone number.
- (2) The Third Party Designee Identifying Number is comprised of any 5 alphas (i.e., “A” to “Z”), numeric (e.g., “0” to “9”), or any combination of, characters chosen at random by the taxpayer or the taxpayer’s representative.
- (3) The Third Party Designee Identifying Number is only for the tax period of the return on which it appears. On all future filings, the taxpayer can keep the same PIN number or change the PIN number.

3.12.13.25.13  
(01-01-2016)  
**Field 01PSN - Paid  
Preparer’s Tax  
Identification Number  
(PTIN)**

- (1) The Paid Preparer’s Tax Identification Number (PTIN) is at the bottom of page 2 of Form 941 along the right-hand margin.
- (2) Data may or may not be present in Field 01PSN.
- (3) Valid characters are all blank, all numeric or with the alpha “P” in the first character position followed by eight numeric characters.



**Note:** The first character in a PTIN as a Tax Identification Number (TIN) must be with the alpha "P". The range for a valid PTIN (as a TIN) is P00000001 through P99999998. A "P" followed by all zeroes or all nines is not valid.

(4) **Invalid Conditions:**

The Field is invalid if:

- a. The nine characters are all zeroes or nines.
- b. The nine characters are not a "P" followed by 8 numeric characters.

(5) **Correction Procedures:**

If the PTIN on the return is invalid, do not attempt to correct the return information. Delete Field 01PSN.

3.12.13.25.14  
(01-01-2022)  
**Field 01PEN - Paid  
Preparer's EIN**

(1) The Preparer's EIN is at the bottom of Page 2 (2005 - 2019) or Page 3 (2020 and subsequent), lower right-hand side, above the Preparer's phone number on Form 941, Form 941(PR) or Form 941-SS.

(2) **Invalid Conditions:**

The Preparer's EIN must be a nine-digit number. This Field is invalid if:

- a. The EIN is all zeroes or all nines.
- b. The first two digits are invalid for Field 01EIN, See IRM 3.12.13.25.2.

(3) **Correction Procedures:**

If the Preparer EIN on the return is invalid, do not attempt to correct the information. Delete Field 01PEN.

3.12.13.25.15  
(01-01-2022)  
**Field 01PTN - Paid  
Preparer's Telephone  
Number**

(1) The Preparer's Telephone Number (PTN) is on page 2 (2005 - 2019) or Page 3 (2020 and subsequent), below Part 5 of Form 941, Form 941(PR), or Form 941-SS.

(2) The Paid Preparer's Telephone Number should be shown as 10 characters. Only numerical characters (e.g., 0 through 9) are valid for this Field.

- a. If the Paid Preparer's Telephone Number is incomplete, illegible, or less than 10 digits review the return and attachments. If unable to determine a complete or legible Paid Preparer's Telephone Number, delete the Field from the display screen.
- b. If the Paid Preparer's Telephone Number has more than 10 digits, only the first 10 digits will be captured.

(3) **Correction Procedures:**

Compare the screen display with the return.

If	Then
The Paid Preparer's Telephone Number is incomplete, illegible, or less than 10 digits,	<p>1- Review the return and attachments for a complete telephone number.</p> <p>2- If a number can't be found, delete the Field on the screen display.</p> <p>-If a number is found, enter the complete telephone number on the screen display.</p>
The return is for a tax period prior to 200512,	Delete the Field. The tax period precedes the addition of the preparer telephone number to the Form 941, Form 941(PR), or Form 941-SS.

3.12.13.26  
(01-01-2022)  
**Section 02 (Forms 941,  
Form 941(PR), Form  
941-SS) Taxable  
Compensation & Tips  
Subject to Additional  
Medicare Tax  
Withholding**

- (1) The following sections provide information on Form 941, Form 941(PR) or Form 941-SS, Section 02. If a Field is not applicable to the form, it is indicated in the "Comments" column.
- (2) Any money amount will be entered in dollars and cents.

**Section 02- Form 941, Form 941(PR), and Form 941-SS**

Field Designator	Field Length	Title of Field	Dollars and cents (\$) or Numeric	Location on Return	Positive (+) or negative (-)	Comments
0202 <b>Note:</b> Field applicable only to Form 941	15	Wages, Tips, and Other Compensation	(\$)	Line 2	(+)	
02ITW <b>Note:</b> Field applicable only to Form 941	14	Total Federal Income Tax Withheld	(\$)	Line 3	(+)	
0204	1	Exempt From Social Security and Medicare Taxes Indicator		Line 4		If the box has an entry, Code and Edit was instructed to edit a CCC B on the return. ERS examiners should review Field 01CCC for a B if line 4 has an entry when Field 01CCC displays.
02SSW	14	Taxable Social Security Wages	(\$)	Line 5a, column 1	(+)	
02SST	14	Taxable Social Security Tips	(\$)	Line 5b, column 1	(+)	
02MED	15	Taxable Medicare Compensation and Tips	(\$)	Line 5c, column 1	(+)	

Field Designator	Field Length	Title of Field	Dollars and cents (\$) or Numeric	Location on Return	Positive (+) or negative (-)	Comments
02XMT	15	Additional Medicare Compensation and Tips Tax	(\$)	Line 5d column 1	(+)	2013 and subsequent
02TSM	15	Total Social Security and Medicare Tax -Taxpayer	(\$)	Line 5e, line 5d returns filed prior to 2013	(+)	
02QTX	15	Section 3121 (q) Notice and Demand	(\$)	Line 5f line 5d tax periods 2011		
02FP (Applicable to Form 941, tax periods 201006-201012)	7	Number of qualified employees first paid exempt Compensation/ Tips beginning this quarter	Numeric	Line 6a (Applicable to Form 941, tax periods 201006-201012)		
02NP (Applicable to Form 941 tax periods 201006-201012)	7	Number of qualified employees paid exempt Compensation/ Tips during this quarter	Numeric	Line 6b (Applicable to Form 941 tax periods 201006-201012)		
02EW	15	Exempt wages paid this quarter	(\$)	Line 6c		Applicable to Form 941 tax periods 201006-201012
02TW	15	Exempt wages paid this quarter x .062	(\$)	Line 6d		Applicable to Form 941 tax periods 201006-201012
02BA	15	Total taxes before adjustments-Taxpayer	(\$)	Line 6, 2014 and subsequent,	(+)	
02FC	14	Current quarter's fraction of cents	(\$)	Line 7, 2014 and subsequent,	(+)/(-)	

Field Designator	Field Length	Title of Field	Dollars and cents (\$) or Numeric	Location on Return	Positive (+) or negative (-)	Comments
02SP	14	Current quarter's sick pay	(\$)	Line 8, 2014 and subsequent,	(+)/(-)	
02TG	14	Current quarter's adjustment for tips and group life insurance	(\$)	Line 9, 2014 and subsequent, I	(+)/(-)	
02QW	15	Current year's income tax withholding	(\$)	Line 7d	(+)	Valid 2005 - 2008
02QS	15	Prior quarter's SS and Medicare taxes	(\$)	Line 7e	(+)	Valid 2005 - 2008
02SW	15	Special adjustment to income tax	(\$)	Line 7f, Prior Year	(+)	
02SS	15	Special adjustment to Social Security and Medicare tax	(\$)	Line 7g, Prior Year	(+)	
02TA (Applicable to Form 941, Form 941(PR), Form 941-SS, Rev 2005 through 201003)	15	Total adjustments amount-Taxpayer	(\$)	<ul style="list-style-type: none"> <li>Line 10</li> <li>Line 7h (Form 941, Form 941(PR), and Form 941-SS, Rev 2005 through 2008)</li> <li>line 7d (Form 941, Form 941(PR) and Form 941-SS, Rev 2009 and Feb 2010)</li> </ul>	(+)/(-)	

Field Designator	Field Length	Title of Field	Dollars and cents (\$) or Numeric	Location on Return	Positive (+) or negative (-)	Comments
02PTC	15	Payroll Tax Credit for increasing research - F8974	(\$)	Line 11a (Revision 2020 and subsequent) Line 11 (Revision 2017 and subsequent)	(+)	
02TT	15	Total tax-Taxpayer	(\$)	Line 10 (2014 through 2016 or Line 12 (Revision 2017 and subsequent))	(+)/(-)	
02DEP	15	Total deposits for quarter	(\$)	Line 11 (Revision 2016 and prior) or Line 13 (Revision 2017 and subsequent) or 13a (04-2020 and subsequent)	(+)	
02EC	15	Advance EIC payments made to employees	(\$)	Line 9	(+)	
02CPM	15	COBRA premium assistance payments	(\$)	Line 12a (Valid 200903 through 201312)	(+)	
02CEM	7	Number of Recipients Receiving COBRA	Numeric	Line 12b (Valid 200903 through 201312)	(+)	
02MRN	7	March Number of qualified employees paid exempt Compensation/tips	Numeric	Line 12c (Prior Year)	(+)	Applicable to Form 941, Form 941(PR), and Form 941-SS for 2nd quarter (for April May June) 2010 only.

Field Designator	Field Length	Title of Field	Dollars and cents (\$) or Numeric	Location on Return	Positive (+) or negative (-)	Comments
02MRW	15	Exempt wages paid employees March	(\$)	12d (prior year)	(+)	Valid only for 2nd quarter of 2010.
02MRT	15	Exempt wages paid employees March x .062	(\$)	12e (prior year)	(+)	Valid only for 2nd quarter of 2010.
02STL	15	Subtotal Tax	(\$)	Line 13 (2009 through 201312)	(+)	Valid for 200903 through 201312. Field is computed by adding Fields 02DEP and 02CPM.  <b>For Rev April 2010:</b> Field is computed by adding Fields 02DEP, 02CPM, and 02MRT
02B/R	15	Balance Due/Overpayment	(\$)	Line 14 or 15 (Revision 2017 and subsequent) Line 12 or 13 (Revision 2014-2016),	(+)/(-)	

3.12.13.26.1  
(01-01-2016)

**Field 0202 - Wages, Tips and Other Compensation**

- (1) This Field is on Form 941, line 2 and shows the total taxable Wages, tips or other compensation before any payroll deductions. The entry must be entered in dollars and cents. This Field does not apply to Form 941(PR) and Form 941-SS.
- (2) **Invalid Condition:**  
This Field is invalid if it is not all numeric.
- (3) **Correction Procedures:**  
If transcribed incorrectly, enter the correct amount from the return.

3.12.13.26.2  
(01-01-2016)  
**Field 02ITW - Total  
Federal Income Tax  
Withheld**

- (1) This Field is transcribed from Form 941, line 3. This entry on Form 941 is the Total Federal Income Tax Withheld (FIT) from all employees' Compensation, tips, or other taxable compensation. This Field does not apply to Form 941(PR) and Form 941-SS.

**Note:** Some Wages, tips, or other compensation reported on line 2 may be exempt from federal income tax. Refer to Pub 15 Circular E, Pub 15-A, Employers' Supplemental Tax Guide, or Pub 15-B, Employers' Tax Guide to Fringe Benefits, for determining whether FIT is applicable.

- (2) The entry must be entered in dollars and cents.
- (3) The return line must be positive. Change any negative amount reported on line 3 to a positive figure.
- (4) **Correction Procedures:**  
Compare the screen and the return. Correct any transcription errors.

3.12.13.26.3  
(01-01-2016)  
**Field 0204 - Exempt  
from Social Security and  
Medicare Tax Indicator**

- (1) This Field is transcribed from Form 941, Form 941(PR) or Form 941-SS, line 4.
- (2) The taxpayer checks the box to indicate that the Compensation are not subject to social security and/or Medicare taxes.
- (3) Valid entries are "1" (check mark in the box on line 4) or blank.
- (4) If the box is checked, a "1" should appear in Field 0204 and Field 01CCC should indicate a "B".

**Note:** Always enter a Computer Condition Code B when the box on Form 941, Form 941(PR) or Form 941-SS, line 4 has an entry and Field(s) 025A, 02SST, and/or 02MED are blank.

- (5) **Invalid Condition:**  
This Field is in error if the box is not checked on line 4, or blank.
- (6) **Correction Procedures:**  
Compare the screen display with the return.

If	Then
Transcribed incorrectly,	Enter the correct value from the return.



If	Then
A check mark is not present in the box on line 4, Forms 941, 941(PR) or 941-SS,	<p>1- Delete any entry in Field 0204.</p> <p>2- Enter GTSEC 01 to check Field 01CCC for CCC B. If present, delete the "B" from the Field.</p> <p><b>Caution:</b> When deleting the "B" from Field 01CCC, be careful you do not delete any other CCC from that Field.</p>
A check mark is present in the box on line 4, Forms 941, 941(PR) or 941-SS, but there is no "B" present on the return,	<p>1- GTSEC 01 to check for a "B" in 01CCC.</p> <p>2- If not present in 01CCC, enter the "B".</p>

3.12.13.26.4  
(01-01-2016)  
**Field 02SSW - Taxable  
Social Security Wages**

- (1) This field shows the reported amount of taxable social security Wages transcribed from the return.
- (2) This field is on Forms 941, 941(PR), or 941-SS, line 5a, Column 1.
- (3) The field shows the amount of Compensation paid by the employer to the employee(s) who are subject to social security tax. The tax amount includes contributions paid by both the employer and employee.
- (4) This entry is always a positive amount.
- (5) The entry is always entered in dollars and cents.
- (6) **Invalid Condition:**  
This field is in error if it is not all numeric.
- (7) **Correction Procedures:**  
Compare the screen display with the entry on the return. If transcribed incorrectly then enter the correct amount on the screen.

3.12.13.26.5  
(01-01-2016)  
**Field 02SST - Taxable  
Social Security Tips**

- (1) This field shows the reported amount of taxable social security Tips transcribed from the return.
- (2) This field is on Forms 941, 941(PR), and 941-SS, line 5b, Column 1.
  - a. Taxable Tips are reported, if applicable, on the Form 941 for each quarter.
  - b. This field is shown as dollars and cents and is always a positive amount.
- (3) **Invalid Condition:**  
This field is in error if it is not all numeric.

	(4) <b>Correction Procedures:</b> Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.
3.12.13.26.6 (01-01-2016) <b>Field 02MED - Taxable Medicare Compensation and Tips</b>	<p>(1) This field shows the reported amount of taxable Medicare Compensation and Tips transcribed from the return.</p> <p>(2) This field is on Form 941, Form 941(PR) or Form 941-SS, line 5c, Column 1. This is the amount of Compensation paid by the employer to the employee(s) who are subject to Medicare tax. The tax includes contributions paid by both the employer and employee.</p> <p>(3) This entry is entered as dollars and cents.</p> <p>(4) The entry is always a positive amount.</p> <p>(5) <b>Invalid Condition:</b> This field is in error if it is not all numeric.</p> <p>(6) <b>Correction Procedures:</b> Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.</p>
3.12.13.26.7 (01-01-2022) <b>Field 02XMT - Additional Taxable Medicare Compensation and Tip</b>	<p>(1) Field 02XMT is transcribed from line 5d, Form 941, Form 941(PR) or Form 941-SS, for tax periods 201303 and subsequent.</p> <p>(2) This field must be positive.</p> <p>(3) The field must be in dollar and cents.</p> <p>(4) <b>Invalid Condition:</b> This field is in error if it is not all numeric.</p> <p>(5) <b>Correction Procedures:</b> Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.</p>
3.12.13.26.8 (01-01-2022) <b>Field 02TSM - Total Social Security and Medicare Taxes</b>	<p>(1) This field is transcribed from Form 941, Form 941(PR) or Form 941-SS, line 5e (Revision 2013 and subsequent), line 5d (2012 and prior). This is the total amount of the social security and Medicare taxes for the taxable Compensation and tips paid by the employer to the employee(s).</p> <p>(2) The field must be positive.</p> <p>(3) The field must be in dollars and cents.</p> <p>(4) <b>Invalid Condition:</b> This field is invalid if the figure is not numeric.</p> <p>(5) <b>Correction Procedures:</b> Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.</p>

3.12.13.26.9  
(01-01-2022)  
**Field 02QTX - Section 3121 (q) Notice and Demand**

- (1) This field is on Form 941, line 5f (2013 and subsequent), line 5e (2012 only).
- (2) When an employee doesn't report tips to the employee's employer, the employer is not liable for its portion of the social security and Medicare taxes on the unreported tips until the IRS makes notice and demand to the employer. The employer, upon receipt of the IRS notice of demand, includes the amount on their next quarterly Form 941.
- (3) The field must be positive and valid for periods 2013 and subsequent.
- (4) The field must be in dollars and cents.
- (5) **Invalid Condition:**  
This field is invalid if the figure is not numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.10  
(01-01-2016)  
**Field 02FP - Number of Qualified Employees First Paid Exempt Compensation/Tips Beginning This Quarter**

- (1) This field is on Form 941, (Rev. April 2010), line 6a. On line 6a, the employer shows the number of qualified employees hired during the quarter indicated on the Form 941, who received their first payroll check from this employer during that quarter.
- (2) The field is only applicable to 201006 through 201012 returns.
- (3) The entry can't exceed 7 numeric characters.
- (4) The entry must be a positive number.
- (5) **Invalid Condition:**  
This field is invalid when it is negative or other than numeric.
- (6) **Correction Procedures:**  
Compare the screen display to the return.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The tax period of the return is earlier than 201006 or after 201012,	Delete the field as a misplaced entry.
The entry on line 02FP is a negative amount,	Treat the entry as a positive amount.

3.12.13.26.11  
(01-01-2016)  
**Field 02NP - Number of Qualified Employees Paid Exempt Compensation/Tips During This Quarter**

- (1) This field is on Form 941 (Rev. April 2010), line 6b. On line 6b, the employer shows the number of qualified employees (hired after March 18th, 2010) who were paid Compensation during the quarter shown on the return, which qualify to be exempt from the employer's share of social security taxes.
- (2) The field is only applicable to 201006 thru 201012.

- (3) The entry can't exceed 7 numeric characters.
- (4) The entry must be a positive entry.
- (5) **Invalid Condition:**  
This field is invalid when it is negative or other than numeric.
- (6) **Correction Procedures:**  
Compare the screen with the return.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The tax period of the return is earlier than 201006 or after 201012,	Delete the field as a misplaced entry.
The entry in Field 02NP is a negative amount,	Treat the entry as a positive amount.

3.12.13.26.12  
(01-01-2022)

**Field 02EW - Exempt  
Compensation/Tips Paid  
Qualified Employees  
During Quarter**

- (1) This field is located on Form 941, (Rev. April 2010) line 6c. On line 6c, the employer enters the total Compensation earned by the qualified employees for the quarter indicated in the "Report for this quarter of 20xx" box in the upper right-hand corner to compute the 6.2 percent social security tax credit amount.
- (2) The field is only applicable to 201006 through 201012 returns.
- (3) The entry must be in dollars and cents.
- (4) The entry cannot exceed 15 numeric characters.
- (5) The entry must be a positive amount.
- (6) **Invalid Condition:**  
This field is invalid when it is negative or other than numeric.
- (7) **Correction Procedures:**  
Compare the screen display with the return.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The tax period of the return is earlier than 201006 or after 201012,	Delete the field as a misplaced entry.
The entry on line 02EW is a negative amount,	Treat the entry as a positive amount.

3.12.13.26.13

(01-01-2022)

**Field 02TW - Tax on Exempt Compensation/ Tips Paid Qualified Employees During Quarter**

- (1) This field is located on Form 941, (Rev April 2010), line 6d. Line 6d represents the employer's portion of the social security tax (6.2 percent) on the exempt Compensation paid to qualified employees reported on line 6c. The computed amount is treated as a credit on the return and subtracted from the computed quarterly Federal Withholding, social security and Medicare wage and tips taxes due.
- (2) The field is only applicable to 201006 through 201012 returns.
- (3) The entry must be in dollars and cents.
- (4) The entry cannot exceed 15 numeric characters.
- (5) The entry must be a positive amount.
- (6) **Invalid Condition:**  
This field is invalid when it is negative or other than numeric.
- (7) **Correction Procedures:**  
Compare the screen display against the Form 941, line 6d.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The tax period of the return is earlier than 201006 or later than 201012,	Delete the field as a misplaced entry.
The entry on line 6d is a negative amount,	Treat the entry as a positive amount.

3.12.13.26.14

(01-01-2022)

**Field 02BA - Total Tax Before Adjustments**

- (1) This field is on Form 941, Line 6, 2012 and subsequent (Line 6e, 2011 and prior). The entry represents the total of the Federal Income Tax Withheld, social security and Medicare, and Additional Medicare taxes less the employer's portion of social security taxes on the exempt Compensation paid to qualified employees.
- (2) The entry must be in dollars and cents.
- (3) The entry can't exceed 15 numeric characters.
- (4) The entry must be a positive amount.
- (5) **Invalid Condition:**  
This field is invalid when it is other than numeric or negative.
- (6) **Correction Procedures:**  
Compare the screen display against the Form 941, line 6e.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.

If	Then
The tax period of the return is earlier than 201006 or after 201012,	Delete the field as a misplaced entry.
The entry on line 02BA is a negative amount,	Treat the entry as a positive amount.

3.12.13.26.15  
(01-01-2022)

**Field 02FC - Current  
Quarter's Adjustments  
for Fraction of Cents**

- (1) The field shows the total of the fractions of cents in the tax computation of the social security Wages and/or tips, and Medicare Compensation reported on line 5a, 5b, and 5c of the return.
- (2) This field's entry is on Forms 941, 941(PR), and 941-SS, line 7, 2011 and subsequent, Line 7a (2010 and prior).
- (3) The amount may be a positive or negative figure.
- (4) The field must be in dollars and cents.
- (5) **Invalid Condition:**  
This field is invalid if it is other than numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.16  
(01-01-2022)

**Field 02SP - Current  
Quarter's Adjustments  
for Sick Pay**

- (1) This field represents the adjustment amount of social security and/or Medicare tax on Sick Pay.  
  
**Note:** Beginning with Form 941, Rev. April 2010 and subsequent, several sub-total lines on earlier revisions of Form 941 were eliminated to provide space for new lines. The Subtotal line which showed the combined total of the Income Tax Withholding (line 3), total social security taxes on Compensation and tips (line 5d), and Total Adjustment (line 7d, Rev Jan 2010) lines was eliminated. Thus, some Form 941 returns have been received showing that total erroneously entered to line 7b ( Field 02SP). If after reviewing the return you can determine the entry is a misplaced entry, delete the entry on the display screen. If Error Code 100 generates, enter the Field 02TT> underprint amount.
- (2) This field's entry is located on Forms 941, 941(PR), and 941-SS, line 8 2011 and subsequent, Line 7b (2010 and prior).
- (3) The amount may be a positive or negative figure.
- (4) The field must be in dollars and cents.
- (5) **Invalid Condition:**  
This field is invalid if it is other than numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.17  
(01-01-2022)

**Field 02TG - Current  
Quarter's Adjustments  
for Tips and Group Term  
Life Insurance**

- (1) The entry represents the adjustment amount of social security and/or Medicare tax on Tips or Group Term Life Insurance.
- (2) This field is located on Forms 941, 941(PR) and 941-SS, line 9 (2011 and subsequent), Line 7c (2010 and prior).
- (3) The amount may be a positive or negative figure.
- (4) The field must be in dollars and cents.
- (5) **Invalid Condition:**  
This field is invalid if it is other than numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.18  
(07-23-2022)

**Field 02SW - Special  
Adjustment to Income  
Tax**

- (1) This field shows the reported amount of special adjustment to income tax transcribed from the return.
- (2) This field is located on Forms 941, 941(PR) or 941-SS, line 7f (revision 2005 through 2008).
- (3) This field is always a positive amount.
- (4) The entry is always entered in dollars and cents.
- (5) **Invalid Condition:**  
This field is in error if it is not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.19  
(07-23-2022)

**Field 02SS - Special  
Adjustment to Social  
Security and Medicare  
Tax**

- (1) This field shows the reported amount of special adjustment to social security and Medicare tax transcribed from the return.
- (2) This field is located on Forms 941, 941(PR) or 941-SS, line 7g (revision 2005 through 2008).
- (3) This field is always a positive amount.
- (4) The entry is always entered in dollars and cents.
- (5) **Invalid Condition:**  
This field is in error if it is not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.20  
(01-01-2016)

**Field 02TA - Total  
Adjustments**

- (1) This field represents the net total of all adjustment amounts shown on a Form 941, 941(PR) or 941-SS for periods prior to 201006.
  - a. **For tax period 200812 and prior** the field is located on line 7h of Forms 941, 941(PR) and 941-SS, (Rev 2005 through 2008). The entry represents the total of lines 7a through 7g.

- b. **For tax year 2009** the field is located on line 7d of Forms 941, 941(PR) and 941-SS. The entry represents the total of lines 7a through 7c.

- (2) The field may be a positive or negative figure.
- (3) The field should be in dollars and cents.
- (4) **Invalid Condition:**  
This field is invalid if it is not all numeric.
- (5) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.26.21  
(03-20-2023)

**Field 02PTC - Payroll tax credit for increasing research**

- (1) This field is located on Forms 941, 941(PR), and 941-SS, line 11a (revision 04-2020 and subsequent), or line 11 (revision 2017 through 01-2020).
- (2) This amount is carried forward from Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.
- (3) The field is entered in dollars and cents and will always be a positive amount.
- (4) **Invalid Condition:**  
This field is invalid if it is not all numeric.
- (5) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
The payroll tax credit is not all numeric,	Delete the amount in Field 02PTC.
Transcribed incorrectly,	Enter the correct amount from the F8974, line 12 or 17 (Rev. 03-2023), or line 12 (Rev. 12-2017).
F8974 is not attached and there is no indication that Code and Edit initiated correspondence	Correspond to request the Form 8974 using Letter 21C and enter Action Code 211.

3.12.13.26.22  
(01-01-2022)

**Field 02TT - Total Tax After Adjustments - Taxpayer**

- (1) This field is located on Forms 941, 941(PR), and 941-SS, Line 8 (2010 and prior), line 10 (2014 through 2016) and on Line 12 (Revision 2017 and subsequent).
- (2) This field is always in dollars and cents.
- (3) The entry can be a positive or negative figure.
- (4) **Invalid Condition:**  
This field is invalid if it is not all numeric.
- (5) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the corrected amount from the return.



3.12.13.26.23  
(01-01-2022)  
**Field 02DEP - Total  
Deposits for Quarter**

- (1) This field is located on Forms 941, 941(PR), and 941-SS, line 13a (revision 04-2020 and subsequent), line 13 (revisions 2017 through 01-2020), and line 11 (Revision 2016 and prior).
- (2) The entry is the total of the Federal Tax Deposits paid, based upon the quarterly tax liability. The entry may include an overpayment from a prior quarter which is being applied to this return.
- (3) The entry is in dollars and cents and is always a positive amount.
- (4) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.26.24  
(01-01-2022)  
**Field 02EC - Advance  
Earned Income Credit  
(AEIC)**

- (1) This field is line 9 on Form 941 (Rev 2005 through 10/2010). This field is not applicable to Forms 941(PR) and 941-SS.
- (2) The entry in the field is the total of the Advance Earned Income Credit shown on the W-2s for all employees.
- (3) The field is entered in dollars and cents and will always be a positive amount.
- (4) **Invalid Condition:**  
This field is invalid if it is not all numeric.
- (5) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
The Advance Earned Income Credit entry is not all numeric,	Delete the amount in Field 02EC on the ERS screen.
Transcribed incorrectly,	Enter the correct amount from the return.
Tax period began after 12/31/2010	Delete any entry in Field 02EC.

3.12.13.26.25  
(01-01-2022)  
**Field 02CPM - COBRA  
Premium Assistance  
Payments**

- (1) The field is line 12a on Forms 941, 941(PR), and 941-SS, (Rev. 200903 through 201312).
- (2) The field displays the amount of COBRA (Consolidated Omnibus Budget Reconciliation Act) premium assistance payments made by the employer for current or unemployed former individuals who are eligible for COBRA health insurance. This assistance applies to premiums paid for employees involuntarily terminated between September 1, 2008 and May 31, 2010 and to premiums paid for up to 15 months.
- (3) The field entry is in dollars and cents and is a positive amount.
- (4) **Invalid Condition:**  
This field is invalid if it is not blank or all numerical.

(5) **Correction Procedures:**

Compare the screen display and the return.

If	Then
The field was transcribed incorrectly	Enter the correct amount from the return.
The taxpayer enters the alpha characters rather than its numeric character (writes "TWO" instead of "2",	Change the alpha entry to the applicable numerical character.
The tax period of the return began prior to 01/01/2009 or after 01/01/2014,	Delete the entry in Field 02CPM. Employers were allowed to claim COBRA premium assistance payments only for tax periods which began after 12/31/2008 and ended prior to 01/01/2014.
The TP has reported a negative amount on line 12a and has subtracted this amount from line 11,	Delete the amount reported as a negative and send TPNC 90 stating "We have disallowed your negative entry reported on line 12a. If you need to adjust your COBRA credits claimed from a previous period you must file Form 941-X."

3.12.13.26.26  
(01-01-2016)**Field 02CEM - Number of Recipients Receiving COBRA**

- (1) The field is located on Forms 941, 941(PR), and 941-SS, line 12b (Rev 200903 through 201312). The field displays the number of individuals who qualify for the COBRA premium assistance payments being reported on the Forms 941, 941(PR), or 941-SS, line 12a (Rev 2009 and subsequent).
- (2) If Field 02CEM has a correct entry, Field 02CPM, COBRA Premium Assistance Payment, line 12a, Form 941 (Rev. 2009) must contain a numerical entry.

**Caution:** If Field 02CEM has an entry, and the other field is blank, error code 069 will generate.

- (3) The field can be blank or numeric, but any entry must be blank, zero, or a positive number.
- (4) **Invalid Condition:** This field is invalid if it is not blank or all numerical.
- (5) **Correction Procedures:** Compare the screen display and the return.

If	Then
The field was transcribed incorrectly,	Enter the correct amount from the return.

If	Then
The taxpayer entered an alpha value for a numeric character,	Change the alpha entry to the applicable numerical character.

3.12.13.26.27  
(01-01-2020)

**Field 02MRN - Number  
of Qualified Employees  
Paid Exempt  
Compensation/Tips**

- (1) This field is located on Form 941, (Rev April 2010) line 12c. The employer should only complete this field when filing their Form 941 for the second quarter 2010. The employer shows the number of qualified employees paid exempt compensation or tips in the first quarter 2010.
- (2) The entry must be no more than 7 numerical characters (e.g., "0" through "9").
- (3) The entry must be a positive entry.
- (4) **Invalid Condition:** This field is invalid when it is negative or other than numeric.
- (5) **Correction Procedures:** Compare the screen display against Form 941, line 12c.

**Note:** First, review the tax period of the return. If the tax period is other than 201006 (June 30, 2010), then delete any entry in Field(s) 02MRN, 02MRW, and/or 02MRT.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The entry on line 12c is a negative amount	Treat the entry as a positive entry.

If	Then
There is an entry on line 12c and the return is not for the quarter 201006,	<ol style="list-style-type: none"> <li>1. Delete the entry or entries (Fields 02MRN, 02MRW and/or 02MRT). If this is the only change to the form a Letter 3024C must be written. A notice will not generate for misinformation reported on lines 12c thru 12e. Use open paragraph X and include the following information: We did not process your request for the employer's share of social security on the exempt Compensation of employee's shown on lines 12c, 12d and/or 12e. These lines should only be completed when filing the second quarter 2010 return. If you already filed your second quarter Form 941, you may need to submit a Form 941X, Adjusted Employer's Quarterly Federal Tax Return.</li> </ol>

3.12.13.26.28  
(01-01-2022)

**Field 02MRW - March  
Amount of Exempt  
Compensation/Tips Paid  
Qualified Employees**

- (1) This field is located on Form 941, (Rev April 2010) line 12d. The employer completes this line on their second quarter 2010 return to show the amount of Compensation or tips paid to qualified employees in the first quarter of 2010.
- (2) The maximum length is 14 numerical characters (e.g., "0" through "9").
- (3) The entry must be in dollars and cents.
- (4) The entry must be a positive number.
- (5) **Invalid Condition:**  
This field is invalid when it is negative or other than numeric.
- (6) **Correction Procedures:**  
Compare the screen display against Form 941 (Rev April 2010), line 12d.

**Note:** First, review the tax period of the return. If the tax period is other than 201006 (June 30, 2010), then delete any entry in Field(s) 02MRN, 02MRW, and/or 02MRT.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The entry on line 12d is a negative amount	Treat the entry as a positive entry.
There is an entry on line 12d and the return is not for the 201006 period	1. Delete the entry or entries (Fields 02MRN, 02MRW and/or 02MRT). If this is the only change to the form a Letter 3024C must be written. A notice will not generate for misinformation reported on lines 12c thru 12e. Use open paragraph X and include the following information: We did not process your request for the employer's share of social security on the exempt Compensation of employee's shown on lines 12c, 12d and/or 12e. These lines should only be completed when filing the second quarter 2010 return. If you already filed your second quarter Form 941, you may need to submit a Form 941X, Adjusted Employer's Quarterly Federal Tax Return.

3.12.13.26.29  
(01-01-2022)

**Field 02MRT - Tax Credit on March Exempt Compensation/Tips Paid Qualified Employees**

- (1) This field is located on Form 941 (Rev. April 2010), line 12e. Line 12e shows the employer's portion of the social security tax they paid on the qualified employee's compensation or tips in **the first quarter** 2010 on Form 941. The tax is taken as a credit against the second quarter 2010 liability shown on the return. The credit amount is computed at 6.2 percent of the wage amount reported on line 12d.
- (2) The entry must be in dollars and cents.
- (3) The entry cannot exceed 15 numeric characters.
- (4) The entry must be a positive number.
- (5) **Invalid Condition:**  
This field is invalid when it is negative or other than numeric.
- (6) **Correction Procedures:**  
Compare the screen display against Form 941 (Rev. April 2010), line 12e.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
The entry on line 12e is a negative amount,	Treat the entry as positive.
There is an entry on line 12e and the return is not for the 201006 period,	Delete any entries in Fields 02MRN, 02MRW, or 02MRT. If this is the only change to the form, Letter 3024C must be written. A notice will not generate for misinformation reported on lines 12c through 12e. Use open paragraph X and include the following information: We did not process your request for the employer's share of social security on the exempt compensation of employees shown on lines 12c, 12d or 12e. These lines should only be completed when filing the second quarter 2010 return. If you already filed your second quarter Form 941, you may need to submit a Form 941-X, Adjusted Employer's Quarterly Federal Tax Return.

3.12.13.26.30  
(01-01-2016)

**Field 02STL - Sub-Total-Taxpayer**

- (1) The field is located on Forms 941, 941(PR), and 941-SS, line 13 (Rev 2009 through 201312). The field is the combined total of the Federal Tax Deposit amount (Field 02DEP) and the COBRA Premium Assistance Payments amount (Field 02CPM).
- (2) Valid field entries are blank, zero, or numerical in dollars and cents.
- (3) The field must be a positive field.
- (4) **Invalid Condition:**  
This field is invalid if it is not blank or all numerical.
- (5) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
The field was transcribed incorrectly,	Enter the correct amount from the return.

If	Then
The taxpayer enters an alpha value rather than its related numeric character (e.g., writes "one" instead of "1")	Change the alpha entry to the applicable numerical character.

3.12.13.26.31  
(01-01-2022)  
**Field 02B/R - Balance Due / Overpayment-Taxpayer**

- (1) The field is on Forms 941, 941(PR), and 941-SS, lines 14 and 15 (Revision 2009 and subsequent), or Line 12 and 13 (Revision 2008 and prior).
- (2) The entry is the total amount of tax due or overpaid, after application of the tax deposits.
- (3) The entry can be a positive or negative amount shown in dollars and cents.
- (4) **Invalid Condition:**  
This field is invalid if it is not all numeric.
- (5) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

3.12.13.27  
(01-01-2020)  
**Section 03 (Forms 941, 941(PR), 941-SS)**

- (1) The following sections provide information concerning Forms 941, 941(PR) and 941-SS, Section 03.

Field Designator	Field Length	Title of Field	Location on Return
03A	14	Tax Liability-1st month	Page 2, line 16 (Revision 2017- and subsequent) Page 2, line 14 (Revision 2014-2016)
03B	14	Tax Liability-2nd month	Page 2, line 16 (Revision 2017- and subsequent) Page 2, line 14 (Revision 2014-2016)
03C	14	Tax Liability-3rd month	Page 2, line 16 (Revision 2017- and subsequent) Page 2, line 14 (Revision 2014-2016)

3.12.13.27.1  
(01-01-2022)  
**Fields 03A through 03C - Monthly Tax Liability - 14 Positions**

- (1) These fields are located on line 16 (Revision 2017 and subsequent) and comprise the Record of Federal Tax Liability (ROFTL).
- (2) Each line within the ROFTL represents a month during the tax quarter. The taxpayer enters their tax liability for that month in the quarter on the applicable line. Then, at the end of the tax quarter, the taxpayer computes the total

liability for the quarter by adding lines “Tax liability: Month 1,” “Tax liability: Month 2,” and “Tax liability: Month 3,” and showing the computed total on the “Total Liability for Quarter” line.

- (3) The amounts are always in dollars and cents.
- (4) If the return was scanned by SCRIPS, any negative entry will generate a field error. For returns processed through ISRP, negative amounts are forced to appear as positive amounts.
- (5) **Invalid Condition:**  
These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
Transcribed incorrectly,	Enter the correct amount from the return.
A field error generates due to a negative amount,	Delete the entry on the display screen.

3.12.13.28  
(01-01-2016)  
**Section 04 (Forms 941,  
941(PR), and 941-SS)**

- (1) Section 04 has address information of the tax filing for Forms 941, 941(PR), and 941-SS. **The following fields provide the information in Section 04.**

Field Designator	Field Length	Title of Field	Location on Return
<b>04CON</b>	35	<b>Care of Name</b>	Second name line in the Entity portion
<b>04FAD</b>	35	Foreign Address	The address, city, state, or ZIP Code fields in the Entity portion
<b>04ADD</b>	35	Street Address	Entity Portion
<b>04CTY</b>	22	City	Entity Portion
<b>04ST</b>	2	State	Entity Portion
<b>04ZIP</b>	12	ZIP Code	Entity Portion

- (2) Section 04 will be present if a return in the entity portion or attachment shows a change of address.
- (3) This section can't be present on a “G” coded return.

3.12.13.28.1  
(01-01-2020)  
◆ **Field 04CON -**  
**“In-Care-of” Name**◆

- (1) **Description** - Field **04CON** is in the Entity Section of the return.



- (2) **Valid Condition - Field 04CON** 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) **Invalid Conditions** - Field **04CON** is invalid if any of the following conditions are present:
- The first position is a % (percent) and the second position is not blank, or
  - The first position is blank, or
  - The first character of the “in-care-of” name is not alpha or numeric, or
  - There are two consecutive blanks between significant characters.
- (4) **Correction Procedures:**
- Correct coding and transcription errors.

If	Then
A “%” (percent) is in the first position,	<ol style="list-style-type: none"> <li>1- Verify there is a blank in the second position.</li> <li>2- If not blank, enter a blank followed by the “in-care-of” name beginning with an alpha or numeric in Field <b>04CON</b>.</li> </ol>
A blank is in the first position,	<ol style="list-style-type: none"> <li>1. Delete the blank.</li> <li>2. Enter the “in-care-of” name beginning with an alpha or numeric in Field <b>04CON</b>.</li> </ol>
The first character of the “in-care-of” name is not an alpha or numeric,	<ol style="list-style-type: none"> <li>1. Verify the “in-care-of” name on the return.</li> <li>2. Enter the “in-care-of” name beginning with an alpha or numeric in Field <b>04CON</b>.</li> </ol>
Two consecutive blanks are present between significant characters,	Delete any unnecessary blanks in Field <b>04CON</b> .

3.12.13.28.2  
(01-01-2016)  
**Foreign Addresses -  
General Information**

- Ogden Submission Processing Center (OSPC) will process returns with foreign/ international and U.S. Possession/ Territorial addresses.
- The determination of a foreign address is based only on the address of the return.
  - A foreign (international) address is any address not in one of the 50 U.S. states, or the District of Columbia.
  - All U.S. Possessions/Territories are considered foreign.

Possession/Territory
American Samoa
Federated States of Micronesia
Guam
Marshall Island
The Commonwealth of the Northern Marianna Islands
Palau
Puerto Rico
U.S. Virgin Islands

- (3) An Army Post Office (APO), Fleet Post Office (FPO), or Diplomatic Office (DPO) is not a foreign address. The Postal Service established new address requirements for APO/FPO/DPO addresses. If an address appears in the old APO/FPO/DPO format, such as "APO New York, NY 091XX", convert to the new State code based on the ZIP Code as follows "APO AE 091XX".
- (4) All returns with a foreign address must be shipped to OSPC.
  - a. SSPND 650.
  - b. Attach Form 4227 with the notation "FORWARD TO OSPC".
  - c. Prepare Letter 86C to inform the taxpayer that the return has been sent to Ogden.

3.12.13.28.3  
(01-01-2016)

**Foreign Addresses -  
(OSPC Only)**

- (1) A foreign address will contain:
  - Street address or P.O. Box
  - City or town name
  - Other principal subdivision (i.e., province, state, county, etc.)
  - Postal code, if present
  - Foreign country
- (2) Returns with addresses in the U.S. Possessions/Territories are considered to be a foreign return for processing purposes only and are entered in the same way as domestic addresses.
  - a. A two-character alpha code must be entered in Field 04ST for the possession name.

US Possession	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
The Commonwealth of the Northern Marianna Islands	MP

US Possession	Abbreviation
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP Code must be present for a U.S. Possession/ Territory. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for the correct ZIP Code.

3.12.13.28.4  
(01-01-2020)

◆Field **04FAD** - Foreign  
Address◆

- (1) **Description** - Field **04FAD** is in the Entity Section of the return.

- This field will have an entry when there is a foreign address present on the return.
- Field **04FAD** should not be present on "G" coded short length records.

- (2) **Invalid Conditions:**

Field **04FAD** will generate as an error when any of the following conditions are present:

- The first position is blank.
- Any character follows two consecutive blanks.
- There are more than 35 characters present in the field.

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

- (3) **Correction Procedures:**

1. Correct all coding and transcription errors.

**Foreign Address Correction Procedures**

<b>If</b>	<b>Then</b>
Field <b>04FAD</b> is present.	<ol style="list-style-type: none"> <li>1. GTSEC <b>04</b>.</li> <li>2. Ensure Field <b>04CTY</b> has a foreign country code and Field <b>04ST</b> has a "." (period/ space). See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.  <b>Exception:</b> Use the country code based on the province in Field <b>04CTY</b> if the foreign address is from Canada and the address has a province name or abbreviation. See Exhibit 3.12.13-40, Province/ Country Code - Canada Only.</li> </ol>
A province abbreviation is not present for Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands but a province name is present,	Enter the province abbreviation in Field <b>04CT</b> . See Exhibit 3.12.13-40, Province/Country Code - Canada Only.
A foreign address is not present on the return	<ol style="list-style-type: none"> <li>1 - Verify the address on the return is not a foreign address.</li> <li>2 - SSPND 610</li> <li>3 - Renumber return with domestic DLN.</li> </ol>

2. If Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached to the return, compare the name and address information on the Form 8822 or Form 8822-B to the return.

**Note:** A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

**Change of Address**

<b>If</b>	<b>And</b>	<b>Then</b>
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is on Form 8822 or Form 8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	Take no action and continue processing.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is on Form 8822 or Form 8822-B, Line 7,</li> <li>• An entry is on Form 8822-B, Lines 8 or 9,</li> </ul>	<ol style="list-style-type: none"> <li>1. Enter address shown on Form 8822/ Form 8822-B in Field 04FAD.</li> <li>2. Notate "Form 8822 or Form 8822-B detached" on tax return.</li> <li>3. Detach Form 8822/Form 8822-B and route to Entity Control using Form 4227, Intra-SC Reject or Routing Slip, or follow local procedures.</li> <li>4. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822 or FORM 8822-B".</li> </ol>

**Note:** The lead tax examiner must batch all Forms 8822 or Forms 8822-B daily and hand carry to Entity Control for expedite processing.

3.12.13.28.5  
(01-01-2016)  
**Field 04ADD - Street Address**

- (1) This field is located in the entity section of the return. This section will have data, if the taxpayer has:
- Corrected the address (e.g., by using a new address), or
  - Checked the change of address box and entered a new address entry, (e.g., edited an address on a label).

**Note: Always** look for the Large Corporation Indicator (right below ENMOD) and if present suspend using Action Code 320 Entity Control.

- (2) If both a mailing address and a location address are present and have been changed, Section 04 will not be present as these changes will have been input through IDRS.
- (3) This section will not be present if Field 01CCC has CCC "G".
- (4) **Invalid Conditions:**  
This field will be invalid if:
- a. Any character other than alphabetic, numeric, blank, hyphen, or slash is present, or
  - b. Any character follows two consecutive blanks, or
  - c. If the first position is not an alpha or numeric character.

- d. There are more than 35 characters in the field.

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

- (5) **Correction Procedures:**  
Correct coding and transcription errors.

If	Then
The first position is blank,	All positions must be blank.
Field 04ADD is present	Fields 04CTY, 04ST, and 04ZIP must be present.
Street address is in error and/or not available, and a valid Major City Code is present,	Enter the city in Field 04CTY (spelled out, not in Major City format) and State code in Field 04ST.
A good address can't be located,	Delete the address and revert back to INOLE.

3.12.13.28.6  
(01-01-2016)  
**Field 04CTY - City**

- (1) This field is located in the entity section of the return. Certain cities within each state are designated "Major Cities" and assigned a special code of two alpha characters.
- (2) ISRP or SCRIPS will enter the Major City code, as appropriate. This code represents the city within that state.
- (3) It is transcribed on the Error Record with no intervening blanks or other characters in the city-state fields.
- (4) **Invalid Conditions:**  
This field is invalid if:
- The first position is blank.
  - Any character is present other than blank or alphabetic.
  - Any character follows the first two adjoining blanks.
  - The Major City Code does not match any of the valid codes in the Major City Code table.
  - Foreign country code is not valid or Field 04CTY has "XX".

- (5) **Correction Procedures:**  
Correct any coding and transcription errors. Determine if a Major City Code is being used.

If	Then
A Major City Code is used	Field 04CTY must be present.
Field 04CTY has an error,	Check to see if the Major city code is correct.

If	Then
Field 04CTY is not valid and a Major City Code can't be determined,	Input the entire city name.
A Major City Code is not used and Field 04CTY is present,	Field 04ST must be present.
A foreign address is shown on the return,	Enter correct foreign country code in Field 04CTY from Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.
Field 04CTY has an incorrect country code or "XX"	Enter correct foreign country code in Field 04CTY from Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

3.12.13.28.7

(01-04-2016)

**Field 04ST - State**

- (1) The field is located in the entity section of the return.
- (2) **Invalid Condition:**  
This field is invalid if it is not one of the State Abbreviations, APO/DPO/FPO codes, or U.S. Possessions shown in Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.
- (3) **Correction Procedures:**  
Correct any coding and transcription errors. For a list of valid State Codes, see Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

If	Then
Unable to perfect	DLSEC 04.
Form 8822, Change of Address is attached to the return or Form 8822-B, <b>Change of Address or Responsible Party-Business</b>	Compare the name control, EIN, address, City, State and ZIP Code information on the Form 8822 or 8822-B to the return.

3.12.13.28.8

(01-01-2016)

**Field 04ZIP - ZIP Code**

- (1) This field is located in the entity section of the return.
- (2) **Invalid Condition:**  
This field is invalid if not all numeric or five numerics followed by four blanks.
- (3) **Correction Procedures:**  
Compare the screen display and the return.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return or the attachments. Only the first five digits are required to be entered if nine digits are present.
A valid ZIP Code is not available from the return or attachments,	Research using INOLE or use Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries to determine the first 3 digits of a valid ZIP code for the Major City.
There is no record using research,	Use DLSEC 04.
The Major City is not in Document 7475, or the first 3 digits can't be determined,	<p>1 - Enter the first 3 digits of the State shown in the address. Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for the correct digits for the State.</p> <p>2 - Enter "01" for the fourth and fifth digits.</p>

3.12.13.29  
(01-01-2022)

**Sections 05, 06, and 07 (Form 941, Form 941(PR), Form 941-SS)**

- (1) The following sections provide information concerning Form 941, Form 941(PR) and Form 941-SS, Section 05, Form 941, Schedule B. See Exhibit 3.12.13-9, for a current Form 941, Schedule B with field designators.

Field Designator	Length	Description
05A02	14	Daily Tax Liab.
05A03	14	Daily Tax Liab.
05A04	14	Daily Tax Liab.
05A05	14	Daily Tax Liab.
05A06	14	Daily Tax Liab.
05A07	14	Daily Tax Liab.
05A08	14	Daily Tax Liab.
05A09	14	Daily Tax Liab.
05A10	14	Daily Tax Liab.



Field Designator	Length	Description
05A11	14	Daily Tax Liab.
05A12	14	Daily Tax Liab.
05A13	14	Daily Tax Liab.
05A14	14	Daily Tax Liab.
05A15	14	Daily Tax Liab.
05A16	14	Daily Tax Liab.
05A17	14	Daily Tax Liab.
05A18	14	Daily Tax Liab.
05A19	14	Daily Tax Liab.
05A20	14	Daily Tax Liab.
05A21	14	Daily Tax Liab.
05A22	14	Daily Tax Liab.
05A23	14	Daily Tax Liab.
05A24	14	Daily Tax Liab.
05A25	14	Daily Tax Liab.
05A26	14	Daily Tax Liab.
05A27	14	Daily Tax Liab.
05A28	14	Daily Tax Liab.
05A29	14	Daily Tax Liab.
05A30	14	Daily Tax Liab.
05A31	14	Daily Tax Liab.
05A>	16	Total Tax Liability Month 1 (Computer Generated)

**Note:** The location on the return is: Schedule B (or for Form 941(PR), Schedule B (PR))

**1st Month's liabilities are Fields 05A01 - 05A31.**

**2nd Month's liabilities are Fields 06B01 - 06B31.**

**3rd Month's liabilities are Fields 07C01 - 07C31.**

3.12.13.29.1  
(01-01-2016)  
**Fields 05A01 through  
07C31**

(1) These fields are located on the Schedule B (or for Form 941(PR), Schedule B (PR)) and are shown as dollars and cents.

(2) **Invalid Condition:**

- a. If they are not all numeric, or
- b. For tax periods 199303 and prior, or

- c. If there is an entry in a field that does not correspond to a day on the calendar (e.g., in day 31 for September).
- d. If the entry is a negative entry.

(3) **Correction Procedures:**

Compare the screen display against the return. Also verify the tax period.

If	Then
Transcribed incorrectly,	Enter the correct amount or tax period from the return.
There is a negative entry on any day during the month (line 1 through the last day of the month),	<ol style="list-style-type: none"> <li>1. Review the Schedule B to determine whether the entry was captured correctly as a negative.</li> <li>2. If the Schedule B shows the entry as a negative, blank the entry on the screen display.</li> <li>3. If the Schedule B shows the entry not as a negative, correct the entry on the screen display.</li> <li>4. After all corrections, transmit.</li> </ol>
There is an entry in day 29, 30 or 31 for the month of February or an entry in day 31 for one of the following months: April, June, September or November,	<ol style="list-style-type: none"> <li>1 - Move the entry into the last valid day of the month.</li> <li>2 - There is an entry in that field, add the last two entries together and place the results in the last valid day.</li> </ol>

3.12.13.30  
(10-22-2024)

**Section 19 (Form 941)**

- (1) Section 19 contains fields related to COVID-19 pandemic legislation.

**Note:** Section 19 field designators will not display in an error code screen display if there are no entries in any Section 19 field.

- (2) Unless otherwise noted, all Section 19 fields are:

- valid for tax periods 202006 through 202312
- 15 positions
- transcribed in dollars and cents
- positive only

**Section 19 Fields**

Field Designator	Field Name	Line Number
19SCS	Qualified sick leave wages	5A(i) Col 1

Field Designator	Field Name	Line Number
19SCF	Qualified family leave wages	5a(ii) Col 1
19QCS	Nonrefundable credit for sick and family leave taken before April 1, 2021	11b
19CER	Nonrefundable employee retention credit (valid 202006 - 202112)	11c (Rev. 04-2020 through 06-2021)
19QAS	Nonrefundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	11d
19CNA	Nonrefundable portion of COBRA credit (valid 202106 - 202203)	11e (Rev. 06-2021 only)
19CRN	Number of individuals provided COBRA assistance (7-position numeric field) (valid 202106 - 202203)	11f (Rev. 06-2021 only)
19DA	Deferred amount of social security tax (valid 202006 - 202012)	13b p/y
19RCS	Refundable credit for sick and family leave taken before April 1, 2021	13c
19RER	Refundable employee retention credit (valid 202006 - 202112)	13d (Rev. 04-2020 through 06-2021)
19RAS	Refundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	13e
19CRA	Refundable portion of COBRA credit (valid 202106 - 202203)	13f (Rev. 06-2021 only)
19APA	Advances from Form 7200 (valid 202006 - 202112)	13h (Rev. 04-2020 through 06-2021)
19RSI	Recovery startup indicator check box (1-position indicator field) (valid 202109 - 202112)	18b (Rev. 06-2021 only)
19HP1	Qualified health plan expenses for sick leave	19
19HP2	Qualified health plan expenses for family leave	20
19WRC	Qualified wages for the employee retention credit (valid 202006 - 202112)	21 (Rev. 04-2020 through 06-2021)

Field Designator	Field Name	Line Number
19HPR	Qualified health plan expenses on line 21 (valid 202006 - 202112)	22 (Rev. 04-2020 through 06-2021)
19QCA	Credit from Form 5884-C, line 11 (valid 202006 - 202103)	23 (Rev. 04-2020 through 03-2021)
19QSW	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	23
19EMW	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (valid for 202006 only)	24 (Rev. 4-2020)
19DEE	Deferred amount of the employee share of social security tax included on line 13b (valid for 202009 and 202012 only)	24 (Rev. 7-2020)
19QHE	Qualified health plan expenses allocable to wages reported on line 23 (valid 202106 and subsequent)	24
19HPM	Qualified health plan expenses on line 24 (valid for 202006 only)	25 (Rev. 4-2020)
19CBA	Amounts under collectively bargained agreements allocable to wages reported on line 23 (valid 202106 and subsequent)	25
19QFW	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	26
19HE1	Qualified health plan expenses allocable to wages reported on line 26 (valid 202106 and subsequent)	27
19HE2	Amounts under collectively bargained agreements allocable to wages reported on line 26 (valid 202106 and subsequent)	28
19SNR	Reserved for future use	n/a
19SRF	Reserved for future use	n/a
19SNP	Reserved for future use	n/a
19SRP	Reserved for future use	n/a

(3) **Invalid Condition:** Section 19 field errors will display if:

- any field contains a non-numeric entry.
- any field that is not valid for the tax period in 01TXP contains an entry.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If any field is invalid, delete the field.

3.12.13.31  
(11-07-2022)

**Form 941**

**Consistency/Math Error  
Processing (Priority IV)**

- (1) This section provides procedures for correcting consistency and math errors (Priority IV) for Form 941.

- (2) For an explanation of these errors, see IRM 3.12.13.5.4.

**Caution:** Whenever an error occurs due to apparent misplaced entry by the taxpayer, correct the misplaced entry.

3.12.13.31.1  
(01-18-2023)

**◆ Error Code 001 - Tax  
year - Invalid Entry ◆**

- (1) **Fields Displayed:**

**Error Code 001 Screen Display**

Field Designator	Field Name	Length
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Code	10

- (2) **Invalid Conditions:**

Error Code 001 will generate when **any** of the following conditions are present:

- a. **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 the Received Date (whichever is later) and CCC “W” is **not** present.
- b. **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.
- c. **“G” Coded and Non - “G” Coded Returns** - The processing date is less than two years after the Return Due Date and CCC “W” is present.

- (3) **Correction Procedures:**

- a. Correct all misplaced entries, coding and transcription errors.
- b. Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

**Statute Control**

If	Then
<ul style="list-style-type: none"> <li>• Return is prepared by Compliance (e.g., IRC 6020(b)),</li> <li>• Return is secured by Examination/Collections, including TEGE or TEGE Employee Plan (EP) Exam,</li> <li>• Return has a Transaction Code (TC) 59X,</li> <li>• Return has "ICS" (Integrated Collection System) notated on the face of the return,</li> <li>• Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached,</li> <li>• Return has a stamp indicating a previous clearance by Statute Control within the last 90 days,</li> <li>• Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.</li> </ul>	<p>Enter "W" in Field 01CCC and on the return and continue processing.</p>

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

**Error Code 001 Correction Procedures**

<b>If</b>	<b>Then</b>
Field 01RCD is blank,	<ol style="list-style-type: none"> <li>1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present.</li> <li>2. See IRM 3.12.13.25.4, Field 01RCD - Received Date, to determine the Received Date.</li> </ol>
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p><b>Note:</b> Do not send the return to Statute Control.</p>
The return is not stamped by Statute Control within the last 90 days	<ol style="list-style-type: none"> <li>1. Suspend (SSPND) with Action Code 310.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.</li> </ol> <p><b>Exception:</b> Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures for BMF 2020 and prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2020 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.</p>

**Caution:** Timely filed returns for all quarters of Form 941, Form 941(PR), or Form 941-SS have the same assessment expiration date.

(4) **Suspense/Rejects Procedures:**

- a. When Statute Control returns the cleared document, enter "W" in Field 01CCC and on the return. Continue processing.
- b. Statute Control requests a voided record, SSPND with Action Code 640.

3.12.13.31.2  
(01-01-2020)

◆ **Error Code 002 - Name Control Mismatch** ◆

(1) **Fields Displayed:**

**Error Code 002 Screen Display**

Field Designator	Field Name	Length
CL	Clear Code	1
01NC	Name Control/Check Digit	4
>>>>	Name Control-Computer Generated	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
04CON	"In Care of" Name	35
04FAD	Foreign Address	35
04ADD	Street Address	35
04CTY	City	22
04ST	State	2
04ZIP	Zip Code	12

(2) **Invalid Condition:**

EC 002 will generate when the name control mismatched against the National Account Profile (NAP) or Entity Index File (EIF).

(3) **Correction Procedures:**

1. Before taking any more research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This ensures 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.

**Note:** When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the On-Line Entity (OLE) indicators correctly upon transmitting the ERS screen.

2. Correct all misplaced entries, coding and transcription errors.
3. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.



4. **Refer to all the following research instructions in this EC before taking any action.**
5. If Field 01NC and the Name on the return or attachments are the same but differ from the underprint in Field 01NC, research IDRS using Command Code INOLES to determine the correct Name.

If	Then
The name on the return or attachment matches the name control on INOLES,	Bring up underprint.
The name control on INOLES is different from the Name on the return or attachment,	Research IDRS using Command Code NAMEE/NAMEB for a new EIN.

6. If a new EIN is found, verify the name control using IDRS Command Code (CC) INOLES.

If	Then
The name control on INOLES matches the Name on the return or attachment	<p>1- Ensure the entity information matches the return.  2- Overlay Field 01EIN with the new EIN from NAMEE/NAMEB. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, issue Letter 3875C Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return.</p> <p><b>Note:</b> Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> <li>• Three or less digits of the EIN are transposed, different or missing, or</li> <li>• The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-111111), or</li> <li>• INOLES shows the account has been “merged to” or “merged from”, or</li> <li>• The TIN on the return is the taxpayer’s SSN (check CC INOLEG).</li> </ul>

If	Then
Multiple EINs are found,	<ol style="list-style-type: none"> <li>1. SSPND 320 to Entity Control.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation "MULTIPLE EINS".</li> </ol>
INOLES shows a "Merge To" (MT) EIN,	Research the "MT" EIN on Command Code INOLES
The "MT" EIN matches the entity on the return or attachment	Enter the "MT" EIN in Field 01EIN and on the return. <b>Note:</b> Do not send Letter 3875C on "merged to" or "merged from" cases.
The "MT" EIN does not match the entity on the return or attachment,	SSPND 320 to Entity Control.

7. If the Name on the return or attachment does not agree with the name control on INOLES or there is an indication of a name change on Form 941, Form 941(PR), or Form 941-SS, research IDRS using Command Code ENMOD for a new name.

If	Then
The name control on ENMOD matches the Name on the return or attachment,	Enter "C" in the Clear Code Field.
The name control on ENMOD or INOLES does not match the Name on the return or attachment,	<ol style="list-style-type: none"> <li>1. SSPND 320 to route the return to Entity Control.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "NO RECORD".</li> </ol>

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"> <li>1. SSPND 320 to route to Entity Control.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "REQUEST NAME CHANGE (TC 013)".</li> </ol>

(4) **Suspense/Rejects Procedures:**

1. If there is an indication that Entity has assigned an EIN to the return, determine the Entity Assignment Date.

If	Then
The Entity Assignment Date is past the Return Due Date and received date,	1. GTSEC 01. 2. Enter the Entity Assignment Date in Field 01CRD.
The Entity Assignment Date is <b>not</b> past the Return Due Date	Continue Processing

2. Research IDRS using CC BMFOL to determine if payments posted incorrectly:

If	Then
The payment posted to the wrong EIN,	1. Prepare Form 3465, Adjustment Request, to have the payment transferred to the correct module. 2. Notate on Form 3465, "MOVE PAYMENT TO CORRECT MODULE UPON COMPLETION RELEASE FREEZE" 3. Write, "FORM 3465 PREPARED" on return to the left of the Entity section. 4. Enter CCC "X" in Field 01CCC.
The payment posted correctly,	1. Enter the correct EIN in Field 01EIN and on the return. 2. Enter "C" in the Clear Code Field
Payment can't be found,	Enter "C" in the Clear Code Field

3.12.13.31.3  
(01-01-2020)

◆Error Code 003 -  
Check Digit Invalid◆

(1) **Fields Displayed**

**Error Code 003 Screen Display**

Field Designator	Field Name	Length
01NC	Name Control	4
01EIN	Employer Identification Number	9

- (2) **Invalid Condition** -Error Code 003 will generate when **any** of the following conditions are present:

- A check digit is present but is not valid for the EIN.
- The letters "E", "G" or "M" (in check digit only) are present in Field 01NC.

**(3) 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.

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

3. Compare the EIN from CC NAMEB/NAMEE to the EIN on the return.

If	Then
The EIN on the form matches the EIN on NAMEB/NAMEE,	Enter Name Control from NAMEB/NAMEE in Field 01NC.
Research shows a different EIN,	Verify the EIN and name on INOLES.
Name Control on INOLES matches the name on the return or attachment,	<ol style="list-style-type: none"> <li>1. Overlay Field 01EIN with the EIN from INOLES. Enter the EIN from CC INOLES on the return.</li> <li>2. Issue Letter 3875C Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return.</li> </ol> <p><b>Note:</b> Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> <li>• Three or less digits of the EIN are transposed, different or missing, or</li> <li>• The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-1111111), or</li> <li>• INOLES shows the account has been “merged to” or “merged from”, or</li> <li>• The TIN on the return is the taxpayer’s SSN (check CC INOLEG).</li> </ul>
Unable to find an EIN or more than one EIN is found,	<ol style="list-style-type: none"> <li>1. SSPND 320 to Entity Control.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation “No Record of EIN”.</li> </ol>

(4) **Suspense Correction:**

1. Research IDRS using CC BMFOL to determine if payments posted incorrectly:

If	Then
The payment posted to the wrong EIN,	<ol style="list-style-type: none"> <li>1. Prepare Form 3465, Adjustment Request, to have the payment transferred to the correct module.</li> <li>2. Notate on Form 3465, "MOVE PAYMENT TO CORRECT MODULE UPON COMPLETION AND RELEASE FREEZE".</li> <li>3. Write "FORM 3465 PREPARED" on the return, to the left of the Entity section.</li> <li>4. Enter CCC "X" in Field 01CCC.</li> </ol>
The payment posted to the correct EIN,	Enter the correct EIN in Field 01EIN and on the return
Payment can't be found,	Enter "C" in the Clear Code field.

3.12.13.31.4  
(01-01-2020)

◆ **Error Code 004 - Name Control/EIN Validation** ◆

(1) **Fields Displayed:**

***Error Code 004 Screen Display***

Field Designator	Field Name	Length
CL	Clear Code	1
01NC	Name Control	4
>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9

(2) **Invalid Conditions:** Error Code 004 will generate when **any** of the following conditions are present:

- The EIN is not present on the Master File (MF).
- The Entity Index File (EIF) and the National Account Profile (NAP) were not accessed or were not operational, causing a blank underprint in Field 01NC.

**Note:** An underprint of "XXXX" shows that there is no account on the Master File, while a blank underprint shows that the NAP has not been accessed or was not operational.

(3) **Correction Procedures:**

1. Before taking any more research steps to resolve Error Code 004, drop the cursor to the bottom of the screen and transmit. This ensures 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.

**Note:** When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators correctly upon transmitting the ERS screen.

2. Correct all misplaced entries, coding and transcription errors.
3. Compare the displayed fields with the return and any attachment. If incorrect, overlay the screen with the correct information.
4. **Refer to all the following research instructions in this error code before taking any action.**
5. If Field 01NC and the Name on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name Control.

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

6. If a new EIN is located, verify the name control using CC INOLES.

If	Then
The name control on INOLES agrees with the Name on the return or attachment,	<p>1. Ensure the Entity information matches the return.</p> <p>2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, issue Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return.</p> <p><b>Note:</b> Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> <li>• Three or less digits of the EIN are transposed, different or missing, or</li> <li>• The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-1111111), or</li> <li>• INOLES shows the account has been “merged to” or “merged from”,</li> <li>• The TIN on the return is the taxpayer’s SSN (check CC INOLEG).</li> </ul>
Multiple EINs are found,	<p>1- SSPND 320 to Entity Control.</p> <p>2- Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation “MULTIPLE EINs”.</p>
INOLES shows a “Merge To” (MT) EIN,	Research the “MT” EIN on INOLES
The “MT” EIN matches the entity on the return or attachment,	Enter the “MT” EIN in Field 01EIN and on the return.
The “MT” EIN does not match the entity on the return or attachment	SSPND 320 to Entity Control.

7. If the Name on the return or attachment does not agree with the name control on INOLES or there is an indication of the name change on Form 941, Form 941(PR), or Form 941-SS, research IDRS using Command Code ENMOD for a new name.

If	Then
The name control on ENMOD agrees with the Name on the return or attachment,	Enter a “C” in the Clear Code Field.



If	Then
The name control on ENMOD or INOLES does not agree with the Name on the return or attachment,	<ol style="list-style-type: none"> <li>1. SSPND 320 to route the return to Entity Control.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation “NO RECORD”.</li> </ol>

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"> <li>1. SSPND 320 to route to Entity Control.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation “REQUEST NAME CHANGE”</li> </ol>

(4) **Suspense Correction:**

1. If there is an indication that Entity Control has assigned an EIN to the return, determine the Entity Assignment Date.

If	Then
The Entity Assignment Date is past the Return Due Date and received date.	<ol style="list-style-type: none"> <li>1- GTSEC 01</li> <li>2- Enter the Entity Assignment Date in Field 01CRD.</li> </ol>
The Entity Assignment Date is <b>not</b> past the Return Due Date and received date.	Continue Processing.

2. Research IDRS using CC BMFOL to determine if payments posted incorrectly.

If	Then
The payment posted to the wrong EIN,	1. Prepare Form 3465, Adjustment Request, to have the payment transferred to the correct module. 2. Notate on Form 3465, "MOVE PAYMENT TO CORRECT MODULE UPON COMPLETION RELEASE FREEZE" 3. Write, "FORM 3465 PREPARED" on the return, to the left of the entity section. 4. Enter CCC "X" in Field 01CCC.
The payment posted correctly,	1. Enter the correct EIN in Field 01EIN and on the return. 2. Enter "C" in the Clear Code Field
Payment can't be found,	Enter "C" in the Clear Code Field

## 3.12.13.31.5

(02-02-2021)

◆ Error Code 005 - Invalid Tax Year or Received Date◆

## (1) Fields Displayed:

*Error Code 005 Screen Display*

Field Designator	Field Name	Length
CL	Clear Code	1
01TXP	Tax Period	6
01RCD	Received Date	8

- (2) **Invalid Condition:** Error Code 005 will generate when the year-month of the processing date is later than the Tax Period plus six months and the Received Date is not present.

## (3) Correction Procedures:

1. Compare the displayed fields with the return and correct all misplaced entries, coding and transcription errors.
2. If displayed fields are correct and the return is timely filed, enter a "C" in the Clear Code field.

**Note:** See IRM 3.12.38.35, *Due Dates of Returns*.

3. A Received Date must be in Field 01RCD if the return is not timely filed.
4. Use the earliest Received Date in Field 01RCD if there are multiple received dates on the return.

**Exception:** Do not use a Received Date in Field 01RCD that is before the beginning of the tax period.

5. Determine the Received Date using the following priority when one is needed but is not stamped on the return or a valid handwritten Received Date is not present.

1. Earliest legible Postmark Date (e.g., U.S. Postal Service, Foreign or Private Delivery Service).  
**Note:** Use the postmark date stamped on the face of the return, if envelope not attached.
2. Service Center Automated Mail Processing System (SCAMPS) digital date.
3. Revenue Officer's or other IRS official's signature date.
4. Signature date, if within the current year (unless other information shows signature date is invalid)
5. Julian Date of the Document Locator Number (DLN) minus 10 days.

- (4) If a return is faxed to another area of IRS and then sent to Submission for processing, do not enter the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Enter a Received Date according to normal procedures.

**Caution:** Do not use the EEFax Date as the IRS Received Date.

3.12.13.31.6  
(06-01-2021)  
**Error Code 006 -  
Received Date Not  
Present**

- (1) Error Code 006 should no longer generate. If a case is received, please bring it to the attention of the HQ analyst through your P&A staff.

3.12.13.31.7  
(08-23-2022)  
**Error Code 007 -  
Received Date Earlier  
Than Tax Year**

- (1) **Fields Displayed:**

**Error Code 007 Screen Display**

Field Designator	Field Name	Length
01TXP	Tax Period	6
01RCD	Received Date	8
<b>01CCC</b>	<b>Computer Condition Code</b>	<b>10</b>

- (2) **Invalid Condition:** Error Code 007 will generate when the received date is earlier than the first day of the tax period/year by two months or more.

- (3) **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
The Received Date is invalid and it appears that the incorrect year was used (e.g., 20240131 instead of 20250131), and other information (Julian date, postmark date, or signature date) shows that the received date should be a current year,	Change the Received Date year to the current year in Field 01RCD.
The return is an early filed "Final" return	<p>1. Review the Tax Period on the return. If the day the examiner is resolving the error condition is at least the first day or later into the Tax Period quarter shown on the return, delete the received date and make sure CCC <b>F</b> is entered.</p> <p><b>Example:</b> Form 941 returns showing the December quarter can be processed beginning October 1. It is the first day of the October through December quarter.</p> <p>2. Enter an "F" in Field 01CCC.</p>
The return is <b>not</b> an early filed "Final" return (e.g., transcription error in tax period or year of the received date, etc.),	<p>1. <b>Delete the received date on the screen and circle the received date on the return.</b></p> <p>2. <b>Delete the "F" in 01CCC. and circle it out on the return.</b></p>
It appears the return is timely filed, <b>Note:</b> Check the signature and Julian date and determine if they agree with the timely filing.	Change the received date to 00000000.
The return is for the current quarter, but not timely filed (e.g., Julian date supports a non-timely filing),	Follow received date procedures and input the Julian date minus 10 days.
There is no clear indication that the return is final,	Treat as unprocessable and initiate correspondence for clarification of the tax period. Suspend in Action Code 211.

(4) **Suspense Correction:**

- a. For responses to correspondence, follow the If/Then table.

If	Then
The taxpayer replies that the return is an early filed "Final" return,	Review the Tax Period on the return. If the day the examiner is resolving the error condition is at least the first day or later of the Tax Period shown on the return, delete the received date and make sure CCC "F" is entered. Continue to process. <b>Example:</b> Form 941 returns showing the December quarter can be processed beginning October 1. It is the first day of the October through December quarter. 2. Enter an "F" in Field 01CCC.
The taxpayer replies that the return is <b>not</b> an early filed "Final" return (e.g., transcription error in tax period or year of the received date, etc.),	Delete the received date on the screen and circle the received date on the return. Also, delete the <b>F</b> in 01CCC. and circle it out on the return. Continue to process.
The taxpayer doesn't respond or the response is inadequate,	1. Enter "3" in Field 01CCC. 2. Continue to process.

3.12.13.31.8  
(01-01-2021)  
◆ **Error Code 010 - Amended Return "G" Coded** ◆

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01CCC	Computer Condition Code	10
01SIC	Schedule Indicator Code	1
01ARN	Applied Refund Indicator	1
0101	Number of Employees	7
S02DP	Section 02 Present	
S03NP	Section 03 Not Present	
03D>	Monthly Liability Computer Generated	15

Field Designator	Field Name	Length
S04DP	Section 04 Present	
S05NP	Section 05 Not Present	
05A>	Monthly Liability Computer Generated	15
S06NP	Section 06 Not Present	
06B>	Monthly Liability Computer Generated	15
S07NP	Section 07 Not Present	
07C>	Monthly Liability Computer Generated	15

- (2) **Invalid Condition:** - Error Code 010 will generate when Computer Condition Code (CCC) "G" is present and fields other than 01NC, 01EIN, 01TXP, 01RCD, 01CCC, and 01CRD are present.
- (3) **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.
  3. Determine if CCC "G" was input correctly.

If	Then
Return shows amended, revised, supplemental, corrected or superseding,	Research the applicable Command Code(s) BRTVU, BMFOL, SUMRY, TRERS, and TXMOD to determine if information is the same as the posted return.
All information is not the same,	<ol style="list-style-type: none"> <li>1. Process the return with CCC "G".</li> <li>2. DLSEC to delete all sections, except Section 01.</li> <li>3. Delete the invalid entries that are present in Section 01. GTSEC 01, if necessary.</li> </ol>
All information is the same,	SSPND 640 and route to Rejects
A return is not posted for the tax period and the return is an amended return,	Continue processing as an amended return.

If	Then
A return is not posted for the tax period and the return is not amended; (i.e., “G” coded in error)	<p>1 - Enter all data in Sections 02 through 07.</p> <p>2 - Ensure Section 01 fields are correct.</p> <p>3 - Delete the “G” in Field 01CCC.</p>

**Note:** When deleting CCC “G” and the sections required are shown as being present, no further verification of section entries is needed.

3.12.13.31.9  
(01-01-2023)

**Error Code 011 -  
Remittance with No Data**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
RMIT>	Remittance Amount Computer Generated	15
01CCC	Computer Condition Codes	10
01RCD	Received Date	8
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	15
S02NP	Section 02 Not Present	

(2) **Invalid Condition:**

An RPS amount or a remittance amount is present, and there is no data in Section 02 and a valid CCC “G” is not present.

(3) **Correction Procedures:**

Compare the screen display and the return.

If	Then
The record is to be edited with a CCC “G”,	<p>1 - Section 02 is not necessary. Enter the CCC “G” in Field 01CCC.</p> <p>2 - Verify that the received date is present and enter it in Field 01RCD.</p>
Data is present on the return for the fields in Section 02,	Use CC GTSEC 02 and enter the correct data in those fields on the screen.

If	Then
There is no money amount in the RMIT> field, and an RPS/ISRP indicator is present,	1 - Use CC GTSEC to view Section 2. 2 - Enter \$.01 in Field 02TT, Total Tax-Taxpayer. 3 - Continue processing.
No data is present and you are unable to determine from the return or attachments where to apply the remittance amount,	1 - Suspend the record with SSPND 355. The Rejects unit will research using IDRS to secure the data and transfer the credit to the correct tax class or module.

(4) **Rejects Correction Procedures:**

If	Then
No data is present and you are unable to determine from the return or attachments where to apply the remittance amount,	1. Correspond with the taxpayer with an explanation, following normal correspondence procedures. Suspend the record with Action Code 21X. 2. If the taxpayer replies with the necessary information, transfer the credit to the correct tax class and tax period, per the reply.
If there is no reply and you are unable to determine where to apply the excess remittance,	Leave Field 01ARN blank. The excess remittance will be applied to the next tax period.

3.12.13.31.10  
(01-01-2016)

◆ **Error Code 014 -  
Missing Address  
Entries** ◆

(1) **Fields Displayed:****Error Code 014 Screen Display**

Field Designator	Field Name	Length
04CON	In Care of Name	35
04FAD	Foreign Address	35
04ADD	Street Address	35
04CTY	City	22
04ST	State	2
04ZIP	Zip Code	12

(2) **Invalid Conditions:** - Error Code 014 will generate when any of the following conditions are present:



- If the Street Address is present, Fields **04CTY** and **04ST** must be present, unless a Major City Code is used.
- If a Major City Code is used, Field **04ADD** must be present.
- Field **04CTY** must be present. If the city is not in the Major City format, Field **04ST** must be present. Field **04ADD** can be blank.
- A Major City Code is used and Field **04ST** is present.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.
3. Research any of the following for valid address information: Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries and/or INOLES, NAMEB, NAMEE or ENMOD.

If	And	Then
A Major City Code is present,	No street address is available,	<ol style="list-style-type: none"> <li>1. Enter the City Name (spelled out, not in Major City format) in Field <b>04CTY</b>.</li> <li>2. Enter the State Code in Field <b>04ST</b>.</li> </ol>
The Major City Code is correct	The state is present,	Delete Field <b>04ST</b> .
The ZIP Code or the address can't be corrected from the information on the return,		Use DLSEC to delete <b>Section 04</b> .

3.12.13.31.11

(01-01-2022)

◆ **Error Code 015 -**

**Foreign Address/State◆**

(1) **Fields Displayed:**

**Error Code 015 Screen Display**

Field Designator	Field Name	Length
04FAD	Foreign Address	35
04ADD	Street Address	35
04CTY	City	22
04ST	State	2
04ZIP	Zip Code	12

- (2) **Invalid Condition:** Error Code 015 will generate when any of the following conditions are present:

- Field 04ST has an entry other than “.” (period/space) when Field 04FAD is present.
- Field 04ZIP has an entry when the foreign address Field 04FAD is present.

(3) **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 04FAD	1 - Field 04ST must have “.” (period/space) 2 - Delete any entry in Field 04ZIP, if present.
A foreign address is not present in Field 04FAD	Check return for foreign address.
A foreign address is present on the return	<ol style="list-style-type: none"> <li>1. Enter the foreign address in Field 04FAD.  <b>Note:</b> If more space is required, continue entering the address in Field 04ADD.</li> <li>2. Field 04CTY must have the correct foreign country code. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.  <b>Exception:</b> Use the country code based on the province in Field 04FAD if the foreign address is from Canada and the address has a province name or abbreviation. (See Exhibit 3.12.13-15, Province/ Country Code - Canada Only)</li> <li>3. Field 04ST must have “.” (period/space).</li> <li>4. Delete any entry in Field 04ZIP.</li> </ol>

If	Then
A foreign address is not present on the return	<ol style="list-style-type: none"> <li>1. Verify the address on the return is not a foreign address.</li> <li>2. SSPND 610.</li> <li>3. Renumber return with domestic DLN.</li> </ol>

**Example of Entering a Foreign Address**

If	Then
A foreign address appears as follows: Edward Price 1234 Cottage Lane London SW6 5NL United Kingdom	Enter as follows: 04FAD: 2489 COTTAGE LANE 04ADD: LONDON SW6 5NL 04CTY: UK ST: .

3.12.13.31.12

(01-01-2016)

**◆ Error Code 016 - ZIP Code/State Mismatch ◆****(1) Fields Displayed:****Error Code 016 Screen Display**

Field Designator	Field Name	Length
04CON	In Care of Name	35
04FAD	Foreign Address	35
04CTY	City	22
04ST	State	2
04ZIP	Zip Code	12

**(2) Invalid Condition:** Error Code 016 will generate when the ZIP Code is inconsistent with the Major City or State Code.**(3) 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.
3. Research Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries or INOLES, NAMEB/NAMEE, and/or ENMOD for valid Zip Code information.

If	And	Then
You are unable to determine a valid ZIP code from the return or an attachment,	A valid ZIP Code is found through IDRS research,	Enter the valid ZIP Code found in Field <b>04ZIP</b> .

If	And	Then
Only the first three digits of the ZIP Code can be determined,		Enter "01" in the (4th) and (5th) position.
A ZIP Code can't be determined,		Enter the 3 digits followed by "01" of the first ZIP Code for the applicable state found in Document 7475 (e.g., 99501 for Alaska).
The address is in a major city	A Major City Code can be determined, (See Document 7475)	Enter Major City Code in Field <b>04CTY</b> .
The address is in a major city	A Major City Code can't be determined	1- Enter the name of the city in Field <b>04CTY</b> . 2- Enter the State Code in Field <b>04ST</b> .
The address is not in a major city,		1. Enter the correct state abbreviation in Field <b>04ST</b> . 2. Enter ZIP Code in Field <b>04ZIP</b> .

4. **APO/DPO/FPO Addresses** - An Army Post Office (APO), Diplomatic Post Office (DPO), or Fleet Post Office (FPO) is **not** a foreign address. The U.S. Postal Service set up new address requirements for APO/DPO/FPO addresses. If an address appears in the old APO/DPO/FPO format, convert to the new state code abbreviation based on the ZIP Code. For example, APO New York, NY 091XX would be, converted to "APO AE 091XX". Refer to the APO/DPO/FPO conversion chart below:

Zip Code	State Code
340	AA
090 - 098	AE
962 - 966	AP

3.12.13.31.13  
(01-01-2023)  
**Error Code 018**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01TXP	Tax Period	6
02ITW	Total Income Tax Withheld	15
02QW	Current Year's Income Tax Withheld	15
02SW	Special Additions to Federal Income Tax	15

Field Designator	Field Name	Length
02SS	Special Additions to SS and Medicare Tax	15
02TA	Total Adjustments	15
02TA>	Total Adjustments Computer	15

(2) **Invalid Condition:**

Field(s) 02QW or 02SW appear on a first quarter return for tax period 200812 or prior.

(3) **Correction Procedures:**

1. Compare the screen display and the return.

**Note:** Error Code 018 generates only if the tax period of the return began on or before December 31, 2008, and if the return being filed is a Form 941, Revision 2005 through 2008.

If	Then
The taxpayer entered an amount on line(s) 7d through 7f, and the return is for a period 200812 or prior,	Enter Action Code SSPND 640 to have the return voided.

(4) **Rejects Procedures:**

1. Void the DLN using RJECT 640.
2. Route the return to AM with Form 4227.

**Caution:** We can no longer allow forms 941 with Form 941C attached to be processed. Send complete file to AM.

3.12.13.31.14  
(06-27-2023)  
**Error Code 022**

- (1) For 6020(b) procedures see below:

If	Then
The return was prepared under Section 6020(b) by a Revenue Officer.	<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>If the return is unsigned, SSPND AC640 to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li>If the return is signed, check the return for any transcription errors and correct the return, as needed. <b>Do not correspond with the taxpayer.</b></li> </ul> <p><b>Note:</b> The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC "4" is not present in 01CCC,	Enter CCC "4" in Field 01CCC.
An IRC 6020(b) return is incomplete or blank on lines 5a, 5b, or 5c,	Divide the amount in Field 02TSM by .153 (.133 for 2011 or 2012) and enter the result in Field 02SSW, and in Field 02MED.

(2) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
0204	Exempt from SS and Medicare Tax Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation and Tips	15
02TSM	Total SS and Medicare Taxes	15
02TSM>	Total SS and Medicare Taxes	15

Field Designator	Field Name	Length
02XMT	Additional Taxable Medicare Compensation and Tips	15
02EW	Exempt wages paid to employees	15
02TW	Exempt wages paid to employees x .062	15
02TW>	Tax on Exempt Compensation/Tips Paid Qualified Employees Computer	15
02TT	Total Tax Taxpayer	15

(3) **Invalid Condition:**

The total amount of Fields 02SSW, 19SCS, 19SCF and 02SST is greater than the Field 02MED figure.

(4) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors. Compare the screen entry to the return, and apply the procedures from the tables below:

If	And	Then
Fields 02SSW, 02SST, and 02MED are the same,	Fields 19SCS and 19SCF are blank,	<ol style="list-style-type: none"> <li>1. Delete the Field 02SST on the ERS screen.</li> <li>2. If EC 048 generates enter a "C" in the Clear Code Field.</li> <li>3. If Error Code 080 generates, enter the underprint amount held in Field 02TSM&gt; to Field 02TSM.</li> <li>4. If Error Code 100 generates, send TPNC 07.</li> </ol>
Fields 02SSW and 02SST are the same amount	Fields 19SCS, 19SCF and 02MED are blank,	<ol style="list-style-type: none"> <li>1. Delete the entry in 02SST and enter that amount in 02MED.</li> <li>2. If Error Code 080 generates, enter the underprint amount of Field 02TSM.&gt; to 02TSM.</li> <li>3. If Error Code 100 generates, send TPNC 07.</li> </ol>

If	And	Then
Fields 02SSW, 19SCS, 19SCF and 02MED are all the same amount,		<ol style="list-style-type: none"> <li>1. Enter the total of column 1, lines 5a through 5b, to Field 02MED.</li> <li>2. Apply the following procedures: <ul style="list-style-type: none"> <li>- If Error Code 080 displays, enter Field 02TSM&gt; underprint.</li> <li>- If Error Code 100 displays, enter TPNC 07.</li> </ul> </li> </ol>
The taxpayer entered a <b>positive entry</b> in column 2 for any line(s) 5a, 5a(i), 5a(ii), 5b, and/or 5c,	Left line(s) 5a, 5a(i), 5a(ii), 5b, or 5c, column 1 blank,	<p>“Back-in” to the correct wage amounts using the tax rates found on the form to determine if the taxpayer incorrectly transcribed or transposed figures. Then, as needed, change the amount(s) in Fields 02SSW, or 02SST, or 02MED.</p> <p><b>Note:</b> Be sure you are using the correct rates for the tax period you are processing (see 3.12.13.30.33(3)2 in Error Code 100 for rate table).</p>
The taxpayer entered a <b>negative</b> entry in column 1 for any line(s) 5a, 5a(i), 5a(ii), 5b, and/or 5c,		<ol style="list-style-type: none"> <li>1 - Consider any negative entry in column 1 or 2 for any line(s) 5a, 5a(i), 5a(ii), 5b, and/or 5c as a positive entry.</li> <li>2 - The change of the sign in 1 may result in another Error Condition(s) to display after input: <p><b>Note:</b> After performing the above action, continue to resolve the error by following the applicable procedures in the rows below.</p> </li> </ol>



If	And	Then
The taxpayer entered an amount on lines 5a, 5a(i), 5a(ii), 5b, 5c and/or 5d, column 2,	Line 5e is blank, or is computed incorrectly,	<p>1) Back into the wage amount(s) to determine if the TP omitted, incorrectly transcribed or transposed figures, or check the amounts to determine if TP may have edited the wrong amount in error.</p> <ul style="list-style-type: none"> <li>• Use the tax rate of .133 for 2011 and 2012 and .153 for all other periods when checking the amounts on line 5a, 5b and 5c.</li> <li>• If any of the above situations in step 1 are present, Change Field 02SSW, 19SCS, 19SCF, 02SST and/or 02MED accordingly.</li> </ul>
Field 02XMT has an entry	Field 02MED is blank or zero and Field 02SSW and/or Field 02SST are the same or less than Field 02XMT	Remove entry in Field 02XMT and enter in Field 02MED.
The total of Fields 02SSW, 19SCS, 19SCF and 02SST is <b>greater</b> than the Field 02MED entry,	The amounts in Field(s) 02SSW, 02SST, and 02MED are <b>not the same</b> ,	<p>Review the return (including the box on line 4) and any attachments for a sufficient explanation, (such as):</p> <ul style="list-style-type: none"> <li>• Dependents under 18 years of age,</li> <li>• Social Security or Medicare Compensation exempt,</li> <li>• 6020(b)</li> </ul> <p><b>Note:</b> For 6020(b) returns, ensure a CCC "4" is present in Field 01CCC.</p>
A sufficient explanation is given,		Divide the amount in Field 02TSM by .153 (.133 for 2011-2012) and enter the result in Field 02SSW, and in Field 02MED.
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	<p>There is a difference of <b>less</b></p> <p>Fields 02SSW, 19SCS, 19SCF, and 02SST compared to 02MED,</p>	<ol style="list-style-type: none"> <li>1. Enter the total of column 1, lines 5a, 5ai, 5a(ii) and 5b to Field 02MED.</li> <li>2. Apply the following procedures: <ul style="list-style-type: none"> <li>- If Error Code 080 displays, enter Field 02TSM&gt; under-print.</li> <li>- If Error Code 100 displays, enter TPNC 07.</li> </ul> </li> </ol>

#

If	And	Then	
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	or <b>more</b> between the total of Fields 02SSW, 19SCS, 19SCF and 02SST compared to 02MED and line 2 entry is equal to, or less than, the total of lines 5a through 5b	Enter the total of lines 5a, 5ai, 5aia and 5b to Field 02MED. See the instructions above if the error ripples to EC 080 and/or EC 100	#
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	or <b>more</b> between the total of Fields 02SSW, 19SCS, 19SCF and 02SST compared to 02MED and line 2 entry is greater than the total of lines 5a through 5b,	Correspond with the taxpayer using Letter 21C, paragraph X.	#

2. **Suspense/Rejects Procedures:**

If	Then	
You receive a correct reply from the taxpayer,	Enter the amounts to the applicable Fields on the screen display. Process as needed.	
You receive no reply, or there is an insufficient reply,	<p>1 - Enter the <b>greater</b> of Field 0202 or the total of Fields 02SSW, 19SCS, 19SCF and 02SST to 02MED.</p> <p><b>Exception:</b> If the total of Fields 02SSW, 19SCS, 19SCF and 02SST is greater than 0202, then also enter the computed total of Fields 02SSW, 19SCS, 19SCF and 02SST to Field 0202.</p> <p>2 - If Error Code 080 generates, enter the Field 02TSM&gt; underprint.</p> <p>3 - If Error Code 100 displays, and the Total Tax-Computer is greater Total Tax-Taxpayer, send TPNC 27 and 07. However, if the Total Tax Computer is less than the Total Tax-</p>	# # # #

3.12.13.31.15  
(01-01-2019)  
**Error Code 028**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01RCD	Received Date	6
01CCC	Computer Condition Code	10

(2) **Invalid Condition:**

A CCC R, 7, or D is present and the Received Date is not present.  
CCC G is present and the received date is not present:

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors. Compare the screen entry to the return, and apply the procedures from the tables below:

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
CCC "R", "7", or "D" is present, and the received date is not present,	Enter the received date in Field 01RCD
CCC "R", "7", or "D" is not on the return,	Delete the CCC "R", "7", or "D" from Field 01CCC.
The return is not a "G" coded return, (i.e., no indication that the return is "Amended", "Revised", "Superseding", "Duplicate"), and nothing shows that this is other than the first return filed,	1 - Use GTSEC 02 and enter the data in the fields for Section 02 and transmit.  2 - When Error Code 010 generates, enter the correct field and delete Field 01CCC.
The return is correctly "G" coded, <b>Note:</b> Refer to Error Code 010.	1 - Determine the received date following instructions in IRM 3.12.13.25.4.
Multiple dates are on the return,	Use the earliest date as the received date. Circle all other received dates on the return.

3.12.13.31.16  
(04-29-2024)  
**Error Code 034**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01RCD	Received Date	8
01CRD	Correspondence Received Date	8

(2) **Invalid Conditions:**

One or both conditions are present:

- Field 01CRD is equal to or earlier than Field 01RCD.
- Field 01CRD is later than the processing date.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding errors, and transcription errors.
2. Field 01CRD will be determined from the date the reply was received in the Submission Processing Campus.

**Note:** Determine the correct Correspondence Received Date (CRD) from the date(s) stamped on the correspondence.

If	Then
The CRD is present <b>and</b> is earlier than or equal to the Received Date <b>or</b> is later than the Processing Date,	Delete CRD from Field 01CRD.
More than one CRD is present,	Enter the <b>earliest</b> CRD in Field 01CRD.

3.12.13.31.17  
(05-02-2022)  
**Error Code 044**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
CL	Clear Code	1
0202	Compensation Tips and Other Compensation	15
02ITW	Total Income Tax Withheld	15
02SSW	Taxable SS Wages	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation and Tips	15

Field Designator	Field Name	Length
02XMT	Additional Taxable Medicare Compensation and Tips	15
02QTX	Section 3121 (q) Notice and Demand	15
02EW	Exempt wages paid to employees	15
02TW	Exempt wages paid to employees x .062	15
02TW>	Tax on Exempt Compensation/Tips Paid Qualified Employees Computer	15
02BA	Total Taxes Before Adjustments	15
02BA>	Total Taxes Before Adjustments Computer	15

## (2) Invalid Conditions:

#

## (3) Correction Procedures:

1. Check transcription. Refer to the return to determine if line 2 is

#

**Note:** Expedient processing of refund returns is critical if the 45-day period is about to expire. See IRM 3.12.13.13, Refund Returns - 45 Day Jeopardy and High Dollar Refunds.

If	Then
Transcription errors are found	Correct screen as necessary and transmit.
The entry in Field 0202 does not agree with line 2 (Wages, Tips and Other Compensation) on the return,	Correct the screen entry and transmit.
All transcription has been corrected and Error Code 044 is still displayed because Field 0202 exceeds \$999,999.99,	Enter "C" in the Clear code Field (CL) and transmit.

**Note:** Any corrections must be entered and transmitted prior to entering the "C" Clear code. The "C" Clear code does not permit any other corrections to the record.

3.12.13.31.18  
(02-02-2021)  
**Error Code 046**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
CL	Clear Code	1
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
0202	Total Wages, Tips and other compensation	15
0204	Exempt from SS and Medicare Tax Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation and Tips	15
02XMT	Additional Taxable Compensation and Tips	15
02TSM	Total SS and Medicare Taxes	15
02TSM>	Total SS and Medicare Taxes Computer	15
02QTX	Section 3121 (Q) - Notice and Demand	15
02EW	Exempt wages paid to employees	15
02TW	Exempt wages paid to employees x .062	15
02TW>	Tax on Exempt Compensation/Tips Paid Qualified Employees Computer	15

Field Designator	Field Name	Length
02BA	Total Taxes Before Adjustments	15
02BA>	Total Taxes Before Adjustments Computer	15

(2) **Invalid Condition:**

02MED, Taxable Medicare Compensation and Tips is not present.

**Exception:** If CCC "4" or "B" is present, it will allow this error code to bypass.

(3) **Correction Procedures:**

1. Compare the displayed field entries with the correct line on the return. Correct any coding or transcription errors. Make sure an old form format is not causing the error.

**Note:** If the taxpayer entered an amount on line 5d and line 5c is blank, remove the entry in Field 02XMT and enter in Field 02MED.

2. If the fields are correct as transcribed, use the information below to correct the record.

If	And	Then
The return shows no entries or tax calculations on lines 5a through 5c (columns 1 and 2), but an entry shows on line 5e, <b>Note:</b> If an IRC 6020(b) return is incomplete on lines 5a, 5b, or 5c, use the IF/ THEN procedure to process.		Divide the amount in Field 02TSM by .153 and enter the result in Field 02SSW, and in Field 02MED.
The return shows tax calculations on line 5a, through 5d, column 2	Fields 02SSW, 02SST, 02MED and/or 02XMT are blank,	Determine the Compensation amount by dividing the social security tax, Medicare tax or additional Medicare tax withholding by the correct rate, and continue to process.
There is an entry in Field 0204 or on return line 4,		Enter CCC B in Field 01CCC.

If	And	Then
There is no entry in Field 0204 or on return line 4	You can determine the entry on line 2 represents non-wage items (e.g., pensions, annuities, third party sick pay, supplemental unemployment, gambling winnings, etc., or the taxpayer is indicating IRC 3121(l)),	Enter CCC B in Field 01CCC.
There is no entry in Field 0204, or on return line 4,	Field 0202 (line 2 on the return) has an entry representing wage items or is blank, zero, none, etc.,	<p>Review the return and attachments to determine if the taxpayer is claiming an "Exemption" from social security and/or Medicare.</p> <p><b>Note:</b> The taxpayer may indicate an exemption using phrases like, <b>Mis-classified Employee</b> "United Transportation Union," "railroad," "common paymaster," "minister," "Form 4361," "Form 4029 Exempt," "Form 4029 applicable," etc. <b>Exception:</b> If the taxpayer merely shows their profession on the signature line, it does not qualify as an explanation for claiming a social security and/or Medicare exemption.</p>



If	And	Then
<p>The taxpayer has indicated an exemption on the return or attachments,</p> <p><b>Note:</b> The taxpayer may indicate an exemption by using phrases like, <b>Misclassified Employee</b> “United Transportation Union”, “common paymaster”, “minister”, “Form 4361”, “Form 4029 Exempt”, “Form 4029 applicable”, “child under the age of 18 years of age”, etc. Also, if the taxpayer merely shows their profession on the signature line, it does not qualify as an explanation for claiming a social security and/or Medicare exemption</p>		Enter CCC B in Field 01CCC.
No entry in Field 0204 or line 4 on the return	Entity area clearly shows taxpayer is a Railroad or INOLES has a CT-1 filing requirement.	Enter CL code to allow return to post as is. If unsure, initiate research using CC INOLE or ENMOD to determine if TP has filing requirements for CT-1 (MFT 09). If so, enter C in CL code.
There is no indication from the taxpayer that they are exempt from social security and/or Medicare on the return or attachments,		Initiate research using CC INOLE and/or BMFOL to find the taxpayer’s Employment Code. (Then follow the procedures below for the applicable Employment Code or situation).
Employment Code <b>C, F</b> or <b>G</b> is shown on the return or found during research,		Enter CCC “B” into Field 01CCC.

If	And	Then
Employment Code <b>T</b> is shown on the return or found during research,		<p>1 Enter the amount of Field 0202 to Fields 02SSW and 02MED, column 1.</p> <p>2 When EC 048 generates enter "C" in Clear Code Field.</p> <p>3 When EC 080 generates bring up the Field 025&gt; underprint.</p> <p>4 When Error Code 100 generates, enter TPNC 90- 91 with the statement, "You are liable for social security and Medicare tax under a Section 218 agreement (for state and local governmental agencies) with the Social Security Administration. "</p>
Employment Code <b>W</b> is found during research,		<p>1 Enter Field 0202 amount into Fields 02SSW and 02MED, column 1.</p> <p>2 When EC 048 generates enter "C" in Clear Code Field.</p> <p>3 When EC 080 generates bring up the Field 02TSM&gt; underprint.</p> <p>4 When Error Code 100 generates, send TPNC 08.</p>
No Employment Code is shown on the return or found during research	There is no entry in column 1 or 2	<p>1 Enter the Field 0202 amount into Fields 02SSW and 02MED, Column 1.</p> <p>2 When EC 048 generates enter "C" in Clear Code Field.</p> <p>3 When EC 080 generates bring up the Field 02TSM&gt; underprint.</p> <p>4 When Error Code 100 generates, send TPNC 07.</p>

If	And	Then
You can determine that the Compensation shown on line 2 belong to a working spouse and/or children over age 18,	Fields 02SSW and 02MED, column 1 are blank,	<p>1 Enter the amount of Field 0202 to Fields 02SSW and/or 02MED, column 1.</p> <p>2 When EC 048 generates enter "C" in Clear Code Field.</p> <p>3 When EC 080 generates bring up the Field 025&gt;underprint.</p> <p>4 When Error Code 100 generates, send TPNC 07.</p>
Taxpayer files a Form 941 with entries only on line 2 or lines 5a, column 1 and 5c, column 1,	The taxpayer shows the tax withheld was from pensions, annuities, third-party sick pay, supplemental unemployment, or gambling winnings, and ERS can't determine if it represents Compensation or non-Compensation,	<p>Correspond with the taxpayer to determine their intent.</p> <p><b>Note: Tax on annuities, pensions, third-party sick pay, etc. should be reported on Form 945.</b></p>

**EMPLOYMENT CODE TABLE**  
(with type of entity)

Code	Type of Entity	Liable for Social Security or Medicare?
C	Church or church-controlled organization exempt from social security tax.	Exempt from social security and/or Medicare unless taxpayer shows wage amount(s)
F	Federal government agency exempt from social security tax.	Exempt from social security and/or Medicare unless taxpayer shows wage amount(s)
G	State/local government agency not under a Section 218 agreement. Generally, the employees are liable only for Medicare tax.	Exempt from social security and/or Medicare unless taxpayer shows wage amount(s)
A	Fiscal Agent Under Section 3504	Subject to social security and/or Medicare
I	Indian Tribal Government or subsidiary	Subject to social security and/or Medicare
N	Non-profit organization subject to FICA	Subject to social security and/or Medicare
S	Form 2032 filed by foreign subsidiary. Employees subject to social security and Medicare.	Subject to social security and/or Medicare
T	State/local government agency under a Section 218 agreement.	Subject to social security and/or Medicare
W	Section 501(c)3 nonprofit organizations exempt from the Federal Unemployment Tax Act (FUTA) under Section 3306(c)8.	Subject to social security and/or Medicare

3.12.13.31.19  
(08-23-2022)  
**Error Code 048**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
CL	Clear Code	1
02ITW	Total Income Tax Withheld	15
02SSW	Taxable SS Wages	15
19SCS	Qualified Sick Leave Wages (valid 202006 and subsequent)	15
19SCF	Qualified Family Leave Wages (valid 202006 and subsequent)	15
02SST	Taxable SS Tips	15

Field Designator	Field Name	Length
02MED	Taxable Medicare Compensation and Tips	15
02XMT	Additional Taxable Medicare Compensation and Tips	15
02TSM	Total SS and Medicare Taxes	15
02TSM>	Total SS and Medicare Taxes Computer	15
02QTX	Section 3121 (Q) - Notice and Demand	15
02EW	Exempt wages paid to employees (valid 201006 - 201012)	15
02TW	Exempt wages paid to employees x .062 (valid 201006 - 201012)	15
02TW>	Tax on Exempt Compensation/ Tips Paid Qualified Employees Computer (valid 201006 - 201012)	15
02BA	Total Taxes Before Adjustments	15
02BA>	Total Taxes Before Adjustments Computer	15
02FC	Current Quarter's Fractions of Cents	15
02SP	Current Quarter's Sick Pay	15
02TG	Current Quarter's Adjustment for Tips and Group Life Insurance	15
02TA	Total adjustments (200512 - 201003)	15
>>>>	Total adjustments - computer	15
02PTC	Form 8974 - Research Credit	15
19QCS	Nonrefundable credit for sick and family leave taken before April 1, 2021 (valid 202006 and subsequent)	15
19CER	Nonrefundable Credit for Employee Retention (valid 202006 - 202112)	15

Field Designator	Field Name	Length
19QAS	Nonrefundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	15
19CNA	Nonrefundable portion of COBRA credit (valid 202106 - 202203)	15
02SW	Special Additions to Federal Income Tax (prior years only)	15
02SS	Special Additions to SS and Medicare Tax (prior years only)	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Taxpayer Computer	15
02EC	Advance EIC	15

(2) **Invalid Condition:**

Field 02TT (Total Tax -Taxpayer) is zero or blank, but at least one other displayed field has a dollar entry.

(3) **Correction Procedures:**

1. Check the return for misplaced entries or the screen for transcription errors.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
Field 02TT, Total Tax-Taxpayer, is blank or zero, but the Fields 02ITW through 02SS show tax entries, <b>Note:</b> Also use these procedures if the taxpayer shows that Compensation was paid to a family member(s) or spouse as "exempt Compensation". PL 100-203 brought spouses and children, age 18 and older, under social security coverage.	Visually verify the entry on the total tax line from the prior line entries on the return. Make corrections, as needed. Then, compare the entry on the total tax line with Field 02TT. Enter corrected Field 02TT.
After comparing the Total Tax entry on Form 941 and Field 02TT from the screen display, if the total taxes are truly zero, blank or "None",	Enter "C" in the Clear Code Field to indicate all entries are correct. <b>Note: A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.</b>

If	Then
After comparing the Total Tax entry and Field 02TT on the screen display, if the total taxes should be other than zero, blank, "None" and EC 100 generates	Enter TPNC 03.

3.12.13.31.20  
(01-01-2021)  
**Error Code 050**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01TXP	Tax Period	6
0202	Wages, Tips, and Other Compensation	15
02TT	Total Tax Taxpayer	15
02EC	Advance EIC	15
02DEP	FTD Credit Claimed	15
02STL	Total Payments	15

(2) **Invalid Conditions:**

The Advance Earned Income Credit (AEIC), Field 02EC is greater than the allocated percentage of the Wages, Tips, and Other Compensation, Field 0202. The allocated percentages are:

- a. 10 percent for tax periods 198412 and prior.
- b. 11 percent for tax periods 198503 through 198612.
- c. 14 percent for tax periods 198703 through 199012.
- d. 16.7 percent for tax periods 199103 through 199112.
- e. 17.6 percent for tax periods 199203 through 199212.
- f. 18.5 percent for tax periods 199303 through 199312.
- g. 15.78 percent for tax periods 199403 through 199412.
- h. 20.4 percent for tax periods 199503 through 201012.

(3) **Correction Procedures:**

1. Compare the displayed screen entries with the return. Correct any fields to agree with the return.

**Note:** First, review the tax period of the return. Advance Earned Income Credit (AEIC) is not allowable for any return with a tax period beginning on or after January 1, 2011. If an entry appears in Field 02EC for a return indicating a later tax period, delete the Field 02EC.

If	Then
Field 0202 (line 2) is blank and Field 02EC (line 9) has an entry,	<p>1- Add Field 02SSW and 02SST together, (lines 5a, Column 1, and 5b, Column 1).</p> <p>2- Enter in Field 0202, the “larger” of the total computed in 1 above, or the amount in Field 02MED (line 5c, column 1).</p>
Fields 0202, 02SSW, and 02SST (lines 2, 5a, Column 1, and 5b, Column 1) are blank, but Field 02MED (line 5c, column 1) has an entry,	Enter the Field 02MED (line 5c, column 1) amount to Field 0202 (line 2) on the screen.
Fields 0202, 02SSW, 02SST, and 02MED (return lines 2, 5a, column 1, 5b, column 1, and 5c, column 1) are blank, but line 3 of the return has an entry,	Add a zero to the line 3 amount and enter the new amount to Field 0202 on the screen.
It appears the Field 02EC (line 9) amount may be the amount of the deposits,	<p><b>Note:</b> Follow the applicable steps below in the order provided until the error has been resolved.</p> <p>1- Initiate research to determine the total Federal Tax Deposits (TC 650, 670, 716, etc.) applied to the applicable tax period.</p> <p>2- If the amount in Field 02EC is:</p> <p style="padding-left: 40px;">the computed total deposit amount. Add all deposits (TC 650, 670, 716, etc.). Use CC GTSEC 02. Delete the entry in Field 02EC and enter the same amount to Fields 02DEP and 02STL on the screen display.</p> <p style="padding-left: 40px;">than the computed total deposit amount. Correspond for clarification of AEIC.</p> <p>3- If you receive a reply, compare the taxpayer’s reply to the screen display. Correct any incorrect entries.</p> <p>4- If no reply, or an inadequate reply is received from the taxpayer, compute the correct amount of AEIC by multiplying the wage entry in Field 0202 by the allocated percentage. (The allocated percentages for each year are shown beneath the “Invalid Conditions” above.)</p> <p><b>Note:</b> If Error Code 102 subsequently generates, enter TPNCs 23 and 27.</p>

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3.12.13.31.21  
(01-01-2021)  
**Error Code 052**

(1) **Fields Displayed**

Field Designator	Field Name	Field Length
CL	Clear Code	1
RMIT>	Remittance Amount	15
01CCC	Computer Condition Code	10
02EC	Advance EIC	15

(2) **Invalid Condition:**

Advance Earned Income Credit (AEIC) equals or exceeds Remittance amount.

(3) **Correction Procedures:**

- a. Check for any transposition, transcription, or coding errors. Correct the applicable fields to agree with the return.

If	Then
The AEIC amount is a misplaced entry or if it appears that an obvious error has been made,	<p>1- Initiate research (e.g., BMFOL T) to determine the total of the federal deposits (TC 650, 670, 716, etc.) applied to the applicable tax period.</p> <p>2- If the total federal tax deposits equals the amount in Field 02EC, delete Field 02EC on the screen display.</p> <p>3- If Field 02EC has been deleted, but was used by the taxpayer to compute the balance due or overpayment, Error Code 102 will be subsequently displayed. Correct Error Code 102 using the established procedures.</p>
The displayed Fields are correct as transcribed, or corrected, and Error Code 052 is still present,	<p>Allow the AEIC by entering a "C" in the Clear code Field.</p> <p><b>Note: The "C" in the Clear code prevents any other corrections to the record to accompany the "C" in the Clear code. If Field 02EC needs to be corrected, it must be entered and transmitted prior to entering and transmitting the "C" in the Clear Code field.</b></p>

3.12.13.31.22  
(01-01-2021)  
**Error Code 054**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
CL	Clear Code	1
01TXP	Tax Period	6

Field Designator	Field Name	Length
02EC	Advance EIC	15
02DEP	FTD Credit	15
02CPM	COBRA payment amount	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Taxpayer Computer	15

(2) **Invalid Condition:**

Error Code generates when the Advance Earned Income credit (AEIC) minus

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(3) **Correction Procedures:**

1. Compare the entries on the screen display and the return. Correct any coding or transcription errors. Then, initiate research (BMFOL T) to determine the computed total of deposits and credit elect (TC 650, 670, 716, etc.) applied to the applicable tax period. *(Follow the If/Then table in priority order.)*

**Note:** First, review the tax period of the return. Advance Earned Income Credit (AEIC) is not allowable for any return with a tax period beginning on or after January 1, 2011. If an entry appears in Field 02EC for a return indicating a later tax period, delete the Field 02EC.

If	Then
The Field 02EC amount <b>is the same</b> as the computed total of the deposits (TC 650, 670, 716, etc.) on the tax period module,	1- Delete Field 02EC.  2- Use GTSEC 02. Enter the same amount which was previously in Field 02EC to Field 02DEP and 02STL on the screen display. Then, continue processing.
The return line 11 is blank, research shows no deposits, "and" Field 02EC is "less" than \$2,500,	Enter "C" in the Clear Code Field to resolve.
Field 02EC amount <b>is not the same</b> as the applied deposits, but the entry is <b>greater</b> than \$2,500.	1- Correspond for clarification of AEIC entry.

(4) **Suspense/Rejects Procedures:**

1. Process suspense correspondence as follows:

If	Then
You receive a reply from the taxpayer,	Compare the taxpayer's reply to the screen display. Correct any incorrect entries.
No reply is received, or an inadequate reply,	Enter "C" in the Clear Code Field to resolve.

3.12.13.31.23  
(08-23-2022)  
**Error Code 056**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
CL	Clear Code	1
01SIC	Schedule Indicator Code	1
01ARN	Applied Refund Indicator	1
02ITW	Total Income Tax Withheld	15
0204	Exempt SS and Medicare Compensation Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified Sick Leave Wages (valid 202006 and subsequent)	15
19SCF	Qualified Family Leave Wages (valid 202006 and subsequent)	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation and Tips	15
02TSM	Total SS and Medicare Taxes	15
02TSM>	Total SS and Medicare Taxes Computer	15
02QTX	Section 3121 (Q) - Notice and Demand	15
02XMT	Additional Taxable Medicare Compensation and Tips	15
02EW	Exempt wages paid to employees (valid 201006 - 201012)	15
02TW	Exempt wages paid x .062 (valid 201006 - 201012)	15
02TW>	Tax on Exempt Compensation/Tips Paid Qualified Employees Computer (valid 201006 - 201012)	15
02BA	Total Taxes Before Adjustments	15

Field Designator	Field Name	Length
02BA>	Total Taxes Before Adjustments computer	15
02FC	Current Quarter's Fractions of Cents	15
02SP	Current Quarter's Sick Pay	15
02TG	Current Quarter's Adjustments for Tips and Group Life Insurance	15
19QCS	Nonrefundable credit for sick and family leave taken before April 1, 2021 (valid 202006 and subsequent)	15
19CER	Nonrefundable Employee Retention Credit (valid 202006 - 202112)	15
19QAS	Nonrefundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	15
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202106 - 202203)	15
02SW	Special Additions to Federal Income Tax (prior years only)	15
02SS	Special Additions to SS and Medicare Tax (prior years only)	15
02TA	Total Adjustments (200512 - 201003)	15
02TA>	Total Adjustments Computer (200512 - 201003)	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer Generated	15
02EC	Advanced Earned Income Credit (201012 and prior)	15
02DEP	FTD Payments Claimed	15
02CPM	COBRA Premium Assistance Payments (200903 - 201312)	15
02STL	TOTAL-PAYMENTS-AMT	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15

(2) **Invalid Condition:**

The error code will generate if the FTD credit is present and Total Tax Computer is zero or negative.

(3) **Correction Procedures:**

1. Compare the screen display and the return.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
The return is truly non-taxable and FTD Credits are present,	Clear the error by entering "C" in the Clear code (CL) Field. <b>Note:</b> A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.
You are unable to determine if the return is taxable or non-taxable, <b>Note:</b> See IRM 3.11.13.10.3 for determination.	Correspond with the taxpayer. Suspend with CC SSPND and Action Code 211.
There is no reply from the taxpayer,	Enter "C" in the Clear code field.

3.12.13.31.24  
(08-23-2022)  
**Error Code 058**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
S02NP	Section 02 Not Present	
S03NP	Section 03 Not Present	
03D>	Monthly Liability Computer Generated	15
S05NP	Section 05 Not Present	
05A>	Monthly Liability Computer Generated	15
S06NP	Section 06 Not Present	
06B>	Monthly Liability Computer Generated	15

Field Designator	Field Name	Length
S07NP	Section 07 Not Present	
07C>	3rd Month Liability Computer Generated	15

(2) **Invalid Condition:**

Error Code 058 will generate if Section 03, 05, 06, 07, or 19 is present, but Section 02 is not present.

(3) **Correction Procedures:**

1. Check transcription. Refer to the return to determine if Sections 02, 03, 05, 06, 07, or 19 should be present.

If	Then
There are line entries on the return for Section 02 Fields,	<ol style="list-style-type: none"> <li>1. Use CC GTSEC 02 to show the section format on the screen.</li> <li>2. Enter the correct data to the fields on the screen.</li> </ol>
There are no line entries on the return for Sections 03, 05, 06, 07, or 19,	Use CC DLSEC to delete the sections that do not have corresponding line entries on the return.
There are line entries present on the return for Sections 03, 05, 06, 07, or 19, but no line entries for Section 02,	<p>Correspond with the taxpayer to secure the information concerning the tax liability for the quarter. Suspend the record with Action Code 21X.</p> <p><b>Reminder:</b> Enter any applicable Sections prior to corresponding.</p>
There is no reply from taxpayer,	Check IDRS to see if a TC 150 has posted for this period. If it has, send the document to have the DLN deleted and then send liability information to Accounts Management for resolution.
There is no reply from the taxpayer, and no return has posted to the period,	<ol style="list-style-type: none"> <li>1. Enter the amount from Field 03D&gt;, or the total of Fields 05A&gt;, 06B&gt; and 07C&gt; (whichever is greater), into Fields 02ITW and 02TT.</li> <li>2. If Error Code 102 displays, use TP NC 27 to advise the taxpayer that we adjusted the tax because we did not receive a reply to our request for additional information.</li> </ol>

3.12.13.31.25  
(08-23-2022)  
Error Code 069

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01TXP	Tax Period	6
02CPM	COBRA payment amount (valid 2009 - 2013) (not valid for CT-1)	15
02CEM	Number of Recipients Receiving COBRA (valid 2009 - 2013) (not valid for CT-1)	6
19CNA	Nonrefundable portion of ARP 2021 COBRA credit (valid 202106 - 202203)	15
19CRN	Number of individuals provided ARP 2021 COBRA premium assistance (valid 202106 - 202203)	7
19CRA	Refundable portion of ARP 2021 COBRA credit (valid 202106 - 202203)	15

(2) **Invalid Condition:**

Error Code 069 will generate if there is an entry in a COBRA money amount field, but no entry in the number of recipients field, or vice-versa.

**Note:** See the “Fields Displayed” table above for valid tax periods of various COBRA fields.

(3) **Correction Procedures:**

1. Correct any transcription errors or obvious misplaced entries.
2. For tax periods 200903 through 201312, use the following instructions:

If	And	Then
Field 02CEM contains an entry,	Field 02CPM is blank	Delete Field 02CEM.
Field 02CPM has an entry , and Field 02CEM is blank	Field 02DEP does not have an entry,	Enter the Field 02CPM amount to 02DEP. Delete Field 02CPM.
Field 02CPM has an entry , and Field 02CEM is blank	Field 02DEP and return line 11 has an entry	SSPND 211 to correspond using letter 21C, paragraph J (use letter 21SP for Form 941(PR))

3. For tax periods 202106 and subsequent, use the following instructions:

If	And	Then
Field 19CRN has an entry,	Fields 19CNA and 19CRA are both blank,	Delete Field 19CRN.
Field 19CNA and/or 19CRA have entries,	Field 19CRN is blank, dash, or zero,	SSPND 211 to correspond for the number of individuals provided COBRA assistance using letter 21-C, paragraph J. (use letter 21-SP for Form 941(PR))

(4) **Suspense/Rejects Procedures:**

1. Process replies, inadequate replies and no replies as follows:

If	Then
A reply is received or attached to the return,	Enter the missing information.
The reply is incomplete, or there is no reply,	<ol style="list-style-type: none"> <li>1. Delete all entries in any COBRA field.</li> <li>2. If Error Code 100 and/or 102 display as a result, send TPNC 27.</li> </ol>

3.12.13.31.26  
(01-01-2021)  
**Error Code 072**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
02MRN	March Number of Qualified Employees Paid Exempt Compensation/Tips	6
02MRW	March exempt wages paid	15

(2) **Invalid Condition:**

This error condition will generate when:

- a. Field 02MRN has an entry greater than zero, and Field 02MRW is blank or zero
- b. Field 02MRW has an entry greater than zero, and Field 02MRN is blank or zero

(3) **Correction Procedures:**

1. Review the screen display against the return. These fields are only valid for tax period 201006.



If	Then
Field 02MRN is greater than zero, and Field 02MRW is blank or zero.	Review the Form 941, Rev 2010, lines 12c and/or 12d to determine if there was a transcription error. If so, correct the incorrect entry from the return. If Field 02MRN has a figure, but the return shows no credit taken, delete Field 02MRN.
Field 02MRW is greater than zero, and Field 02MRN is blank or zero	If there are no transcription errors and Field 02MRN is blank, enter a "1" in Field 02MRN (only if Field 02MRW has a valid entry.

3.12.13.31.27  
(01-01-2020)  
**Error Code 073**

- (1) **Fields Displayed:-** Error Code 073 will display fields:

Field Designator	Field Title
01CCC	Computer Condition Code
01CRD	Correspondence Received Date

- (2) **Invalid Condition:** Error Code 073 will generate if Field 01CCC is "3" and a date has been entered in Field 01CRD.

- (3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.

If	Then
Correspondence has been issued and "no reply",	Delete Field 01CRD.
No correspondence has been issued,	Delete CCC "3."
TP responded and provided requested information,	Delete CCC "3."

3.12.13.31.28  
(06-01-2021)  
**Error Code 080**

- (1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
0202	Wages, Tips and Other Compensation	15
02SSW	Taxable SS Wages	15

Field Designator	Field Name	Length
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable SS and Medicare Compensation	15
02XMT	Additional Taxable Medicare Compensation and Tips	15
02TSM	Total SS and Medicare Taxes	15
02TSM>	Total SS and Medicare Taxes Computer Generated	15

(2) **Invalid Condition:**#  
#(3) **Correction Procedures:**

For 6020(b) returns please use the procedures below:

If	Then
The return was prepared under section 6020(b) by a Revenue Officer	<p>1. Review the return to determine if it was signed by the Revenue Officer.</p> <p>2. If the return was unsigned, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</p> <p>3. If the return is signed, check the return for any transposition errors and correct the return, as needed. <b>Do not correspond with the taxpayer.</b></p> <p><b>Note:</b> The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present in 01CCC	Enter CCC 4 in Field 01CCC.
An IRC 6020(b) return is incomplete or blank on lines 5a, 5b, or 5c,	Divide the amount in Field 02TSM by .153 (.133 for 2011-2012).and enter the result in Field 02SSW and in Field 02MED.

1. Compare the displayed field entries with the return:

**Note:** If the Form 941 is being filed as “IRC 6020(b)” follow the procedures in the IRC 6020(b) procedures table below.

2. Treat any negative amounts in Column 1 as positive.
3. Check for transposition, transcription or coding errors. Correct the applicable fields to agree with the return.

**Example:** The taxpayer reports total Compensation of \$108,000.00 on line 5a, column 1 and shows the tax on that is \$22,320.00 on line 5a, column 2. In this case if you backed into the wage amount to figure where the taxpayer made his error you will find that the total Compensation reported should have been \$180,000.00, not \$108,000.00. This is an example of a transposition error made by the taxpayer and Field 02SSW needs to be corrected.

If	Then
The taxpayer used the incorrect rate to figure taxable SS Wages or tips )(see 3.12.13.30.33(3)2)	<p>Research using BMFOLI for any indication the TP has already filed a return for the tax period on the return (the return must not indicate in any way that it is amended, corrected or supplemental).</p> <p>a. If there is a return posted for the period on the return then GTSEC 01 and change the period to a current tax period. If the return that has posted is a Section 6020(b) return, please continue processing to quarter indicated on return. Do not “G” code the return. A Section 6020(b) return will have a CCC 4 and/or D on BMFOLR under Alpha Condition Codes.</p> <p>b. If there is no return posted for the tax period on the return then continue processing using the procedures below.</p>
The taxpayer entered an amount on line 5d and line 5c is blank,	Remove the entry in Field 02XMT and enter in Field 02MED.

If	Then
The taxpayer entered an amount in lines 5a, 5a(i), 5a(ii), 5b 5c and/or 5d, column 2, but left line 5e blank, or computed it incorrectly,	<p>1) Back into the wage amount(s) to determine if the TP omitted, incorrectly transcribed or transposed figures, or check the amounts to determine if TP may have edited the wrong amount in error. Use the tax rate of .133 for 2011 and 2012 and .153 for all other periods when checking the amounts on line 5a, 5b and 5c.</p> <p>a) If any of the above situations in step 1 are present, Change Field 02SSW, 19SCS, 19SCF, 02SST and/or 02MED accordingly.</p> <p>b) If none of the above situations in step 1 are present then enter the underprint amount in Field 02TSM. When the math error on line 5e becomes</p> <p>math error may ripple and generate EC 100.</p> <p>2) When EC 100 generates review a) and b) below to find your current return condition and apply the resolution procedures.</p> <p>and Medicare wage/tip amounts or send TPNC 21 if the incorrect tax rate was used and this is the only error.</p> <p>amount, enter TPNC 07. If EC 102 generates as a result, send TPNC 07 again. Send TPNC 21 if the incorrect tax rate was used and this is the only error. If EC 102 generates send TPNC 01 (see 3.12.13.30.33(3)2 in Error Code 100 for rate table).</p> <p><b>Caution:</b> If TP made an additional error in the total tax field (Field 02TT) send TPNC 03 also.</p> <p>3) If you receive no reply or an insufficient reply, resolve by adding the difference between Field 02TT&gt; and 02TT to Field 02ITW.</p>

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3.12.13.31.29  
(01-01-2023)  
Error Code 082

## (1) Fields Displayed:

Field Designator	Field Name	Length
01CCC	Computer Condition Codes	10

Field Designator	Field Name	Length
02FP	Number of Qualified Employees First Paid Exempt Compensation/Tips this Quarter	15
02NP	Number of Qualified Employees Paid Exempt Compensation/Tips this Quarter	15
02EW	Qualified exempt wages paid	15

**(2) Invalid Condition:**

- a. The tax period is 201006 through 201012.
- b. This error condition will generate when: Field 02EW plus \$100.00 is greater than Field 02SSW or Field 0SST.
- c. Field 02FP is greater than zero or is blank, and the total of field 02SSW and field 02SST are equal to zero or blank.

**(3) Correction Procedures:**

1. Compare the return and any attachments against the screen. Correct any transcription errors by entering the return or attachment entry to the applicable field on the screen.

If	Then
The entries on the screen display match the return	Initiate correspondence to correct return line(s) 5a through 5c, or line 6c (Form 941, Rev April 2010). Use Letter 21C, and SSPND using Action Code 211.
The taxpayer sends an adequate reply,	Correct the information on the screen display, as per the taxpayer's reply. GTSEC01 and enter the Correspondence received date (CRD) into Field 01CRD.

If	Then
The taxpayer sends an inadequate reply, or there is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. GTSEC 01 and enter "3" to Field 01CCC. Edit the return with CCC "3".</li> <li>2. Delete any entry to Field(s) 02FP, 02NP, and 02EW and transmit to update the display on the screen.</li> <li>3. When Error Code 100 displays, enter TPNC 34 to advise the taxpayer that we have disallowed their social security tax adjustment for the exempt Compensation paid qualified employees. The total of the reported social security Wages and social security Tips must be equal to, or greater than, the exempt compensation paid qualified employees. Also send TPNC 27 in the case of a no reply or an inadequate reply to correspondence.</li> </ol>

3.12.13.31.30  
(02-02-2021)  
**Error Code 085**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
02SSW	Taxable SS Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation and Tips	15
02XMT	Additional Taxable Medicare Wages and Tips	15
02FP	Number of Qualified Employees First Paid Exempt Compensation/Tips this Quarter	15
02NP	Number of Qualified Employees Paid Exempt Compensation/Tips this Quarter	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15

Field Designator	Field Name	Length
02TW>	Tax on Exempt Compensation/Tips Paid Qualified Employees During this Quarter Computer Generated	15

**(2) Invalid Condition:**

This error condition will generate when:

- a. Fields 02FP and 02NP have a value other than zero or blank, and Field 02EW is zero or blank.
- b. Fields 02FP and 02NP are zero or blank and Field 02EW is not zero or blank.

**(3) Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
Form 941, line 6b (Revision 04/2010 or 10/2010) is blank, zero, none etc. and there is an entry on line 6c	<ol style="list-style-type: none"> <li>1. Review Form 941, line 6a for an entry</li> <li>2. If line 6a has an entry, enter the same number on line 6a to Field 02NP</li> <li>3. If Field 02FP is blank, zero, none, etc. initiate correspondence to secure the missing information using Letter 21C, paragraph H and enter Action Code 211.</li> </ol>
Form 941 (Revision 04/2010 or 10/2010) line 6b has an entry, and line 6c is blank, zero, none etc.	Delete Field 02NP and/or 02FP
An amount is shown in Field 02TW, but Field 02EW is blank, zero or none	Back into Field 02EW by dividing the amount in Field 02TW by .062.

**(4) Suspense/Rejects Procedures:**

1. If you receive a reply, input the taxpayer's entry to Field 02NP or Field 02EW. GTSEC 01 and enter the Correspondence received date (CRD) into 01CRD.
2. If you receive an inadequate reply, or no reply, delete any entry in Field(s) 02FP, 02NP, and/or 02EW. GTSEC 01 and enter "3" to Field 01CCC.
3. If the correction to Field 02EW ripples to Error Code 100 see IRM 3.12.13.31.38

3.12.13.31.31  
(05-02-2022)  
Error Code 092

(1) **Fields Displayed:**

Field Designator	Field Name	Line Description
01TXP	Tax Period	Upper right of page 1
01SRI	Schedule R Indicator	Edited at the bottom of page 1, if Schedule R is present
19RSI	Recovery Startup Indicator	If you're eligible for the employee retention credit solely because your business is a recovery start-up business, check here.
19CER	Nonrefundable Employee Retention Credit	Nonrefundable portion of employee retention credit
19RER	Refundable Employee Retention Credit	Refundable portion of employee retention credit
19ERC>	Combined ERC Computer Amount	Computer amount for the sum of the nonrefundable and refundable employee retention credits

(2) **Invalid Condition:** Error Code 092 will generate under either of the following conditions:

- The tax period is 202109 or 202112, field 19ERC> is greater than \$50,000.00, field 01SRI is blank and field 19RSI is "1".
- The tax period is 202112, field 19ERC> is greater than zero, and field 19RSI is blank.

(3) **Correction Procedures:**

- Compare the return to the screen display. Correct any transcription errors or obvious misplaced entries.
- If all transcription is correct and tax period is truly 202109 or 202112, then perform the following steps:

If	And	Then
Schedule R is attached,		Input "R" to field 01SRI.
The recovery startup check box on line 18b is not checked,		Delete "1" from field 19RSI.



If	And	Then
Field 19RSI is "1"	Field 19ERC> is greater than \$50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19ERC&gt; to compute the difference between the taxpayer's claimed amount of employee retention credit for recovery startup businesses and the maximum allowable amount.</li> </ol> <p><b>Note:</b> Do not attempt to change field 19ERC&gt;, it is a computer-generated field.</p> <ol style="list-style-type: none"> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>
Field 19RSI is blank,	Field 19ERC> is greater than zero,	<ol style="list-style-type: none"> <li>1. Reduce fields 19RER and 19CER to zero.</li> </ol> <p><b>Note:</b> Do not attempt to change field 19ERC&gt;, it is a computer-generated field.</p> <ol style="list-style-type: none"> <li>2. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 316. Edit "90-316" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>

3.12.13.31.32  
(02-02-2021)  
**Error Code 094**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
02SSW	Taxable SS Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable SS and Medicare Compensation	15
02XMT	Additional Taxable Medicare Wages and Tips	15
02FP	Number of Qualified Employees First Paid Exempt Compensation/Tips this Quarter	15
02NP	Number of Qualified Employees Paid Exempt Compensation/Tips this Quarter	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02TW>	Tax on Exempt Compensation/Tips Paid Qualified Employees During this Quarter Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when the difference between Fields 02TW

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(3) **Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
The entry in Field 02TW is correct per the return	Enter Field 02TW> underprint to Field 02TW.

If	Then
Taxpayer made a true math error	Bring up the underprint Field 02TW> to Field 02TW. When EC 100 generates send TPNC 03

3.12.13.31.33  
(01-11-2021)  
**Error Code 095**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
02PTC	Payroll Tax credit for increasing research	15

(2) **Invalid Condition:**

This error condition will generate when:

- 01CCC "Q" is present and no money amount on line 11a (Qualified small business payroll tax credit for increasing research activities), or
- when 01CCC "Q" is not present but Line 11a has a money amount

(3) **Correction Procedures:**

- Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
Form 941 Line 11a (Qualified small business payroll tax credit for increasing research activities) is blank and CCC Q is present	<ol style="list-style-type: none"> <li>Delete CCC "Q".</li> <li>Remove F8974 and notate "Route to AM". Route F8974 to AM via Campus ICT.</li> <li>Continue processing the return.</li> </ol>
The amount on Line 11a is a misplaced entry	<ol style="list-style-type: none"> <li>Research (e.g., BMFOLT) to determine the correct field.</li> <li>If research determines that the entry on field 02PTC belongs in another field (e.g., 02TT or 02DEP).</li> <li>Delete field 02PTC amount and enter the amount into the correct field.</li> <li>Continue processing the return.</li> </ol>
Form 941 Line 11a has an amount but F8974 is not attached and there is no indication Code and Edit initiated correspondence	<ol style="list-style-type: none"> <li>Correspond with the taxpayer with Letter 21C to request F8974.</li> <li>Suspend with CC SSPND and Action Code 211.</li> </ol>
The taxpayer sent F8974	Enter CCC "Q" and continue processing the return.

If	Then
There is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. Disallow the credit on line 11a and continue processing the return.</li> <li>2. If Error Code 100 displays, send TPNC 38 to advise the taxpayer that we have disallowed their payroll tax credit research claim because we did not receive the F8974. If Error Code 102 displays, send TPNC 01.</li> </ol>
<b>Delinquent Returns- First Quarter 2017</b> There is an amount on Line 11, the return is a delinquent return and CCC "Q" is not present.	<ol style="list-style-type: none"> <li>1. Disallow the credit on Line 11.</li> <li>2. If EC 100 displays, send TPNC 90 stating, "We have disallowed your entry reported on Line 11 because the payroll tax credit is not valid for the first quarter 2017".</li> </ol>

(4) Follow procedures below when an IRC 6020(b) return generates EC 095:

If	And	Then
The return was prepared under section 6020(b) by a Revenue Officer	There is an amount on Line 11a but Form 8974 is not attached	<ol style="list-style-type: none"> <li>a. SSPND 640 using Form 4227 notating see Line 11a, and Form 8974</li> <li>b. Route the return to: <b>Internal Revenue Service</b> <b>2970 Market St.</b> <b>Mail Stop 5-EO4.114</b> <b>Philadelphia,</b> <b>PA 19104</b></li> </ol>

3.12.13.31.34  
(08-23-2022)  
**Error Code 096**

(1) **Fields Displayed:**

Field Designator	Field Name	Form Line	Length
01TXP	Tax Period	Top Right, page 1	6
02SSW	Taxable SS Wages	5a, Col 1	15
02SSW>	SS Wages Tax Computer	5a, Col 2	15
02SST	Taxable SS Tips	5b, Col 1	15
02SST>	Taxable SS Tips Computer	5b, Col 2	15

Field Designator	Field Name	Form Line	Length
19DA	Deferred Section 2302 (valid 202006 - 202012)	13b (Revisions 04-2020 and 07-2020 only)	15
19DA>	Half SS Wages and Tips Computer	n/a	15
19EMW	Qualified March wages paid (Valid for 202006 only)	24 (Revision 04-2020 only)	15
19DEE	Deferred employee SS tax (valid for 202009 and 202012 only)	24 (Revision 07-2020 only)	15
19DEE>	Deferred employee SS tax amount computer	n/a	15

(2) **Invalid Condition:**

This error condition will generate when the amount of deferred employer and/or employee social security tax exceeds the maximum deferral amounts.

**Note:** For tax periods 202009 through 202012, Field 19DA> is not the “underprint” amount for 19DA. It is the maximum deferral amount of the employer share of social security tax. If 19DA is greater than 19DA>, that is not necessarily the source of the error, although it could be (see Correction Procedures below). When the computer compares the 19DA amount to 19DA>, it first subtracts the employee amount (19DEE) from the combined employer and employee amount (19DA).

(3) **Correction Procedures:**

1. Check coding, transcription errors, and misplaced entries.

If	And	Then
The tax period is 202006	The entry in Field 19DA is greater than Field 19DA>	Enter the amount from Field 19DA> into Field 19DA. <b>Note:</b> If Error Code 102 generates as a result, send TPNC 40, in addition to any other applicable TPNCs.

If	And	Then
The tax period is 202009 or 202012	The entry in Field 19DA is greater than Field 19DA>	Add the amount on line 24 (Field 19DEE) to the amount in field 19DA> and (if less than the amount on line 13b) enter into field 19DA. <b>Note:</b> If Error Code 102 generates as a result, send TPNC 41, in addition to any other applicable TPNCs.
The tax period is 202009 or 202012	The entry in Field 19DEE is greater than Field 19DEE>	Enter the amount from field 19DEE> into field 19DEE. <b>Note:</b> If Error Code 102 generates as a result, send TPNC 41, in addition to any other applicable TPNCs.

3.12.13.31.35  
(01-01-2021)  
**Error Code 097**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
02MRW	Exempt wages paid March	15
02MRT	Exempt wages paid March x .062	15
02MRT>	SS Tax Credit on March Exempt Compensation/Tips Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when Field 02MRT, Tax Credit on March Exempt Compensation/Tips Paid Qualified Employees- Taxpayer, is compared to Field 02MRT>, Tax Credit on March Exempt Compensation/Tips Paid

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(3) **Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
The entry in Field 02MRT is correct per the return, the return shows a dollar entry on line 12d, but the taxpayer left line 12e blank	Enter Field 02MRT> underprint to Field 02MRT.
After entering 02MRT> to Field 02MRT, EC 101 displays	<ol style="list-style-type: none"> <li>1. Bring up Field 02STL&gt; underprint and enter in Field 02STL.</li> <li>2. If EC 102 generates due to the input for EC101, enter TPNC 01.</li> </ol>

3.12.13.31.36  
(01-01-2021)  
**Error Code 098**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
01TXP	Tax Period	6
02FC	Current Quarter's Fraction of Cents	15
02SP	Current Quarter's Sick Pay	15
02TG	Current Quarter's Adjustments for Tips and Group Life Insurance	15
02QW	Current year's income tax withholding	15
02QS	Prior quarter's SS and Medicare taxes	15
02SW	Special Additions to Federal Income Tax	15
02SS	Special Additions to SS and Medicare Tax	15
02TA	Total Adjustments	15
02TA>	Total Adjustments Computer Generated	15
02TT	Total Tax	15
02TT>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate if there is a difference between the Fields 02TA and 02TA>, for tax periods beginning prior to January 1, 2010.

(3) **Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.
2. Procedures for year 2009 tax periods reported on Form 941, Rev 2009 or subsequent.

If	And	Then
Fields 02FC through 02TG are all blank, None, etc.	There is an entry in Field 02TA, (other than blank, zero, none, etc.)	1- Delete the Field 02TA.  2- If Error Code 100 generates, enter TPNC 16
Fields 02FC through 02TG have one or more entries	There is no entry in Field 02TA, or the taxpayer's entry does not match the amount of the underprint for Field 02TA>.	1- Review return lines 7a through 7c to determine the reason for the Field 02TA> underprint mismatches (e.g., taxpayer transcription error, math error, Code and Edit error, etc.).  <b>Note:</b> <i>If you determine a correction is needed, such as, making a positive entry negative, make the correction. If the return goes away, disregard steps 2 and 3.</i>  2- If there is one or more entries <b>only</b> on lines 7a, 7b, and/or 7c, enter the underprint amount in Field 02TA> for the entry (or the total of the entries). This should resolve EC 098.  3- If Error Code 100 generates, enter TPNC 16.

3. Procedures for year 2009 tax periods reported on Form 941, Rev 2008 or prior.

If	And	Then
Fields 02FC through 02TG are all blank, None, etc.	There is an entry in Field 02TA, (other than blank, zero, none, etc.)	1- Delete the Field 02TA.  2- If Error Code 100 generates, enter TPNC 16



If	And	Then
Fields 02FC through 02TG have one or more entries	There is no entry in Field 02TA, or the taxpayer's entry does not match the amount of the underprint for Field 02TA>.	<p>1- Review return lines 7a through 7g to determine if a taxpayer entry (or entries) appears on those lines.  <b>NOTE: Code and Edit was instructed to ALWAYS X any entry on lines 7d, 7e, 7f, or 7g when the Form 941, Rev 2008 or prior, was filed for any 2009 tax period. Code and Edit was also instructed to edit remarks on the front page margin to indicate whether (or not) a Form 941X was (or was not) attached. The assigned wording for these remarks is shown below. However, SCRIPS transcribers process perfect Form 941 returns (Rev 2008 and subsequent) first, bypassing Code and Edit. Thus, ERS may receive 941s, Rev 2008 and prior, with an entry on line(s) 7d, 7e, 7f, and/or 7g for a 2009 tax period which are X'd (or not X'd) and/or do not display on the screen display. This is due to SCRIPS not capturing the line(s) 7d, 7e, 7f, and 7g for a 2009 tax period. Thus, ERS examiners should not rely solely on the return editing of Code and Edit or the screen display since they may not match. Rather, before taking action, consider the return editing, screen display, and error condition together.</b></p> <p>2- <i>If the Form 941, Rev 2008 or prior, shows an entry on any line 7d through 7g, use the "Exception" step procedures below rather than the following procedures in #2.</i> If there is one or more entries <u>only</u> on lines 7a, 7b, and/or 7c, enter the underprint amount in Field 02TA&gt; for the entry (or the total of the entries). This should resolve EC 098. If Error Code 100 generates, see #3.</p> <p><b>•EXCEPTION:</b></p> <ol style="list-style-type: none"> <li>1. Review the left margin on the return for an indication by Code and Edit that a Form 941X was attached to support the entry (or entries) on line(s) 7d through 7g of the return. Code and Edit was instructed to write 941X to AM (as applicable) if a Form 941X was attached, or CP102-941X if a Form 941X was not attached.</li> <li>2. If the left margin shows Form 941X was attached, (or a copy of a Form 941X is attached), then enter the underprint amount in Field 02TA&gt;. The underprint amount should be the entry (or the total of the entries) in Fields 02FC, 02SP, and/or 02TG, i.e., lines 7a, 7b and/or 7c of the return, to resolve EC 098. (See the applicable row below for Error Code 100 procedures.)</li> </ol> <p><b>• NOTE: The adjustment(s) will be manually processed in Accounts Management.</b></p> <p>3- If Error Code 100 generates, enter TPNC 16.</p>

If	And	Then
Due to <b>EXCEPTION</b> processing for an entry (or entries) on line(s) 7d through 7g, and Error Code 100 generated	The left margin of the return shows a Form 941X was attached (or a copy of the Form 941X is attached),	Enter TPNC 31. This will advise the taxpayer that their adjustment entry (or entries) is being processed in Accounts Management separately.
Due to <b>EXCEPTION</b> processing an entry (or entries) on line(s) 7d through 7g, and Error Code 100 generated	The left margin of the return indicated CP102-941X (or there was no indication on the left margin or copy of a Form 941X attached),	Enter TPNC32. This will advise the taxpayer that their adjustment entry (or entries) has been denied and that they should file a Form 941X to request the entry (or entries)

4. Procedures for year 2008 or prior tax periods reported on Form 941, Rev 2008 or prior.

If	And	Then
Fields 02FC through 027SS are all blank, None, etc.	There is an entry in Field 02TA,	1- Delete the Field 02TA.  2- If Error Code 100 generates, enter TPNC 16

If	And	Then
Fields 02FC through 027SS have one or more entries,	There is no entry in Field 02TA, or the taxpayer's entry does not match the amount of the underprint for Field 02TA>.	<p>1- Review return lines 7a through 7g to determine which lines have a taxpayer entry (or entries).</p> <ul style="list-style-type: none"> <li>If lines 7d, 7e, 7f, and/or 7g are blank, enter the 02TA&gt; underprint amount for the total of Fields 02FC, 02SP, and/or 02TG. This resolves Error Code 098 and generates Error Code 100. Then, enter TPNC 16.</li> <li>If line 7d, 7e, 7f and/or 7g have an entry, review any attachments, for a copy of the 941X, or review the left margin of the return for an indication by Code and Edit that a Form 941X was attached.</li> <li>If a copy of the Form 941X is attached, enter the underprint Field 02TA&gt; amount to resolve Error Code 098 (<i>move to last bullet</i>)</li> <li>If a copy of a Form 941X is not attached, (and there is no indication by Code and Edit of a 941X being attached, "X" the line adjustment. Enter the re-calculated 02TA&gt; underprint amount. When Error Code 100 generates, enter TPNC 32 to advise the taxpayer to file a Form 941X for the adjustment in the future.</li> <li>If Error Code 100 generates, enter TPNC 31 to advise the taxpayer the adjustment will be processed separately by Accounts Management.</li> </ul>

3.12.13.31.37  
(02-02-2021)  
**Error Code 099**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
02SSW	Taxable SS Wages	15

Field Designator	Field Name	Length
02SSW>	SS Wages Tax Computer	15
19SCS	Qualified Sick Leave Wages	15
>>>>>	Qualified Sick Leave Wages Computer	15
19SCF	Qualified Family Leave Wages	15
>>>>>	Qualified Family Leave Wages Computer	15
02SST	Taxable Social Security Tips	14
02SST>	Taxable Social Security Tips Computer	15
02QTX	Section 3121 (Q) - Notice and Demand	15
02PTC	Payroll Tax credit for increasing research	15
02PTC>	Payroll Tax credit for increasing research Computer	15

(2) **Invalid Condition:**

This error condition will generate when Field 02PTC, Payroll Tax credit for increasing research (taxpayer entered amount) is compared to Field 02PTC>, Payroll Tax credit for increasing research (computer generated amount), and

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(3) **Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
There is a difference between Field 02PTC> (Payroll Tax credit -Computer amount) and Field 02PTC (Payroll Tax credit - taxpayer amount)	1- Enter the lesser amount in Field 02PTC.  2- Send TPNC 36 or TPNC 37 (Spanish version) to inform the taxpayer that an error was made in computing small business payroll tax credit.

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## (4) Valid TPNCs for EC 099 are 36 and 37.

3.12.13.31.38  
(08-23-2022)  
**Error Code 100**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
0202	Wages, Tips and Other Compensation	15
02ITW	Total Income Tax Withheld	15
0204	Exempt SS/Medicare Wage Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified Sick Leave Wages (valid 202006 and subsequent)	15
19SCF	Qualified Family Leave Wages (valid 202006 and subsequent)	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation and Tips	15
02XMT	Additional Taxable Medicare Compensation and Tips	15
02TSM	Total SS and Medicare Tax	15
02TSM>	Total SS and Medicare Tax Computer Generated	15
02QTX	Section 3121 (q) Notice and Demand	15
02TW>	Tax on Exempt Compensation/Tips Paid Computer	15
02BA	Total Taxes Before Adjustments	15
02BA>	Total Taxes Before Adjustments Computer Generated	15
02FC	Current Quarter's Fraction of Cents	15
02SP	Current Quarter's Sick Pay	15
02TG	Current Quarter's adjustments for Tips and Group Life Insurance	15
02QW	Current year's income tax withholding (2005 - 2008)	15
02QS	Prior quarter's SS and Medicare taxes (2005 - 2008)	15

Field Designator	Field Name	Length
02SW	Special Additions to Federal Income Tax (2005 - 2008)	15
02SS	Special Additions to SS and Medicare Tax (2005 - 2008)	15
02TA	Total Adjustments (2005 - 201003)	15
02TA>	Total Adjustments Computer (2005 - 201003)	15
02PTC	Payroll tax credit for increasing research	15
02PTC>	Payroll tax credit for increasing research Computer	15
19QCS	Nonrefundable credit for sick and family leave taken before April 1, 2021 (valid 202006 and subsequent)	15
19CER	Nonrefundable Employee Retention Credit (valid 202006 - 202112)	15
19QAS	Nonrefundable credit for sick and family leave taken after March 31, 2021, and before October 1, 2021 (valid 202106 and subsequent)	15
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202106 - 202203)	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer Generated	15

(2) **Invalid Conditions:**

The Error Condition will generate if Total Tax-Taxpayer (Field 02TT) differs by more than a tolerance with the Total Tax- Computer (Field 02TT>).

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generates the error condition.

(3) **Correction Procedures:**

1. Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries and/or obvious typographical errors.

**Note:** Expedient processing of refund returns is critical if the 45-day period is about to expire.

If	Then
The taxpayer used the correct figure, but entered it on the wrong line,	Make the correction on the display screen. Do not attempt to correct any computer generated fields.
TP used the incorrect revision of Form 941	<ol style="list-style-type: none"> <li>1. GTSEC 01 and ensure the correct tax period is entered into 01TXP.</li> <li>2. Using the line descriptions on the form, ensure the line amounts are transcribed into the correct fields in IDRS.</li> </ol>
TP enters an amount on a line that is not valid for the tax period for which they are filing,	Remove the amount and send TPNC 03

2. Check the tax period and make sure it correlates with the tax rate for social security and Medicare taxes. If the tax period can't be determined, process as a current quarter.

Tax Year	Compensation SS Rate	Tips SS Rate	Medicare Tax Rate	Additional Medicare Tax Rate
1991 - 2010	.1240	.1240	.029	0
2011	.1040	.1040	.029	0
2012	.1040	.1040	.029	0
2013 and subsequent	.1240	.1240	.029	.009

3. Follow procedures below when a IRC 6020(b) return generates EC 100:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer.	<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>• If the return is unsigned, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li>• If the return is signed, check the return for any transcription errors and correct the return, as needed. <b>Do not correspond with the taxpayer.</b></li> </ul> <p><b>Note:</b> The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present in 01CCC,	Enter CCC 4 in Field 01CCC.

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer and Field 02TT is under-printing,	<ul style="list-style-type: none"> <li>If the under-print amount is less than 02TT, add the difference to 02ITW.</li> <li>If the under-print amount is more than 02TT, subtract the difference from 02ITW.</li> </ul>

4. Process errors to **Fields 0202, 02ITW and 0204** as follows:

If	And	Then
Line 2 has the same entry as line 3 (but not a negative entry)	The entry on line 3 was included by the taxpayer in the Total Tax entry,	No action is needed.
Line 2 has the same entry as line 3	The entry on line 3 was not included by the taxpayer in the Total Tax entry.	Enter TPNC 03. If EC 102 generates ripple the TPNC 03
The TP checked the box on line 4	CCC B is not entered	Enter "B" in Field 01CCC

5. Process errors to Fields 02DA, 02SSW, 02SST, 02MED, 02XMT, 02TSM, 02PTC and 02TT as follows:

If	And	Then
On the return, lines 2, 5a, 5a(i), 5a(ii), 5b, or 5c, column 1 or 2, are negative entries, (e.g., followed by a minus sign),		Treat entries as positive.
Field 02ITW (Line 3) is blank or zero, and Field 02TSM> is correct,		Subtract the computer-generated amount for total tax (Field 02TT>) from the taxpayer's amount for Field 02TT and enter the difference in Field 02ITW.
All the following are true: <ul style="list-style-type: none"> <li>Field 02TSM&gt; agrees with line 5e on the return, and</li> <li>All transcription is correct,</li> </ul>	Field 02TT> (Total Tax-Computer) is less than Field 02TT (Total Tax-Taxpayer) by	1- Correspond with the taxpayer for an explanation of the difference in the tax. <ol style="list-style-type: none"> <li>If reply is received, enter the amount verified by the taxpayer.</li> <li>If no reply is received add the difference between Fields 02TT and 02TT&gt; to Field 02ITW.</li> </ol>
All transcription is correct,	There is a difference between Field 02TT (Total Tax-Taxpayer) and 02TT> (Total Tax-Computer)	Assign TPNC 03.

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If	And	Then
All transcription is correct,	Field 02TT> (Total Tax-Computer) is greater than Field 02TT (Total Tax-Taxpayer),	Assign TPNC 03.
Field 02PTC is present	There is a difference between Field 02PTC> (Total Payroll Tax Credit-Computer) and Field 02PTC (Total Payroll Tax Credit more,	1. Enter the lesser amount in Field 02PTC. 2. Send TPNC 36 3. If EC 102 generates with no additional math errors send TPNC 01.
The return shows an incorrect total of social security and Medicare taxes on line 5e, or if line 5e is blank,	The difference between Field 02TSM and 02TSM> is equal to, the Error Code 080 tolerance),	1- Enter the Field 02TSM> amount to Field 02TSM. a. Send TPNC 21 if the incorrect tax rate (.124 vs .104) was used and this is the only error. If EC 102 generates send TPNC 01. Otherwise continue with the procedures below. 2- Adjust Field 02BA by the same difference as indicated in 1 above. 3- Adjust Field 02TT by the same difference computed in #1 above  4- If Error Code 102 generates, enter TPNC 07

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6. Process corrections to Fields 02FP, 02NP, 02EW and/or 02BA) Hiring Incentives for Restoring Employment (HIRE)), as follows: Accept taxpayers' figures unless a true math error exists. Bring up the underprint Field 02TW> and send TPNC 03 if necessary
7. **Exceptions to Processing:** IRC 3509, Misclassified Employees, and/or Employee Reclassification.

If	And	Then
The taxpayer uses a different tax rate and cites Internal Revenue Code Section 3509, "Employee Reclassification", Or "Misclassified Employees".	The 941 tax period is <b>200812 or prior</b> ,	Delete DLN and send return to AM for resolution.

If	And	Then
The taxpayer uses a different tax rate and cites Internal Revenue Code Section 3509, <b>Employee Reclassification</b> , Or <b>Misclassified Employees</b>	The 941 tax period is <b>200903 and subsequent</b> ,	1- Delete the entries in Fields 02SSW, 02SST and 02MED.  2- Enter the total tax amount in Field 02ITW.  3- If Error Code 046 generates, enter C in the Clear Field  4- When Error Code 100 generates, enter the Field 02TT> underprint amount.
Return shows Apfel vs. Minnesota, CSX vs. United States, Medical/ Dental Residents, and/or IRC 3121(b) (10), Quality Stores vs United States.	There is no indication this return was seen by AM	Delete DLN and send return to AM for resolution.

8. Valid TPNCs for EC 100 are 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 16, 21, 22, 27, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41, and/or 90. When an invalid TPNC is entered, the Math Error will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Math Error will clear the screen. If more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-35.
9. **Suspense/Rejects Procedures:**

If	Then
Reply received,	Take correct action to adjust the fields.
No reply/or insufficient reply is received and Field 02TT> is larger than Field 02TT,	Send TPNC 07 and 27.
No reply/or insufficient reply is received and Field 02TT> is less than Field 02TT,	

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3.12.13.31.39  
(01-01-2021)  
**Error Code 101**

(1) **Fields Displayed:**

Field Designator	Field Name	Length
02DEP	FTD Credit Claimed	15
02EC	Advance EIC	15
02CPM	COBRA payment amount	15

Field Designator	Field Name	Length
02MRW	Exempt March wages	15
02MRT	Exempt March wages x .062	15
02CEM	Number of Recipients Receiving COBRA	15
02MRT>	Tax on Exempt Com- pensation Paid in March Computer Generated	15
02STL	Sub Total FTD and COBRA	15
02STL>	Sub Total FTD and COBRA Computer	15
02B/R	Balance Due/ Overpayment Taxpayer	15
02B/R>	Balance Due/ Overpayment Taxpayer Computer Generated	15

(2) **Invalid Condition:**

An error will generate if Field 02STL (total of Fields 02DEP, 02CPM, and/or Field 02MRT (Form 941, revision April 2010 for 2nd, 3rd, or 4th quarter in year 2010), does not match the underprint for Field 02STL>.

(3) **Correction Procedures:**

The Error Code is applicable to Form 941s, revision date January 2009 through December 2012, with the COBRA lines 12a, and 12b, or to prior revisions of Form 941 with an indication by the taxpayer of a COBRA payment (or similar phrase) written on a line for a year 2009 or subsequent tax period.

1. Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors and/or obvious typographical errors.

If	And	Then
Field 02CPM reflects a negative figure,	The TP has subtracted Field 02CPM from Field 02DEP	Delete Field 02CPM and send TPNC 90 stating <b>We have disallowed your negative entry reported on line 12a. If you need to adjust your COBRA credits claimed from a previous period, you must file Form 941-X.</b>

If	And	Then
Field 02STL has an entry,	Field 02DEP has an entry and Field 02CPM and/or 02MRT is blank	Bring up the Field 02STL underprint
Field 02STL has an entry,	Field 02DEP has an entry and Field 02CPM and/or 02MRT has an entry	1. Enter TPNC 33. 2. If Error Code 102 generates, enter the underprint amount to Field 02B/R.
Field 02STL has and entry	Field 02DEP is blank and Field 02CPM and/or 02MRT has an entry	Conduct research (e.g., BMFOLT) to determine whether the entry in 02CPM is the total Federal Tax Deposits (TC 650, 670, 716, etc.). <ul style="list-style-type: none"> <li>If research determines there were Federal Tax Deposits and the difference between the computed total of those transactions and Field 02CPM is within <p>#</p> then, move the entry in 02CPM to 02DEP. </li> <li>If in the bullet above, the difference between the computed total of those transactions and Field <p>#</p> enter the computed total of the deposit transactions to Field 02DEP, then bring up the Field 02STL&gt; underprint. </li> <li>If research does not locate Federal Tax Deposits, enter TPNC 33. If Error Code 102 generates, enter the underprint amount to Field 02B/R.</li> </ul>
Field 02STL has an entry	Fields 02DEP, 02CPM, 02MRT and 02B/R are blank, zero, dash or none	Delete the amount in Field 02STL and enter in Field 02B/R.
Field 02STL is blank	Field 02DEP has an entry and Field 02CPM and/or 02MRT is blank or has an entry	Bring up Field 02STL> underprint.

2. Valid TPNCs for EC 101 are 27, 33 and/or 90. See Exhibit 3.12.13-35.

3.12.13.31.40  
(06-06-2023)  
**Error Code 102**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	1
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer	15
02DEP	FTD Credit Claimed	15
19DA	Deferred Section 2302	15
19RCS	Refundable Credit for Sick and Family Leave taken before April 1, 2021	15
19RER	Refundable Credit for Employee Retention	15
19RAS	Refundable Credit for Sick and Family Leave taken after March 31, 2021, and before October 1, 2021	15
19CRA	Refundable ARP COBRA credit	15
19APA	Form 2700 Advance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/Refund	15
02B/R>	Balance Due/Refund Computer Generated	15
02MRT>	Tax Credit for March Exempt Compensation Paid Computer Generated	15

(2) **Invalid Conditions:**

Error Code 102 will generate if these conditions are met in the following priority order:

- a. There is a difference between Total Tax-Computer and Total Tax-

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- b. There is a difference between Balance Due/Overpayment-Computer and
- c. The computed differences in a. and b. above result in difference amounts, and the values are calculated without regard for a sign (i.e., plus or minus).

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(3) **Correction Procedures:**

- If the return has IRC 6020(b) implications, process per the table below.

If	Then
A return is prepared under IRC 6020(b),	<p>1- Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li><b>If the return is not signed</b>, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li><b>If the return is signed</b>, check the return for transcription errors, and correct the return as needed. <b>Do not correspond with the taxpayer or enter a TPNC.</b></li> </ul> <p>2- After transmitting the correction, enter the Field 02B/R&gt; amount in 02B/R.</p>

**Note:** Enter CCC 4 for any return prepared under Internal Revenue Code Section 6020(b). Do not correspond with the taxpayer for any un-processable condition. See your supervisor if the document is un-processable.

- Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors.

**Note:** Expeditious processing of refund returns is critical if the 45-day period is about to expire.

If	Then
Error Code 102 generates due to a ripple error caused by a previous math error,	Ripple previous TPNC. Enter TPNC 03, 07, 08, 40 or 41 as needed. Do not bring up the underprint.
There is a difference between Field 02TT> (Total Tax-Computer) and Field 02TT (Total Tax-Taxpayer) that is less than Error Code 100	Enter TPNC 03 to inform the taxpayer of the error.
(prior year scenario) Field 02DEP, Field 02STL (2013 - 2009 only) and Field 02B/R are the same dollar amount,	Delete the amount in Field 02DEP and Field 02STL (2013 - 2009 only).

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If	Then
Fields 02TT, 02DEP and 02B/R are the same dollar amount,	Delete Field 02DEP.
(prior year scenario) Field 02EC is negative	Leave the Field 02EC as a positive amount and send TPNC 19
(prior year scenario) AEIC is reported on ROFT (line 17, Form 941 or Schedule B) but is not entered on Line 9	Enter the amount in Field 02EC if needed, then recalculate Field 02DEP amount by subtracting the amount of AEIC. Enter the new amount in Field 02DEP and send TPNC 90 stating "We found the amount of the Federal Tax Deposits for the quarter differs from the amount we have credited to your account"

**Note:** Field 02EC is no longer valid for tax periods 201103 and subsequent. If taxpayer is using older version Form 941 and has an entry for Field 02EC, delete the field entry and send TPNC 90. Inform taxpayer AEIC is not valid for current (2011 and subsequent) periods.

If	And	Then
The taxpayer states an overpayment from a previous quarter that is not already included in Field 02DEP,		Increase Field 02DEP by the overpayment amount from the previous quarter.
On the return, all lines between line 12 (02TT) and 14/15 (02B/R) are blank, zero, dash or "none".	Field 02B/R differs from 02TT.	Enter the Field 02TT amount to Field 02B/R.

If	And	Then
Lines 13a through 13f on the return are blank,	There is an amount on line 13g (Total deposits and refundable credits),	<ol style="list-style-type: none"> <li>1. Research BMFOLT for the tax period of the return.</li> <li>2. Add the TC 650 amounts (tax deposits).</li> <li>3. If the total of the TC 650 amounts equals the amount on line 13g, enter that amount into field 02DEP.</li> </ol> <p><b>Note:</b> If the sum of the TC 650 amounts do not equal the amount on line 13g, do not enter into field 02DEP.</p>
There is an amount in any of the refundable credit fields (19DA, 19RCS, 19RER, 19RAS OR 19CRA),	02TT is equal to 02B/R, (i.e., the taxpayer is not using them in the computation of Balance Due/Overpayment),	delete the credit field(s).
The return shows any of the refundable credit fields (19DA, 19RCS, 19RER, 19RAS OR 19CRA), as a negative,	the taxpayer adds the credit(s) to the balance due (or subtracts it from the overpayment),	delete the credit field(s).
Fields 02TT, 02DEP and 19RAS are all the same amount,	line 13g (Total deposits and refundable credits) is also the same amount	delete field 19RAS.

**Note:** You may also correct taxpayer inconsistencies, such as obvious transposition of figures, obvious typographical errors, or erroneously changed digits.



If	Then
Error Code 102 generates as a ripple error due to a difference between return line 5e and Field	Enter TPNC 07 to advise the taxpayer that there was an error in the social security/Medicare taxes computation.
The taxpayer entered figures on both the <b>Balance due</b> and <b>Overpayment</b> lines,	Delete the incorrect entry on the screen display. Verify that the correct entry has been transcribed in Field 02B/R.
Field 02B/R> is present due to the taxpayer sending a remittance larger than the amount due on the return and the return shows the overpayment should be credited to a prior or subsequent quarter or to another account,	Use CCC "X". <ul style="list-style-type: none"> <li>• If there is no other error on the return, the overpayment will be the underprint for Field 02B/R. Correct Field 02B/R (Balance Due/Overpayment) to reflect the "Balance Due" line on the return.</li> <li>• If zero, enter one cent (\$.01) in Field 02B/R to prevent the remittance from generating into the Field and delete CCC "E" from Field 01CCC. SSPND with Action Code 351 to the Rejects unit. Rejects will transfer the payment to a prior or subsequent quarter or to another account.</li> </ul>
All Fields are transcribed with the correct entry, but the taxpayer made an error computing the Balance Due/Overpayment (Field 02B/R>)	Assign TPNC 01. <b>Note:</b> Do not assign TPNC 01 if Error Code 102 only fell out due to a ripple of a previous error. In that case, resend the previously sent TPNC. <b>Exception:</b> If TPNC 21 was previously sent, send TPNC 01.

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- (4) Valid TPNCs for EC 102 are 01, 03, 04, 05, 07, 08, 09, 10, 11, 16, 17, 18, 19, 20, 23, 27, 31, 32, 34, 35, 40, 41 and 90. When a tax examiner enters an invalid TPNC, the Math Error will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Math Error will clear the screen. Therefore, if more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-36.

3.12.13.31.41  
(01-01-2016)  
**Error Code 103**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Codes	6
RMIT>	Remittance	15
01RCD	Received Date	8
01CCC	Computer Condition Code	10
02NP	Section 02 Not Present	
02TT	Total Tax	15

(2) **Invalid Condition:**

This error condition will generate if an RPS Indicator or a Remittance Amount is present, CCC "G" is not present, and Total Tax is zero.

(3) **Correction Procedures:**

If	Then
The return shows "Amended", "Revised", "Superseding", "Duplicate", or any other positive indication that the return is not the first one filed for the same tax period,	Enter CCC "G" in Field 01CCC and the received date in Field 01RCD.
The return is not to be "G" coded, and it is a taxable return,	Enter the Total Tax amount in Field 02TT (Total Tax-Taxpayer).
The taxpayer intended money for this quarter, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and a TPNC is present on the screen from a prior error,	Reassign any TPNC to clear Error Code 103. The money will refund to the taxpayer if no money is due on this account.
The taxpayer intended money for this quarter, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and no previously assigned TPNC is present on the screen,	Clear Error Code 103 by entering \$.01 in Field 02TT (Total Tax-Taxpayer).
Both the document and the payment are numbered in error,	SSPND with Action Code 610 to Rejects to renumber the document.
You are unable to determine from the return where to apply the remittance amount,	1- Perform research to determine where the remittance should be applied.  2- If there is no information via research, correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X

(4) Valid TPNCs for EC 103 are 08, 27 and 90. When a tax examiner enters an invalid TPNC, the Math Error will continue to be displayed until a valid TPNC is

entered. Once a valid TPNC is transmitted to the record, the Math Error will clear the screen. If more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-36.

(5) **Suspense/Rejects Procedures:**

If	Then
The taxpayer provides an adequate reply,	Rejects should transfer the credit to the correct tax class or module per reply.
Part or all of the payment is for another document tax class or module,	Suspend the record with SSPND 351 to the Reject Unit. Rejects Unit will research and follow procedures in IRM 3.12.38, for Split Remittance or Total Remittance items.
No reply or an inadequate reply is received,	<p>1- Enter CCC“X” in Field 01CCC. (“X” will freeze the tax module from refunding or offsetting by generating a TC 570.)</p> <p>2- Prepare Form 3893 to reinput the record as a non-remittance. CC SSPND 630.</p> <p>3- Prepare Form 3465, Adjustment Request, to indicate the amount to be moved to the Unidentified File (URF).</p>

3.12.13.31.42  
(01-01-2022)  
**Error Code 104**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
02TT	Total Tax	15
02DEP	FTD Payments Claimed	15
19DA	Deferred Section 2302	15
19RCS	Refundable Credit for Sick and Family Leave taken before April 1, 2021	15
19RER	Refundable Credit for Employee Retention	15

Field Designator	Field Name	Field Length
19RAS	Refundable Credit for Sick and Family Leave taken after March 31, 2021, and before October 1, 2021	15
19CRA	Refundable ARP COBRA credit	15
19APA	Form 7200 Advance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15
02MRT>	Tax on March 2010 Exempt Compensation Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate if:

- a. Field 02B/R (Balance Due/Overpayment) is not zero,
- b. Fields 02B/R> (Balance Due/ Overpayment-Computer) and 02B/R (Balance Due/Overpayment-Taxpayer) are not equal but, have the digits in the same sequence, plus or minus, and

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(3) **Correction Procedures:**

- a. Examine the return to determine if Field 02B/R on the return is correctly edited and transcribed, based upon the taxpayer's Total Tax figure and the Federal Tax Deposit, Advanced Earned Income Credit, and COBRA Premium Assisted Payments amounts.

If	Then
There is a positive indication that the taxpayer entered the amount on an incorrect line,	Change the sign of the field.
The Field 02B/R (Balance Due/Overpayment) is equal to zero,	Use CC GTSEC 01 and delete CCC "E" from Field 01CCC.

If	Then
The amount in Field 02B/R agrees with the taxpayer's overpayment or balance due, and Error Code 104 is still present,	Enter "C" in the Clear Code Field.  <b>Note:</b> The "C" in the Clear Code Field does not permit any other corrections to the record.

3.12.13.31.43  
(01-01-2022)  
**Error Code 106**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
02DEP	FTD Payments Claimed	15
19DA	Deferred Section 2302	15
19RCS	Refundable Credit for Sick and Family Leave taken before April 1, 2021	15
19RER	Refundable Credit for Employee Retention	15
19RAS	Refundable Credit for Sick and Family Leave taken after March 31, 2021, and before October 1, 2021	15
19CRA	Refundable ARP COBRA credit	15
19APA	Form 7200 Advance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15

Field Designator	Field Name	Field Length
02MRT>	Tax on Exempt March 2010 Compensation Computer Generated	15

(2) **Invalid Condition:**

Error Code 106 will generate if:

- a. Field 02B/R (Balance Due/Overpayment) is not zero,
- b. The signs of Fields 02B/R> (Balance Due/Overpayment-Computer) and 02B/R (Balance Due/Overpayment-Taxpayer) are not the same, and
- c. The amount for Field 02B/R (Balance Due/Overpayment-Taxpayer) equals the amount for Field 02DEP (FTD credit).

(3) **Correction Procedures:**

- a. Examine the return to determine if the FTD Credits and Balance Due/Overpayment are correctly edited and transcribed, based upon the taxpayer's Total Tax figure, and the Federal Tax Deposit, Advance Earned Income credit, and COBRA Premium Assistance Payments amounts.

If	Then
The taxpayer's entry is misplaced,	Delete the entry. <b>Note: If an FTD Penalty is present, it must be included in Field 02B/R (Balance Due/Overpayment).</b>
The taxpayer has the FTD credit and sent a remittance for the same amount,	Adjust Field 02DEP by the amount of the remittance.
Amount of remittance is not reflected in Field 02B/R,	1- Adjust Field 02B/R by the remittance amount.  2- If the Field 02B/R is equal to zero, use CC GTSEC 01 and delete CCC "E" from Field 01CCC

**Note:** Corrections to Field(s) 02DEP or 02B/R must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.

3.12.13.31.44  
(01-01-2021)  
**Error Code 108**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01SIC	Schedule Indicator Code	1
02FC	Current Quarter's Fraction of Cents	7

Field Designator	Field Name	Field Length
02SP	Current Quarter's Sick Pay	15
02TG	Current Quarter's Adjustments for Tips and Group Life Insurance	15
02QW	Current year's income tax withholding	15
02QS	Prior quarter's SS and Medicare taxes	15
02SW	Special Additions to Federal Income Tax (prior years only)	15
02SS	Special Additions to SS and Medicare Tax (prior years only)	15
02TA	Total Adjustments	15
02TA>	Total Adjustments Computer Generated	15
02TT	Total Tax	15
02TT>	Total Tax Computer Generated	15
02EC	Advance EIC amount	15
S03NP	Section 03 Not Present	n/a
03A	Liability - 1st Month	16
03B	Liability - 2nd Month	16
03C	Liability - 3rd Month	16
03D>	Total Liability	16 (c/g)
S05NP	Section 05 Not Present	n/a
05A>	Liability - computer amount Month 1	n/a
S06NP	Section 06 Not Present	n/a
06B>	Liability - computer amount Month 2	n/a

Field Designator	Field Name	Field Length
S07NP	Section 07 Not Present	n/a
07C>	Liability - computer amount Month 3	n/a
07D>	Liability - computer amount - Total	n/a

(2) **Invalid Conditions:**

The computer will add all fields in Sections 03, or 05, 06 and 07. The result is the Generated Sum of Tax Liabilities from the Record of Federal Tax Liabilities (ROFTL). Fields 03D> or 07D> is compared with Field 02TT (Total Tax-

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#(3) **Correction Procedures:**

- a. Compare the screen display against the return. If there are any discrepancies, perfect the screen display. If SCRIPS captured the amount incorrectly, then correct the entry on the display screen as shown on the return or Schedule B.

**Note:** If the Form 941 entries were captured from the return by SCRIPS, Error Code 108 will clear when the fields fall below tolerance. Input of a Schedule Indicator Code (SIC) 1 will not prevent the display from clearing. If an Error Code 108 display clears from the screen prior to the correcting of all entries in error on the ROFTL, then use Command Code (CC) GTSEC to recall the section(s) where the error occurred.

**Note:** For fields with negative entries in sections 03 and 05 through 16, delete the entry on the display screen.

If	Then
Line 10 (Revision 2014-2016 ) or Line 12 (Revision 2017 and subsequent) is less than \$2,500,	If return shows entries on lines 16 (line 17 prior years) or entries on Schedule B use CC GTSEC for section(s) 03 or 05, 06 and 07 and CC DLSEC any section(s) shown.
Line 10 (Revision 2014-2016) or Line 12 (Revision 2017 and subsequent) is equal to or greater than \$2,500.00,	Follow the applicable procedures for Schedule B ( <i>next 3 IF/THEN boxes</i> )
On Schedule B, the lines for Month 1, Month 2, and Month 3 indicate an amount only for the month (and no amounts are shown on lines 1-31 for the month),	Enter the monthly total to the last day in that month.
The Total for any month on the Schedule B is missing,	Use CC GTSEC for Section 03, 05, 06 or 07. Delete the incorrect Section. Error Code 108 will be re-displayed, or will be cleared if all corrections have been made.



If	Then
If either the Total Liability for Quarter - line 16 (line 17 prior years) or the Total Liability for Quarter - Schedule B, matches the amount on line 12, but do not match each other,	Use CC DLSEC to delete section(s) 03, 05, 06 and/or 07, only delete the section(s) that have incorrect information.
Error Code 108 is still present, after all corrections have been made (or were not needed),	Enter "1" in Field 01SIC. Use CC DLSEC to delete Sections 03, 05, 06 or 07, as needed.

**Note:** If the return is annotated "Church FICA Issue", delete Section 03, 05, 06 or 07, as needed, and enter SIC "3" in Field 01SIC. If the taxpayer made more than one entry on a line, combine them for the entry in the field on the screen.

3.12.13.31.45  
(02-28-2023)  
**Error Code 109**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01SIC	Schedule indicator Code	1
S03NP	Section 03 Not Present	
03D>	Total Quarterly Liability Computer Generated	15
S05NP	Section 05 Not Present	
05A>	Total Liability 1st Month Computer Generated	15
S06NP	Section 06 Not Present	
06B>	Total Liability 2nd Month Computer Generated	15
S07NP	Section 07 Not Present	
07C>	Total Liability 3rd Month Computer Generated	15

(2) **Invalid Condition:**

This error code displays if Field(s) 03D>, or 05A>, or 06B>, or 07C> are present and a Schedule Indicator Code 1 or 3 is also present.

**Note:** This error code will bypass if the return data was captured by SCRIPS, or if CCC G is present.

(3) **Correction Procedures:**

- a. Compare the screen with the return to determine if the tax period and the SIC were transcribed correctly. If more than one code is applicable, determine the correct code in the following priority order: **1, 3, or 2.**

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reflect a liability. If found, edit the amounts in the correct month and day and remove the “1” from Field 01SIC.

Schedule Indicator Code	Schedule Indicator Code (SIC) Criteria
1	<div>a. The ROFTL is incomplete, unnecessary or an out of tolerance condition exists.</div> <div>between that amount and field 03D&gt; or 07D&gt;.</div> <div><b>Note:</b> If “1” is entered into Field 01SIC as a result of either of the preceding scenarios, delete Sections 03, 05, 06 and 07.</div>
3	<div>a. The return shows “Church Social Security Issue” in the caption.</div> <div>b. If “3” is entered into Field 01SIC per a) above, delete Sections 03, 05, 06, and 07.</div>
2	<div>a. A statement of reasonable cause is attached.</div> <div><b>Note:</b> This should only be entered when instructed by HQ.</div> <div>b. If “2” is entered into Field 01SIC per a) above, delete Sections 03, 05, 06, and 07.</div>

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3.12.13.31.46  
(01-01-2024)  
Error Code 110

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6

Field Designator	Field Name	Field Length
01SIC	Schedule Indicator Code	1
S02DP	Section 02 Data Present	
S03NP	Section 03 Not Present	
03D>	Total Quarterly Liability Computer	15
S05NP	Section 05 Not Present	
05A>	Total 1st Month Liability Computer Generated	15
S06NP	Section 06 Not Present	
06B>	Total 2nd Month Liability Computer Generated	15
S07NP	Section 07 Not Present	
07C>	Total 3rd Month Liability Computer Generated	15

(2) **Invalid Condition:**

The tax period is 198103 or subsequent and the Schedule Indicator Code (Field 01SIC) is not present; Section 02 is present, but Sections 03, 05, 06 and 07 are not present.

**Note:** This error code will bypass if the return data was captured by SCRIPS or as a Scanned Paper Return (SPR).

(3) **Correction Procedures:**

- a. Correct any transcription errors and obvious misplaced entries.
- b. If the SIC should be present, enter the applicable code using the following priority order "1", "3", or "2" in Field 01SIC.

If	And	Then
Line 12, Revision 2017 and subsequent (Line 10, Revision 2016 and prior), is less than \$2,500.00,		Enter "1" in 01SIC.

If	And	Then
Line 12, Revision 2017 and subsequent (Line 10, Revision 2016 and prior), is \$2,500.00 or more,	there are no ROFTL amounts in Part 2 or Schedule B of Form 941, or on any attachments,	Enter "1" in 01SIC.
On Schedule B, the taxpayer has completed only the monthly total box (boxes) and the "Total for the quarter" box on the return and Schedule B is blank,		Enter GTSEC 03. Use the monthly figures from Schedule B to input to Section 03.

3.12.13.31.47  
(01-01-2016)  
**Error Code 111**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01SIC	Schedule Indicator Code	1
S03NP	Section 03 Not Present	
03D>	Total Quarterly Liability Computer	15
S05NP	Section 05 Not Present	
05A>	Total 1st Month Liability Computer Generated	15
S06NP	Section 06 Not Present	
06B>	Total 2nd Month Liability Computer Generated	15
S07NP	Section 07 Not Present	
07C>	Total 3rd Month Liability Computer Generated	15

(2) **Invalid Condition:**

The error code will generate if:

- a. The SIC (Field 01SIC) is "2"; but Section 03 and Sections 05, 06 and 07 are not present.

**Note:** This error code will bypass if the return data was captured by SCRIPS.

(3) **Correction Procedures:**

- a. Compare the return with the screen display. Correct any transcription errors.

If	Then
SIC "2" is applicable,	Add Section 03, or Sections 05, 06 and 07 by using CC GTSEC for the applicable section.
The data for the Section 03 and Sections 05, 06 and 07 are not on the return,	Delete SIC "2" and enter SIC "1".

3.12.13.31.48  
(01-01-2016)  
**Error Code 112**

- (1) Error Code 112 should no longer generate for Form 941. If a case is received please bring it to the attention of the HQ analyst through your P and A staff.

3.12.13.31.49  
(02-02-2021)  
**Error Code 115**

(1) **Field Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
01NC	Name Control	4
01NC>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
01ARN	Applied Refund Indicator	1
01CBI	Check Box Indicator	1
0202	Wages, Tips and Other Compensation	15
02ITW	Total Federal Income Tax Withheld	15
0204	Exempt from SS and Medicare Tax Indicator	15
02SSW	Taxable SS Wages	15

Field Designator	Field Name	Field Length
02SCS	Qualified Sick Leave Wages	15
02SCF	Qualified Family Leave Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation	15
02XMT	Additional Taxable Medicare Wages and Tips	15
02TSM	Total SS and Medicare Taxes	15
02QTX	Section 3121 Q Tax Amount	15
02BA	Total Taxes before Adjustments	15
02BA>	Total Taxes before Adjustments Computer Generated	15
02EW	Exempt wages paid to employees	15
02TW	Exempt wages paid to employees x .062	15
02FC	Current Quarter's Fraction of Cents	7
02SP	Current Quarter's Sick Pay	15
02TG	Current Quarter's Adjustments for Tips and Group Life Insurance	15
02QW	Current year's income tax withholding	15
02QS	Prior quarter's SS and Medicare taxes	15
02SW	Special Additions to Federal Income Tax	15
02SS	Special Additions to SS and Medicare Tax (prior years only)	15

Field Designator	Field Name	Field Length
02TA	Total Adjustments	15
02TT	Total Tax	15
02TT>	Total Tax Computer Generated	15
02DEP	Total FTD Payments Claimed	15
02EC	Advance EIC	15
02CPM	Cobra payment amount	15
02MRW	Exempt wages paid March	15
02MRT	Exempt wages paid March x .062	15
02STL	Total payments	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15

**Note:** Fields 0202, 02ITW, 02QW and 02EC do not display with Form 941(PR) or Form 941-SS.

(2) **Invalid Condition:**

The error condition will generate when the following conditions are present:

a. Field(s) 02SSW, 02SST, 02MED, 02TSM, 02EW, 02TW, 02MRW, OR

c. Computer Condition Code "E", "F", or "S" is present, and

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(3) **Correction Procedures:**

If	Then
Transcribed incorrectly	<p>1- Correct the invalid entries on the screen.</p> <p>2- If after correcting the screen display, the return still meets the Invalid Condition above, then follow the procedures in the next "THEN" box below.</p>

If	Then
The screen display agrees with the return,	<p>1- Check the return and attachments for an indication that it has been previously reviewed by Criminal investigation (CI). If so, continue to process.</p> <p>2- If there is no indication of a prior review by CI, then SSPND 332. Attach a Form 4227 and route to Criminal Investigation for review. In the remarks field, indicate "For review by CI."</p>
The return has been revised by <b>CI</b>	Enter <b>C</b> in the Clear Code field and continue processing the return.

3.12.13.31.50  
(01-01-2016)  
**Error Code 999**

- (1) **Field Displayed:**
  - a. 01TXP- Tax Period.
- (2) **Invalid Condition:**  
Error Code 999 will be generated for all returns in error status at the end of the previous processing year.
- (3) **Correction Procedures:**  
Since the system will re-evaluate the record, set validity and error codes based on the current program; the only correction procedure required for this error is for the tax examiner to transmit the record.

3.12.13.32  
(01-01-2021)  
**Forms 943 and 943(PR)  
Introduction**

- (1) Form 943, Employer's Annual Tax Return for Agricultural Employees, and Form 943(PR), Planilla Para La Declaracion Anual De La Contribucion Del Patrono De Empleados Agricolas, are used to report employer and employee Federal Income Tax Withholding and/or Social Security and Medicare taxes for agricultural workers.
- (2) All cash compensation paid to farm workers is subject to social security and Medicare taxes, as well as federal income tax withholding for any calendar year in which:
  - a. An individual employee is paid cash compensation of \$150.00 or more for farm work during a calendar year, or
  - b. The total cash and non-cash compensation paid to farm workers is \$2,500.00 or more during a calendar year.
- (3) Forms 943 and 943(PR) were revised in response to the CARES ACT and other COVID-19 legislation enacted in 2020. There may be a need to revert back to prior instructions if or when legislative mandates expire.
- (4) **Paper Form 943(PR) is processed by the Ogden Submission Processing Campus (OSPC) only. Also, all Form 943 returns with an address of a U.S. Possession should be processed by OSPC only (See the table below for the U.S. Possessions). If these types of returns are received by another Submission Processing campus, the return should be forwarded to OSPC. Refer to IRM 3.12.38, BMF General Instructions, for further details.**



**U.S. Possessions**

<b>U.S. Possessions</b>
American Samoa
The Commonwealth of the N. Mariana Islands
Puerto Rico
Federated States of Micronesia
Guam
Marshall Islands
Palau
U.S. Virgin Islands

- (5) The same instructions and TPNCs used to process Form 943 returns should also be used to process Form 943(PR) returns.
- (6) Address changes must be input if the change would require changing the Filing Requirement Code (FRC) from "7" (Form 943(PR)) to "1" (Form 943). Otherwise, these changes may be edited on the return for transcribing.
- (7) Correct all entries in dollars and cents.
- (8) If an amount exceeds the maximum length allowable within a Form 943 or 943(PR) field, see IRM 3.12.13.5.3, for processing procedures.

3.12.13.32.1  
(01-01-2021)  
**Form 943/943(PR)**  
**Sections and Fields**

- (1) Forms 943 and Form 943(PR) has Sections 01 through 16 in ERS. The introduction for each of these ERS Sections has a table showing the fields within that section by the field designator, the maximum field length, the title of the field and the location of the field on Forms 943 or Form 943(PR).
- (2) For an explanation of Priority III Field errors, see IRM 3.12.13.5.3.
- (3) See Exhibit 3.12.13-15 for a current Form 943 and its field designators.

3.12.13.33  
(01-01-2020)  
**Section 01 (Forms 943**  
**and 943(PR))**

- (1) The following sections provide information concerning Form 943, and 943(PR), Section 01.

Field Designator	Field Length	Title of Field	Location on Return
01NC	4	Name Control	Entity Portion
01EIN	9	Employer Identification Number	Entity Portion
01TXP	6	Tax Period	Upper right portion of the entity area or to the left of the form year in YYYYMM format.
01CCC	10	Computer Condition Codes	On the bottom margin near the center of the return.
01SIC	1	Schedule Indicator Code	Forms 943 and 943(PR) On the right margin opposite the end of line 1.
01RCD	8	Received Date	Center of the first page of the return.
01EMP	7	Number of Employees	Line 1
01SRI	1	Form 943, Schedule R Indicator	An indicator <b>R</b> on the right margin opposite line 7, Forms 943-943PR only.  <b>Note:</b> For Form 943 with Schedule R attached, once the Form 943s that have errors are worked in ERS send the entire batch/block back over to the DCO cycle team for further processing of the 943 Schedule R. See mail stops below. Ogden Stop 6154 Kansas City STOP 6150C-1

Field Designator	Field Length	Title of Field	Location on Return
01CRD	8	Correspondence Received Date	Previously edited in the upper left corner of the return on the left margin. However, <i>the field is no longer edited by Code and Edit</i>  If needed, ERS should edit to upper left corner of the return.
01ARN	1	Applied Refund Indicator	Boxes on Forms 943 and 943(PR), line 16.
01CBI	1	Designee Check box Indicator	Towards right-hand margin above signature line
01PSN	9, (a "P" and 8 numerical characters)	Paid Preparer Tax Identification Number (PTIN)	Bottom right corner
01PEN	9	Paid Preparer EIN	Bottom right corner
01PTN	10	Paid Preparer's Telephone Number	Bottom right corner
01CBP	5	Designee Check box PIN	Towards right-hand margin above signature line

3.12.13.33.1  
(11-09-2017)  
**Correcting Section 01  
Screen Errors**

- (1) The instructions for correcting screen errors for Forms 943 and 943(PR) are the same as for Form 941. Below are the referenced subsection where the information can be found.
- a. Field 01NC. See IRM 3.12.13.25.1.
  - b. Field 01EIN. See IRM 3.12.13.25.2.
  - c. Field 01TXP. See IRM 3.12.13.25.3.
  - d. Field 01CCC. See IRM 3.12.13.25.5.
  - e. Field 01SIC. See IRM 3.12.13.25.6.
  - f. Field 01RCD. See IRM 3.12.13.25.4.
  - g. Field 01EMP is the same as Field 0101 for Form 941. See IRM 3.12.13.25.7.
  - h. Field 01SRI. See IRM 3.12.13.25.8
  - i. Field 01CRD. See IRM 3.12.13.25.9.
  - j. Field 01ARN. See IRM 3.12.13.25.10.
  - k. Field 01CBI. See IRM 3.12.13.25.11.
  - l. Field 01PSN. See IRM 3.12.13.25.13.
  - m. Field 01PEN. See IRM 3.12.13.25.14.

- n. Field 01PTN. See IRM 3.12.13.25.15.
- o. Field 01CBP. See IRM 3.12.13.25.12.

3.12.13.34  
(01-01-2022)

**Section 02 (Forms 943  
and 943(PR))**

- (1) The following sections provide information concerning Forms 943, and 943(PR), Section 02.

Field Designator	Field Length	Title of Field	Location on Return	Positive (+) or negative (-)
02TCW	14	Total Social Security Wages	Line 2	+
02MED	14	Total Medicare Compensation	Line 4	+
02XMT	14	Total Compensation Subject to Additional Medicare Tax Withholding	Line 6 (2013 and subsequent)	+
02ITW	14	Income Tax Withheld	Line 8	+
02ADJ	14	Current Year Adjustments	Line 10	+/-
027A	15	Number of Qualified Employees Paid Exempt Compensation after March 31, and before October 1, 2021	Line 7a (2010 only)	+
027B	15	Exempt Compensation Paid Employees after March 31	Line 7b (2010 only)	+
027C	15	Tax on Exempt Compensation Paid Qualified Employees After Mar. 31	Line 7c (2010 only)	+
027D	15	Total Taxes Before Adjustments	Line 7d (2010 only)	+
02PTC	15	Payroll Tax Credit for increasing research	Line 12a (Line 12 prior years)	+
02TT	15	Total Tax- Taxpayer	Line 13	+
02EIC	15	Advanced Earned Income Credit	Line 10 (prior year)	+
02DEP	15	Total Deposits	Line 14a (Line 14, prior years)	+
02CPM	15	COBRA Premium Assistance Payments	13a (prior year)	+
02CEM	7	Number of Recipients Receiving COBRA	13b (prior year)	+
02MRN	7	March Number of Qualified Employees Paid Exempt Compensation (2010 only)	13c (prior year)	+
02MXW	15	March Amount of Exempt Compensation Paid Qualified Employees (2010 only)	13d (prior year)	+
02MXT	15	SS Tax Credit on March Exempt Compensation Paid Employees (2010 only)	13e (prior year)	+

Field Designator	Field Length	Title of Field	Location on Return	Positive (+) or negative (-)
02STL	15	Sub Total COBRA and March Exempt Taxes (2010 only)	14 (prior year)	+
02B/R	15	Balance Due/Overpayment-Taxpayer	Line(s) 15 and 16	+/-

3.12.13.34.1  
(03-20-2023)

#### Correcting Fields in Section 02

- (1) See the chart below for instructions on correcting Section 02 Field Errors.

If	Then
Any field is transcribed incorrectly	Enter the correct amount from the return.
Fields 027A, 027B, 027C and/or 027D has figures and the tax year is not 2010,	Delete the field(s) as a misplaced entry
Any field is negative (Except for Fields 02TT, 02ADJ and/or 02B/R),	Treat the entry as a positive amount.
Field 02EIC has entry and the tax period is 2011 or subsequent,	Delete the field as a misplaced entry.
Fields 02MRN, 02MXW and/or 02MXT has figures and the return is not for 2010	Delete the field(s) as a misplaced entry.
Field 02XMT has an entry and Field 02MED is blank	Remove Field 02XMT and place in Field 02MED.

**Note:** Fields 02ITW and 02EIC were never applicable to Form 943(PR).

#### (2) Field 02PTC- Payroll Tax Credit for increasing research

- This field is located on Forms 943 and 943(PR), line 12a (Revision 2020 and subsequent), or line 12 (Revisions 2017 through 2019).
- This amount is carried forward from Form 8974, **Qualified Small Business Payroll Tax Credit for Increasing Research Activities**.
- The field is entered in dollars and cents and will always be a positive amount.
- **Invalid Condition:** This field is invalid if it is not all numeric.
- **Correction Procedures:** Compare the screen display and the return. See table below.

If	Then
The Payroll Tax Credit is not all numeric,	Delete the amount in Field 02PTC.

If	Then
Transcribed incorrectly,	Enter the correct amount from the F8974, line 12 or 17 (Rev. 03-2023), or line 12 (Rev. 12-2017).
F8974 is not attached and there is no indication that Code and Edit initiated correspondence	Correspond to request the Form 8974 using Letter 21C and enter Action Code 211.

3.12.13.35  
(11-17-2016)  
**Section 03 (Form 943  
and 943(PR))**

- (1) The following sections provide information on Form 943 and 943(PR), Section 03.

Field Designator	Field Length	Title of Field
03A	14	Tax Liability- 1st month
03B	14	Tax Liability- 2nd month
03C	14	Tax Liability- 3rd month
03D	14	Tax Liability- 4th month
03E	14	Tax Liability- 5th month
03F	14	Tax Liability- 6th month
03G	14	Tax Liability- 7th month
03H	14	Tax Liability- 8th month
03I	14	Tax Liability- 9th month
03J	14	Tax Liability- 10th month
03K	14	Tax Liability- 11th month
03L	14	Tax Liability- 12th month
03M	15	Tax Liability- Year

**Note:** The location on the return is page 2, line 17.

- (2) **Invalid Condition:**  
These fields are invalid if not all numeric.
- (3) **Correction Procedures:**  
Compare the screen display against the return and any attachments to correct any transcription errors or omissions. All entries must be positive.

**Note:** If a field error generates due to a negative amount delete the entry on the display screen.

3.12.13.36  
(01-01-2016)  
**Section 04 (Forms 943  
and 943(PR))**

- (1) Section 04 has address information of the agricultural farm filing Form 943 or Form 943(PR). **The following fields provide information concerning Forms 943 and 943(PR), Section 04.**

Field Designator	Field Length	Title of Field	Location on Return
<b>04CON</b>	35	"Care of Name"	Second name line in the Entity portion
<b>04FAD</b>	35	Foreign Address	The address, city, state, or ZIP Code fields in the Entity portion
<b>04ADD</b>	35	Street Address	Entity Portion
<b>04CTY</b>	22	City	Entity Portion
<b>04ST</b>	2	State	Entity Portion
<b>04ZIP</b>	12	ZIP Code	Entity Portion

- (2) The instructions for correcting screen errors for Forms 943 and 943(PR) are the same as for Form 941. Below are the referenced subsection where the information can be found.
- Field 04CON. See IRM 3.12.13.28.1.
  - Field 04FAD. See IRM 3.12.13.28.4.
  - Field 04ADD. See IRM 3.12.13.28.5.
  - Field 04CTY. See IRM 3.12.13.28.6.
  - Field 04ST. See IRM 3.12.13.28.7.
  - Field 04ZIP. See IRM 3.12.13.28.8.

3.12.13.37  
(01-01-2022)  
**Sections 05 - 16 (Forms  
943 and 943(PR))**

- (1) If the taxpayer is required to file Form 943-A, Agricultural Employer's Record of Federal Tax Liability, due to them being a semi-weekly depositor, transcription errors may need to be corrected. The 943-A is used to report the taxes withheld for the whole year. Screens 05 - 16 represent all twelve months. Below is an example for the month of January. All remaining months are the same except for their alpha code.



Field Designator	Field Length	Title of Field	Location on Return
05A01	14	Mon 1 day 1	Jan tax liab box, line 1
05A02	14	Mon 1 day 2	Jan tax liab box, line 2
05A03	14	Mon 1 day 3	Jan tax liab box, line 3
05A04	14	Mon 1 day 4	Jan tax liab box, line 4
05A05	14	Mon 1 day 5	Jan tax liab box, line 5
05A06	14	Mon 1 day 6	Jan tax liab box, line 6
05A07	14	Mon 1 day 7	Jan tax liab box, line 7
05A08	14	Mon 1 day 8	Jan tax liab box, line 8
05A09	14	Mon 1 day 9	Jan tax liab box, line 9
05A10	14	Mon 1 day 10	Jan tax liab box, line 10
05A11	14	Mon 1 day 11	Jan tax liab box, line 11
05A12	14	Mon 1 day 12	Jan tax liab box, line 12
05A13	14	Mon 1 day 13	Jan tax liab box, line 13
05A14	14	Mon 1 day 14	Jan tax liab box, line 14
05A15	14	Mon 1 day 15	Jan tax liab box, line 15
05A16	14	Mon 1 day 16	Jan tax liab box, line 16
05A17	14	Mon 1 day 17	Jan tax liab box, line 17
05A18	14	Mon 1 day 18	Jan tax liab box, line 18
05A19	14	Mon 1 day 19	Jan tax liab box, line 19
05A20	14	Mon 1 day 20	Jan tax liab box, line 20
05A21	14	Mon 1 day 21	Jan tax liab box, line 21
05A22	14	Mon 1 day 22	Jan tax liab box, line 22
05A23	14	Mon 1 day 23	Jan tax liab box, line 23
05A24	14	Mon 1 day 24	Jan tax liab box, line 24
05A25	14	Mon 1 day 25	Jan tax liab box, line 25
05A26	14	Mon 1 day 26	Jan tax liab box, line 26
05A27	14	Mon 1 day 27	Jan tax liab box, line 27
05A28	14	Mon 1 day 28	Jan tax liab box, line 28
05A29	14	Mon 1 day 29	Jan tax liab box, line 29
05A30	14	Mon 1 day 30	Jan tax liab box, line 30
05A31	14	Mon 1 day 31	Jan tax liab box, line 31

(2) **Invalid Conditions:**

If all entries are not numeric, or if an entry is entered in Field 06B29 and it is not a leap year, a screen error will occur.

(3) For February through December, the screens are the same except for the alpha indicator and the days shown for each month.

(4) Fields 06B01- 06B29 represent February's daily liabilities.

(5) Fields 07C01 - 07C31 represent March's daily liabilities.

(6) Fields 08D01 - 08D30 represent April's daily liabilities.

(7) Fields 09E01 - 09E31 represent May's daily liabilities.

(8) Fields 10F01 - 10F30 represent June's liabilities.

(9) Fields 11G01 - 11G31 represent July's liabilities.

(10) Fields 12H01 - 12H31 represent August's daily liabilities.

(11) Fields 13I01 - 13I30 represent September's daily liabilities.

(12) Fields 14J01 - 14J31 represent October's daily liabilities.

(13) Fields 15K01 - 15K30 represent November's daily liabilities.

(14) Fields 16L01 - 16L31 represent December's daily liabilities.

3.12.13.38  
(10-22-2024)

**Section 19 (Forms 943  
and 943(PR))**

(1) Section 19 has fields related to COVID relief.

(2) Unless otherwise noted, all Section 19 fields are:

- valid for tax periods 202012 through 202312
- 15 positions
- transcribed in dollars and cents
- positive only

**Section 19 Fields**

Field Designator	Field Name	Line Number
19SCS	Qualified sick leave wages	2a
19SCF	Qualified family leave wages	2b
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	12b
19CER	Nonrefundable employee retention credit (valid 202012 - 202112)	12c (Rev. 2020 - 2021)
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	12d

Field Designator	Field Name	Line Number
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	12e (Rev. 2021 - 2022)
19CRN	Number of individuals provided COBRA assistance (7-position numeric field) (valid 202112 - 202212)	12f (Rev. 2021 - 2022)
19DA	Deferred employer share of social security tax (valid for 202012 only)	14b p/y
19DEE	Deferred employee share of social security tax (valid for 202012 only)	14c p/y
19RCS	Refundable credit for sick and family leave wages for leave taken before April 1, 2021	14d
19RER	Refundable employee retention credit (valid 202012 - 202112)	14e (Rev. 2020 - 2021)
19RAS	Refundable credit for sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	14f
19CRA	Refundable portion of ARP COBRA credit (valid 202112 - 202212)	14g (Rev. 2021 - 2022)
19APA	Advances from Form 7200 (valid 202012 - 202112)	14i (Rev. 2020 - 2021)
19HP1	Qualified health plan expenses for sick leave	18
19HP2	Qualified health plan expenses for family leave	19
19WRC	Qualified wages for the employee retention credit (valid 202012 - 202112)	20 (Rev. 2020 - 2021)
19HPR	Qualified health plan expenses on line 20 (valid 202012 - 202112)	21 (Rev. 2020 - 2021)
19QSW	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	22
19QCA	Credit from Form 5884-C, line 11	22 (Rev. 2020)
19SNR	Reserved for future use	n/a
19SRF	Reserved for future use	n/a
19QHE	Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 (valid 202112 and subsequent)	23

Field Designator	Field Name	Line Number
19CBA	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22 (valid 202112 and subsequent)	24
19QFW	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	25
19HE1	Qualified health plan expenses allocable to qualified family leave wages reported on line 25 (valid 202112 and subsequent)	26
19HE2	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25 (valid 202112 and subsequent)	27
19RC3	Third quarter employee retention credit recovery startup (valid 202112 only)	28 (Rev. 2021 only)
19RC4	Fourth quarter employee retention credit recovery startup (valid 202112 only)	29 (Rev. 2021 only)

(3) **Invalid Condition:** Section 19 field errors will display if:

- any field contains a non-numeric entry
- any field that is not valid for the tax period in 01TXP contains an entry.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If any field is invalid, delete the field.

3.12.13.39  
(01-01-2016)  
**Processing Form 943/  
Form 943(PR)  
Consistency/Math Errors  
(Priority IV)**

- (1) This section provides procedures for resolving consistency and math errors (Priority IV) for Forms 943 and 943(PR) returns.
- (2) For an explanation of consistency and math errors (Priority IV), see IRM 3.12.13.5.4.

3.12.13.39.1  
(01-01-2016)  
**◆Error Code 001◆**

- (1) Procedures for working EC 001 are the same as EC 001 for Form 941. See IRM 3.12.13.31.1, for instructions.

3.12.13.39.2  
(01-01-2016)  
**◆Error Code 002◆**

- (1) Procedures for working EC 002 are the same as EC 002 for Form 941. See IRM 3.12.13.31.2, for instructions.

3.12.13.39.3  
(01-01-2016)  
**◆Error Code 004◆**

- (1) Procedures for working EC 004 are the same as EC 004 for Form 941. See IRM 3.12.13.31.4, for instructions.

3.12.13.39.4  
(01-01-2016)

◆**Error Code 005**◆

- (1) Procedures for working EC 005 are the same as EC 005 Form 941. See IRM 3.12.13.31.5, for instructions.

3.12.13.39.5  
(01-01-2016)

**Error Code 006**

- (1) Procedures for working EC 006 are the same as EC 006 for Form 941. See IRM 3.12.13.31.6, for instructions.

3.12.13.39.6  
(01-01-2016)

◆**Error Code 007**◆

- (1) Procedures for working EC 007 are the same as EC 007 for Form 941. See IRM 3.12.13.31.7, for instructions.

3.12.13.39.7  
(01-01-2021)

◆**Error Code 010**◆

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	1
01EMP	Number of Employees	7
S02DP	Section 02 Present	
S03DP	Section 03 Present	
04FAD	Foreign Address	35
S04DP	Section 04 Present	
S05NP	Section 05 Not Present	
05A>	Section 05 Computer Generated Liability	15
S06NP	Section 06 Not Present	
06B>	Section 06 Computer Generated Liability	15
S07NP	Section 07 Not Present	
07C>	Section 07 Computer Generated Liability	15
S08NP	Section 08 Not Present	
08D>	Section 08 Computer Generated Liability	15
S09NP	Section 09 Not Present	

Field Designator	Field Name	Field Length
09E>	Section 09 Computer Generated Liability	15
S10NP	Section 10 Not Present	
10F>	Section 10 Computer Generated Liability	15
S11NP	Section 11 Not Present	
11G>	Section 11 Computer Generated Liability	15
S12NP	Section 12 Not Present	
12H>	Section 12 Computer Generated Liability	15
S13NP	Section 13 Not Present	
13I>	Section 13 Computer Generated Liability	15
S14NP	Section 14 Not Present	
14J>	Section 14 Computer Generated Liability	15
S15NP	Section 15 Not Present	
15K>	Section 15 Computer Generated Liability	15
S16NP	Section 16 Not Present	
16L>	Section 16 Computer Generated Liability	15
S19DP	Section 19 Present	

(2) **Invalid Condition:**

This error will generate if the CCC "G" is present and fields other than 01CCC, 01CRD or TPNC are present.

(3) **Correction Procedures:**

- a. Correct all misplaced entries, coding, and transcription errors.
- b. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.

- c. Determine if CCC "G" was input correctly by initiating BMFOL research to see if the initial return is posted. Do not assume that a return indicating "Copy" is an amended, revised superseding, or duplicate return.

If	Then
Return shows amended, revised, supplemental, corrected or superseding,	Research using Command Code(s) BRTVU, BMFOL, SUMRY, TRERS, and/or TXMOD to determine if information is exactly the same as the posted return.
All information is not the same,	1. Process the return with CCC "G". 2. DLSEC to delete all sections except Section 01. 3. Delete the invalid entries that are present in Section 01. GTSEC 01, if necessary.
All information is exactly the same,	SSPND 640 and route to Rejects.
A return is not posted for the tax period and the return is an amended return,	Continue processing as an amended return.
A return is not posted for the tax period and the return is not amended ("G" coded in error),	1. Enter all necessary data in Sections 01-16. 2. Ensure Section 01 fields are correct. 3. Delete the "G" code in Field 01CCC.

**Note:** When deleting CCC "G" and the section required is shown as being present, no further verification of section entries is needed.

3.12.13.39.8  
(01-01-2016)  
**Error Code 011**

- (1) Procedures for working EC 011 are the same as EC 011 for Form 941. See IRM 3.12.13.31.9, for instructions.

3.12.13.39.9  
(01-01-2016)  
**◆Error Code 014◆**

- (1) Procedures for working EC 014 are the same as EC 014 for Form 941. See IRM 3.12.13.31.10, for instructions.

3.12.13.39.10  
(01-01-2016)  
**◆Error Code 015◆**

- (1) Procedures for working EC 015 are the same as EC 015 for Form 941. See IRM 3.12.13.31.11, for instructions.

3.12.13.39.11  
(01-01-2016)  
**◆Error Code 016◆**

- (1) Procedures for working EC 016 are the same as EC 016 for Form 941. See IRM 3.12.13.31.12, for instructions.

3.12.13.39.12  
(02-02-2021)  
**Error Code 022**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
01TXP	Tax Period	6
02TCW	Total Cash Compensation	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02MED	Total Medicare Compensation	15
02XMT	Total Compensation Subject to Additional Medicare Tax Withholding	14
02XMT>	Total Compensation Subject to Additional Medicare Tax Withholding Computer Generated	14
027B	Exempt Compensation/Tips paid Qualified Employees after March 31	15
027C	Social Security Tax Exemption	15
027C>	Social Security Tax Exemption Computer Generated	15
027D	Total Taxes Before Adjustments	15
027D>	Total Taxes Before Adjustments Computer Generated	15
02TT	Total Taxes Taxpayer	15

(2) **Invalid Condition:**

This error condition will generate if the sum of Fields 02TCW, 19SCS and 19SCF is greater than Field 02MED and the tax period is 199112 or subsequent.



(3) **Correction Procedures:**

## a. Section 6020(b) Procedures:

If	Then
The return was prepared under Section 6020(b) by a Revenue Officer.	<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>If the return is unsigned, SSPND AC640 to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li>If the return is signed, check the return for any transcription errors and correct the return, as needed. <b>Do not correspond with the taxpayer.</b></li> </ul> <p><b>Note:</b> <i>The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</i></p>
A CCC 4 is not present in 01CCC,	Enter CCC 4 in Field 01CCC.
An IRC 6020(b) return is incomplete or blank on lines 2, and 4,	Divide the amount in Field 02TT by .153 or .133 (2011/2012) and enter the result in Field 02TCW, and in Field 02MED.

- b. Correct all misplaced entries, coding and transcription errors. Compare the screen entry to the return, and apply the procedures from the tables below:

If	And	Then
The sum of lines 2, 2a and 2b is greater than line 4,		Review the return for a sufficient explanation; <ul style="list-style-type: none"> <li>• Dependents under 18 years of age,</li> <li>• Social Security or Medicare Compensation exempt</li> <li>• IRC 6020(b)</li> </ul>
A sufficient explanation has been provided,		Delete the Compensation in Fields 02TCW and 02MED.
Field 02XMT has an entry,	Field 02MED is blank or zero and Field 02TCW is equal to or less than Field 02XMT	Remove the entry in Field 02XMT and enter in Field 02MED.
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	between the sum of lines 2, 2a and 2b and line 4,	1- Enter the amount from line 2 of the return to Field 02MED.
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	between the sum of lines 2, 2a and 2b and line 4,	Correspond with the taxpayer using Letter 21C,
You receive a reply from the taxpayer,		Initiate the taxpayer's intention. Recalculate the tax lines as needed.
You receive no reply, or an insufficient reply,		1- Increase the amount in Field 02MED so that it is equal to the sum of lines 2, 2a and 2b. 2- If Error Code 100 generates, use TPNC 27 and 07.

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3.12.13.39.13  
(01-01-2016)  
**Error Code 028**

- (1) Procedures for working EC 028 are the same as for Form 941. See IRM 3.12.13.31.15, for instructions.

3.12.13.39.14  
(04-29-2024)  
**Error Code 034**

- (1) Procedures for working EC 034 are the same as for Form 941. See IRM 3.12.13.31.16 for instructions.

3.12.13.39.15  
(01-01-2022)  
**Error Code 048**

- (1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
02TCW	Total SS Wages	15
19SCS	Qualified Sick Leave Wages (valid 202006 and subsequent)	15
19SCF	Qualified Family Leave Wages (valid 202006 and subsequent)	15
02MED	Total Medicare Compensation	15
02XMT	Total Compensation Subject to Ad- ditional Medicare Tax Withholding	14
02XMT>	Total Compensation Subject to Ad- ditional Medicare Tax Withholding Computer Generated	14
027B	Exempt Compensation paid After March 31	15
027C	SS Tax Exemption	15
027D	Total Tax before Adjustments	15
027D>	Total Tax before Adjustments Computer Generated	15
02ITW	Total Income Tax Withheld	14
02ADJ	Total Adjustments	15
02EIC	Advanced EIC amount	15
02PTC	F8974 research credit	15
19QCS	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	15

Field Designator	Field Name	Field Length
19CER	Nonrefundable portion of employee retention credit	15
19QAS	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	15
19CNA	Nonrefundable portion of COBRA premium assistance credit	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer	15

(2) **Invalid Condition:**

This error condition will generate if Fields 02TCW, 19SCS, 19SCF, 02MED, 027B, 027C 027D, 02ADJ, and 02ITW are present, and the Field 02TT (Total Tax-Taxpayer) is zero.

(3) **Correction Procedures:**

- a. Check the return for misplaced entries or the screen for transcription errors.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
Field 02TT (Total Tax-Taxpayer) is blank or zero, but Fields 02TCW, 19SCS, 19SCF, 02MED, 02ADJ, or 02ITW have an entry, <b>Note:</b> Use these procedures if the taxpayer shows that compensation was paid to a family member or spouse as "exempt compensation". PL 100-203 brought spouses and children, age 18 and older, under social security coverage.	1- Verify the amount for Field 02TT, Total Tax-Taxpayer, by adding and subtracting (as needed) the amounts on lines 3, 5, 6 and 8 from the return.  2- Enter this amount in Field 02TT.

If	Then
If after comparing Form 943 or Form 943(PR), line 13 (Revision 2017-2018) or Line 11 (Revision 2014-2016), with Field 02TT on the screen display, and the total taxes are truly zero, "None", etc.	Enter "C" in the Clear Code Field to indicate all entries are correct. <b>Note: A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.</b>
If after comparing Form 943 or 943(PR), line 13 (Revision 2017-2018), Line 11 (2014- 2016), with Field 02TT on the screen display, and the total taxes should appear other than zero, blank, "None", etc.	Enter TPNC 03 to advise the taxpayer of the error.

3.12.13.39.16  
(01-01-2016)  
**Error Code 050**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
02TCW	Total SS Wages	15
02SST>	SS Tax Computer Generated	15
02MED	Total Medicare Compensation	15
027B	Exempt Compensation/Tips Paid After March 31	15
027C	SS Tax Exemption Amount	15
027C>	SS Tax Exemption Amount Computer Generated	15
027D	Total Tax Before Adjustments	15
02MT>	Medicare Tax Computer Generated	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer	15

Field Designator	Field Name	Field Length
02EIC	Advanced Earned Income Tax	15

(2) **Invalid Conditions:**

This error condition will generate if the Advance Earned Income Credit, Field 02EIC, is greater than the allocated percentage of either the social security Wages or the Medicare Compensation. This error is only valid for tax years prior to 2011. The allocated percentages are:

- a. 10 percent for tax periods 198412 and prior.
- b. 11 percent for tax periods 198503 through 198612.
- c. 14 percent for tax periods 198703 through 199012.
- d. 16.7 percent for tax periods 199103 through 199112.
- e. 17.6 percent for tax periods 199203 through 199212.
- f. 18.5 percent for tax periods 199303 through 199312.
- g. 15.78 percent for tax periods 199403 through 199412.
- h. 20.4 percent for tax periods 199503 through 201012.

(3) **Correction Procedures:**

- a. Compare the displayed screen entries with the return. Correct any fields to agree with the return.

If	Then
It appears that the Field 02DEP (line 12) amount may be the amount of the deposits (TC 650, 670, 716, etc.),	<p><b>Note:</b> Follow the applicable steps below in the order provided until the error has been resolved.</p> <p>1- Initiate research to determine the amount of the deposits applied to the applicable tax period (TC 650, 670, 716, etc.).</p> <p>2- If the amount in Field 02EIC is:</p> <ol style="list-style-type: none"> <li>The same amount of the applied deposits, use CC GTSEC 02. Delete the entry in Field 02EIC and enter the same total amount to Field 02DEP on the screen display.</li> <li>Not the same as the deposits, correspond for clarification of AEIC.</li> </ol> <p>3- If you receive a reply, compare the taxpayer's reply to the screen display. Correct any incorrect entries.</p> <p>4- If no reply, or an inadequate reply is received from the taxpayer, compute the correct amount of AEIC by multiplying the highest dollar entry from either Field 02TCW or Field 02MED by the allowable percentage for the year of the return. (The allowable percentages for each year are shown beneath the "Invalid Conditions" above.</p> <p><b>Note:</b> If Error Code 102 subsequently generates, enter TPNCs 23 and 27.</p>
The entry to claim AEIC on the return is found to be correct, but the amount is greater than the allowable percentage,	<p>1- Compute the allowable amount for the correct tax period (i.e., multiply the highest dollar entry from either Field 02TCW or Field 02MED by the allowable percentage for the year of the return).</p> <p>2- Enter the computed amount in Field 02EIC.</p> <p>3- If Error Code 102 displays, assign TPNC 23.</p>

3.12.13.39.17  
(01-01-2020)  
**Error Code 054**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
02EIC	Advanced Earned Income Credit	15
02DEP	FTD Deposits Claimed	15
02CPM	COBRA Premium Assistance Payments	15

Field Designator	Field Name	Field Length
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

Error Code generates when the Advance Earned Income Credit (AEIC) minus

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(3) **Correction Procedures:**

- a. Compare the entries on the screen display and the return. Correct any coding or transcription errors. Then, initiate research (BMFOLT) to determine the amount of deposits applied to the applicable tax period (TC 650, 670, 716, etc.). *(Follow the IF/THEN table in priority order).* This EC will only generate on accounts prior to 2011.

If	Then
The Field 02EIC amount <b>is the same</b> as the computed total of the deposits,	1- Delete Field 02EIC.  2- Use GTSEC 02. Enter the same amount which was previously in Field 02EIC to Field 02DEP on the screen display. Then, continue processing.
The return line 12 is blank, and research shows no deposits or credit elect (TC 650, 670, 716, etc.) <b>and</b> Field 02EIC is <b>less</b> than \$2,500,	Enter "C" in the Clear Code Field to resolve.
Field 02EIC amount <b>is not the same</b> as the applied deposits (TC 650, 670, 716, etc.), but the entry is <b>greater</b> than \$2,500.	Correspond for clarification of AEIC entry.

(4) **Suspense Corrections/Rejects:**

- a. Process suspense correspondence as follows:

If	Then
You receive a reply from the taxpayer,	Compare the taxpayer's reply to the screen display. Correct any incorrect entries.
No reply is received, or an inadequate reply,	Enter "C" in the Clear Code Field to resolve.



3.12.13.39.18  
(01-01-2022)  
Error Code 056

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01SIC	Schedule Indicator Code	1
01ARN	Applied Refund Indicator	1
02TCW	Total SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02MED	Total Medicare Compensation	15
02XMT	Total Compensation Subject to Additional Medicare Tax Withholding	14
027B	Exempt Compensation/Tips paid after March 31	15
027C	Exempt SS Tax	15
027D	Tax Before Adjustments	15
02ITW	Income Tax Withheld	15
02ADJ	Total Adjustments	15
02EIC	Advanced EIC amount	15
02PTC	F8974 research credit	15
19QCS	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	15
19CER	Nonrefundable portion of employee retention credit	15
19QAS	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	15
19CNA	Nonrefundable portion of COBRA premium assistance credit	15
02TT	Total Tax Taxpayer	15
02TT>	Total Tax Computer Generated	15
02DEP	Total FTD Credit Claimed	15

(2) **Invalid Condition:**

This error condition is generated if an amount is present in Field 02DEP (FTD Credit Claimed Amount) and Field 02TT (Total Tax-Computer) is zero or negative.

(3) **Correction Procedures:**

- a. Compare the screen display and the return.

If	And	Then
Transcribed incorrectly,		Enter the correct entry from the return.
The return is truly non-taxable and FTD Credits are present,		Clear the error by entering "C" in the Clear code (CL) Field. <b>Note:</b> A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.
You are unable to determine if the return is taxable or non-taxable,		Correspond with the taxpayer. Suspend with CC SSPND and Action Code 21X.
There is no reply from the taxpayer,		Enter "C" in the Clear code.

3.12.13.39.19  
(08-23-2022)  
**Error Code 058**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
S02NP	Section 02 Not Present	
S03DP	Section 03 Present	
S05DP	Section 05 Present	
05A>	Section 05 Computer Generated Liability	15
S06DP	Section 06 Present	
06B>	Section 06 Computer Generated Liability	15
S07DP	Section 07 Present	
07C>	Section 07 Computer Generated Liability	15
S08DP	Section 08 Present	
08D>	Section 08 Computer Generated Liability	15

Field Designator	Field Name	Field Length
S09DP	Section 09 Present	
09E>	Section 09 Computer Generated Liability	15
S10DP	Section 10 Present	
10F>	Section 10 Computer Generated Liability	15
S11DP	Section 11 Present	
11G>	Section 11 Computer Generated Liability	15
S12DP	Section 12 Present	
12H>	Section 12 Computer Generated Liability	15
S13DP	Section 13 Present	
13I>	Section 13 Computer Generated Liability	15
S14DP	Section 14 Present	
14J>	Section 14 Computer Generated Liability	15
S15NP	Section 15 Not Present	
15K>	Section 15 Computer Generated Liability	15
S16DP	Section 16 Present	
16L>	Section 16 Computer Generated Liability	15

(2) **Invalid Condition:**

Section 03 and/or any of Sections 05 through 16 are present, but Section 02 is not present.

(3) **Correction Procedures:**

- a. Check transcription. Refer to the return to determine if any of Sections 02, 03 and/or 05 through 16 should be present.

If	Then
There are entries on the return for Section 02 Fields,	and/or any of Sections 05 through 16
There are no line entries on the return for Sections 03 or 05 through 16,	Use CC DLSEC to delete any section for which there are no corresponding line entries on the return.

If	Then
There are line entries present on the return for Section(s) 03 or 05 through 16, but no line entries for Section 02,	Correspond with the taxpayer to secure the information concerning the tax liability for the year. Suspend the record with Action Code 21X. <b>Reminder:</b> Enter any applicable Sections prior to corresponding.
There is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. Compare the amounts in Fields T-TWO&gt; and 03M. <b>Note:</b> Use CC GTSEC 03 to view Field 03M.</li> <li>2. Enter the greater of the two amounts into Fields 02ITW and 02TT.</li> <li>3. If Error Code 102 displays, use TPNC 27 to advise the taxpayer that we adjusted the tax because we did not receive a reply to our request for additional information.</li> </ol>

3.12.13.39.20  
(01-01-2016)  
**Error Code 069**

- (1) Procedures for correcting EC 069 are the same as EC 069 for Form 941. See IRM 3.12.13.31.25, for instructions.

3.12.13.39.21  
(01-01-2016)  
**Error Code 072**

- (1) Procedures for working EC 072 are the same as EC 072 for Form 941. See IRM 3.12.13.31.26, for instructions.

3.12.13.39.22  
(01-01-2023)  
**Error Code 082**

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02TCW	Taxable SS Wages	15
027A	Number of Qualified Employees Paid Exempt Compensation after March 31	15
027B	Exempt Compensation Paid Employees after March 31	15

- 02TCW- Taxable Social Security Wages
- 027A- Number of Qualified Employees Paid Exempt Compensation After Mar 31
- 027B- Exempt Compensation Paid Qualified Employees After Mar 31

- (2) **Invalid Condition:**

This error condition will generate when Field 027B has a dollar amount other than zero or blank, and Field 02TCW is zero or blank, and the tax period is 2010.

**(3) Correction Procedures:**

- a. Compare the return and any attachments against the screen. Correct any transcription errors by entering the return or attachment entry to the applicable field on the screen.

If	Then
The entries on the screen display match the return,	Initiate correspondence to correct return line(s) 2 and 4. Use Letter 21C, (Rev April 2010) paragraph H, and SSPND using Action Code 211.
The taxpayer sends an adequate reply,	Correct the information on the screen display, as per the taxpayer's reply. GTSEC01 and enter the Correspondence Received Date (CRD) into Field 01CRD.
The taxpayer sends an inadequate reply, or there is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. GTSEC01 and enter "3" to Field 01CCC. Edit the return with CCC "3".</li> <li>2. Delete any entry to Field(s) 02FC, 02SP, and 027C and transmit to update the display on the screen.</li> <li>3. If Error Code 100 displays, enter TPNC 27 for no reply or an inadequate reply to correspondence, and TPNC 35 to advise the taxpayer that we have disallowed their social security tax adjustment for the exempt compensation paid qualified employees. The total of the reported social security wages and social security tips must be equal to, or greater than, the exempt compensation paid qualified employees.</li> </ol>

3.12.13.39.23  
(01-01-2016)  
**Error Code 085**

**(1) Fields Displayed:**

Field Designator	Field Name	Field Length
02TCW	Taxable SS Wages	15
02MED	Taxable Medicare Wages	15
027A	Number of Qualified Employees Paid Exempt Compensation After Mar 31	7
027B	Exempt Compensation Paid Qualified Employees After Mar 31	15

Field Designator	Field Name	Field Length
027C	Tax on Exempt Compensation Paid Qualified Employees After Mar. 31	15
027C>	Tax on Exempt Compensation/Tips Paid Qualified Employees After Mar. 31 Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when Field 027A or 027B has a value other than zero (\$0.00) and the alternate field is zero or blank: There is a tolerance

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**Note:** Do not generate Error Code 085 when Fields 027A and 027B both are zero or blank.

(3) **Correction Procedures:**

- a. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
Form 943 (Rev January 2010), line 7b is blank, zero, none, etc. and there is an entry on line 7c,	Initiate correspondence using Letter 21C, paragraph H. Use Action Code 211
Form 943 (Rev January 2010), line 7b has an entry, and line 7c is blank, zero, none, etc.	Initiate correspondence using Letter 21C, paragraph H. Use Action Code 211

(4) **Suspense Corrections/Rejects:**

If	Then
Reply received	Input taxpayer's entry to Field 027B or 027C. GTSEC 01 and enter the CRD into Field 01CRD
Inadequate or no reply received,	Delete any entry in Field(s) 027A, 027B and/or 027C. GTSEC 01 and enter "3" in Field 01CCC.
Error ripples to EC 100	<ol style="list-style-type: none"> <li>1. Due to an adequate reply, enter TPNC 34 to advise the taxpayer of the correction to tax.</li> <li>2. Due to an inadequate reply or no reply, enter TPNC 27 and TPNC 34 to advise the taxpayer of the correction to tax.</li> </ol>

3.12.13.39.24  
(04-12-2022)  
Error Code 092

(1) **Fields Displayed:**

Field Designator	Field Name	Line Description
01TXP	Tax Period	Upper right of page 1
01SRI	Schedule R Indicator	Edited at the bottom of page 1, if Schedule R is present
19CER	Nonrefundable Employee Retention Credit	Nonrefundable portion of employee retention credit
19RER	Refundable Employee Retention Credit	Refundable portion of employee retention credit
19RC3	Third quarter ERC for Recovery Startup Businesses	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the third quarter
19RC4	Fourth quarter ERC for Recovery Startup Businesses	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the fourth quarter

(2) **Invalid Condition:** Error Code 092 will generate for tax period 202112 and subsequent, when either of fields 19RC3 or 19RC4 are greater than \$50,000.00 and Field 19SRI is blank.

(3) **Correction Procedures:**

- a. Compare the return to the screen display. Correct any transcription errors or obvious misplaced entries.

If	Then
Schedule R is attached,	Input "R" to field 01SRI.

If	Then
Field 19RC3 is greater than 50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19RC3.</li> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. Reduce field 19RC3 to 50,000.00.</li> <li>5. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>
Field 19RC4 is greater than 50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19RC4.</li> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. Reduce field 19RC4 to 50,000.00.</li> <li>5. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>

3.12.13.39.25  
(01-01-2016)  
**Error Code 094**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02TCW	Taxable SS Wages	15



Field Designator	Field Name	Field Length
02SST>	SS Tax-Computer Generated	15
02MED	Taxable Medicare Compensation	15
02MT>	Medicare Tax Computer Generated	15
02ITW	Income Tax Withheld	15
027A	Number of Qualified Employees Paid Exempt Compensation After Mar 31	7
027B	Exempt Compensation/Tips Paid Qualified Employees After Mar 31	15
027C	SS Tax Exemption	15
027C>	SS Tax Exemption Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when Field 027C is compared to Field 027C>

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(3) **Correction Procedures:**

- a. Review the Screen display against the return.

If	Then
There is a transcription error	Correct the entry per the return.
The entry in Field 027C is correct per the return	Enter Field 027C> underprint to Field 027C.

3.12.13.39.26  
(01-11-2021)  
**Error Code 095**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
02PTC	Payroll Tax credit for increasing research	15

**(2) Invalid Condition:**

This error condition will generate when:

- a. 01CCC "Q" is present and no money amount on line 12a (Qualified small business payroll tax credit for increasing research activities),or
- b. when 01CCC "Q" is not present but Line 12 has a money amount

**(3) Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
Form 943 Line 12a (Qualified small business payroll tax credit for increasing research activities) is blank and CCC "Q" is present	<ol style="list-style-type: none"> <li>1. Delete CCC "Q"</li> <li>2. Remove F8974 and notate Route to AM.</li> <li>3. Continue processing the return</li> </ol>
The amount on Line 12a is a misplaced entry	<ol style="list-style-type: none"> <li>1. Research (e.g., BMFOLT) to determine the correct field</li> <li>2. If research determines that the entry on field 02PTC belongs in another field, (e.g., 02TT or 02DEP)</li> <li>3. Delete field 02PTC amount and enter the amount into the correct field</li> <li>4. Continue processing the return</li> </ol>
Form 943 Line 12a has an amount but F8974 is not attached and there is no indication Code and Edit initiated correspondence	<ol style="list-style-type: none"> <li>1. Correspond with the taxpayer with Letter 21C to request F8974.</li> <li>2. Suspend with CC SSPND and Action Code 211.</li> </ol>
The taxpayer sent F8974	Enter CCC "Q" and continue processing the return
There is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. Disallowed the credit on line 12a and continue processing the return.</li> <li>2. If Error Code 100 displays, send TPNC 38 to advise the taxpayer that we have disallowed their payroll tax credit research claim because we did not receive the F8974.</li> </ol>

- (4) Follow procedures below when a IRC 6020(b) return generates EC 095:

IF	And	Then
The return was prepared under section 6020(b) by a Revenue Officer	There is an amount on Line 12a but Form 8974 is not attached	a. SSPND 640 using Form 4227 notating see Line 12, and Form 8974 b. Route the return to: <b>Internal Revenue Service</b> <b>2970 Market St.</b> <b>Mail Stop 5-EO4.114</b> <b>Philadelphia, PA 19104</b>

3.12.13.39.27  
(03-08-2021)  
**Error Code 096**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
02TCW	Taxable SS Wages	15
02SST>	SS Tax-Computer Generated	15
19DA	Section 2302 Deferred Amount	15
19HSS>	Deferred Amount of the Employer Share of Social Security Tax Computer Generated	15
19DEE	Deferred Amount of the Employee Share of Social Security Tax	15
19EES>	Deferred Amount of the Employee Share of Social Security Tax Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when the amount of deferred employer and/or employee social security tax exceeds the maximum deferral amounts.

(3) **Correction Procedures:**

- a. Check coding, transcription errors, and misplaced entries.

If	Then
The entry in Field 19DA is greater than Field 19HSS>	Enter the amount from 19HSS> into Field 19DA. <b>Note:</b> If Error Code 102 generates as a result, send TPNC 40, in addition to any other applicable TPNCs
The entry in Field 19DEE is greater than Field 19EES>	Enter the amount from Field 19EES> into Field 19DEE. <b>Note:</b> If Error Codes 102 generates as a result, send TPNC 41, in addition to any other applicable TPNCs

3.12.13.39.28  
(01-01-2016)  
**Error Code 097**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02MXW	March Amount of Exempt Compensation Paid Qualified Employees	15
02MXT	Tax Credit on March Exempt Compensation Paid Qualified Employees- Taxpayer	15
02MST>	Tax Credit on March Exempt Compensation Paid Qualified Employees Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when Field 02MXT, Tax Credit on March Exempt Compensation Paid Qualified Employees, is compared to Field 02MXT> underprint, Tax Credit on March Exempt Compensation Paid Qualified

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(3) **Correction Procedures:**

- a. Review the screen display against the return. This EC is only applicable to tax year 2010.

If	Then
There is a transcription error,	Correct the entry on the screen
The entry in Field 02MXT is correct per the return,	<ol style="list-style-type: none"> <li>1. Enter Field 02MXT&gt; underprint to Field 02MXT</li> <li>2. If, after entering 02MXT&gt; underprint to Field 02MXT, Error Code 101 displays, then bring up the Field 02STL&gt; underprint and enter to Field 02STL.</li> </ol>

3.12.13.39.29

(11-09-2017)

**Error Code 099****(1) Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
02SST	Social Security Tax	14
02SST>	SST-CMPTR-AMT	14
02PTC	Payroll Tax Credit for increasing research	15
02PTC>	Payroll Tax credit for increasing research Computer	15

**(2) Invalid Condition:**

This error condition will generate when Field 02PTC, Payroll Tax credit for increasing research (taxpayer entered amount) is compared to Field 02PTC>, Payroll Tax credit for increasing research (computer generated amount), and

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**(3) Correction Procedures:**

- Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
There is a difference between Field 02PTC> (Payroll Tax credit -Computer amount) and Field 02PTC (Payroll Tax-credit - taxpayer amount)	<ol style="list-style-type: none"> <li>1- Enter the lesser amount in Field 02PTC.</li> <li>2- Send TPNC 36 or TPNC 37 (Spanish version) to inform the taxpayer that an error was made in computing small business payroll tax credit.</li> </ol>

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**(4) Valid TPNCs for EC 099 are 36 and 37.**

3.12.13.39.30  
(01-01-2023)  
**Error Code 100**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
NC	Notice Codes	6
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
02TCW	Total SS Wages	15
02SST>	Computer Generated SS Tax	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02MED	Total Medicare Compensation	15
02MT>	Medicare tax Computer Generated	15
02XMT	Total Compensation Subject to Additional Medicare Tax Withholding	14
02XMT>	Additional Medicare Tax Withholding	15
027B	Exempt SS Compensation	15
027C	SS Tax Exempt Compensation	15
027C>	SS Tax on Exempt Compensation Computer Generated	15
027D	Total Tax Before Adjustments	15
027D>	Total Tax Before Adjustments Computer Generated	15
02ITW	Total Income Tax Withheld	15
02ADJ	Total Adjustments to Tax	15
02EIC	Advanced EIC amount	15
02PTC	Payroll tax credit for increasing research	15
02PTC>	Payroll tax credit for increasing research Computer	15
19QCS	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for leave taken before April 1, 2021	15
19CER	Nonrefundable Portion of Employee Retention Credit	15

Field Designator	Field Name	Field Length
19QAS	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	15
19CNA	Nonrefundable portion of COBRA premium assistance credit	15
02TT	Total Tax taxpayer	15
02TT>	Total Tax Computer Generated	15

(2) **Invalid Conditions:**

This error condition is generated if the Field 02TT (Total Tax-Taxpayer) differs

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(3) **Correction Procedures:**

- a. For IRC 6020(b) returns follow procedures below.

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer,	<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>If the return is not signed, forward to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li>If the return <b>is signed</b>, check the return for any transcription errors, and correct the return, as needed. <b>Do Not correspond with the taxpayer.</b></li> </ul> <p><b>Note:</b> The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present,	Enter CCC 4 in Field 01CCC.
The return was prepared under IRC 6020(b) by a Revenue Officer and Field 02TT is under-printing,	<ul style="list-style-type: none"> <li>If the under-print amount is less than 02TT, add the difference to 02ITW.</li> <li>If the under-print amount is more than 02TT, subtract the difference from 02ITW.</li> </ul>

- b. Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors. Make sure any negative figure is followed by a (-) sign.

If	And	Then
The taxpayer used the correct figures, but entered it on the wrong line,		Make the correction on the screen. Do not attempt to correct any computer-generated fields.
Tax Period is incorrect		Correct and ensure correct tax rate is used
Tax Period can't be determined		Use current period.
TP uses a credit or field that is not valid on the Form 943 that they submitted		Remove amount and send TPNC 03
Any of the following situations are true: <ul style="list-style-type: none"> <li>Taxpayer failed to compute the correct social security tax on line 3, Forms 943, or 943(PR), or</li> <li>Taxpayer does not compute the correct Medicare tax on line 5, Form 943 or 943(PR), or any of the following situations are true: Taxpayer failed to compute the correct social security tax on Line 3 Form 943 or 943(PR), or Taxpayer does not compute the correct Medicare Tax on line 5 Form 943 or 943(PR), or additional Medicare Tax on line 7 or Error Code 100 generates due to changes made to resolve Error Code 022.</li> <li>Error Code 100 generated due to changes made to resolve Error Code 022,</li> </ul>		<p>Enter TPNC 07 in the correct field on the screen.</p> <p><b>Exception: Do not assign TPNC 07 if taxpayer has a sufficient explanation, (e.g., dependents under 18 years of age, employees did not meet test, or social security or Medicare Compensation exempt, etc.). Instead, delete Field 02TCW and/or 02MED.</b></p> <p><b>Caution:</b> If the tax period is 2011 - 2012 and the taxpayer used the rate of 12.4% to compute social security Tax, send TPNC 21.</p>
The taxpayer does not provide the social security wage amount (on the return, line 2), and/or Medicare wage amount (on the return, line 4), but there is a taxpayer tax entry on line 3 (tax on social security Wages) and/or line 5 (tax on the Medicare wage amount), or there is only an entry on line 13 (Field 02TT).		Divide the social security tax and/or Medicare tax amount by the correct tax rate or multiply the social security and/or Medicare tax amount by the factor shown in the table, "social security/Medicare Tax Rates and Factors", in IRM 3.12.13.31.38



If	And	Then
<p>The discrepancy in social security or Medicare tax is too</p> <p>Computer and Total Tax-Taxpayer which would result in a refund to the taxpayer,</p>		<p>Correspond with the taxpayer to verify the social security or Medicare wage amount.</p> <ul style="list-style-type: none"> <li>• <b>If a reply is received</b>, take correct action to adjust the display fields.</li> <li>• <b>If no reply or an insufficient reply</b>, and the Total Tax -Computer is greater than Total Tax-Taxpayer, send TPNC 07 and 27. If the Total Tax-Computer is less than Total Tax-</li> </ul> <p>Computer and Total Tax-Taxpayer to Field 02ITW (line 8, Federal Income Tax Withheld).</p>
<p>The screen display (all of the following):</p> <p>Field 02SST&gt; is the same amount as line 3,</p> <p>Field 02MT&gt; is the same amount as line 5,</p> <p>Field 02XMT&gt; is the same amount as line 7,</p> <p>Field 02ITW is the same transcribed amount as line 8, and</p> <p>Field 02ADJ is the same entry as line 10 but Field 02TT&gt; (Total Tax-Computer) is LESS than 02TT (Total Tax-Taxpayer) by</p>		<p>Correspond with the taxpayer for an explanation of the difference in tax.</p> <p><b>If a reply is received:</b> Enter the amount verified by the taxpayer.</p> <p><b>If a reply is not received:</b></p>
Field 02PTC (Revision 2017)	<p>There is a difference between Field 02PTC&gt; (Total Payroll Tax Credit-Computer) and Field 02PTC (Total Payroll Tax Credit-</p> <p>more,</p>	<ol style="list-style-type: none"> <li>1. Enter the lesser amount in Field 02PTC.</li> <li>2. Send TPNC 36</li> </ol>
<p>The screen display (all of the following):</p> <p>Field 02ITW is the same transcribed amount as line 8, and</p> <p>Field 02ADJ is the same entry as line 10, but Field 02TT&gt; (Total Tax-Computer) is GREATER than 02TT (Total Tax-</p>		Assign TPNC 03.

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If	And	Then
The adjustment line (Field 02ADJ) entry is shown as a decrease (e.g., entry is subtracted, or shown with a minus [-] sign, etc.),		<p>1. Review the left margin of the Form 943 or 943(PR) for an indication by Code and Edit that the adjustment was either substantiated by a Form 941c (if the return is for tax year 2008 or prior), or 943-X (for a tax year 2009 and subsequent), or was disallowed.</p> <p>a. If a Form 941c or 943-X was attached to substantiate an adjustment entry, Code and Edit will edit the left margin with the phrase (or a similar phrase), "941-C to AM" or "943-X to AM" and route the original Form 941c or 943-X to AM.</p> <p>b. Code and Edit will "X" the entry and allow AM to process the entry adjustment separately. This may cause Error Code 100 to generate.</p> <p>c. If the entry was disallowed (e.g., due to a 941c being filed for a 2009 or subsequent tax year), Code and Edit will "X" the entry on the adjustment line.</p>
The adjustment line entry was edited by Code and Edit with an "X" to allow AM to process the entry separately (e.g., indicated by Code and Edit in the left margin "941c (or 943-X) to AM"),		This will cause Error Code 100 to generate. Enter TPNC 31 to advise the taxpayer that the adjustment is being processed separately.
The adjustment line entry was edited by Code and Edit with an "X" to disallow the entry, ,		This will cause Error Code 100 to generate. Enter TPNC 32 to advise the taxpayer that they should file Form 943-X for future adjustments.
The taxpayer shows tax due on the Form 943 or 943(PR), but Field 02TT is blank,		Enter the Field 02TT> amount in Field 02TT.

If	And	Then
The amount in Field 02SST> or 02MT> agrees with the taxpayer's withholding amount entry,		Assume the taxpayer has reversed entries of the Withheld Income Tax Amount (i.e., Field 02ITW) and social security or Medicare taxes (i.e., Fields 02SST> or 02MT>). Correct the entry of Field 02ITW, 02TCW, or 02MED.
Field 02ITW and the Withheld Tax Amount on the return are blank, and Fields 02SST> and 02MT> are correct,		1- Compare Field 02TT to Field 02TT>.  2- Enter the difference in Field 02ITW.

**Note:** Errors in total tax (Math Error 100) are determined independent of whether or not an error exists in Balance Due/ Overpayment (Math Error 102). TPNCs can be assigned for an error in the Total Tax field with no error in the Balance Due/Overpayment field.

- c. Valid TPNCs for EC 100 are 01, 02, 03, 04, 05, 06, 07, 08, 21, 22, 27, 31, 32, 36, 37, 38, 39, 40, 41 and 90. See Exhibit 3.12.13-35.

**Note:** If Code and Edit initiated correspondence to resolve the condition causing the Error Code 100 and "No Reply" is indicated, assign TPNC 27 and the correct TPNC before releasing. When an invalid TPNC is entered, the Error Code will continue to be displayed until a valid TPNC is entered. However, once a valid TPNC is transmitted to the record, the Error Code will clear the screen. Therefore, if more than one code is applicable, they must be entered with the same transmission.

3.12.13.39.31  
(02-02-2021)  
**Error Code 101**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
02DEP	Federal Tax Deposits	15
19DA	Section 2302 Deferred Amount	15
19DEE	Deferred Amount of the Employee Share of Social Security Tax	15
19RCS	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	15

Field Designator	Field Name	Field Length
19RER	Refundable Portion of Employee Retention Credit	15
19APA	Form 7200 Advance Payments	15
02CPM	COBRA Premium Assistance Payments	15
02CEM	Number of Recipients Receiving COBRA	7
02MXW	March Amount of Exempt Compensation Paid Qualified Employees	15
02MXT	SS Tax Credit on March Exempt Compensation Paid Employees	15
>>>>	SS Tax Credit on March Exempt Compensation Paid Employees Computer Generated	15
02STL	Sub Total COBRA and March Exempt Taxes	15
02STL>	Sub Total COBRA and March Exempt Taxes Computer Generated	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15

(2) **Invalid Condition:**

An error will generate if Field 02STL (total of Fields 02DEP, 02CPM, and/or 02MXT) do not match the underprint Field 02STL>.

(3) **Correction Procedures:**

- a. Compare the screen display and the return and correct all transcription errors.

**Note:** If Field(s) 02DEP, 02CPM and/or 02MXT are corrected, transmit to correct the underprint calculation in Field 02STL> and the Balance Due/ Overpayment amount in Field 02B/R>.

If	And	Then
Field 02STL has an entry	Field 02DEP has an entry and Fields 02CPM and/or 02MXT is blank	Bring up the Field 02STL underprint.
Field 02STL has an entry	Field 02DEP has an entry and Fields 02CPM and or 02MXT have an entry	Enter TPNC 33. If EC 102 generates, enter the underprint amount to Field 02B/R.
Field 02STL has an entry	Field 02DEP is blank and Fields 02CPM and/or 02MXT has an entry	<p>Conduct research (e.g., BMFOLI) to determine whether the entry in Field 02CPM is the total Federal Tax Deposits (TC 650, 670, 716, etc.).</p> <ul style="list-style-type: none"> <li>• If research determines there were Federal Tax Deposits and the difference between Field 02STL and the total amount located during research is within</li> </ul> <p>move the entry in 02CPM to 02DEP.</p> <ul style="list-style-type: none"> <li>• If research determines there were Federal Tax Deposits and the difference between Field 02STL and the total amount located during research is greater</li> </ul> <p>computed total of the deposits to Field 021DEP and bring up Field 02STL&gt;.</p> <ul style="list-style-type: none"> <li>• If research locates no Federal Tax Deposits, or the difference (between Field 02STL on the return and the total located in research) is greater than the tolerance amount, bring up the Field 02STL&gt; underprint.</li> </ul>
Field 02STL has an entry	Fields 02DEP, 02CPM and 02MXT are blank, zero, dash or none	Delete the amount in Field 02STL and enter in Field 02B/R.
Field 02STL is blank	Field 02DEP has an entry and Fields 02CPM and/or 02MXT is blank or has an entry	Bring up the Field 02STL> underprint.

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If	And	Then
Field 02STL is blank	Field 02DEP is blank and Fields 02CPM and/or 02MXT has an entry	Bring up the Field 02STL> underprint.

b. Valid TPNCs for EC 100 are 27, 33, and 90. See Exhibit 3.12.13-35.

3.12.13.39.32

(01-01-2022)

**Error Code 102**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
NC	Notice Codes	6
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	1
02TT	Total Tax taxpayer	15
02TT>	Total Tax Computer Generated	15
02DEP	FTD Credits Claimed	15
19DA	Section 2302 Deferred Amount	15
19DEE	Deferred Amount of the Employee Share of Social Security Tax	15
19RCS	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for leave taken before April 1, 2021	15
19RER	Refundable Portion of Employee Retention Credit	15
19RAS	Refundable credit for sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	15
19CRA	Refundable portion of ARP COBRA credit	15
19APA	Form 7200 Advance Payments	15
02CPM	COBRA Premium Payments (prior year)	15
02MXW	March Amount of Exempt Compensation Paid Qualified Employees (2010 only)	15
02MXT	SS Tax Credit on March Exempt Compensation Paid Qualified Employee (2010 only)	15

Field Designator	Field Name	Field Length
>>>>	SS Tax Credit on March Exempt Compensation Paid Qualified Employee Computer Generated (2010 only)	15
02STL	Sub Total COBRA and March Exempt Taxes (2010 only)	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15

(2) **Invalid Conditions:**

Error Code 102 will generate if these conditions are met in the following priority order:

- a. There is a difference between Total Tax-Computer and Total Tax-#
- b. There is a difference between Balance Due/Overpayment-Computer and #
- c. The computed differences in a. and b. above result in different amounts, and the values are calculated without regard for a sign (plus or minus).

(3) **Correction Procedures:**

- a. Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors. If the difference between Total Tax-#

Computer will be used to compute the Balance due/Overpayment.

If	Then
A return prepared under IRC 6020(b),	<p>1- Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>• <b>If the return is not signed</b>, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li>• <b>If the return is signed</b>, check the return for transcription errors, and correct the return as needed. <b>Do not correspond with the taxpayer or enter a TPNC.</b></li> </ul> <p>2- After transmitting the correction, enter the Field 02B/R&gt; amount in 02B/R.</p>
Transcribed incorrectly,	Enter the correct entry from the return.

If	Then
Error Code 102 generates due to a ripple error caused by a previous math error	Ripple previous TPNC. Do not bring up the underprint.
There is a difference between Field 02TT> (Total Tax-Computer) and Field 02TT (Total Tax-Taxpayer) that is less than Error Code 100 tolerance but greater than Error Code 102 tolerance,	Enter TPNC 03 to inform the taxpayer that an error was made in computing total tax.
(Prior year scenario) Field 02TT, Field 02DEP, Field 02STL and Field 02B/R are the same	Delete the amounts in Field 02DEP and Field 02STL.
Fields 02TT, 02DEP and 02B/R are the same	Delete Field 02DEP
Remittance equals Field 02TT	Delete Field 02DEP
Remittance is present and Field 02B/R is blank	Enter the remittance amount in Field 02B/R
(Prior year scenario) Field 02EIC is negative	Leave the field as a positive amount and send TPNC 19
The taxpayer entered figures on both lines 15 and 16 (2013 and subsequent	Delete the incorrect entry on the screen display. Verify that the correct entry has been transcribed in Field 02B/R.
Field 02B/R is present due to the taxpayer sending a remittance larger than the amount due on the return, and the return shows that the overpayment should be credited to a prior or subsequent year or to another account,	Enter CCC "X" on the screen display <ul style="list-style-type: none"> <li>If there is no other error on the return, the overpayment will be the underprint for Field 02B/R. Correct Field 02B/R (Balance Due/Overpayment) to reflect the "Balance Due" line on the return.</li> <li>If zero, enter one cent (\$.01) in Field 02B/R to prevent the remittance from generating into the field and delete CCC "E" from Field 01CCC. SSPND with Action Code 351 to the Rejects Unit. Rejects will transfer the payment to a prior or subsequent year or to another account.</li> </ul>
All fields are transcribed with the correct entry, but the taxpayer made an error computing the Balance Due/Overpayment (Field 02B/R>)	Assign TPNC 01. <b>Note:</b> Do not assign TPNC 01 if Error Code 102 only fell out due to a ripple of a previous error. In that case, resend the previously sent TPNC only.

**Note:** Field 02EIC is no longer valid for Forms 943 Tax Years 2011 and subsequent. If the TP is using an older version Form 943 for a current year, and has an entry for AEIC, delete the field and send TPNC 90 informing the TP that AEIC is no longer valid.



If	And	Then
The taxpayer states an overpayment from a previous year that is not already included in Field 02DEP		Increase Field 02DEP by the overpayment amount from the previous year
All intervening refundable credit lines between Total Tax and Balance Due are blank, zero, dash or "none",	Field 02B/R differs from Field 02TT,	Enter the amount from Field 02TT to Field 02B/R
There is an amount in any of the refundable credit fields (19DA, 19DEE, 19RCS, 19RER, 19RAS OR 19CRA)	Field 02TT is equal to Field 02B/R (i.e., the taxpayer is not using them in the computation of Balance Due/Overpayment),	delete the credit field.
The return shows a credit field as a negative,	the taxpayer adds the credit to the balance due (or subtracts it from the overpayment),	delete the credit field.
Fields 02TT and 02DEP are the same,	You can determine there was a remittance with the return and the amount of the remittance,	1-Enter the remittance amount in Field 02B/R.

- b. Valid TPNCs for Error Code 102 are 01, 03, 04, 05, 07, 08, 17, 18, 19, 20, 21, 22, 23, 27, 40, 41 and 90. See Exhibit 3.12.13-35.

**Note:** If Code and Edit initiated correspondence to resolve the condition causing the Error Code 102 and "No Reply" is indicated, assign TPNC 27 and the correct TPNC before releasing. When a tax examiner enters an invalid TPNC, the Error Code will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Error Code will clear the screen. If more than one code is applicable, they must be entered with the same transmission.

3.12.13.39.33  
(01-01-2016)  
**Error Code 103**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Code	6
RMIT>	Remittance Amount	15
01CCC	Computer Condition Codes	10
01RCD	Received Date	6
S02NP	Section 02 Not Present	
02TT	Total Tax	15
02TT>	Total Tax Computer	15

(2) **Invalid Condition:**

This error condition will generate if an RPS indicator or a remittance amount is present, CCC "G" is not present and Field 02TT (Total Tax-Taxpayer) is zero.

(3) **Correction Procedures:**

- a. Compare the screen display and the return.

If	Then
The return shows "Amended", "Revised", "Superseding", "Duplicate", or any other positive indication that the return is not the first one filed for the same tax period,	Enter CCC "G" in Field 01CCC and the received date in Field 01RCD.
The return is not to be "G" coded, and it is a taxable return,	Enter the Total Tax amount in Field 02TT (Total Tax-Taxpayer).
The taxpayer intended the money for this tax period, Field 02TT (Total Tax-Taxpayer) is zero, Field 01CCC does not have a "G", and a TPNC is present on the screen from a prior error,	Reassign any TPNC field to clear Error Code 103. The money will refund to the taxpayer if no money is due on the account.
The taxpayer intended the money for this tax period, Field 02TT (Total Tax-Taxpayer) is zero, Field 01CCC does not have a "G", and no previously assigned TPNC is present on the screen,	Clear Error Code 103 by entering \$.01 in Field 02TT (Total Tax-Taxpayer)
Both the document and payment are numbered in error,	SSPND with Action Code 610 to Rejects to renumber the document.
None of the above conditions	CC SSPND with Action Code 355.
You are unable to determine from the return where to apply the remittance amount,	<p>1- Perform research to determine where the remittance should be applied.</p> <p>2- If there is no information via research, correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X</p>

(4) **Suspense/Rejects Procedures:**

If	Then
The taxpayer provides an adequate reply,	Rejects should transfer the credit to the correct tax class or module per reply.
Part or all of the payment is for another document tax class or module,	Suspend the record with SSPND 351 to the Reject Unit. Rejects Unit will research and follow procedures in IRM 3.12.38, Error Resolution - BMF General Instructions, for Split Remittance or Total Remittance items.

If	Then
No reply or an inadequate reply is received,	<p>1- Enter CCC "X" in Field 01CCC. "X" will freeze the tax module from refunding or offsetting by generating TC 570.)</p> <p>2- Prepare Form 3893 to reinput the record as a non-remittance. CC SSPND 630.</p> <p>3- Prepare Form 3465, Adjustment Request, to indicate the amount to be moved to the Unidentified File (URF).</p>

- (5) Valid TPNCs for EC 103 are 27 and 90, in addition to any previously assigned. See Exhibit 3.12.13-35.

3.12.13.39.34  
(02-02-2021)  
**Error Code 104**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
02TT	Total Tax	15
02TT>	Total Tax Computer Generated	15
02DEP	FTD Deposits Claimed	15
19DA	Section 2302 Deferred Amount	15
19DEE	Deferred Amount of the Employee Share of Social Security Tax	15
19RCS	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	15
19RER	Refundable Portion of Employee Retention Credit	15
19APA	Form 7200 Advance Payments	15
02CPM	COBRA Premium Assistance Payments	15

Field Designator	Field Name	Field Length
02MXW	March Exempt Compensation Paid 2010	15
02MXT	Tax on March Exempt Compensation Paid 2010	15
>>>>	Tax on March Exempt Compensation Paid 2010 Computer Generated	15
02STL	Sub Total	15
02B/R	Balance Due/ Overpayment	15
02B/R>	Balance Due/ Overpayment Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate if:

- a. Field 02B/R (Balance Due/Overpayment) is not zero, and
- b. Fields 02B/R> (Balance Due/Overpayment) and 02B/R (Balance Due/Overpayment) are not equal but, have digits in the same sequence, plus or minus, and
- c. The difference between Fields 02B/R> (Balance Due/Overpayment-Computer) and 02B/R (Balance Due/Overpayment) is greater than \$9.99.

(3) **Correction Procedures:**

- a. Examine the return to determine if Field 02B/R on the return is correctly edited and transcribed, based upon the taxpayer's Total Tax figure and the Federal Tax Deposit, Advanced Earned Income Credit (2010 and prior), and COBRA Premium Payments field amounts.

If	Then
There is a positive indication that the taxpayer entered the amount on an incorrect line,	Change the sign of the field.
The Field 02B/R (Balance Due/Overpayment) is equal to zero,	Use GTSEC 01 and delete CCC E from Field 01CCC.
The amount in Field 02B/R agrees with the taxpayer's overpayment or balance due,	Enter "C" in the Clear Code Field. <b>Note: The "C" in the Clear Code Field does not permit any other corrections to the record.</b>

3.12.13.39.35  
(02-28-2023)  
Error Code 108

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
01SIC	Schedule Indicator Code	1
02ITW	Income Tax Withheld	15
02ADJ	Adjustments to Tax	15
02TT	Total Tax	15
03A - 03M	Monthly Liability Breakdown	15
03M>	Computer Generated Total Liabilities	15
S05DP - S16DP	Sections 05 thru 16 Present	
S05A>	1st Month Computer Generated Liability	15
S06B>	2nd Month Computer Generated Liability	15
S07C>	3rd Month Computer Generated Liability	15
S08D>	4th Month Computer Generated Liability	15
S09E>	5th Month Computer Generated Liability	15
S10F>	6th Month Computer Generated Liability	15
S11G>	7th Month Computer Generated Liability	15
S12H>	8th Month Computer Generated Liability	15
S13I>	9th Month Computer Generated Liability	15
S14J	10th Month Computer Generated Liability	15
S15K>	11th Month Computer Generated Liability	15
S16L>	12th Month Computer Generated Liability	15

Field Designator	Field Name	Field Length
T-TWO>	Total Form 943-A Liability Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when:

- a. Field 01SIC is equal to "1" and Section 03 or any of Section(s) 05 through 16 are present.
- b. The sum of the monthly tax liability in Section 03, and/or the daily tax liability in Section(s) 05 through 16, is greater than (or less than) Field

#

(3) **Correction Procedures:**

- a. Compare the return with the displayed fields. Make any corrections necessary using CC GTSEC.

**Note:** To prevent Error Code 108 from clearing when fields fall below tolerance, enter a "1" in the SIC Field. This provides the examiner an opportunity to perfect section(s) 03 and/or 05 through 16.

**Note:** For fields with negative entries in section(s) 03, and/or 05 through 16, delete the entry on the display screen.

If	Then
Line 13 (Total taxes after adjustments) is less than \$2,500.00	Enter a 1 in field 01SIC and DLSEC the applicable sections.
On Form 943-A, there are amounts listed only on the "Total liability for month" lines, and no amounts are shown on the daily lines within any month),	Enter any amount on a "Total liability for month" line to the last day of that month.
If either the Total Liability for Year - line 17M or the Total Liability for Year - Form 943-A line M, matches the amount on line 13, but do not match each other,	Use CC DLSEC to delete the section(s) that have incorrect information.
Error Code 108 is still present after all corrections have been made (or were not needed),	Enter 1 in Field 01SIC. Use CC DLSEC to delete Sections 03,05,06, or 07 as needed.

**Note:** If the taxpayer made more than one entry on a line, combine the amounts to a single entry in the field of the screen.

3.12.13.39.36  
(01-01-2016)  
**Error Code 112**

- (1) Error Code 112 should no longer generate on Form 943. If a case is received, please contact the HQ analyst through your P&A staff.

3.12.13.39.37  
(02-02-2021)  
**Error Code 115**

- (1) **Field Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
01NC	Name Control	4
01NC>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
01ARN	Refund Indicator	1
01CBI	Check Box Indicator	1
02TCW	Total SS Wages	15
19SCS	Qualified Sick Leave Wages	15
19SCF	Qualified Family Leave Wages	15
02MED	Total Medicare Compensation	15
02XMT	Additional Medicare Tax on Compensation and Tips	15
02ITW	Total Income Tax Withheld	15
027B	Exempt Compensation Paid After March 31st (2010 only)	15
027C	SS Tax on Exempt Compensation (2010 only)	15
027C>	SS Tax on Exempt Compensation (2010 only) Computer Generated	15
027D	Total Tax Before Adjustments	15

Field Designator	Field Name	Field Length
027D>	Total Tax Before Adjustments Computer Generated	15
02ADJ	Adjustments to Tax	15
02TT	Total Tax	15
02TT>	Total Tax Computer Generated	15
02DEP	FTD Credits Claimed	15
19DA	Section 2302 Deferred Amount	15
19DEE	Deferred Amount of the Employee Share of Social Security Tax	15
19RCS	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	15
19RER	Refundable Portion of Employee Retention Credit	15
19APA	Form 7200 Advance Payments	15
02CPM	COBRA Premium Assistance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15

**Note:** Fields 02ADJ and 02EIC will not generate for form 943(PR).

(2) **Invalid Condition:**

The error code will generate when all of the following conditions are present:

- b. Computer Condition Codes “E”, “F”, or “S” are present, with

#  
#  
#

(3) **Correction Procedures:**



If	Then
Transcribed incorrectly	Correct the invalid entries on the screen.
The screen display agrees with the return,	<p>1- Check the return and attachments for an indication that it has been previously reviewed by Criminal investigation (CI). If so, continue to process.</p> <p>2- If there is no indication of a prior review by CI, then SSPND 332. Attach a Form 4227 and route to Criminal Investigation for review. In the remarks field, indicate "For review by CI."</p>
The return has been revised by <b>CI</b>	Enter "C" in the Clear Code field and continue processing the return.

3.12.13.39.38  
(01-01-2016)  
**Error Code 999**

- (1) **Field Displayed:**
  - a. 01TXP - Tax Period
- (2) **Invalid Condition:**  
This error condition will generate for all returns in error status at the end of the previous processing year.
- (3) **Correction Procedures:**  
Since the system will re-evaluate the record, set validity and error codes based on the current program; the only "Correction Procedure" required for this error is for the tax examiner to transmit the record.

3.12.13.40  
(01-01-2021)  
**Form 944 and Form 944(sp) - Introduction**

- (1) This section provides procedures for correcting field errors (Priority III) for Forms 944 and 944(sp).
- (2) Forms 944 and 944(sp) contain Sections 01 through 16 under ERS. The introduction for each of these ERS Sections has a table showing the fields within that section by the field designator, the maximum field length, the title of the field and the location of the field on the Form 944 and 944(sp) (if applicable) below.
- (3) If a dollar amount exceeds the maximum length allowable within a Form 944 or 944(sp) field, see IRM 3.12.13.5.3 for processing procedures. See Exhibit 3.12.13-21 for a current Form 944 and its field Designators.

3.12.13.40.1  
(01-01-2016)  
**Form 944(sp) Procedures**

- (1) Forms 944-PR and 944-SS were discontinued in 2012 and replaced by Form 944 (SP). Beginning in 2024, Form 944 (SP) will be replaced by Form 944(sp).
- (2) Form 944(sp) is used to report Federal Income Tax Withheld, social security and Medicare taxes as Form 944 does, and is available only to anyone who wishes to file the Spanish language version of Form 944. It is processed under the Form 944 MFT and tax class.
- (3) Any Form 944, 944(sp), 944 (SP), 944-PR, or 944-SS return with an address of any U.S. Possession below should be forwarded to OSPC for processing:

**U.S. Possessions**

<b>U.S. Possessions</b>
The Commonwealth of the Northern Mariana Islands
Puerto Rico
American Samoa
Palau
Guam
Marshall Islands
U.S. Virgin Islands
Federated States of Micronesia

- (4) Apply the Form 944 line processing procedures contained in IRM 3.12.13 when processing Form 944(sp).
- (5) For (prior year) Forms 944-PR or 944-SS, money amounts are not allowable in Fields 0201 (Total Compensation), 0202 (Amount of Income Tax Withheld), 02NP (Adjustment to Withholding), and 02EIC (Advance Earned Income Credit). If an amount is shown in one of these fields, it must be deleted.

3.12.13.41  
(01-01-2019)

**Section 01 (Form  
944/944(sp))**

- (1) Fields displayed:

<b>Field Designator</b>	<b>Field Length</b>	<b>Title of Field</b>	<b>Location on Return</b>
01NC	4	Name Control	Entity portion
01EIN	9	Employer Identification Number	Entity portion
01TXP	6	Tax Period	In the upper right portion of the entity area in YYYY format
01RCD	8	Received Date	Face of the document
01CCC	10	Condition Codes	On the bottom margin towards the center of the return.
01SIC	1	Schedule Indicator Code	In the right margin opposite the end of line, Part 1.
01CRD	8	Correspondence Received Date	If needed, ERS should edit to the upper left corner of the return

Field Designator	Field Length	Title of Field	Location on Return
01ARN	1	Applied Refund Indicator	The boxes on the right hand side opposite: <ul style="list-style-type: none"> <li>the end line 14 (Rev 2009 and subsequent)</li> <li>the end of line 12 (Rev 2008 and prior)</li> </ul>
01CBI	1	Designee Check box Indicator	If "Yes" box is checked in Part 4 on page 2, by taxpayer
01CBP	5	Designee Check box PIN	Part 4, page 2
01PSN	9, (a "P" and 8 numerical characters)	Paid Preparer's SSN or Preparer's Tax Identification Number (PTIN)	Bottom of page 2 under Part 5
01PEN	9	Firm or Paid Preparer's EIN	Bottom of page 2, under Part 5
01PTN	10	Paid Preparer's Telephone Number	Bottom of page 2, under Part 5

**(2) Correction Procedures:**

The instructions for correcting screen errors for Form 944 are the same as for Form 941. Below are the referenced subsection where the information can be found.

- a. Field 01NC. See IRM 3.12.13.25.1 for instructions.
- b. Field 01EIN. See IRM 3.12.13.25.2 for instructions.
- c. Field 01TXP. See IRM 3.12.13.25.3 for instructions.
- d. Field 01RCD. See IRM 3.12.13.25.4 for instructions.
- e. Field 01CCC. See IRM 3.12.13.25.5 for instructions.
- f. Field 01SIC. See IRM 3.12.13.25.6 for instructions.
- g. Field 01CRD. See IRM 3.12.13.25.9 for instructions.
- h. Field 01ARN. See IRM 3.12.13.25.10 for instructions.
- i. Field 01CBI. See IRM 3.12.13.25.11 for instructions.
- j. Field 01CBP. See IRM 3.12.13.25.12 for instructions.
- k. Field 01PSN. See IRM 3.12.13.25.13 for instructions.
- l. Field 01PEN. See IRM 3.12.13.25.14 for instructions.
- m. Field 01PTN. See IRM 3.12.13.25.15 for instructions.

3.12.13.42  
(03-20-2023)  
**Section 02 (Form 944/944(sp))**

(1) Fields displayed:

Field Designator	Field Length	Title of Field	Dollars and cents= \$/c	Location on Return	Positive (+) or negative (-) entry	Comments
0201	15	Total Compensation	\$/c	Line 1	+	Not applicable to Forms 944-PR or 944-SS
02ITW	14	Amount Withheld Income Tax	\$/c	Line 2	+	Not applicable to Forms 944-PR or 944-SS
0203	1	Exempt From Social Security and Medicare Taxes Indicator		Line 3		If the box has an entry, Code and Edit should edit CCC B on the return. ERS examiners should review Field 01CCC for a <b>B</b> if line 3 has an entry and Field 01CCC displays. Correct any errors and continue processing.
02SSW	14	Taxable Social Security Wages	\$/c	Line 4a, Column 1	+	
02SST	14	Taxable Social Security Tips	\$/c	Line 4b, Column 1	+	
02MED	14	Taxable Medicare Compensation and Tips	\$/c	Line 4c, Column 1	+	
02XMT	14	Additional Medicare tax on Compensation and Tips	\$/c	Line 4d	+	Applicable for period 2013 and subsequent.

Field Designator	Field Length	Title of Field	Dollars and cents= \$/c	Location on Return	Positive (+) or negative (-) entry	Comments
02TBA	15	Total Social Security and Medicare Tax Amount-Taxpayer	\$/c	Line 4e	+	
025A	7	Number Qualified Employees Paid Exempt Compensation	Numeric	Line 5a	+	Valid for 2010 only.
025B	15	Exempt Compensation Paid Qualified Employees	\$/c	Line 5b	+	Valid for 2010 only.
025C	15	Tax on Exempt Compensation Paid to Qualified Employees	\$/c	Line 5c	+	Valid for 2010 only.
025D	15	Total Tax Before Adjustments	\$/c	Line 5 (2014 and subsequent)	+	
02CA	14	Current Year's Adjustments	\$/c	• Line 6-Rev. Jan. 2009 and subsequent.	+/-	(2009 and subsequent)
02FIT	14	Prior years income tax withholding adjustment	\$/c	Line 6b	+/-	Valid for 2008 and prior only
02SSM	14	Prior years SS and Med tax adjustment	\$/c	Line 6c	+/-	Valid for 2008 and prior only
02AIT	14	Special additions to income tax withheld	\$/c	Line 6d	+/-	Valid for 2008 and prior only

Field Designator	Field Length	Title of Field	Dollars and cents= \$/c	Location on Return	Positive (+) or negative (-) entry	Comments
02ASM	14	Special additions to SS and Med tax	\$/c	Line 6e	+/-	Valid for 2008 and prior only
02TA	15	Total Adjustments	\$/c	Line 7d	+	2008 an prior
02TT	15	Total Tax-Taxpayer	\$/c	Line 9	+	
02PTC	15	Payroll Tax Credit for increasing research	\$/c	Line 8a (line 8 prior years)	+	
02EIC	15	Advanced Earned Income Credit	\$/c	Line 8	+	Valid for 2010 and prior only
02DEP	15	FTD Credit Claimed Amount	\$/c	Line 10a (line 10 Rev 2017 - 2019, Line 8 (Revision 2014-2016))	+	
02CPM	15	COBRA Premium Assistance Payments	\$/c	Line 11a	+	Valid 2009 - 2013 only.
02CEM	7	Number of Recipients Receiving COBRA	Numeric	Line 11b	+	Valid 2009 - 2013 only.
02MRN	15	March Number of Qualified Employees Paid Exempt Compensation	\$/c	Line 11c	+	(2010 only)

Field Designator	Field Length	Title of Field	Dollars and cents= \$/c	Location on Return	Positive (+) or negative (-) entry	Comments
02MXW	15	March Amount of Exempt Compensation Paid Qualified Employees (2010 only)	\$/c	Line 11d	+	(2010 only)
02MXT	15	SS Tax Credit on March Exempt Compensation Paid Employees (2010 only)	\$/c	Line 11e	+	(2010 only)
02STL	15	Sub Total COBRA and March Exempt Taxes (2010 only)	\$/c	Line 12	+	(2010 only)
02B/R	15	Balance Due/ Overpayment-Taxpayer	\$/c	Lines 11 and 12	+/-	

(2) **Correcting Fields in Section 02:**

If	Then
Any field is transcribed incorrectly	Enter the correct amount from the return
A check mark is not present in the box on line 3,	<p>1- Delete any entry in Field 0203.</p> <p>2- Enter GTSEC01 to check Field 01CCC for CCC B. If present, delete the "B" from the field.</p> <p><b>Caution:</b> When deleting the "B" from Field 01CCC, be careful you do not delete any other CCC from that field.</p>

If	Then
A check mark is present in the box on line 3, but there is no "B" present on the return	1- GTSEC01 to check for a "B" in 01CCC.  2- If not present in 01CCC, enter the "B".
Fields 025A, 025B, and/or 025C have entries and the tax period of the return is not 2010,	Delete the field as a misplaced entry.
The entry in Fields 25B, 025C and/or 025D is a negative amount	Treat the entry as a positive amount
The return tax year is 2014 and subsequent and Fields 02FIT, 02SSM, 02AIT and/or 02ASM has an amount,	Delete the entry. <b>Note:</b> If the screen display is for tax year 2009, any entry in this field will not be included in the total showing in Fields 02CA, 02TA, or 02TA>.
Field 02EIC has an amount and the tax year is 2011 or subsequent,	Delete the entry
Fields 02MXW and/or 02MXT is a negative amount,	Treat as a positive entry.

(3) **Field 02PTC- Payroll Tax Credit for Increasing Research**

- This field is located on Form 944, line 8a (Revision 2020 and subsequent), or line 8 (revisions 2017 through 2019).
- This amount is carried forward from Form 8974, *Qualified Small Business Payroll Tax Credit for Increasing Research Activities*.
- The field is entered in dollars and cents and will always be a positive amount.
- **Invalid Condition:** This field is invalid if it is not all numeric.
- **Correction Procedures:** Compare the screen display and the return. See table below.

If	Then
The Payroll Tax Credit is not all numeric,	Delete the amount in Field 02PTC.
Transcribed incorrectly,	Enter the correct amount from the F8974, line 12 or 17 (Rev. 03-2023), or line 12 (Rev. 12-2017).
F8974 is not attached and there is no indication that Code and Edit initiated correspondence	Correspond to request the Form 8974 using Letter 21C and enter Action Code 211.



3.12.13.43  
(01-01-2020)  
**Section 03 (Form  
944/944(sp))**

(1) Fields displayed:

Field Designator	Field Length	Title of Field
03A	14	Tax Liability-1st month
03B	14	Tax Liability-2nd month
03C	14	Tax Liability-3rd month
03D	14	Tax Liability-4th month
03E	14	Tax Liability-5th month
03F	14	Tax Liability-6th month
03G	14	Tax Liability-7th month
03H	14	Tax Liability-8th month
03I	14	Tax Liability-9th month
03J	14	Tax Liability-10th month
03K	14	Tax Liability-11th month
03L	14	Tax Liability-12th month

(2) Location on the return:

- Line 13, (page 2, 2014 and subsequent

(3) **Invalid Condition:**

These fields are invalid if they are not all numeric.

(4) **Correction Procedures:**

If transcribed incorrectly, enter the correct amount from the return.

**Note:** If a field error generates due to a negative amount delete the entry on the display screen.

3.12.13.44  
(01-01-2016)  
**Section 04 (Form  
944/944(sp))**

(1) Fields displayed:

Field Designator	Field Length	Title of Field	Location on Return
04CON	35	Care of Name	Second name line in the Entity Portion
04FAD	35	Foreign Address	Entity Portion, (Street, City, or State line)
04ADD	35	Street Address	Entity Portion
04CTY	22	City	Entity Portion

Field Designator	Field Length	Title of Field	Location on Return
<b>04ST</b>	2	State	Entity Portion
<b>04ZIP</b>	12	ZIP code	Entity Portion

The instructions for correcting screen errors for Form 944 are the same as for Form 941. Below are the referenced subsection where the information can be found.

- a. Field 04CON. See IRM 3.12.13.28.1.
- b. Field 04FAD. See IRM 3.12.13.28.4.
- c. Field 04ADD. See IRM 3.12.13.28.5.
- d. Field 04CTY. See IRM 3.12.13.28.6.
- e. Field 04ST. See IRM 3.12.13.28.7.
- f. Field 04ZIP. See IRM 3.12.13.28.8.

3.12.13.45  
(01-01-2016)  
**Section 05 (Form 944/944(sp))**

(1) See IRM 3.12.13.64 for the instructions for correcting Section 05.

3.12.13.46  
(01-01-2016)  
**Section 06 (Form 944/944(sp))**

(1) See IRM 3.12.13.65 for the instructions for correcting Section 06.

3.12.13.47  
(01-01-2016)  
**Section 07 Fields (Form 944/944(sp))**

(1) See IRM 3.12.13.66 for the instructions for correcting Section 07.

3.12.13.48  
(01-01-2016)  
**Section 08 (Form 944/944(sp))**

(1) See IRM 3.12.13.67 for the instructions for correcting Section 08.

3.12.13.49  
(01-01-2016)  
**Section 09 (Form 944/944(sp))**

(1) See IRM 3.12.13.68 for the instructions for correcting Section 09.

3.12.13.50  
(01-01-2016)  
**Section 10 (Form 944/944(sp))**

(1) See IRM 3.12.13.69 for the instructions for correcting Section 10.

3.12.13.51  
(01-01-2016)  
**Section 11 (Form 944/944(sp))**

(1) See IRM 3.12.13.70 for the instructions for correcting Section 11.

3.12.13.52 (01-01-2016)  
**Section 12 (Form 944/944(sp))** (1) See IRM 3.12.13.71 for the instructions for correcting Section 12.

3.12.13.53 (01-01-2016)  
**Section 13 (Form 944/944(sp))** (1) See IRM 3.12.13.72 for the instructions for correcting Section 13.

3.12.13.54 (01-01-2016)  
**Section 14 (Form 944/944(sp))** (1) See IRM 3.12.13.73 for the instructions for correcting Section 14.

3.12.13.55 (01-01-2016)  
**Section 15 (Form 944/944(sp))** (1) See IRM 3.12.13.74 for the instructions for correcting Section 15.

3.12.13.56 (01-01-2022)  
**Section 16 (Form 944/944(sp))** (1) See IRM 3.12.13.75 for the instructions for correcting Section 16.

3.12.13.57 (10-22-2024)  
**Section 19 (Form 944/944(sp))** (1) Section 19 has fields related to COVID relief.  
(2) Unless otherwise noted, all Section 19 fields are:

- valid for tax periods 202012 through 202312
- 15 positions
- transcribed in dollars and cents
- positive only

## Section 19 Fields

Field Designator	Field Name	Line Number
19SCS	Qualified sick leave wages	4A(i) Col 1
19SCF	Qualified family leave wages	4a(ii) Col 1
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	8b
19CER	Nonrefundable employee retention credit (valid 202012 - 202112)	8c (Rev. 2020 - 2021)
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	8d
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	8e (Rev. 2021 - 2022)

Field Designator	Field Name	Line Number
19CRN	Number of individuals provided COBRA assistance (7-position numeric field) (valid 202112 - 202212)	8f (Rev. 2021 - 2022)
19DA	Deferred employer Social Security tax (valid for 202012 only)	10b p/y
19DEE	Deferred employee Social Security tax (valid for 202012 only)	10c p/y
19RCS	Refundable credit for sick and family leave wages for leave taken before April 1, 2021	10d
19RER	Refundable employee retention credit (valid 202012 - 202112)	10e (Rev. 2020 - 2021)
19RAS	Refundable credit for sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	10f
19CRA	Refundable portion of ARP COBRA credit (valid 202112 - 202212)	10g (Rev. 2021 - 2022)
19APA	Advances from Form 7200 (valid 202012 - 202112)	10i (Rev. 2020 - 2021)
19HP1	Qualified health plan expenses for sick leave	15
19HP2	Qualified health plan expenses for family leave	16
19WRC	Qualified wages for the employee retention credit (valid 202012 - 202112)	17 (Rev. 2020 - 2021)
19HPR	Qualified health plan expenses on line 17 (valid 202012 - 202112)	18 (Rev. 2020 - 2021)
19QSW	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	19
19QCA	Credit from Form 5884-C, line 11	19 (Rev. 2020)
19SNR	Reserved for future use	n/a
19SRF	Reserved for future use	n/a
19QHE	Qualified health plan expenses allocable to qualified sick leave wages reported on line 19 (valid 202112 and subsequent)	20
19CBA	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 19 (valid 202112 and subsequent)	21
19QFW	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	22

Field Designator	Field Name	Line Number
19HE1	Qualified health plan expenses allocable to qualified family leave wages reported on line 22 (valid 202112 and subsequent)	23
19HE2	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 22 (valid 202112 and subsequent)	24
19RC3	Third quarter employee retention credit recovery startup (valid 202112 only)	25 (Rev. 2021 only)
19RC4	Fourth quarter employee retention credit recovery startup (valid 202112 only)	26 (Rev. 2021 only)

(3) **Invalid Condition:** Section 19 field errors will display if:

- any field contains a non-numeric entry.
- any field that is not valid for the tax period in 01TXP contains an entry.

(4) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If any field is invalid, delete the field.

3.12.13.58  
(01-01-2016)  
**Forms 944 and 944(sp)  
Math Error Processing  
(Priority IV)**

- (1) This section provides procedures for correcting consistency and math errors (Priority IV).
- (2) For an explanation of these errors, see IRM 3.12.13.5.4.

3.12.13.58.1  
(01-01-2016)  
**◆Error Code 001◆**

- (1) Procedures for working EC 001 are the same as EC 001 for Form 941. See IRM 3.12.13.31.1, for instructions.

3.12.13.58.2  
(01-01-2016)  
**◆Error Code 002◆**

- (1) Procedures for working EC 002 are the same as EC 002 for Form 941. See IRM 3.12.13.31.2, for procedures.

3.12.13.58.3  
(01-01-2023)  
**◆Error Code 003◆**

- (1) Procedures for working EC 003 are the same as EC 003 for Form 941. See IRM 3.12.13.31.3 for procedures.

3.12.13.58.4  
(01-01-2016)  
**◆Error Code 004◆**

- (1) Procedures for working EC 004 are the same as EC 004 for Form 941. See IRM 3.12.13.31.4, for procedures.

3.12.13.58.5  
(01-01-2016)  
**◆Error Code 005◆**

- (1) Procedures for working EC 005 are the same as EC 005 for Form 941. See IRM 3.12.13.31.5, for procedures.

3.12.13.58.6  
(01-01-2016)

**Error Code 006**

- (1) Procedures for working EC 006 are the same as EC 006 for Form 941. See IRM 3.12.13.31.6, for procedures.

3.12.13.58.7  
(01-01-2016)

◆ **Error Code 007** ◆

- (1) Procedures for working EC 007 are the same as EC 007 for Form 941. See IRM 3.12.13.31.7, for instructions.

3.12.13.58.8  
(01-01-2021)

◆ **Error Code 010** ◆

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01CCC	Computer Condition Code	10
01SIC	Schedule Indicator Code	1
01ARN	Refund Indicator	1
S02DP	Section 02 Present	
S03DP	Section 03 Present	
S04DP	Section 04 Present	
<b>04CON</b>	In Care of Name Line	35
<b>04FAD</b>	Foreign Address	35
S05DP	Section 05 Present	
05A>	1st Month Liability Computer Generated	15
S06DP	Section 06 Present	
06B>	2nd Month Liability Computer Generated	15
S07DP	Section 07 Present	
07C>	3rd Month Liability Computer Generated	15
S08DP	Section 08 Present	
08D>	4th Month Liability Computer Generated	15
S09DP	Section 09 Present	
09E>	5th Month Liability Computer Generated	15
S10DP	Section 10 Present	
10F>	6th Month Liability Computer Generated	15
S11DP	Section 11 Present	

Field Designator	Field Name	Field Length
11G>	7th Month Liability Computer Generated	15
S12DP	Section 12 Present	
12H>	8th Month Liability Computer Generated	15
S13DP	Section 13 Present	
13I>	9th Month Liability Computer Generated	15
S14DP	Section 14 Present	
14J>	10th Month Liability Computer Generated	15
S15DP	Section 15 Present	
15K>	11th Month Liability Computer Generated	15
S16DP	Section 16 Present	
16L>	12th Month Liability Computer Generated	15
S19DP	Section 19 Present	

(2) **Invalid Condition:**

CCC "G" is present and fields other than 01NC, 01EIN, 01TXP, 01RCD, 01CCC, and 01CRD are present.

(3) **Correction Procedures:**

- a. Correct all misplaced entries, coding and transcription errors. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.
- b. Determine if CCC "G" was input correctly by initiating BMFOL research to see if the initial return is posted. Do not assume that a return indicating "Copy" is an amended, revised superseding, or duplicate return.

If	Then
CCC "G" was input correctly	<p>1- DLSEC to delete all Sections, except Section 01.</p> <p>2- Delete the invalid entries (other than 01NC, 01EIN, 01TXP, 01RCD, 01CCC, and 01CRD) that are present in Section 01. GTSEC 01, if necessary.</p>

If	Then
CCC "G" was input incorrectly,	1- Enter all necessary data in Sections 01 through 16.  2- Ensure Section 01 fields are correct.  3- Delete the "G" in Field 01CCC.

**Note:** When deleting CCC "G" and the section required is shown as being present, no further verification of section entries is needed.

If	Then
Return shows amended, revised, supplemental, corrected or superseding	Research using Command Code(s) BRTVU, BMFOL, SUMRY, TRERS, and/or TXMOD to determine if information is exactly the same as the posted return
All information is not the same,	1. Process the return with CCC "G". 2. DLSEC to delete all sections except Section 01. 3. Delete the invalid entries that are present in Section 01. GTSEC 01, if necessary.
All information is exactly the same,	SSPND 640 and route to Rejects
A return is not posted for the tax period and the return is an amended return,	Continue processing as an amended return.
A return is not posted for the tax period and the return is not amended ("G" coded in error),	1. Enter all necessary data in Sections 01-16. 2. Ensure Section 01 fields are correct. 3. Delete the "G" code in Field 01CCC.

**Note:** When deleting CCC "G" and the section required is shown as being present, no further verification of section entries is needed.

3.12.13.58.9  
(01-01-2016)  
**Error Code 011**

- (1) Procedures for correcting EC 011 are the same as EC 011 for Form 941. See IRM 3.12.13.31.9, for instructions.



3.12.13.58.10  
(01-01-2016)  
◆**Error Code 014**◆

- (1) Procedures for working EC 014 are the same as EC 014 for Form 941. See IRM 3.12.13.31.10, for instructions.

3.12.13.58.11  
(01-01-2016)  
◆**Error Code 015**◆

- (1) Procedures for correcting EC 015 are the same as EC 015 for Form 941. See IRM 3.12.13.31.11, for procedures.

3.12.13.58.12  
(01-01-2016)  
◆**Error Code 016**◆

- (1) Procedures for correcting EC 016 are the same as EC 016 for Form 941. See IRM 3.12.13.31.12, for procedures.

3.12.13.58.13  
(02-02-2021)  
**Error Code 022**

- (1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
0203	Exempt from SS and Medicare Tax Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>.	Total SS and Medicare Tax Computer Generated	15
02TT	Total Taxes	15
025B	Exempt Compensation Paid to Qualified Employees	15
025C	SS Tax on Exempt Compensation Paid	15

Field Designator	Field Name	Field Length
025C>	SS tax on Exempt Compensation Paid Computer Generated	15
025D	Total Taxes Before Adjustments	15
025D>	Total Taxes before Adjustments Computer Generated	15

(2) **Invalid Condition:**

The sum of Fields 02SSW , 19SCS, 19SCF and 02SST is greater than Field 02MED.

(3) **Correction Procedures:**

- a. Correct all misplaced entries, coding and transcription errors. Compare the screen entry to the return, and apply the procedures from the tables below:

If	And	Then
The return was prepared under <b>Section 6020(b)</b> by a Revenue Officer.		<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>If the return is unsigned, SSPND 640 to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</li> <li>If the return is signed, check the return for any transcription errors and correct the return, as needed. <b>Do not correspond with the taxpayer.</b></li> </ul> <p><b>Note:</b> The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present in 01CCC,		Enter CCC 4 in Field 01CCC.

If	And	Then
An IRC 6020(b) return is incomplete or blank on lines 2, and 4,		Divide the amount in Field 02TSM by .153 and enter the result in Field 02SSW, and in Field 02MED.
Field 02XMT has an entry	Field 02MED is blank or zero and Field 02SSW and/or Field 02SST are the same or less than Field 02XMT.	Remove entry in Field 02XMT and enter in Field 02MED.
Fields 02SSW, 02SST, and 02MED are the same,		1) Delete the Field 02SST on the ERS screen. 2) If EC 048 generates enter "C" in Clear Code Field. 3) When EC 080 generates bring up the Field 02TBA underprint. 4) If Error Code 100 generates, send TPNC 07.
Fields 02SSW and 02SST are the same amount	Field 02MED is blank (has no written or numerical entry),	1. Delete the entry in 02SST and enter that amount in 02MED.  2. If Error Code 080 generates, enter the underprint amount of Field 02TBA to 02TBA. 3. If Error Code 100 generates, send TPNC07.
The taxpayer calculated an amount(s) to line(s) 4a, 4b, or 4c, column 2, only		1. "Back-in" to the correct wage amount. Use .153 for Revision 2014 and subsequent. 2. Enter the calculated amount(s) in Fields 02SSW, 02SST, or 02MED.
The sum of Fields 02SSW , 19SCS, 19SCF, and 02SST is greater than Field 02MED,	The amount in Field(s) 02SSW, 02SST and 02MED are <b>NOT THE SAME</b> ,	Review the return (including the box on line 3) and any attachments for a sufficient explanation, such as: <ul style="list-style-type: none"> <li>• Dependents under 18 years of age,</li> <li>• Social Security and/or Medicare tax exempt,</li> <li>• IRC 6020(b).</li> </ul>
A sufficient explanation has been provided,		Delete the Compensation in Fields 02SSW and 02SST. Continue to process the return.

If	And	Then	
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	There is a <b>difference of less</b>  Fields 02SSW , 19SCS, 19SCF and 02SST, when compared to Field 02MED,	1) Enter the sum of Fields 02SSW , 19SCS, 19SCF and 02SST to Field 02MED. 2) Apply the following procedures: <ul style="list-style-type: none"> <li>If Error Code 080 displays, bring up Field 02TBA underprint.</li> <li>If Error Code 100 displays, enter TPNC 07</li> </ul>	#
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	Fields 02SSW , 19SCS, 19SCF and 02SST compared to 02MED, and the entry on Line 1 is equal to or less than Line 4a and 4b,	Enter the sum of Fields 02SSW , 19SCS, 19SCF and 02SST to Field 02MED. If Error Code 080 and/or Error Code 100 display, see instructions above.	# #
There is no explanation shown on the return or an attachment, or the explanation is not satisfactory,	Fields 02SSW , 19SCS, 19SCF and 02SST, and 02MED	Correspond with the taxpayer using Letter 21C,	# #

(4) **Suspense/Rejects Procedures:**

If	Then	
You receive a reply from the taxpayer,	Initiate the taxpayer's intention. Recalculate the tax lines as needed.	
You receive no reply, or there is an insufficient reply,	1- Enter the GREATER of Field 0201 or the sum of Fields 02SSW , 19SCS, 19SCF and 02SST to Field 02MED.  <b>Exception:</b> If the sum of Fields 02SSW , 19SCS, 19SCF and 02SST is greater than 0201, then also enter the sum of Fields 02SSW , 19SCS, 19SCF and 02SST to Field 0201.  2- If Error Code 100 displays and: <ul style="list-style-type: none"> <li>The Total Tax-Computer is greater than the Total Tax-Taxpayer, send TPNC 07 and 27.</li> <li>The total Tax-Computer is less than the</li> </ul>	# # #

3.12.13.58.14  
(01-01-2016)  
**Error Code 028**

(1) Procedures for working EC 028 is the same as EC 028 for Form 941. See IRM 3.12.13.31.15, for procedures.

3.12.13.58.15  
(04-29-2024)  
**Error Code 034**

- (1) Procedures for working EC 034 are the same as for Form 941. See IRM 3.12.13.31.16 for instructions.

3.12.13.58.16  
(01-01-2023)  
**Error Code 046**

- (1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
0201	Total Compensation	15
0203	Exempt from SS and Medicare Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation/Tips	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>	Total SS and Medicare Tax Computer Generated	15
025B	Qualified Exempt Compensation Paid (2010 only)	15
025C	Tax on Qualified Compensation Paid (2010 only)	15
025D	Total taxes before adjustments	15

Field Designator	Field Name	Field Length
>>>>	Total taxes before adjustments - Computer amount	15

(2) **Invalid Condition:**

#

02MED (Taxable Medicare Compensation and tips) is not present.

**Exception:** If CCC “4” or “B” is present, it will allow this error code to bypass.

(3) **Correction Procedures:**

- a. Compare the displayed field entries with the correct line on the return. Correct any coding or transcription errors. Make sure an old form format is not causing the error.

If	And	Then
There is an entry in Field 0203 or on return line 3,		Enter CCC “B” in Field 01CCC
Indication the return is an IRC 6020(b),		Enter CCC “4” in Field 01CCC.
There is no entry in Field 0203 or on return line 3	You can determine the entry on line 1 represents non-wage items (e.g., pensions, annuities, third party sick pay, supplemental unemployment, gambling winnings, etc., or the taxpayer is indicating IRC 3121(l)),	Enter CCC “B” in Field 01CCC <b>NOTE: Tax on pensions, annuities, third party sick pay, etc. should be reported on Form 945.</b>
There is no entry in Field 0203 or on return line 3	Field 0201 (line 1 on the return) has an entry representing wage items or is blank, zero, none, etc.,	Review the return and attachments to determine if the taxpayer is claiming an “Exemption” from social security and/or Medicare. <b>Note:</b> The taxpayer may indicate an exemption by using such phrases as, “minister,” “Form 4361,” “Form 4029 Exempt,” “Form 4029 applicable,” etc. <b>Exception:</b> If the taxpayer merely shows their profession on the signature line, it does not qualify as an explanation for claiming a social security and/or Medicare exemption.

If	And	Then
The taxpayer has indicated an exemption on the return or attachments,		Enter CCC "B" in Field 01CCC.
The return shows no entries or tax calculations on lines 4a through 4c (columns 1 and 2) but an entry shows on line 4d,		Divide the amount in Field 02TBA by .153 and enter the result in Field 02SSW and in Field 02MED.
The return shows tax calculations on line 4a through 4d, column 2	Fields 02SSW, 02SST, 02MED and/or 02XMT are blank	Determine the compensation amount by dividing the social security tax, Medicare Tax or Additional Medicare Tax withholding by the correct rate. Enter these figures into the corresponding Column 1 fields and continue to process.
The return shows tax calculations on line 4a, column 2, or line 4c, column 2,	Fields 02SSW and 02MED are blank,	Initiate research using CC INOLES and/or BMFOLE to find the Employment Code. See IRM 3.12.13.31.18
Research shows the Employment Code is C, F or G		Enter CCC "B" in Field 01CCC.
No Employment Code is found		1) Enter the Field 0201 amount into Fields 02SSW and 02MED, Column 1. 2) If EC 048 generates enter "C" in Clear Code Field. 3) When EC 080 generates bring up the Field 02TBA> underprint. 4) When Error Code 100 generates, send TPNC 07.
Employment Code <b>T</b> is found,		1- Enter Field 0201 amount into Fields 02SSW and 02MED, column 1 2) When EC 048 generates enter "C" in Clear Code Field. 3) When EC 080 generates bring up the Field 02TBA> underprint. 4) When Error Code 100 generates, send TPNC 90 with the statement, "You are liable for social security and Medicare tax under a Section 218 agreement (for state and local governmental agencies) with the Social Security Administration."

If	And	Then
Employment Code <b>W</b> is found,		1) Enter Field 0201 amount into Fields 02SSW and 02MED, columns 1.  2) If EC 048 generates enter "C" in Clear Code Field. 3) When EC 080 generates bring up the Field 02TBA> underprint. 4) When EC 100 generates enter TPNC 08.

3.12.13.58.17  
(01-01-2023)  
**Error Code 048**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
02ITW	Income Tax Withheld	15
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation/ Tips	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>	Total SS and Medicare Tax Computer Generated	15
02CA	Current Year Total Adjustments (TY 2009 and subsequent)	15
02FIT	Prior years income tax withholding adjustment (2008 and prior only)	14
02SSM	Prior years SS and Med tax adjust- ment (2008 and prior only)	14



Field Designator	Field Name	Field Length
02AIT	Special additions to income tax withheld (2008 and prior only)	14
02ASM	Special additions to SS and Med tax (2008 and prior only)	14
02TA	Total Adjustments (TY 2008 and prior)	15
>>>>	Total Adjustments (TY 2008 and prior) Computer Generated	15
02EIC	Advanced Earned Income Tax Credit (TY 2010 and prior)	15
025B	Qualified Exempt Compensation Paid (2010 only)	15
025C	Tax on Qualified Compensation Paid (2010 only)	15
>>>>	Tax on Qualified Compensation Paid (2010 only) Computer Generated	15
025D	Total Taxes Before Adjustments	15
>>>>	Total Taxes Before Adjustments Computer Generated	15
02PTC	Payroll Tax Credit for increasing research	15
19QCS	Nonrefundable credit for sick and family leave for leave taken before April 1, 2021	15
19CER	Nonrefundable employee retention credit	15
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021	15
19CNA	Nonrefundable portion of ARP COBRA credit	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

Field 02TT (Total Tax -Taxpayer) is zero or blank, but at least one other displayed field has a dollar entry.

(3) **Correction Procedures:**

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
Field 02TT, Total Tax-Taxpayer, is blank or zero, but at least one of the Fields 02ITW through 19CNA show a dollar entry,  <b>Note:</b> Use these procedures if the taxpayer shows that Compensation was paid to a family member(s) or spouse as "exempt Compensation". PL 100-203 brought spouses and children, age 18 and older, under social security coverage.	1- Verify the amount for Field 02TT, Total Tax-Taxpayer, from the lines on the form.  2- Enter the computed result in Field 02TT.
After verifying Total Tax, the total taxes are truly zero, blank, "None," as a result of adjustments to withholding, social security, or Medicare taxes,	Enter "C" in the Clear Code Field to indicate all entries are correct. <b>Note: A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.</b>
After verifying the Total Tax, the total taxes should appear other than zero, blank, "None," etc.	Enter TPNC 03 to advise the taxpayer of the error.

3.12.13.58.18  
(01-01-2023)  
**Error Code 050**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
0201	Total Compensation	15
02SSW	Taxable SS Wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation/Tips	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15

Field Designator	Field Name	Field Length
02TBA>	Total SS and Medicare Tax Computer Generated	15
02CA	Current Year Total Adjustments (TY 2009 and subsequent)	15
02FIT	PRIOR-YR-ADJ-INC-TAX-AMT	15
02SSM	PRIOR-YR-ADJ-SS-N-MED-TAX-AMT	15
02AIT	SPEC-ADJ-TO-INCOME-TAX-AMT	15
02ASM	SPEC-ADJ-TO-SS-N-MED-TAX-AMT	15
02TA	Total Adjustments (TY 2008 and prior)	15
>>>>	Total Adjustments (TY 2008 and prior) Computer Generated	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02EIC	Advanced Earned Income Tax Credit (TY 2010 and prior)	15
025B	Qualified Exempt Compensation Paid (2010 only)	15
025C	Tax on Qualified Compensation Paid (2010 only)	15
>>>>	Tax on Qualified Compensation Paid (2010 only) Computer Generated	15
025D	Total Taxes Before Adjustments	15
>>>>	Total Taxes Before Adjustments Computer Generated	15

**(2) Invalid Conditions:**

The error will generate if the Advance Earned Income Credit (AEIC), Field 02EIC, is greater than the allocated percentage of the Total Compensation, Field 0201. AEIC is no longer a valid entry beginning tax year 2011. The allocated percentages are:

- a. 10 percent for tax periods 198412 and prior.
- b. 11 percent for tax periods 198503 through 198612.
- c. 14 percent for tax periods 198703 through 199012.
- d. 16.7 percent for tax periods 199103 through 199112.
- e. 17.6 percent for tax periods 199203 through 199212.
- f. 18.5 percent for tax periods 199303 through 199312.
- g. 15.78 percent for tax periods 199403 through 199412.
- h. 20.4 percent for tax periods 199503 through 201012.

**(3) Correction Procedures:**

- a. Refer to the return to compare the entries with the displayed screen entries. If needed, correct the fields to agree with the return.

If	Then
Field 0201 (line 1) is blank and Field 02EIC (line 8) has an entry,	1- Add Field 02SSW and 02SST together.  2- Enter in Field 0201 the <b>larger</b> of the total computed in step 1, or the amount in Field 02MED
Fields 0201, 02SSW, and 02SST (lines 2, 4a, and 4b, Column 1) are blank, but Field 02MED (line 4c, column 1) has an entry,	Enter the amount of Field 02MED (line 4c, column 1) in Field 0201 (line 1) on the screen.
Fields 0201, 02SSW, and 02MED (return lines 2, 4a, and 4c, Column 1) are blank, but line 2 of the return has an entry,	Add a zero to the line 2 amount and enter the new amount to Field 0201.

If	Then
It appears that Field 02EIC may be the total of the federal deposits (TC 650, 670, 716, etc.),	<p><b>Note:</b> Follow the applicable steps in the order provided below until the error has been resolved.</p> <p>1- Initiate research to determine the total of the federal deposits applied to the applicable tax period (TC 650, 670, 716, etc.).</p> <p>2- If Field 02EIC is not the same as the deposits, or is the same as Field 0207 (line 7), correspond for clarification of AEIC.</p> <p>3- If you receive a reply, compare the taxpayer's reply to the screen display. Correct any incorrect entries.</p> <p>4- If there is no reply, or an inadequate reply is received from the taxpayer, compute the correct amount of AEIC by multiplying the wage entry in Field 0201 by the allocated percentage. <i>(The allocated percentages for each year are shown beneath the "Invalid Conditions" above.)</i></p> <p><b>Note:</b> If Error Code 102 subsequently generates, enter TPNCs 23 and 27.</p>
The AEIC amount on the return is found to be correct and is greater than the allocated percentage,	<p>1- Compute the allowable amount for the correct tax period.</p> <p>2- Enter the computed amount in Field 02EIC.</p> <p>3- If Error Code 102 displays, assign TPNC 23.</p>
Tax year is 2011 or subsequent,	Delete the entry in Field 02EIC.

3.12.13.58.19  
(01-01-2023)  
Error Code 052

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
RMIT>	Remittance Amount	15
01CCC	Computer Condition Code	10
02EIC	Advanced Earned Income Credit	15

(2) **Invalid Condition:**

Advance Earned Income Credit (AEIC) equals or exceeds Remittance amount.

(3) **Correction Procedures:**

- a. Check for any transposition, transcription, or coding errors. Correct the applicable fields to agree with the return.

**Note:** AEIC is invalid for tax years 2011 and subsequent.

If	Then
The AEIC amount is a misplaced entry or if it appears that an obvious error has been made,	<p>1- Initiate research (e.g., BMFOLT) to determine the total of the federal deposits applied to the applicable tax period (TC 650, 670, 716, etc.).</p> <p>2- If the total federal tax deposits equals the amount in Field 02EC, delete Field 02EIC on the screen display.</p> <p>3- If Field 02EC has been deleted, but was used by the taxpayer to compute the balance due or overpayment, Error Code 102 will be subsequently display. Correct Error Code 102 using the established procedures.</p>
The displayed Fields are correct as transcribed, or corrected, and Error Code 052 is still present,	<p>Allow the AEIC by entering a "C" in the Clear code Field.</p> <p><b>Note: The "C" in the Clear code prevents any other corrections to the record to accompany the "C" in the Clear code. If Field 02EC needs to be corrected, it must be entered and transmitted prior to entering and transmitting the "C" in the Clear Code field.</b></p>

3.12.13.58.20  
(01-01-2023)  
**Error Code 054**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
02EIC	Advanced Earned Income Credit	15
02DEP	FTD Payments Claimed	15
02CPM	COBRA-PAYMENT-AMT	15
02TT	Total Tax	15
>>>>	Total Tax Computer	15

(2) **Invalid Condition:**

Error Code 054 will generate if the Advance Earned Income Credit (AEIC)

#  
#(3) **Correction Procedures:**

- a. Compare the displayed entries on the screen display with correct lines on the return. Correct any coding or transcription errors. Then, initiate research (BMFOLT) to determine the amount of deposits (TC 650, 670, 716, etc.) applied to the applicable tax period.

**Note:** AEIC is invalid for tax years 2011 and subsequent.

If	Then
The Field 02EC amount <b>is the same</b> as the computed total of the federal tax deposits (TC 650, 670, 716, etc.) in the tax period.	1- Delete Field 02EC.  2- Use GTSEC 02. Enter the same amount which was previously in Field 02EC to Field 02DEP and 02STL on the screen display. Then, continue processing.
The return line 10 is blank, and research shows no federal tax deposits (TC 650, 670, 716, etc.) <b>and</b> Field 02EC is <b>less</b> than \$2,500,	Enter "C" in the Clear Code Field to resolve.
Field 02EC amount <b>is not the same</b> as the applied federal tax deposits (TC 650, 670, 716, etc.), but the entry is <b>greater</b> than \$2,500.	Correspond for clarification of AEIC entry.

(4) **Suspense/Rejects Procedures:**

If	Then
You receive a reply from the taxpayer,	Compare the taxpayer's reply to the screen display. Correct any incorrect entries.
No reply is received, or an inadequate reply,	Enter "C" in the Clear Code Field to resolve.

3.12.13.58.21

(01-01-2023)

**Error Code 056**(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
02ITW	Income Tax Withheld	15

Field Designator	Field Name	Field Length
0203	Exempt From SS and Medicare Tax Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation/Tips	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>	Total SS and Medicare Tax Computer Generated	15
025B	Exempt Compensation Paid Qualified Employees (Valid for 2010 only)	15
025C	Tax on Exempt Compensation Paid to Qualified Employees (Valid for 2010 only)	15
>>>>	Tax on Exempt Compensation Paid to Qualified Employees - computer (Valid for 2010 only)	15
025D	Total Tax Before Adjustments (2014 and subsequent)	15
>>>>	Total Tax Before Adjustments-Computer (2014 and subsequent)	15
02CA	Current Year Total Adjustments (TY 2009 and subsequent)	15
02FIT	Prior years income tax withholding adjustment (Valid for 2008 and prior only)	14
02SSM	Prior years SS and Med tax adjustment (Valid for 2008 and prior only)	14
02AIT	Special additions to income tax withheld (Valid for 2008 and prior only)	14
02ASM	Special additions to SS and Med tax (Valid for 2008 and prior only)	14



Field Designator	Field Name	Field Length
02TA	Total Adjustments (Valid for 2008 and prior only)	15
>>>>	Total Adjustments computer (Valid for 2008 and prior only)	15
02PTC	Payroll Tax Credit for increasing research	15
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	15
19CER	Nonrefundable employee retention credit	15
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	15
02TT	Total Tax taxpayer	15
>>>>	Total Tax Computer Generated	15
02DEP	FTD Credits Claimed	15

(2) **Invalid Condition:**

FTD credit is present and Total Tax Computer is zero or negative.

(3) **Correction Procedures:**

- a. Compare the screen display and the return. If transcribed incorrectly enter the correct amount from the return.

If	And	Then
Transcribed incorrectly,		Enter the correct entry from the return.

If	And	Then
The return is truly non-taxable and FTD Credits are present,		Clear the error by entering "C" in the Clear Code (CL) Field. <b>Note:</b> A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.
You are unable to determine if the return is taxable or non-taxable,		Correspond with the taxpayer. Suspend with CC SSPND and Action Code 211.
There is no reply from the taxpayer,		Enter "C" in the Clear code.

3.12.13.58.22

(08-23-2022)

**Error Code 058**(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
S02NP	Section 02 Not Present	
S03DP	Section 03 Present	
03M>	Total Tax Liability for Year Computer Generated	15
S05DP	Section 05 Present	
05A>	1st Month Liability Computer Generated	15
S06DP	Section 06 Present	
06B>	2nd Month Liability Computer Generated	15
S07DP	Section 07 Present	
07C>	3rd Month Liability Computer Generated	15
S08DP	Section 08 Present	
08D>	4th Month Liability Computer Generated	15
S09DP	Section 09 Present	

Field Designator	Field Name	Field Length
09E>	5th Month Liability Computer Generated	15
S10DP	Section 10 Present	
10F>	6th Month Liability Computer Generated	15
S11DP	Section 11 Present	
11G>	7th Month Liability Computer Generated	15
S12DP	Section 12 Present	
12H>	8th Month Liability Computer Generated	15
S13DP	Section 13 Present	
13I>	9th Month Liability Computer Generated	15
S14DP	Section 14 Present	
14J>	10th Month Liability Computer Generated	15
S15DP	Section 15 Present	
15K>	11th Month Liability Computer Generated	15
S16DP	Section 16 Present	
16L>	12th Month Liability Computer Generated	15
T-TWO>	Total Liability Computer Generated	15

(2) **Invalid Condition:**

The error condition will generate if any of Sections 03, 05 through 16, or 19 are present, but Section 02 is not present.

(3) **Correction Procedures:**

- a. Refer to the return to determine if Section 02 has entries.

If	Then
There are entries on the return for Section 02 fields,	<ol style="list-style-type: none"> <li>1. Use CC GTSEC 02 to show the section format on the screen.</li> <li>2. Enter the correct data in those fields on the screen.</li> </ol>
There are no entries for Sections 03, 05 through 16, or 19,	Use CC DLSEC to delete the Section(s) from the screen.

If	Then
There are entries present on the return for Sections 03, 05 through 16, or 19, and not Section 02,	Correspond with the taxpayer to secure the information concerning the tax liability for the quarter. Suspend the record with Action Code 21X. <b>Reminder:</b> Enter any applicable Sections prior to corresponding.
There is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. Compare the amounts in Fields T-TWO&gt; and 03M&gt;.</li> <li>2. Enter the greater of the two amounts into fields 02ITW and 02TT.</li> <li>3. If Error Code 102 displays, use TPNC 27 to advise the taxpayer that we adjusted the tax because we did not receive a reply to our request for additional information.</li> </ol>

3.12.13.58.23  
(01-01-2022)  
**Error Code 069**

- (1) Procedures for correcting EC 069 are the same as EC 069 for Form 941. See IRM 3.12.13.31.25.

3.12.13.58.24  
(01-01-2016)  
**Error Code 072**

- (1) Procedures for working EC 072 are the same as EC 072 for Form 941.  
**Exception:** Field 02MXW is March Wages Paid for Form 944 (02MRW is March Wages Paid for Form 941). See IRM 3.12.13.31.26, for instructions.

3.12.13.58.25  
(01-01-2023)  
**Error Code 073**

- (1) Procedures for working EC 073 are the same as EC 073 for Form 941. See IRM 3.12.13.31.27 for instructions.

3.12.13.58.26  
(05-02-2022)  
**Error Code 080**

- (1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
0201	Total Compensation	15
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation/Tips	15

Field Designator	Field Name	Field Length
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>	Total SS and Medicare Tax Computer Generated	15

(2) **Invalid Condition:**#  
#(3) **Correction Procedures:**

- a. For IRC 6020(b) returns follow the instructions below:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer	<p>1- Review the return to determine if it was signed by the Revenue Officer. If the return is not signed, forward return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</p> <p>2- If the return is signed, check the return for transcription errors, and correct the return, as needed. <b>Do not correspond with the taxpayer or send a TPNC.</b> Then transmit.</p> <p><b>Note:</b> The Total Tax on the return cannot change. The Total tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present in 01CCC	Enter CCC 4 in Field 01CCC

If	Then
An IRC 6020(b) return is incomplete or blank on line(s) 4a and/or 4c.	<ol style="list-style-type: none"><li>1. If the computed tax amount(s) for lines 4a or 4c are available, divide the tax amount for return lines 4a, or 4c by .153 for 2013 and subsequent. Enter the computed wage amount in Field 02SSW and/or 02MED.</li><li>2. If the computed tax amount(s) for lines 4a or 4c are not available, subtract Field 02ITW from 02TT and add 02TA. . Then, divide the tax amount by .153 2014 and subsequent. Enter the computed wage amount in Field 02SSW and/or 02SST</li></ol>

- b. Compare the screen and the return. Correct any coding or transcription errors.

If	Then
<p>The taxpayer entered wage amounts (other than zero, "None", blank, etc.) for column 1, lines 4a, 4b, 4c, and/or 4d, but they left line 4e (line 4d prior to 2013) blank, or computed the tax incorrectly,</p>	<p>1. Enter the Field 02TBA&gt; amount. When the math error on line 4e becomes less than the tolerance</p> <p>Error Code 100.</p> <p>2. If Error Code 100 generates, (after entering Field 02TBA&gt; underprint), and: <b>(Review a, b, and c below to find your current return condition and apply the resolution procedures)</b></p> <p>a. The result is the Total Tax -Computer is <b>less</b> than the Total Tax-Taxpayer (per the return)</p> <p>taxpayer to verify the social security and Medicare wage amounts or send TPNC 21 if the incorrect SS tax rate was used. (.124 instead of .104 for 2011-2012). If you receive no reply, or an insufficient reply, resolve by adding the difference between the Total Tax Computer and Total Tax Taxpayer to Field 0203 (Income Tax Withheld).</p> <p>b. The result is the Total Tax -Computer is <b>less</b> than the Total Tax-Taxpayer (per the return)</p> <p>Taxpayer by any amount, then enter TPNC 07.</p> <p><b>Caution:</b> If TP made an additional error in the total tax field (Field 02TT) send TPNC 03 also.</p>

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If	Then
The taxpayer entered tax amounts for lines 4a, 4b, 4c and/or 4d, column 2, but line 4e (line 4d prior to 2013) was blank or computed incorrectly.	<p>“Back in” to the wage amount(s) to determine if the taxpayer omitted, incorrectly transcribed or transposed figures, or check the amounts to determine if Code and Edit may have edited the wrong amount in error.</p> <ol style="list-style-type: none"> <li>1. If any of the above situations in step 1 are present, you may change Field 02SSW, 02SST, and/or 02MED, accordingly.</li> <li>2. If none of the above situations in step 1 are present, enter the underprint amount to Field 02TBA. When the math error on line 4d</li> <li>3. When EC 100 generates, review a), b) and c) below to find your current return condition and apply the resolution procedures. <ol style="list-style-type: none"> <li>a. The result is the Total Tax -Computer (Field 02TT&gt;) is <b>less</b> than the Total Tax-Taxpayer</li> </ol> <p>respond with the taxpayer to verify the SS and Medicare wage amounts.</p> <li>b. A decrease to the Field 02TT&gt; of \$499.99 or less or an increase by any amount results enter TPNC 07 and if EC 102 generates send TPNC 07.</li> <li>c. Send TPNC 21 if the incorrect tax rate (.124 vs. .104) was used and this is the only error. If EC102 generates send TPNC 01.</li> </li></ol> <p><b>Caution:</b> If the taxpayer made an additional error computing the total tax, send TPNC 03 also.</p> <li>d. If you receive no reply or an insufficient reply, resolve by adding the difference between the Total Tax Computer and Total Tax Taxpayer to Field 02ITW (Total Income Tax Withheld).</li>

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3.12.13.58.27  
(01-01-2016)  
Error Code 082

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01CCC	Computer Condition Code	10
02SSW	Taxable SS Wages	15
02SST	Taxable SS Tips	15



Field Designator	Field Name	Field Length
025A	Number Qualified Employees Paid Exempt Compensation	7
025B	Exempt Compensation Paid Qualified Employees	15
025C	Tax on Exempt Compensation Paid to Qualified Employees	15

(2) **Invalid Condition:**

This error condition will generate when Field 025B has a dollar amount other than zero or blank, and Field 02SSW is zero or blank. This error only applies to tax year 2010.

(3) **Correction Procedures:**

- a. Compare the return and any attachments against the screen. Correct any transcription errors by entering the return or attachment entry to the applicable field on the screen.

If	Then
The entries on the screen display match the return,	Initiate correspondence to correct return line(s) 4a through 4c, or line 5c (Rev January 2010). Use Letter 21C, paragraph H, and SSPND using Action Code 211.

(4) **Suspense/Rejects Procedures:**

If	Then
The taxpayer sends an adequate reply,	Correct the information on the screen display, as per the taxpayer's reply. GTSEC01 and enter the Correspondence Received Date (CRD) into Field 01CRD.

If	Then
The taxpayer sends an inadequate reply, or there is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. GTSEC01 and enter "3" to Field 01CCC. Edit the return with CCC "3".</li> <li>2. Delete any entry to Field(s) 025A, and 025B/C and transmit to update the display on the screen.</li> <li>3. If Error Code 100 displays, enter TPNC 27 and TPNC 35 to advise the taxpayer that we have disallowed their social security tax adjustment for the exempt compensation paid qualified employees. The total of the reported social security Wages and social security tips must be equal to, or greater than, the exempt compensation paid qualified employees.</li> </ol>

3.12.13.58.28  
(04-12-2022)  
**Error Code 092**

(1) **Fields Displayed:**

Field Designator	Field Name	Line Description
01TXP	Tax Period	Upper right of page 1
19CER	Nonrefundable Employee Retention Credit	Nonrefundable portion of employee retention credit
19RER	Refundable Employee Retention Credit	Refundable portion of employee retention credit
19RC3	Third quarter ERC for Recovery Startup Businesses	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 8c and 10e for the third quarter.
19RC4	Fourth quarter ERC for Recovery Startup Businesses	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 8c and 10e for the fourth quarter.

- (2) **Invalid Condition:** Error Code 092 will generate for tax period 202112 and subsequent, when either of fields 19RC3 or 19RC4 are greater than \$50,000.00.

(3) **Correction Procedures:**

- a. Compare the return to the screen display. Correct any transcription errors or obvious misplaced entries.

If	Then
Field 19RC3 is greater than 50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19RC3.</li> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. Reduce field 19RC3 to 50,000.00.</li> <li>5. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>

If	Then
Field 19RC4 is greater than 50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19RC4.</li> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. Reduce field 19RC4 to 50,000.00.</li> <li>5. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>

3.12.13.58.29  
(01-01-2022)  
**Error Code 095**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
02PTC	Payroll Tax credit for increasing research	15

(2) **Invalid Condition:**

This error condition will generate when:

- 01CCC "Q" is present and no money amount on line 8a (Qualified small business payroll tax credit for increasing research activities), or
- when 01CCC "Q" is not present but Line 8 has a money amount

(3) **Correction Procedures:**

1. Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen.

If	Then
Form 944 Line 8a (Qualified small business payroll tax credit for increasing research activities) is blank and CCC "Q" is present	<ol style="list-style-type: none"> <li>1. Delete CCC "Q"</li> <li>2. Remove F8974 and notate Route to AM.</li> <li>3. Continue processing the return</li> </ol>
The amount on Line 8a is a misplaced entry	<ol style="list-style-type: none"> <li>1. Research (e.g., BMFOLT) to determine the correct field</li> <li>2. If research determines that the entry on field 02PTC belongs in another field, (e.g., 02TT or 02DEP)</li> <li>3. Delete field 02PTC amount and enter the amount into the correct field</li> <li>4. Continue processing the return</li> </ol>
Form 944 Line 8a has an amount but F8974 is not attached and there is no indication Code and Edit initiated correspondence	<ol style="list-style-type: none"> <li>1. Correspond with the taxpayer with Letter 21C to request F8974.</li> <li>2. Suspend with CC SSPND and Action Code 211.</li> </ol>
The taxpayer sent F8974	Enter CCC "Q" and continue processing the return
There is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. Disallowed the credit on line 8a and continue processing the return.</li> <li>2. If Error Code 100 displays, send TPNC 38 to advise the taxpayer that we have disallowed their payroll tax credit for increasing research claim because we did not receive the F8974.</li> </ol>

(4) Follow procedures below when an IRC 6020(b) return generates EC 095:

If	And	Then
The return was prepared under section 6020(b) by a Revenue Officer	There is an amount on Line 8a but Form 8974 is not attached	<ol style="list-style-type: none"> <li>a. SSPND 640 using Form 4227 notating see Line 8, and Form 8974</li> <li>b. Route the return to: <b>Internal Revenue Service 2970 Market St. Mail Stop 5-EO4.114 Philadelphia, PA 19104</b></li> </ol>

3.12.13.58.30  
(01-01-2022)  
**Error Code 096**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
01TXP	Tax Period	6
02SSW	Taxable SS Wages	15
02SWA>	SS Wages Tax Computer	15
02SST	Taxable SS Tips	15
02STB>	Taxable SS Tips Computer	15
19DA	Deferred Section 2302	15
19DA>	Half SS Wages and Tips Computer	15
19DEE	Deferred employee SS tax	15
19DEE>	Deferred employee SS tax amount computer	15

(2) **Invalid Condition:**

This error condition will generate when the amount of deferred employer and/or employee social security tax exceeds the maximum deferral amounts.

(3) **Correction Procedures:**

- a. Check coding, transcription errors, and misplaced entries.

If	Then
The entry in Field 19DA is greater than the amount in Field 19DA>	Enter the amount from Field 19DA> into Field 19DA. <b>Note:</b> If Error Code 102 generates as a result, send TPNC 40, in addition to any other applicable TPNCs

If	Then
The entry in Field 19DEE is greater than Field 19DEE>	Enter the amount from Field 19DEE> into Field 19DEE. <b>Note:</b> If Error Codes 102 generates as a result, send TPNC 41, in addition to any other applicable TPNCs

3.12.13.58.31  
(01-01-2016)  
**Error Code 097**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02MXW	March Amount of Exempt Compensation Paid	15
02MXT	Tax on March Exempt Compensation Paid	15
>>>>	Tax on March Exempt Compensation Paid Computer Generated	15

- (2) **Invalid Condition:** This error condition will generate when Field 02MXT, Tax Credit on March Exempt Compensation Paid Qualified Employees-Taxpayer, is compared to Field 02MXT> underprint, Tax Credit on March Exempt Compensation Paid, is greater.

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(3) **Correction Procedures:**

- a. Review the screen display against the return.

If	Then
There is a transcription error,	Correct the entry on the screen
The entry in Field 02MXT is correct per the return,	1. Enter Field 02MXT> underprint to Field 02MXT 2. If Error Code 101 displays, then bring up 02STL> underprint.

3.12.13.58.32  
(01-01-2023)  
**Error Code 098**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
02CA	Current Year Total Adjustments (TY 2008 and prior)	15
02FIT	PRIOR-YR-ADJ-INC-TAX-AMT	15
02SSM	PRIOR-YR-ADJ-SS-N-MED-TAX-AMT	15
02AIT	SPEC-ADJ-TO-INCOME-TAX-AMT	15
02ASM	SPEC-ADJ-TO-SS-N-MED-TAX-AMT	1
02TA	Total Adjustments	15
>>>>	Total Adjustments Computer Generated	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

This error condition generates when there is a difference between Field 02TA

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**Note:** This error condition will be bypassed for all tax year 2010 returns.

(3) **Correction Procedures:**

- a. Compare the screen and the return. If transcribed incorrectly, enter the correct entry from the form. For tax periods 200812 and prior see instructions below.

If	And	Then
Fields 02CA through 02ASM are all blank, None, etc.	There is an entry in Field 02TA,	1- Delete the Field 02TA.  2- If Error Code 100 generates, enter TPNC 16



If	And	Then
Fields 02CA through 02ASM have one or more entries,	There is no entry in Field 02TA, or the taxpayer's entry does not match the amount of the underprint for Field 02TA>.	<p>1- Review return lines 6a through 6e to determine which lines have a taxpayer entry (or entries).</p> <p>a. If line 6a has an entry and lines 6b through 6e are blank, enter the 02TA&gt; underprint amount for 02CA (return line 6a). This resolves Error Code 098 and may generate Error Code 100. If so, enter TPNC 16.</p> <p>b. If line 6b through 6e contain an entry, review any attachments, for a copy of the 944-X. <b>(move to next bullet)</b></p> <p>c. If a copy of the Form 944-X is attached or there is an indication by Code and Edit on the left margin it has been routed to AM, enter the underprint 027TA&gt; amount to resolve Error Code 098. <b>(move to last bullet)</b></p> <p>d. If there is no copy of a Form 944-X attached, (and there is no indication by Code and Edit of a 944-X being attached), <b>X</b> the line adjustment. Enter the re-calculated 02TA&gt; underprint amount. When Error Code 100 generates, enter TPNC 32 to advise the taxpayer to file a Form 944-X for the adjustment in the future.</p>

- b. If the taxpayer is using an old revision (2008 or prior) for 2009 and subsequent tax year:

If	And	Then
Fields 02CA through 02ASM are all blank, None, etc.	There is an entry in Field 02TA,	<p>1- Delete the Field 02TA.</p> <p>2- If Error Code 100 generates, enter TPNC 16</p>

If	And	Then
Fields 02CA through 02ASM have one or more entries	There is no entry in Field 02TA, or the taxpayer's entry does not match the amount of the underprint for Field 02TA>.	<p>1- Review the return to determine if lines 6b through 6e have a taxpayer entry <b>NOTE: Code and Edit was instructed to ALWAYS X any entry on lines 6b through 6e when the Form 944, 944-PR, 944-SS, or 944(SP), Rev 2008 or prior, is for tax year 2009. If a 944-X is attached to support the entry, the adjustment entry will be manually adjusted in AM. Code and Edit was also instructed to edit remarks on the front page margin to indicate whether (or not) a Form 944-X was (or was not) attached. If the adjustment was routed to AM, "944-X to AM" (or similar phrase) will be on the left margin. If the adjustment is being disallowed, "CP102-944X" will be indicated on the return margin.</b></p> <p>2- If there is an entry in line 6a, enter the underprint amount in Field 02TA&gt; for the line 6a entry. This should resolve EC 098.</p> <p>• <b>NOTE: If lines 6b through 6e also have an entry, these will be manually processed in Accounts Management provided there was substantiation.</b> When Error Code 100 generates,</p> <ul style="list-style-type: none"> <li>• if lines 6b through 6e, do not have a taxpayer entry, enter the 02TA underprint.</li> <li>• If line(s) 6b through 6e had at least one or more entries, review the left margin for an indication of a 944-X (e.g., "944-X to AM" (or similar phrase), by Code and Edit. If shown, enter TPNC 31. This will advise the taxpayer that their adjustment entry (or entries) are being processed in Accounts Management (AM), separately.</li> <li>• If there is no indication that a 944-X was attached, or the left margin shows "CP102-944X", enter the new underprint amount in Field 02TA&gt;. The underprint amount will be the Field 02CA Field. When error code 100 generates, enter TPNC 32. This will advise the taxpayer that their adjustment entry (or entries) have been denied and that they should file a Form 944-X to request the entry (or entries).</li> </ul>

3.12.13.58.33  
(02-02-2021)  
**Error Code 099**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
02SSW	Taxable Social Security Wages	14
02SWA>	SS-Wages (Line 4a, column 2) CMPTR-AMT	14
19SCS	Qualified sick leave wages	15
>>>>>	Qualified sick leave wages - computer	15
19SCF	Qualified family leave wages	15
>>>>>	Qualified family leave wages - computer	15
02SST	Social Security Tax	14
02STB>	SST-TAX (Line 4b, column 2) CMPTR-AMT	14
02PTC	Payroll Tax Credit for increasing research	15
02PTC>	Payroll Tax credit for increasing research Computer	15

(2) **Invalid Condition:**

This error condition will generate when Field 02PTC, Payroll Tax credit for increasing research (taxpayer entered amount) is compared to Field 02PTC>, Payroll Tax credit for increasing research (computer generated amount), and

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(3) **Correction Procedures:**

- Compare the return against the screen. Correct any transcription errors by entering the return entry to the applicable field on the screen

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
There is a difference between Field 02PTC> (Payroll Tax credit -Computer) and Field 02PTC	1- Enter the lesser amount in Field 02PTC.  2- Send TPNC 36 to inform the taxpayer that an error was made in computing small business payroll tax credit for increasing research.

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(4) Valid TPNC's for EC 099 are 36 and 37.

3.12.13.58.34  
(08-23-2022)

**Error Code 100**(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
NC	Notice Code	6
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
0201	Total Compensation	15
02ITW	Total Income Tax Withheld	15
0203	Exempt from SS and Medicare Tax Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>	Total SS and Medicare Tax Computer	15
025B	Qualified Exempt Compensation Paid (2010 only)	15
025C	Tax on Exempt Compensation Paid (2010 only)	15
>>>>	Tax on Exempt Compensation Paid - computer amount (2010 only)	15
025D	Total Taxes Before Adjustments (2010 only)	15
>>>>	Total Taxes Before Adjustments - computer amount (2010 only)	15
02CA	Current Year Total Adjustments (TY 2008 and prior)	14
02FIT	Prior years income tax withholding adjustment (2008 and prior only)	14
02SSM	Prior years SS and Med tax adjustment (2008 and prior only)	14

Field Designator	Field Name	Field Length
02AIT	Special additions to income tax withheld (2008 and prior only)	14
02ASM	Special additions to SS and Med tax (2008 and prior only)	14
02TA	Total Adjustments (2008 and prior only)	15
>>>>	Total Adjustments Computer Generated (2008 and prior only)	15
02PTC	Payroll tax credit for increasing research	15
02PTC>	Payroll tax credit for increasing research Computer	15
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	15
19CER	Nonrefundable employee retention credit	15
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Conditions:** The Error Condition will generate when:

- a. The Total Taxes-Taxpayer (Field 02TT) differs with the Total Taxes-#
- b. The difference between the Total Tax-Taxpayer (Field 02TT) and Total Tax-Computer (Field 02TT>) is not equal to the difference between social security and Medicare Taxes and social security and Medicare Taxes-Computer.

(3) **Correction Procedures:**

1. Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors.

If	Then
The taxpayer used the correct figures, but entered them on the wrong line,	Make the correction on the screen. Do not attempt to correct any computer-generated fields.
TP uses old version Form 944 for current period	Enter correct tax period in Field 01TXP
TP uses a credit or field that is not valid on the Form 944 that they submitted	Remove amount and send TPNC 03

2. Check the tax period and make sure the TP used the correct SS and Medicare tax rate.

Tax Year	Compensation SS Rate	Tips SS Rate	Medicare Tax Rate	Additional Medicare Tax Rate
2013 and subsequent	.124	.124	.029	.009

3. For IRC 6020(b) returns follow the instructions below:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer	<p>1- Review the return to determine if it was signed by the Revenue Officer. If the return is not signed, forward return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</p> <p>2- If the return is signed, check the return for transcription errors, and correct the return, as needed. <b>Do not correspond with the taxpayer or send a TPNC.</b> Then transmit.</p> <p><b>Note:</b> The Total Tax on the return can't change. The Total tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present in 01CCC	Enter CCC 4 in Field 01CCC
The return was prepared under IRC 6020(b) by a Revenue Officer and Field 02TT is under-printing,	<ul style="list-style-type: none"> <li>If the under-print amount is less than 02TT, add the difference to 02ITW.</li> <li>If the under-print amount is more than 02TT, subtract the difference from 02ITW.</li> </ul>

4. When correcting Fields 02ITW, 0203, 02SSW, 19SCS, 19SCF, 02SST, 02MED, and/or 02XMT follow the instructions below.

If	Then
The same entry appears on lines 1 and 2, and the taxpayer included line 2 in the Total Tax entry	No action is needed.

If	Then
The same entry appears on lines 1 and 2, but they do not include the line 2 entry in the total tax (line 7),	Enter TPNC 03.
The taxpayer checked the box on line 3,	Enter CCC "B" in Field 01CCC
The taxpayer shows an entry on line(s) 2, 4a, 4ai, 4aii, 4b, 4c, or 4d followed by a minus sign, etc.	Enter TPNC 03
Any of the following situations are true: <ul style="list-style-type: none"> <li>Taxpayer doesn't compute the correct social security tax on lines 4a, 4ai, 4aii or 4b,</li> <li>Taxpayer doesn't compute correct Medicare tax on line 4c, or</li> <li>Error Code 100 generated due to changes made to resolve Error Code 022,</li> </ul>	Enter TPNC 07 in the correct field on the screen. <b>Exception:</b> Do not assign TPNC 07 if the taxpayer has a sufficient explanation (e.g., dependents 18 years of age or younger, employees did not meet test, social security and/or Medicare Compensation exempt, etc.). Instead, delete the Fields 02SSW, 02SST, 02MED, 02XMT, and/or 02TBA.
The taxpayer failed to use the correct social security Tax rate for 2011/2012 (.124 instead of .104),	Enter TPNC 21.
The taxpayer doesn't provide an amount of the social security Wages or Medicare Compensation,	Divide the social security tax and/or Medicare tax amount by .133 for 2011 or 2012 or .153 (2010 and prior and current), or multiply the social security and/or Medicare tax amount by the factor shown in the table, <i>Social Security/Medicare Tax Rates and Factors</i> , above.
The discrepancy in social security or Medicare tax between the Total Tax- Computer and Total Tax-Taxpayer which would result in a refund to the taxpayer,	Correspond with the taxpayer to verify the Social Security or Medicare wage amount.
Changes were made to Fields 0201, 02SSW, 02SCS, 02SCF, 02SST, or 02MED due to Error Code 046,	Assign TPNC 07

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5. When correcting Field 02TT or 02PTC see instructions below.

If	And	Then
Field 02PTC is present	There is a difference between Field 02PTC> (Total Payroll Tax Credit-Computer) and Field 02PTC (Total Payroll Taxpayer	<ol style="list-style-type: none"> <li>Enter the lesser amount in Field 02PTC.</li> <li>Send TPNC 36 or Spanish TPNC 37.</li> </ol>

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If	And	Then
Field 02ITW and the amount of withheld income tax on the return are both blank,	The Field 025D> underprint generates to show the total before adjustments (total of Federal Withheld Income Tax, social security and Medicare taxes, (if applicable) less the tax on exempt Compensation paid to qualified employees (e.g. for tax year 2010),	1- Subtract Field 02TBA> underprint from the taxpayer's entry on line 7 of the return.  2- Enter the result to Field 0202.
(Prior year scenario) Field 025D> agrees with line 5 (line 4d on previous years)	Fields 02ITW, and 02CA through 02TA agree with the return line entries, but Field 02TT> (Total Tax- Computer) is LESS than Field 02TT (Total Tax- Taxpayer)	Correspond with the taxpayer for verification of Withheld Amount rather than consider an error in Total Tax.
Field 02CA> agrees with line 6,	Field 02TT> (Total Tax- Computer) is GREATER than Field 02TT, (Total Tax-Taxpayer),	Assign TPNC 03.

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6. Valid TPNCs for EC 100 are 02, 03, 04, 05, 06, 07, 08, 21, 22, 27, 28, 29, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41 and 90. See Exhibit 3.12.13-35.
7. **Suspense/Rejects Procedures:**

If	Then
Reply received,	Take correct action to adjust the fields.
No reply/or insufficient reply is received and Field 02TT> is larger than Field 02TT,	Send TPNC 07 and 27.
No reply/or insufficient reply is received and Field 02TT> is less than Field 02TT,	

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3.12.13.58.35  
(01-01-2019)  
Error Code 101

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02DEP	FTD Payments Claimed	15
02CPM	COBRA Premium Assistance Payments	15
02CEM	Number of Recipients of COBRA	15
02STL	Sub Total	15



Field Designator	Field Name	Field Length
>>>>>	Sub Total Computer Generated	15
02B/R	Balance Due/ Overpayment	15
>>>>>	Balance Due/ Overpayment Computer Generated	15
02MXW	March Exempt Compensation Paid (2010 only)	15
02MXT	SS Tax on Exempt Compensation Paid in March	15
>>>>>	SS Tax on Exempt Compensation Paid in March (Computer Generated)	15

(2) **Invalid Condition:**

An error will generate if Field 02STL (the total of Fields 02DEP, 02CPM and/or 02MXT) does not match the underprint Field 02STL>.

(3) **Correction Procedures:**

- a. Compare the screen display and the return.

**Note:** If Field 02DEP, 02CPM, and/or 02MXT are corrected, transmit to correct the underprint calculation in Field 02STL> and the Balance Due/ Overpayment amount in Field 02B/R>.

If	And	And	Then
Fields 02DEP, 02CPM, 02MXT and/or 02STL (i.e., return lines 10, 11a, 11e and/or 12) were transcribed incorrectly,  <b>Note:</b> If there is a negative entry on line 10, 11a, or 11e, consider the entry as a positive entry.  Field 02STL has an entry,			Correct the entry on the screen from the return.

If	And	And	Then
<p>Fields 02DEP, 02CPM, 02MXT and/or 02STL (i.e., return lines 10, 11a, 11e and/or 12) were transcribed incorrectly,</p> <p><b>Note:</b> If there is a negative entry on line 10, 11a, or 11e, consider the entry as a positive entry.</p> <p>Field 02STL has an entry,</p>	Field 02DEP has an entry	Field 02CPM and/or 02MXT is blank,	Bring up the Field 02STL>.
<p>Fields 02DEP, 02CPM, 02MXT and/or 02STL (i.e., return lines 10, 11a, 11e and/or 12) were transcribed incorrectly,</p> <p><b>Note:</b> If there is a negative entry on line 10, 11a, or 11e, consider the entry as a positive entry.</p> <p>Field 02STL has an entry,</p>	Field 02DEP has an entry	Field 02CPM and/or 02MXT has an entry	<ol style="list-style-type: none"> <li>1. Enter TPNC 33</li> <li>2. If Error code 102 generates, enter the underprint amount for Field 02B/R.</li> </ol>

If	And	And	Then
<p>Fields 02DEP, 02CPM, 02MXT and/or 02STL (i.e., return lines 10, 11a, 11e and/or 12) were transcribed incorrectly,</p> <p><b>Note:</b> If there is a negative entry on line 10, 11a, or 11e, consider the entry as a positive entry.</p> <p>Field 02STL has an entry,</p>	Field 02DEP is blank	Field 02CPM and/or 02MXT has an entry	<p>Conduct research (e.g., BMFOLT) to determine whether the entry in 02CPM and/or 02MXT is the total Federal Tax Deposits (TC 650, 670, 716, etc.).</p> <ul style="list-style-type: none"> <li>If research determines there were Federal Tax Deposits and the difference between the line 10 amount on the return, and the total amount located during research is within</li> <li>the entry in 02CPM and/or 02MXT to 02DEP.</li> <li>If research locates no Federal Tax Deposits, or the difference between the line 10 amount on the return and the total located in research is greater than the tolerance amount, bring up the Field 02STL&gt; underprint.</li> </ul>
There is an entry in Field 02STL	Fields 02DEP, 02CPM and 02MXT are blank, zero, dash or none		Delete entry in Field 02STL and enter in Field 02B/R.
Field 02STL is blank	Field 02DEP has an entry	Field 02CPM and/or 02MXT is blank,	Bring up the Field 02STL underprint
Field 02STL is blank	Field 02DEP is blank	Field 02CPM and/or 02MXT has an entry	Bring up the Field 02STL underprint

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(4) Valid TPNCs for EC 101 are 27, 33 and 90. See Exhibit 3.12.13-35.

3.12.13.58.36  
(08-23-2022)  
**Error Code 102**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
NC	Notice Code	6
01CCC	Computer Condition Code	10
01ARN	Applied Refund Indicator	1
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02EIC	Advanced Earned Income Credit (2010 and prior)	15
02DEP	Total FTD Payments Claimed	15
19DA	Deferred employer share of SS tax	15
19DEE	Deferred employee share of SS tax	15
19RCS	Refundable credit for sick and family leave	15
19RER	Refundable employee retention credit	15
19RAS	Refundable credit for sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15
19CRA	Refundable portion of ARP COBRA credit (valid 202112 - 202212)	15
19APA	Advances from Form 7200	15
02CPM	COBRA Premium Assistance Payments	15

Field Designator	Field Name	Field Length
02STL	Sub Total	15
02MXW	March Exempt Compensation Paid (2010 only)	15
02MXT	SS Tax on Exempt Compensation Paid in March (2010 only)	15
>>>>>	SS Tax on Exempt Compensation Paid in March - Computer Generated (2010 only)	15
02B/R	Balance Due/Overpayment	15
>>>>>	Balance Due/Overpayment Computer Generated	15

(2) **Invalid Conditions:**

Error Code 102 will generate if these conditions are met in the following priority order:

- a. There is a difference between Total Tax-Computer and Total Tax-#
- b. There is a difference between Balance Due/Overpayment-Computer and#
- c. The computed differences in a. and b. above result in difference amounts, and the values are calculated without regard for a sign (plus or minus).

(3) **Correction Procedures:**

- a. Compare the screen display with the return and any attachments. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors.

If	Then
EC 102 generates due to a ripple error caused by a previous math error	Ripple previous TPNC and enter TPNC 03, 07 or 08 as needed. Do not bring up the underprint.
The difference between Field 02TT> (Total Tax-	Enter TPNC 03 to inform the taxpayer of the error.
(Prior year scenario) Field 02EIC is negative	Leave Field 02EIC as positive amount and send TPNC 19

If	Then
(Prior year scenario) AEIC is reported on the ROFTL but is not entered on line 8	Enter the amount in Field 02EIC if needed, then recalculate Field 02DEP amount by subtracting the amount of AEIC. Enter the new amount in Field 02DEP and send TPNC 90 stating "We found the amount of the Federal Tax Deposits for the year differs from the amount we had credited to your Account."

**Note:** Field 02EIC is no longer valid for periods 201112 and subsequent. If the TP is using older versions of Form 944 and has an amount in Field 02EIC, delete the entry and send TPNC 90 informing TP that AEIC is no longer valid after 12/31/2010.

**Note:** For 2009-2010 tax periods only: If EC 101 was bypassed due to the amount from 02DEP into 02STL.

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If	And	Then
Fields 02DEP, 02STL and 02B/R are the same dollar amount		Delete Fields 02DEP and 02STL.
The taxpayer states an overpayment from a previous year that is not already included in Field 02DEP,		Increase Field 02DEP by the overpayment amount from the previous year.
All intervening lines between Total Tax and Balance Due are blank, zero, dash or "none",	the taxpayer's amount for Total Tax differs from their amount for Balance Due,	Enter the amount from Field 02TT to Field 02B/.
There is an amount in any of the refundable credit fields (19DA, 19DEE, 19RCS, 19RER, 19RAS OR 19CRA),	Field 02TT is equal to Field 02B/R (i.e., the taxpayer is not using them in the computation of Balance Due/Overpayment),	Delete the credit field(s).
The return shows a credit field as a negative,	the taxpayer adds the credit to the balance due (or subtracts it from the overpayment),	Delete the credit field.

If	And	Then
Fields 02TT and 02DEP are the same,	You can determine there was a remittance with the return and the amount of the remittance,	<p>1- Enter the remittance amount in Field 02B/R.</p> <p>2a- <b>If line 8 is blank, zero, None, etc.:</b> Total Field 02B/R and line 9a. Then, enter the difference between line 8 and the calculated total (line 11 + Field 02B/R) to Field 02DEP.</p> <p>2b- <b>If line 8 has an entry:</b> Total lines 8, 9a and Field 02B/R. Then, determine the difference between line 8 and the calculated total (lines 8 + Field 02B/R) and reduce Field 02DEP by the resulting difference.</p>
A remittance is present,	Field 02B/R is blank,	Enter the remittance in Field 02B/R, accordingly.
Remittance equals Total Tax,		Delete Field 02DEP.

**Note:** You may also correct taxpayer inconsistencies such as obvious transposition of figures, obvious typographical errors, or erroneously changed digits.

If	Then
The taxpayer entered figures on both lines 11 and 12	Delete the incorrect entry on the screen display. Verify that the correct entry has been transcribed in Field 02B/R
There is an FTD Penalty is present on the return, and Code and Edit failed to add this amount to the taxpayer's balance due, or subtract it from an overpayment,	Enter the correct amount in Field 02B/R.
Field 02B/R> is present due to the taxpayer sending a remittance larger than the amount due on the return and the return shows the overpayment should be credited to a prior or subsequent quarter or to another account,	<p>Use CCC "X".</p> <ul style="list-style-type: none"> <li>• If there is no other error on the return, the overpayment will be the underprint for Field 02B/R. Correct Field 02B/R (Balance Due/Overpayment) to reflect the "Balance Due" line on the return.</li> <li>• If zero, enter one cent (\$.01) in Field 02B/R to prevent the remittance from generating into the field and delete CCC "E" from Field 01CCC. SSPND with Action Code 351 to the Reject unit. Rejects will transfer the payment to a prior or subsequent quarter or to another account.</li> </ul>

If	Then
<p>All fields have been transcribed with the correct entry, but the taxpayer made an error computing the Balance Due/Overpayment (Field 02B/R&gt;)</p> <p><b>Note:</b> This should only happen if the taxpayer has total tax correct, a deposit and a balance due amount is incorrect.</p>	<p>Assign TPNC 01.</p> <p><b>Note:</b> Do not assign TPNC 01 if Error Code 102 only fell out due to a ripple of a previous error. In that case, resend the previously sent TPNC only.</p>

(4) Procedures for working EC102 if the return is a 6020(b) return are below:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer.	<p>1- Review the return to determine if it was signed by the Revenue Officer. If the return is unsigned, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</p> <p>2- If signed, check the return for transcription errors. <b>Do not correspond with the taxpayer or enter a TPNC.</b> Then, transmit.</p> <p>3- After transmitting corrections, enter in Field 02B/R the computer underprint amount (Field 02B/R&gt;)</p>
A CCC 4 is not present in 01CCC,	Enter "4" in Field 01CCC and on all returns under IRC 6020(b).

(5) Valid TPNCs for EC 102 are 01, 03, 04, 05, 07, 08, 17, 18, 19, 20, 23, 27, 28, 29, 30, 34, 35, 40, 41 and 90. See Exhibit 3.12.13-35.

(6) **Suspense/Rejects Procedures:**

If	Then
You are unable to determine from the return where to apply the remittance amount,	<p>1- Perform research to determine application of the amount.</p> <p>2- If there is no information via research, correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X</p>
The taxpayer does not reply and you are unable to determine where to apply the excess amount,	Use GTSEC 01 and blank Field 01ARN. The excess amount will be applied to the next return.



3.12.13.58.37  
(01-01-2016)  
Error Code 103

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Codes	6
RMIT>	Remittance Amount	15
01RCD	Received Date	8
01CCC	Computer Condition Code	10
S02NP	Section 02 Not Present	
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate if an RPS Indicator or a Remittance Amount is present, CCC "G" is not present, and Total Tax Taxpayer is zero.

(3) **Correction Procedures:**

- a. Compare the return with the entries on the screen. Correct any transcription errors.

If	Then
The return shows "Amended", "Revised", "Superseding", "Duplicate", or any other positive indication that the return is not the first one filed for the same tax period,	Enter CCC "G" in Field 01CCC and the received date in Field 01RCD.
The return is not to be "G" coded, and it is a taxable return,	Enter the Total Tax amount in Field 02TT (Total Tax-Taxpayer).
The taxpayer intended the money for this year, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and a TPNC is present on the screen from a prior error,	Reassign any TPNC to clear Error Code 103. The money will refund to the taxpayer if no money is due on this account.
The taxpayer intended the money for this year, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and no previously assigned TPNC is present on the screen,	Clear Error Code 103 by entering \$.01 in Field 0207 (Total Tax-Taxpayer).
Both the document and the payment are numbered in error,	SSPND with Action Code 610 to Rejects to renumber the document.

If	Then
You are unable to determine from the return where to apply the remittance,	<p>1- Perform research to determine where the remittance should be applied.</p> <p>2- If there is no information via research, correspond with the taxpayer for an explanation using normal correspondence procedures and suspend the record with Action Code 21X.</p>

(4) Valid TPNCs for EC 103 are 27, 28, 29, 30 and 90. See Exhibit 3.12.13-35

(5) **Suspense/Rejects Procedures:**

If	Then
The taxpayer provides an adequate response,	Transfer the credit to the correct tax class or module per reply
Part or all of the payment is for another document tax class or module,	Suspend the record with SSPND 351 to the Reject Unit. The Rejects Unit will research and follow procedures in IRM 3.12.38.24.3 for Split Remittances or Removal of Total Remittance items.
No reply or an inadequate reply is received,	<p>1- Enter CCC "X" in Field 01CCC. ("X" will freeze the tax module from refunding or offsetting by generating TC 570.)</p> <p>2- Prepare Form 3893 to reinput the record as a non-remittance. CC SSPND 630.</p> <p>3- Prepare Form 3465, Adjustment Request, to indicate the amount to be moved to the Unidentified File (URF).</p>

3.12.13.58.38  
(02-02-2021)  
**Error Code 104**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02DEP	FTD Credit Claimed	15
19DA	Deferred employer share of SS tax	15

Field Designator	Field Name	Field Length
19DEE	Deferred employee share of SS tax	15
19RCS	Refundable credit for sick and family leave	15
19RER	Refundable employee retention credit	15
19APA	Advances from Form 7200	15
02CPM	COBRA Premium Assistance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/ Overpayment	15
>>>>>	Balance Due/ Overpayment Computer Generated	15
02MXW	MARCH-EMP-EXMPT-PD-WG-AMT	15
02MXT	MARCH-EMP-REDCD-EXMPT-AMT	15
>>>>>	MARCH-EMP-REDCD-EXMPT-AMT -CMPTR	15

(2) **Invalid Conditions:**

The error condition will generate if the all the following conditions are met:

- a. Field 02B/R (Balance Due/Overpayment) is not zero,
- b. Fields 02B/R> (Balance Due/ Overpayment- Computer) and 02B/R (Balance Due/ Overpayment-Taxpayer) are not equal, but have the digits in the same sequence, plus(+) or minus (-), and

#  
#(3) **Correction Procedures:**

- a. Examine the return to determine if Field 02B/R on the return (lines 13 or 14, Rev 2009 and 2010, or lines 11 or 12, all other revisions) is correctly edited and transcribed, based upon the taxpayer's Total Tax figure and the Federal Tax Deposit, Advance Earned Income credit, and COBRA Premium Assistance Payments amounts.

If	Then
There is a positive indication that the taxpayer entered the amount on an incorrect line,	Change the sign of the field.

If	Then
The Field 02B/R (Balance Due/Overpayment) is equal to zero,	Use CC GTSEC 01 and delete CCC "E" from Field 01CCC.
The amount in Field 02B/R agrees with the taxpayer's overpayment or balance due and Error Code 104 is present,	Enter "C" in the Clear Code Field. <b>Note: The "C" in the Clear Code Field does not permit any other corrections to the record.</b>

- a. Valid TPNs for EC 103 are 28, 29 and 30. See Exhibit 3.12.13-35.

3.12.13.58.39

(02-02-2021)

**Error Code 106**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
02DEP	FTD Credit Claimed	15
19DA	Deferred employer share of SS tax	15
19DEE	Deferred employee share of SS tax	15
19RCS	Refundable credit for sick and family leave	15
19RER	Refundable employee retention credit	15
19APA	Advances from Form 7200	15
02CPM	COBRA Premium Assistance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/Overpayment	15
>>>>>	Balance Due/Overpayment Computer Generated	15
02MXW	MARCH-EMP-EXMPT-PD-WG-AMT	15
02MXT	MARCH-EMP-REDCD-EXMPT-AMT	15
>>>>>	MARCH-EMP-REDCD-EXMPT-AMT-CMPTR	15

(2) **Invalid Conditions:**

Error Code 106 will generate if

- a. Field 02B/R (Balance Due/Overpayment) is not zero,
- b. The signs of Fields 02B/R> (Balance Due/Overpayment-Computer) and 02B/R (Balance Due/Overpayment-Taxpayer) are not the same, and
- c. The amount for Field 02B/R (Balance Due/Overpayment-Taxpayer) equals the amount for Field 02DEP (FTD credit).

(3) **Correction Procedures:**

- a. Examine the return to determine if the FTD Credits (line 10) and Balance Due/Overpayment (lines 13 or 14, Rev 2009 and 2010, or lines 11 or 12, all other revisions) are correctly edited and transcribed, based upon the taxpayer's Total Tax figure, and the Federal Tax Deposit, Advance Earned Income credit, and COBRA Premium Assistance Payments amounts.

If	Then
The taxpayer's entry is misplaced,	Delete the entry. <b>Note: If an FTD Penalty is present, it must be included in Field 02B/R (Balance Due/Overpayment).</b>
The taxpayer has the FTD credit and sent a remittance for the same amount,	Adjust Field 02DEP by the amount of the remittance.
Amount of remittance is not reflected in Field 02B/R,	1- Adjust Field 02B/R by the remittance amount.  2- If the Field 02B/R is equal to zero, use CC GTSEC 01 and delete CCC "E" from Field 01CCC

**Note:** Corrections to Field(s) 02DEP or 02B/R must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.

3.12.13.58.40  
(08-24-2020)  
**Error Code 108**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01SIC	Schedule Indicator Code	1
0201	Total Compensation	15
02ITW	Total Income Tax Withheld	15
0203	Exempt from SS and Medicare Tax Indicator	1

Field Designator	Field Name	Field Length
02CA	Current Year Total Adjustments (TY 2008 and prior)	15
02FIT	Prior years income tax withholding adjustment (2008 and prior only)	14
02SSM	Prior years SS and Med tax adjustment (2008 and prior only)	14
02AIT	Special additions to income tax withheld (2008 and prior only)	14
02ASM	Special additions to SS and Med tax (2008 and prior only)	14
02TA	Total Adjustments	15
>>>>	Total Adjustments Computer Generated	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02EIC	Advanced Earned Income Credit (2010 and prior)	15
03A	1st Month Tax Liability	15
03B	2nd Month Tax Liability	15
03C	3rd Month Tax Liability	15
03D	4th Month Tax Liability	15
03E	5th Month Tax Liability	15
03F	6th Month Tax Liability	15
03G	7th Month Tax Liability	15
03H	8th Month Tax Liability	15

Field Designator	Field Name	Field Length
03I	9th Month Tax Liability	15
03J	10th Month Tax Liability	15
03K	11th Month Tax Liability	15
03L	12th Month Tax Liability	15
03M>	Yearly Total Liability Computer Generated	15
S05DP	Section 05 Present	
05A>	1st Month Liability Computer Generated	15
S06DP	Section 06 Present	
06B>	2nd Month Liability Computer Generated	15
S07DP	Section 07 Present	
07C>	3rd Month Liability Computer Generated	15
S08DP	Section 08 Present	
08D>	4th Month Liability Computer Generated	15
S09DP	Section 09 Present	
09E>	5th Month Liability Computer Generated	15
S10DP	Section 10 Present	
10F>	6th Month Liability Computer Generated	15
S11DP	Section 11 Present	
11G>	7th Month Liability Computer Generated	15
S12DP	Section 12 Present	
12H>	8th Month Liability Computer Generated	15
S13DP	Section 13 Present	
13I>	9th Month Liability Computer Generated	15
S14DP	Section 14 Present	

Field Designator	Field Name	Field Length
14J>	10th Month Liability Computer Generated	15
S15DP	Section 15 Present	
15K>	11th Month Liability Computer Generated	15
S16DP	Section 16 Present	
16L>	12th Month Liability Computer Generated	15
T-TWO>	Total Liability Computer Generated	15

(2) **Invalid Conditions:**

This error condition will generate when either of the following are present.

- a. The sum of the monthly tax liability Fields in Section 03, (Field 03M>) or the sum of the daily tax liability fields in Section(s) 05 through 16 (Field T-TWO>) is compared to the Total Tax Taxpayer (Field 02TT) for a
- b. If any of Section 03 is present, or Section(s) 05 through 16 are present, and a Schedule Indicator Code 1 is present.

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(3) **Correction Procedures:**

- a. Compare the return with the displayed fields. Make any corrections necessary using CC GTSEC.

**Note:** To prevent Error Code 108 from Clearing when all fields fall below tolerance, enter a "1" in the SIC Field. This provides the examiner an opportunity to perfect Section(s) 03A through 03L, or 05 through 16.

**Note:** For fields with negative entries in sections 03, 05 through 16 blank the entry on the display screen.

If	Then
Line 7 is less than \$2,500.00,	Enter a SIC 1. <b>Exception:</b> If the return shows deposit liability on line 15 (Rev 2009 and subsequent, or on Form 945-A, use GTSEC for Section(s) 03A through 03L, or Sections 05 through 16 and DLSEC any section(s) shown. Then enter SIC 1.
Line 7 is equal to or greater than \$2,500.00,	Follow the applicable procedures below. ( <i>next 3 IF/THEN boxes</i> )



If	Then
The difference between the Total Tax-Taxpayer and T-TWO, without regard to the mathematical sign, (i.e., plus or minus), is greater than \$499.99,	1- Check the screen for transcription errors. Use CC GTSEC for Sections 03A through 03L and 05 through 16. The computer will redisplay Error Code 108, or clear the error code, if the corrections cause the Fields to be within tolerance. Be sure to make ALL corrections before transmitting or the record may clear. Use of GTREC may be needed to make all of the needed corrections.  2- If Error Code 108 is still present, determine if entries on the ROFTL. If so, use DLSEC to delete the applicable Sections 03, or 05 through 16
The total for any month on Form 945-A is missing	Use GTSEC for Section 03, or 05 through 16. Delete any incorrect Section. Error Code 108 will be redisplayed or will be cleared if all corrections have been made.
If either the Total Liability for Year line 13m or the Total Liability for Year, Form 945-A line M, matches the amount on line 9, but do not match each other,	Use CC DLSEC to delete section(s) 03, or 05 through 16, only delete the section(s) that have incorrect information.
Error Code 108 is still present, after all corrections have been made (or were not needed.)	Enter "1" in Field 01SIC. Use CC DLSEC to delete Sections 03 or 05 through 16, as needed.

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**Note:** If the taxpayer made more than one entry on a line, combine the entries to a single entry in the field on the screen.

3.12.13.58.41  
(01-01-2016)  
**Error Code 112**

- (1) Error Code 112 should no longer generate for Form 944. If one is received, please bring it to the attention of your HQ analyst through your P&A staff.

3.12.13.58.42  
(02-02-2021)  
**Error Code 115**

- (1) **Field Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
01NC	Name Control	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6

Field Designator	Field Name	Field Length
01CCC	Computer Condition Code	10
01ARN	Applied Refund Indicator	1
01CBI	Check Box Indicator	1
0201	Total Compensation	15
0203	Exempt from SS and Medicare Tax Indicator	1
02SSW	Taxable SS Wages	15
19SCS	Qualified sick leave wages	15
19SCF	Qualified family leave wages	15
02SST	Taxable SS Tips	15
02MED	Taxable Medicare Compensation	15
02XMT	Additional Taxable Medicare on Compensation and Tips	15
02TBA	Total SS and Medicare Tax	15
02TBA>	Total SS and Medicare Tax Computer Generated	15
02CA	Current Year Total Adjustments (TY 2008 and prior)	15
02FIT	Prior years income tax withholding adjustment (2008 and prior only)	14
02SSM	Prior years SS and Med tax adjustment (2008 and prior only)	14
02AIT	Special additions to income tax withheld (2008 and prior only)	14
02ASM	Special additions to SS and Med tax (2008 and prior only)	14

Field Designator	Field Name	Field Length
02TA	Total Adjustments	15
>>>>	Total Adjustments Computer Generated	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02EIC	Advanced Earned Income Credit (2010 and prior)	15
02DEP	Total FTD Payments Claimed	15
19DA	Deferred employer share of SS tax	15
19DEE	Deferred employee share of SS tax	15
19RCS	Refundable credit for sick and family leave	15
19RER	Refundable employee retention credit	15
19APA	Advances from Form 7200	15
02CPM	COBRA Premium Assistance Payments	15
02STL	Sub Total	15
02B/R	Balance Due/ Overpayment	15
>>>>>	Balance Due/ Overpayment Computer Generated	15
025B	Qualified Exempt Compensation Paid (2010 only)	15
025C	Tax on Qualified Compensation Paid (2010 only)	15
>>>>	Tax on Qualified Compensation Paid (2010 only) Computer Generated	15
025D	Total Taxes Before Adjustments	15

Field Designator	Field Name	Field Length
>>>>	Total Taxes Before Adjustments Computer Generated	15

**Note:** Fields 02NP, 02TW, and 02EIC do not display for Form 944-PR, or 944-SS.

- (2) **Invalid Condition:** An error condition will generate when all of the following conditions are present:

- and  
b. Computer Condition Code “E”, “F”, or “S” are present, with

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- (3) **Correction Procedures:**

- a. Compare the return with the displayed fields.

If	Then
Transcribed incorrectly	1- Correct the invalid entries on the screen.  2- If after correcting the screen display, the return still meets the Invalid Condition above, then follow the procedures in the next “THEN” box below.
The screen display agrees with the return,	1- Check the return and attachments for an indication that it has been previously reviewed by Criminal investigation (CI). If so, continue to process.  2- If there is no indication of a prior review by CI, then enter Action Code 332 to SSPND. Attach a Form 4227 and route to Criminal Investigation for review. In the remarks field, indicate “For review by CI.”
The return has been revised by <b>CI</b>	Enter <b>C</b> in the Clear Code field and continue processing the return.

3.12.13.58.43  
(01-01-2016)  
**Error Code 999**

- (1) **Field Displayed:**
  - a. 01TXP - Tax Period
- (2) **Invalid Condition:**

Error Code 999 will be generated for all returns in error status at the end of the previous processing year.
- (3) **Correction Procedures:**

Since the system will re-evaluate the record, set validity and error codes based on the current program, the only correction procedure required for this error is for the tax examiner to transmit the record.

3.12.13.59  
(01-01-2021)  
**Form 945 Introduction**

- (1) The Form 945, Annual Return of Withheld Federal Income Tax, is used to report income tax withheld from non-wage payments. These include pensions, annuities, Individual Retirement Accounts (IRAs), military retirement, gambling, backup withholding, Indian gaming profits, etc.
- (2) This annual return is due January 31st following each taxable year. A return may be filed on or before February 10th, following the taxable year if timely deposits were made in full payment of the taxes for the year.
- (3) Form 945 was revised in response to the CARES ACT and other COVID-19 legislation enacted in 2020. There may be a need to revert back to prior instructions if or when legislative mandates expire.
- (4) Correct all entries in dollars and cents.
- (5) If an amount exceeds the maximum length allowable within a Form 945, see IRM 3.12.13.5.3 for processing procedures. See Exhibit 3.12.13-26 for a current Form 945 and its field designators.

3.12.13.59.1  
(01-01-2016)  
**Form 945 Sections and Fields**

- (1) Form 945 has Sections 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, and 16 within ERS. The introduction for each of these ERS Sections has a table showing the fields within that section by the field designator, the maximum field length, the title of the field and the location of the field on the Form 945 or 945-A display.

3.12.13.60  
(01-01-2016)  
**Section 01 (Form 945 or 945-A)**

- (1) The following sections provide information concerning Form 945 or 945-A, Section 01.

Field Designator	Field Length	Title of Field	Location on Return
01NC	4	Name Control	Entity Portion
01EIN	9	Employer Identification Number	Entity Portion
01TXP	6	Tax Period	In the upper right portion of the entity area in "YYYY" format.
01RCD	8	Received Date	Body of Document
01CCC	10	Computer Condition Codes	On the bottom margin in the center of the return.
01PIC	1	PENALTY-AND-INTEREST-CD	Page 1, prior year.
01SIC	1	Schedule Indicator Code	On the right margin opposite the end of question A.
01CAF	1	CAF-IND	Page 1, prior year.
01CRD	8	Correspondence Received Date	Previously edited in the upper left corner of the return on the left margin. However, <i>the field is no longer edited by Code and Edit</i>  If needed, ERS should edit to the upper left corner of the return.
01ARN	1	Applied Refund Indicator	Boxes on line 6 (Rev 2009 and subsequent) or line 7 (Rev 2008 and prior)
01ST	2	DEPOSIT-STATE	Page 1, prior year.
01URI	1	UNKNOWN-RECIPIENT-CHECK BOX	Page 1, prior year.
01CBI	1	Designee Check box Indicator	Right margin above signature line

Field Designator	Field Length	Title of Field	Location on Return
01PSN	9, (a "P" and 8 numerical characters)	Paid Preparer's Tax Identification Number (PTIN)	Beneath taxpayer's signature line on the right hand side of the Form 945
01PEN	9	Paid Preparer's EIN	Beneath Paid Preparer's SSN/PTIN on the right side of the Form 945.
01PTN	10	Paid Preparer's Telephone Number	Bottom right corner of the Form 945
01CBP	5	Designee Check box PIN	Above signature line on right side

3.12.13.60.1  
(01-01-2016)  
**Correcting Section 01  
Screen Errors**

- (1) The instructions for correcting screen 01 errors for Form 945 are the same as for Form 941. Below are the referenced subsections where the information can be found.
- a. Field 01NC. See IRM 3.12.13.25.1.
  - b. Field 01EIN. See IRM 3.12.13.25.2.
  - c. Field 01TXP. See IRM 3.12.13.25.3.
  - d. Field 01RCD. See IRM 3.12.13.25.4.
  - e. Field 01CCC. See IRM 3.12.13.25.5.
  - f. Field 01SIC. See IRM 3.12.13.25.6.
  - g. Field 01CRD. See IRM 3.12.13.25.9.
  - h. Field 01ARN. See IRM 3.12.13.25.10.
  - i. Field 01CBI. See IRM 3.12.13.25.11.
  - j. Field 01PSN. See IRM 3.12.13.25.13.
  - k. Field 01PEN. See IRM 3.12.13.25.14.
  - l. Field 01PTN. See IRM 3.12.13.25.15.
  - m. Field 01CBP. See IRM 3.12.13.25.12

3.12.13.61  
(01-01-2020)  
**Section 02 (Form 945)**

- (1) The following sections provide information concerning Form 945, Section 02.

Field Designator	Field Length	Title of Field	Location on Return
0201	15	Withheld Tax Amount	Line 1
0202	15	Withheld Backup Amount	Line 2
02CA	15	Adjustments	Prior Year
02TT	15	Total Tax-Taxpayer	<ul style="list-style-type: none"> <li>Line 3, (Rev 2009 and subsequent), or</li> <li>Line 4 (Rev 2008 and prior)</li> </ul>
02DP	15	FTD Credit Claimed Amount	<ul style="list-style-type: none"> <li>Line 4, (Rev 2009 and subsequent), or</li> <li>Line 5 (Rev 2008 and prior)</li> </ul>
02B/R	15	Balance Due/ Overpayment-Taxpayer	<ul style="list-style-type: none"> <li>Lines 5 and 6, (Rev 2009 and subsequent), or</li> <li>Lines 6 and 7 (Rev 2008 and prior)</li> </ul>
02FD	15	FTD-PENALTY-TXPYR	Prior Year

(2) **Invalid Conditions:**

All fields in Section 02 are invalid if not all numeric.

(3) **Correction Procedures:**

If any field has been transcribed incorrectly, enter the correct amount from the return.

3.12.13.62  
(01-01-2016)

**Section 03 (Form 945)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 03.



Field Designator	Field Length	Title of Field
03A	14	Tax Liability 1st Month
03B	14	Tax Liability 2nd Month
03C	14	Tax Liability 3rd Month
03D	14	Tax Liability 4th Month
03E	14	Tax Liability 5th Month
03F	14	Tax Liability 6th Month
03G	14	Tax Liability 7th Month
03H	14	Tax Liability 8th Month
03I	14	Tax Liability 9th Month
03J	14	Tax Liability 10th Month
03K	14	Tax Liability 11th Month
03L	14	Tax Liability 12th Month
03M	15	Tax Liability Year

**Note:** The location on the return is: Line 7A through 7M at the bottom of the return.

(2) **Invalid Conditions:**

These fields are invalid if they are not all numeric.

(3) **Correction Procedures:**

Compare the screen display and the return. If there are transcription errors, enter the correct amount from the return.

**Note:** If a field error generates due to a negative amount blank the entry on the display screen.

3.12.13.63  
(01-01-2016)  
**Section 04 (Form 945)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 04.

Field Designator	Field Length	Title of Field	Location on Return
04CON	35	"Care-of-Name"	Entity Portion
04FAD	35	Foreign Address	Entity Portion
04ADD	35	Street Address	Entity Portion
04CTY	22	City	Entity Portion
04ST	2	State	Entity Portion
04ZIP	12	ZIP Code	Entity Portion

3.12.13.63.1  
(01-01-2016)

**Section 04 Screen  
Errors**

- (1) The instructions for correcting Section 04 screen errors for Form 945 are the same as Form 941. Below are the referenced subsections where the instructions can be found.
  - a. Field 04CON. See IRM 3.12.13.28.1.
  - b. Field 04FAD. See IRM 3.12.13.28.4.
  - c. Field 04ADD. See IRM 3.12.13.28.5.
  - d. Field 04CTY. See IRM 3.12.13.28.6.
  - e. Field 04ST. See IRM 3.12.13.28.7.
  - f. Field 04ZIP. See IRM 3.12.13.28.8.

3.12.13.64  
(01-01-2016)

**Section 05 (Form 945 or  
945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 05.

Field Designator	Field Length	Title of Field	Location on Return
05A01	14	Month 1, day 1	Jan tax liab box
05A02	14	Month 1, day 2	Jan tax liab box
05A03	14	Month 1, day 3	Jan tax liab box
05A04	14	Month 1, day 4	Jan tax liab box
05A05	14	Month 1, day 5	Jan tax liab box
05A06	14	Month 1, day 6	Jan tax liab box
05A07	14	Month 1, day 7	Jan tax liab box
05A08	14	Month 1, day 8	Jan tax liab box
05A09	14	Month 1, day 9	Jan tax liab box
05A10	14	Month 1, day 10	Jan tax liab box
05A11	14	Month 1, day 11	Jan tax liab box
05A12	14	Month 1, day 12	Jan tax liab box
05A13	14	Month 1, day 13	Jan tax liab box
05A14	14	Month 1, day 14	Jan tax liab box
05A15	14	Month 1, day 15	Jan tax liab box
05A16	14	Month 1, day 16	Jan tax liab box
05A17	14	Month 1, day 17	Jan tax liab box
05A18	14	Month 1, day 18	Jan tax liab box
05A19	14	Month 1, day 19	Jan tax liab box
05A20	14	Month 1, day 20	Jan tax liab box
05A21	14	Month 1, day 21	Jan tax liab box
05A22	14	Month 1, day 22	Jan tax liab box
05A23	14	Month 1, day 23	Jan tax liab box

Field Designator	Field Length	Title of Field	Location on Return
05A24	14	Month 1, day 24	Jan tax liab box
05A25	14	Month 1, day 25	Jan tax liab box
05A26	14	Month 1, day 26	Jan tax liab box
05A27	14	Month 1, day 27	Jan tax liab box
05A28	14	Month 1, day 28	Jan tax liab box
05A29	14	Month 1, day 29	Jan tax liab box
05A30	14	Month 1, day 30	Jan tax liab box
05A31	14	Month 1, day 31	Jan tax liab box

- (2) Each of the Fields 05A01 through 05A31 represents a day within January. The entry within the field is the tax liability for that day.
- (3) These fields are located in the Record of Federal Tax Liability (ROFTL) on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:** Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.65  
(01-01-2016)

**Section 06 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 06.

Field Designator	Field Length	Title of Field	Location on Return
06B01	14	Month 2, day 1	Feb tax liab box
06B02	14	Month 2, day 2	Feb tax liab box
06B03	14	Month 2, day 3	Feb tax liab box
06B04	14	Month 2, day 4	Feb tax liab box
06B05	14	Month 2, day 5	Feb tax liab box
06B06	14	Month 2, day 6	Feb tax liab box
06B07	14	Month 2, day 7	Feb tax liab box
06B08	14	Month 2, day 8	Feb tax liab box
06B09	14	Month 2, day 9	Feb tax liab box
06B10	14	Month 2, day 10	Feb tax liab box
06B11	14	Month 2, day 11	Feb tax liab box
06B12	14	Month 2, day 12	Feb tax liab box
06B13	14	Month 2, day 13	Feb tax liab box
06B14	14	Month 2, day 14	Feb tax liab box
06B15	14	Month 2, day 15	Feb tax liab box
06B16	14	Month 2, day 16	Feb tax liab box
06B17	14	Month 2, day 17	Feb tax liab box
06B18	14	Month 2, day 18	Feb tax liab box
06B19	14	Month 2, day 19	Feb tax liab box
06B20	14	Month 2, day 20	Feb tax liab box
06B21	14	Month 2, day 21	Feb tax liab box
06B22	14	Month 2, day 22	Feb tax liab box
06B23	14	Month 2, day 23	Feb tax liab box

Field Designator	Field Length	Title of Field	Location on Return
06B24	14	Month 2, day 24	Feb tax liab box
06B25	14	Month 2, day 25	Feb tax liab box
06B26	14	Month 2, day 26	Feb tax liab box
06B27	14	Month 2, day 27	Feb tax liab box
06B28	14	Month 2, day 28	Feb tax liab box
06B29	14	Month 2, day 29	Feb tax liab box

- (2) Each of the Fields 06A01 through 06B29 represents a day within February. The entry within the field is the tax liability for that day.
- (3) These fields are located in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid:
  - a. If they are not all numeric.
  - b. If, on Form 945-A, there is an entry in the 29th day of February which is in a year that is not a leap year.
- (6) **Correction Procedures:** Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.66  
(01-01-2016)

**Section 07 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 07.

Field Designator	Field Length	Title of Field	Location on Return
07C01	14	Month 3, day 1	Mar tax liab box
07C02	14	Month 3, day 2	Mar tax liab box
07C03	14	Month 3, day 3	Mar tax liab box
07C04	14	Month 3, day 4	Mar tax liab box
07C05	14	Month 3, day 5	Mar tax liab box
07C06	14	Month 3, day 6	Mar tax liab box
07C07	14	Month 3, day 7	Mar tax liab box
07C08	14	Month 3, day 8	Mar tax liab box
07C09	14	Month 3, day 9	Mar tax liab box
07C10	14	Month 3, day 10	Mar tax liab box
07C11	14	Month 3, day 11	Mar tax liab box
07C12	14	Month 3, day 12	Mar tax liab box
07C13	14	Month 3, day 13	Mar tax liab box
07C14	14	Month 3, day 14	Mar tax liab box
07C15	14	Month 3, day 15	Mar tax liab box
07C16	14	Month 3, day 16	Mar tax liab box
07C17	14	Month 3, day 17	Mar tax liab box
07C18	14	Month 3, day 18	Mar tax liab box
07C19	14	Month 3, day 19	Mar tax liab box
07C20	14	Month 3, day 20	Mar tax liab box
07C21	14	Month 3, day 21	Mar tax liab box
07C22	14	Month 3, day 22	Mar tax liab box
07C23	14	Month 3, day 23	Mar tax liab box

Field Designator	Field Length	Title of Field	Location on Return
07C24	14	Month 3, day 24	Mar tax liab box
07C25	14	Month 3, day 25	Mar tax liab box
07C26	14	Month 3, day 26	Mar tax liab box
07C27	14	Month 3, day 27	Mar tax liab box
07C28	14	Month 3, day 28	Mar tax liab box
07C29	14	Month 3, day 29	Mar tax liab box
07C30	14	Month 3, day 30	Mar tax liab box
07C31	14	Month 3, day 31	Mar tax liab box

- (2) Each of the Fields 07A01 through 07A31 represents a day within March. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:** Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.67  
(01-01-2016)

**Section 08 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 08.



Field Designator	Field Length	Title of Field	Location on Return
08D01	14	Month 4, day 1	Apr tax liab box
08D02	14	Month 4, day 2	Apr tax liab box
08D03	14	Month 4, day 3	Apr tax liab box
08D04	14	Month 4, day 4	Apr tax liab box
08D05	14	Month 4, day 5	Apr tax liab box
08D06	14	Month 4, day 6	Apr tax liab box
08D07	14	Month 4, day 7	Apr tax liab box
08D08	14	Month 4, day 8	Apr tax liab box
08D09	14	Month 4, day 9	Apr tax liab box
08D10	14	Month 4, day 10	Apr tax liab box
08D11	14	Month 4, day 11	Apr tax liab box
08D12	14	Month 4, day 12	Apr tax liab box
08D13	14	Month 4, day 13	Apr tax liab box
08D14	14	Month 4, day 14	Apr tax liab box
08D15	14	Month 4, day 15	Apr tax liab box
08D16	14	Month 4, day 16	Apr tax liab box
08D17	14	Month 4, day 17	Apr tax liab box
08D18	14	Month 4, day 18	Apr tax liab box
08D19	14	Month 4, day 19	Apr tax liab box
08D20	14	Month 4, day 20	Apr tax liab box
08D21	14	Month 4, day 21	Apr tax liab box
08D22	14	Month 4, day 22	Apr tax liab box
08D23	14	Month 4, day 23	Apr tax liab box

Field Designator	Field Length	Title of Field	Location on Return
08D24	14	Month 4, day 24	Apr tax liab box
08D25	14	Month 4, day 25	Apr tax liab box
08D26	14	Month 4, day 26	Apr tax liab box
08D27	14	Month 4, day 27	Apr tax liab box
08D28	14	Month 4, day 28	Apr tax liab box
08D29	14	Month 4, day 29	Apr tax liab box
08D30	14	Month 4, day 30	Apr tax liab box

- (2) Each of the Fields 08D01 through 08D30 represents a day within April. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:** Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.68  
(01-01-2016)

**Section 09 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 09.

Field Designator	Field Length	Title of Field	Location on Return
09E01	14	Month 5, day 1	May tax liab box
09E02	14	Month 5, day 2	May tax liab box
09E03	14	Month 5, day 3	May tax liab box
09E04	14	Month 5, day 4	May tax liab box
09E05	14	Month 5, day 5	May tax liab box
09E06	14	Month 5, day 6	May tax liab box
09E07	14	Month 5, day 7	May tax liab box
09E08	14	Month 5, day 8	May tax liab box
09E09	14	Month 5, day 9	May tax liab box
09E10	14	Month 5, day 10	May tax liab box
09E11	14	Month 5, day 11	May tax liab box
09E12	14	Month 5, day 12	May tax liab box
09E13	14	Month 5, day 13	May tax liab box
09E14	14	Month 5, day 14	May tax liab box
09E15	14	Month 5, day 15	May tax liab box
09E16	14	Month 5, day 16	May tax liab box
09E17	14	Month 5, day 17	May tax liab box
09E18	14	Month 5, day 18	May tax liab box
09E19	14	Month 5, day 19	May tax liab box
09E20	14	Month 5, day 20	May tax liab box
09E21	14	Month 5, day 21	May tax liab box
09E22	14	Month 5, day 22	May tax liab box
09E23	14	Month 5, day 23	May tax liab box

Field Designator	Field Length	Title of Field	Location on Return
09E24	14	Month 5, day 24	May tax liab box
09E25	14	Month 5, day 25	May tax liab box
09E26	14	Month 5, day 26	May tax liab box
09E27	14	Month 5, day 27	May tax liab box
09E28	14	Month 5, day 28	May tax liab box
09E29	14	Month 5, day 29	May tax liab box
09E30	14	Month 5, day 30	May tax liab box
09E31	14	Month 5, day 31	May tax liab box

- (2) Each of the Fields 09E01 through 09E31 represents a day within May. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:**  
These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.69  
(01-01-2016)

**Section 10 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 10.

Field Designator	Field Length	Title of Field	Location on Return
10F01	14	Month 6, day 1	Jun tax liab box
10F02	14	Month 6, day 2	Jun tax liab box
10F03	14	Month 6, day 3	Jun tax liab box
10F04	14	Month 6, day 4	Jun tax liab box
10F05	14	Month 6, day 5	Jun tax liab box
10F06	14	Month 6, day 6	Jun tax liab box
10F07	14	Month 6, day 7	Jun tax liab box
10F08	14	Month 6, day 8	Jun tax liab box
10F09	14	Month 6, day 9	Jun tax liab box
10F10	14	Month 6, day 10	Jun tax liab box
10F11	14	Month 6, day 11	Jun tax liab box
10F12	14	Month 6, day 12	Jun tax liab box
10F13	14	Month 6, day 13	Jun tax liab box
10F14	14	Month 6, day 14	Jun tax liab box
10F15	14	Month 6, day 15	Jun tax liab box
10F16	14	Month 6, day 16	Jun tax liab box
10F17	14	Month 6, day 17	Jun tax liab box
10F18	14	Month 6, day 18	Jun tax liab box
10F19	14	Month 6, day 19	Jun tax liab box
10F20	14	Month 6, day 20	Jun tax liab box
10F21	14	Month 6, day 21	Jun tax liab box
10F22	14	Month 6, day 22	Jun tax liab box
10F23	14	Month 6, day 23	Jun tax liab box

Field Designator	Field Length	Title of Field	Location on Return
10F24	14	Month 6, day 24	Jun tax liab box
10F25	14	Month 6, day 25	Jun tax liab box
10F26	14	Month 6, day 26	Jun tax liab box
10F27	14	Month 6, day 27	Jun tax liab box
10F28	14	Month 6, day 28	Jun tax liab box
10F29	14	Month 6, day 29	Jun tax liab box
10F30	14	Month 6, day 30	Jun tax liab box

- (2) Each of the Fields 10F01 through 10F30 represents a day within June. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:** Compare the screen display with the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.70  
(01-01-2016)

**Section 11 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 11.

Field Designator	Field Length	Title of Field	Location on Return
11G01	14	Month 7, day 1	Jul tax liab box
11G02	14	Month 7, day 2	Jul tax liab box
11G03	14	Month 7, day 3	Jul tax liab box
11G04	14	Month 7, day 4	Jul tax liab box
11G05	14	Month 7, day 5	Jul tax liab box
11G06	14	Month 7, day 6	Jul tax liab box
11G07	14	Month 7, day 7	Jul tax liab box
11G08	14	Month 7, day 8	Jul tax liab box
11G09	14	Month 7, day 9	Jul tax liab box
11G10	14	Month 7, day 10	Jul tax liab box
11G11	14	Month 7, day 11	Jul tax liab box
11G12	14	Month 7, day 12	Jul tax liab box
11G13	14	Month 7, day 13	Jul tax liab box
11G14	14	Month 7, day 14	Jul tax liab box
11G15	14	Month 7, day 15	Jul tax liab box
11G16	14	Month 7, day 16	Jul tax liab box
11G17	14	Month 7, day 17	Jul tax liab box
11G18	14	Month 7, day 18	Jul tax liab box
11G19	14	Month 7, day 19	Jul tax liab box
11G20	14	Month 7, day 20	Jul tax liab box
11G21	14	Month 7, day 21	Jul tax liab box
11G22	14	Month 7, day 22	Jul tax liab box
11G23	14	Month 7, day 23	Jul tax liab box

Field Designator	Field Length	Title of Field	Location on Return
11G24	14	Month 7, day 24	Jul tax liab box
11G25	14	Month 7, day 25	Jul tax liab box
11G26	14	Month 7, day 26	Jul tax liab box
11G27	14	Month 7, day 27	Jul tax liab box
11G28	14	Month 7, day 28	Jul tax liab box
11G29	14	Month 7, day 29	Jul tax liab box
11G30	14	Month 7, day 30	Jul tax liab box
11G31	14	Month 7, day 31	Jul tax liab box

- (2) Each of the Fields 11G01 through 11G31 represents a day within July. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:**  
These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.71  
(01-01-2016)

**Section 12 (Form 945 or 945- A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 12.



Field Designator	Field Length	Title of Field	Location on Return
12H01	14	Month 8, day 1	Aug tax liab box
12H02	14	Month 8, day 2	Aug tax liab box
12H03	14	Month 8, day 3	Aug tax liab box
12H04	14	Month 8, day 4	Aug tax liab box
12H05	14	Month 8, day 5	Aug tax liab box
12H06	14	Month 8, day 6	Aug tax liab box
12H07	14	Month 8, day 7	Aug tax liab box
12H08	14	Month 8, day 8	Aug tax liab box
12H09	14	Month 8, day 9	Aug tax liab box
12H10	14	Month 8, day 10	Aug tax liab box
12H11	14	Month 8, day 11	Aug tax liab box
12H12	14	Month 8, day 12	Aug tax liab box
12H13	14	Month 8, day 13	Aug tax liab box
12H14	14	Month 8, day 14	Aug tax liab box
12H15	14	Month 8, day 15	Aug tax liab box
12H16	14	Month 8, day 16	Aug tax liab box
12H17	14	Month 8, day 17	Aug tax liab box
12H18	14	Month 8, day 18	Aug tax liab box
12H19	14	Month 8, day 19	Aug tax liab box
12H20	14	Month 8, day 20	Aug tax liab box
12H21	14	Month 8, day 21	Aug tax liab box
12H22	14	Month 8, day 22	Aug tax liab box
12H23	14	Month 8, day 23	Aug tax liab box

Field Designator	Field Length	Title of Field	Location on Return
12H24	14	Month 8, day 24	Aug tax liab box
12H25	14	Month 8, day 25	Aug tax liab box
12H26	14	Month 8, day 26	Aug tax liab box
12H27	14	Month 8, day 27	Aug tax liab box
12H28	14	Month 8, day 28	Aug tax liab box
12H29	14	Month 8, day 29	Aug tax liab box
12H30	14	Month 8, day 30	Aug tax liab box
12H31	14	Month 8, day 31	Aug tax liab box

- (2) Each of the Fields 12H01 through 12H31 represents a day within August. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:** Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.72  
(01-01-2016)

**Section 13 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 13.

Field Designator	Field Length	Title of Field	Location on Return
13I01	14	Month 9, day 1	Sep tax liab box
13I02	14	Month 9, day 2	Sep tax liab box
13I03	14	Month 9, day 3	Sep tax liab box
13I04	14	Month 9, day 4	Sep tax liab box
13I05	14	Month 9, day 5	Sep tax liab box
13I06	14	Month 9, day 6	Sep tax liab box
13I07	14	Month 9, day 7	Sep tax liab box
13I08	14	Month 9, day 8	Sep tax liab box
13I09	14	Month 9, day 9	Sep tax liab box
13I10	14	Month 9, day 10	Sep tax liab box
13I11	14	Month 9, day 11	Sep tax liab box
13I12	14	Month 9, day 12	Sep tax liab box
13I13	14	Month 9, day 13	Sep tax liab box
13I14	14	Month 9, day 14	Sep tax liab box
13I15	14	Month 9, day 15	Sep tax liab box
13I16	14	Month 9, day 16	Sep tax liab box
13I17	14	Month 9, day 17	Sep tax liab box
13I18	14	Month 9, day 18	Sep tax liab box
13I19	14	Month 9, day 19	Sep tax liab box
13I20	14	Month 9, day 20	Sep tax liab box
13I21	14	Month 9, day 21	Sep tax liab box
13I22	14	Month 9, day 22	Sep tax liab box
13I23	14	Month 9, day 23	Sep tax liab box

Field Designator	Field Length	Title of Field	Location on Return
13I24	14	Month 9, day 24	Sep tax liab box
13I25	14	Month 9, day 25	Sep tax liab box
13I26	14	Month 9, day 26	Sep tax liab box
13I27	14	Month 9, day 27	Sep tax liab box
13I28	14	Month 9, day 28	Sep tax liab box
13I29	14	Month 9, day 29	Sep tax liab box
13I30	14	Month 9, day 30	Sep tax liab box

- (2) Each of the Fields 13I01 through 13I31 represents a day within September. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:**  
These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.73  
(01-01-2016)

**Section 14 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 14.

Field Designator	Field Length	Title of Field	Location on Return
14J01	14	Month 10, day 1	Oct tax liab box
14J02	14	Month 10, day 2	Oct tax liab box
14J03	14	Month 10, day 3	Oct tax liab box
14J04	14	Month 10, day 4	Oct tax liab box
14J05	14	Month 10, day 5	Oct tax liab box
14J06	14	Month 10, day 6	Oct tax liab box
14J07	14	Month 10, day 7	Oct tax liab box
14J08	14	Month 10, day 8	Oct tax liab box
14J09	14	Month 10, day 9	Oct tax liab box
14J10	14	Month 10, day 10	Oct tax liab box
14J11	14	Month 10, day 11	Oct tax liab box
14J12	14	Month 10, day 12	Oct tax liab box
14J13	14	Month 10, day 13	Oct tax liab box
14J14	14	Month 10, day 14	Oct tax liab box
14J15	14	Month 10, day 15	Oct tax liab box
14J16	14	Month 10, day 16	Oct tax liab box
14J17	14	Month 10, day 17	Oct tax liab box
14J18	14	Month 10, day 18	Oct tax liab box
14J19	14	Month 10, day 19	Oct tax liab box

Field Designator	Field Length	Title of Field	Location on Return
14J20	14	Month 10, day 20	Oct tax liab box
14J21	14	Month 10, day 21	Oct tax liab box
14J22	14	Month 10, day 22	Oct tax liab box
14J23	14	Month 10, day 23	Oct tax liab box
14J24	14	Month 10, day 24	Oct tax liab box
14J25	14	Month 10, day 25	Oct tax liab box
14J26	14	Month 10, day 26	Oct tax liab box
14J27	14	Month 10, day 27	Oct tax liab box
14J28	14	Month 10, day 28	Oct tax liab box
14J29	14	Month 10, day 29	Oct tax liab box
14J30	14	Month 10, day 30	Oct tax liab box
14J31	14	Month 10, day 31	Oct tax liab box

- (2) Each of the Fields 14J01 through 14J31 represents a day within October. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:**  
These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.74  
(01-01-2016)  
**Section 15 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 15.

Field Designator	Field Length	Title of Field	Location on Return
15K01	14	Month 11, day 1	Nov tax liab box
15K02	14	Month 11, day 2	Nov tax liab box
15K03	14	Month 11, day 3	Nov tax liab box
15K04	14	Month 11, day 4	Nov tax liab box
15K05	14	Month 11, day 5	Nov tax liab box
15K06	14	Month 11, day 6	Nov tax liab box
15K07	14	Month 11, day 7	Nov tax liab box
15K08	14	Month 11, day 8	Nov tax liab box
15K09	14	Month 11, day 9	Nov tax liab box
15K10	14	Month 11, day 10	Nov tax liab box
15K11	14	Month 11, day 11	Nov tax liab box
15K12	14	Month 11, day 12	Nov tax liab box
15K13	14	Month 11, day 13	Nov tax liab box
15K14	14	Month 11, day 14	Nov tax liab box
15K15	14	Month 11, day 15	Nov tax liab box
15K16	14	Month 11, day 16	Nov tax liab box
15K17	14	Month 11, day 17	Nov tax liab box
15K18	14	Month 11, day 18	Nov tax liab box
15K19	14	Month 11, day 19	Nov tax liab box

Field Designator	Field Length	Title of Field	Location on Return
15K20	14	Month 11, day 20	Nov tax liab box
15K21	14	Month 11, day 21	Nov tax liab box
15K22	14	Month 11, day 22	Nov tax liab box
15K23	14	Month 11, day 23	Nov tax liab box
15K24	14	Month 11, day 24	Nov tax liab box
15K25	14	Month 11, day 25	Nov tax liab box
15K26	14	Month 11, day 26	Nov tax liab box
15K27	14	Month 11, day 27	Nov tax liab box
15K28	14	Month 11, day 28	Nov tax liab box
15K29	14	Month 11, day 29	Nov tax liab box
15K30	14	Month 11, day 30	Nov tax liab box

- (2) Each of the Fields 15K01 through 15K30 represents a day within November. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:**  
These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:**  
Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.75  
(01-01-2016)  
**Section 16 (Form 945 or 945-A)**

- (1) The following section provides information concerning Form 945 or 945-A, Section 16.



Field Designator	Field Length	Title of Field	Location on Return
16L01	14	Month 12, day 1	Dec tax liab box
16L02	14	Month 12, day 2	Dec tax liab box
16L03	14	Month 12, day 3	Dec tax liab box
16L04	14	Month 12, day 4	Dec tax liab box
16L05	14	Month 12, day 5	Dec tax liab box
16L06	14	Month 12, day 6	Dec tax liab box
16L07	14	Month 12, day 7	Dec tax liab box
16L08	14	Month 12, day 8	Dec tax liab box
16L09	14	Month 12, day 9	Dec tax liab box
16L10	14	Month 12, day 10	Dec tax liab box
16L11	14	Month 12, day 11	Dec tax liab box
16L12	14	Month 12, day 12	Dec tax liab box
16L13	14	Month 12, day 13	Dec tax liab box
16L14	14	Month 12, day 14	Dec tax liab box
16L15	14	Month 12, day 15	Dec tax liab box
16L16	14	Month 12, day 16	Dec tax liab box
16L17	14	Month 12, day 17	Dec tax liab box
16L18	14	Month 12, day 18	Dec tax liab box
16L19	14	Month 12, day 19	Dec tax liab box

Field Designator	Field Length	Title of Field	Location on Return
16L20	14	Month 12, day 20	Dec tax liab box
16L21	14	Month 12, day 21	Dec tax liab box
16L22	14	Month 12, day 22	Dec tax liab box
16L23	14	Month 12, day 23	Dec tax liab box
16L24	14	Month 12, day 24	Dec tax liab box
16L25	14	Month 12, day 25	Dec tax liab box
16L26	14	Month 12, day 26	Dec tax liab box
16L27	14	Month 12, day 27	Dec tax liab box
16L28	14	Month 12, day 28	Dec tax liab box
16L29	14	Month 12, day 29	Dec tax liab box
16L30	14	Month 12, day 30	Dec tax liab box
16L31	14	Month 12, day 31	Dec tax liab box

- (2) Each of the Fields 16L01 through 16L31 represents a day within December. The entry within the field is the tax liability for that day.
- (3) These fields are shown in the Record of Federal Tax Liability (ROFTL) located on Form 945-A.
- (4) These fields are shown as dollars and cents and are always a positive amount.
- (5) **Invalid Condition:** These fields are invalid if they are not all numeric.
- (6) **Correction Procedures:** Compare the screen display and the return. If transcribed incorrectly, enter the correct amount from the return.

3.12.13.76  
(01-01-2016)

**Processing Form 945  
Consistency/Math Errors  
(Priority IV)**

- (1) This section provides procedures for processing consistency and math errors for Form 945, (Priority IV).
- (2) For an explanation of these errors, see IRM 3.12.13.5.4.

3.12.13.76.1  
(01-01-2016)  
◆Error Code 001◆

- (1) Procedures for working EC 001 are the same as EC 001 for Form 941. See IRM 3.12.13.31.1, for instructions.

3.12.13.76.2  
(01-01-2016)  
◆Error Code 002◆

- (1) Procedures for working EC 002 are the same as EC 002 for Form 941. See IRM 3.12.13.31.2, for instructions.

3.12.13.76.3  
(01-01-2023)  
◆Error Code 003◆

- (1) Procedures for working EC 003 are the same as EC 003 for Form 941. See IRM 3.12.13.31.3 for procedures.

3.12.13.76.4  
(01-01-2016)  
◆Error Code 004◆

- (1) Procedures for working EC 004 are the same as EC 004 for Form 941. See IRM 3.12.13.31.4, for instructions.

3.12.13.76.5  
(01-01-2016)  
◆Error Code 005◆

- (1) Procedures for working EC 005 are the same as EC 005 for Form 941. See IRM 3.12.13.31.5, for procedures.

3.12.13.76.6  
(01-01-2016)  
**Error Code 006**

- (1) Procedures for working EC 006 are the same as EC 006 for Form 941. See IRM 3.12.13.31.6, for instructions.

3.12.13.76.7  
(01-01-2016)  
◆Error Code 007◆

- (1) Procedures for working EC 007 are the same as EC 007 for Form 941. See IRM 3.12.13.31.7, for instructions.

3.12.13.76.8  
(01-01-2023)  
◆Error Code 010◆

- (1) **Fields Displayed:**

Field Designator	Field Name	Length
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	1
01PIC	Penalty and Interest Code	1
01CAF	CAF Indicator	1
01SIC	Schedule Indicator Code	1
01ST	Deposit State	2
S02DP - S16DP	Sections 02 - 16	
T-TWO>	Total Liability	115

- (2) **Invalid Condition:**  
This error condition will generate if CCC "G" is present and fields other than 01CCC, 01NC, 01EIN, 01TXP, 01CCC and 01ARN are present.

**(3) 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.
3. Determine if CCC "G" was input correctly.

If	Then
Return shows amended, revised, supplemental, corrected or superseding,	Research the applicable CCs (e.g., BRTVU, BMFOL, SUMRY, TRERS, and/or TXMOD) to determine if information is exactly the same as the posted return.
All information is not the same,	<ol style="list-style-type: none"> <li>1. Process the return with CCC "G".</li> <li>2. DLSEC to delete all sections except Section 01.</li> <li>3. GTSEC Section 01 if necessary.</li> </ol>
All information is exactly the same,	SSPND 640 and route to Rejects.
A return is not posted for the tax period and the return is an amended return,	Continue processing as an amended return.
A return is not posted for the tax period and the return is not amended (G coded in error),	<ol style="list-style-type: none"> <li>1. Enter all Data in Sections 02 through 07 as necessary.</li> <li>2. Ensure Section 01 fields are correct.</li> <li>3. Delete CCC "G" in Field 01CCC.</li> </ol>

3.12.13.76.9  
(01-01-2016)  
**Error Code 011**

**(1) Fields Displayed:**

Field Designator	Field Name	Length
RMIT	Remittance Amount	15
01RCD	Received Date	8
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	1
S02NP	Section 02 Not Present	

**(2) Invalid Condition:**

This error condition will generate if an RPS amount or a remittance amount is present with no data in Section 02 and a valid CCC "G" is not present.

**(3) Correction Procedures:**

1. Compare the screen display with the return:

If	Then
The return is to be edited with a CCC "G"	1- Section 02 is not necessary. Enter the CCC "G" in Field 01CCC.  2- Verify that the received date is present and enter it in Field 01RCD.
Data is present on the return for the fields in Section 02	Use CC GTSEC 02 and enter the correct data in those fields on the screen.
There is no money amount in the RMIT> field, and an RPS/ISRP indicator is present:	1- Use CC GTSEC to view Section 2.  2- Enter \$.01 in Field 02TT, Total Tax Taxpayer.  3- Continue processing.
No data is present and you are unable to determine from the return or attachments where to apply the remittance amount,	1- Suspend the record with SSPND with Action Code 355. The Reject unit will research using IDRS to secure the data and transfer the credit to the correct tax class or module.  2- If not found, correspond with the taxpayer with an explanation following normal correspondence procedures. Suspend the record with Action Code 21X.  3- Rejects unit will transfer the credit(s) to the correct tax class or module per reply.
You are unable to determine where to apply the excess remittance, or due to no reply	Leave Field 01ARN blank. The excess remittance will be applied to the next tax period.

3.12.13.76.10  
(01-01-2016)  
◆**Error Code 014**◆

- (1) Procedures for working EC 014 are the same as EC 014 for Form 941. See IRM 3.12.13.31.10, for instructions.

3.12.13.76.11  
(01-01-2016)  
◆**Error Code 015**◆

- (1) Procedures for working EC 015 are the same as EC 015 for Form 941. See IRM 3.12.13.31.11, for instructions.

3.12.13.76.12  
(01-01-2016)  
◆**Error Code 016**◆

- (1) Procedures for correcting EC 016 are the same as EC 016 for Form 941. See IRM 3.12.13.31.12, for procedures.

3.12.13.76.13  
(01-01-2016)  
**Error Code 028**

- (1) Procedures for working EC 028 are the same as EC 028 for Form 941. See IRM 3.12.13.31.15, for instructions.

3.12.13.76.14  
(04-29-2024)  
**Error Code 034**

- (1) Procedures for working EC 034 are the same as for Form 941. See IRM 3.12.13.31.16 for instructions.

3.12.13.76.15  
(01-01-2020)  
Error Code 048

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
0201	Income Tax Withheld	15
0202	Backup Withholding	15
02CA	Adjustments	15
02TT	Total Tax	15

(2) **Invalid Condition:**

This error condition will generate if:

- a. Field 02TT (Total Tax-Taxpayer) is zero, but Field 0201 (Withheld Tax Amount) or 0202 (Withheld Backup Amount), if Rev 2009 and subsequent (also 0203, Adjustment to Correct Administrative Errors Amount, if Rev 2008 and prior) have entries.
- b. Field 02TT (Total Tax-Taxpayer) is not equal to zero, but Fields 0201 (Withheld Tax Amount) and 0202 (Withheld Backup Amount) are zero.

(3) **Correction Procedures:**

- a. Check the return for misplaced entries or the screen for transcription errors.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
Field 02TT, Total Tax-Taxpayer, is blank or zero, but Field 0201 or 0202 (on Rev 2009 and subsequent, show a dollar amount,  <b>Note:</b> Use these procedures if the taxpayer shows that compensation was paid to a family member(s) or spouse as "exempt Compensation". PL 100-203 brought spouses and children, age 18 and older, under social security coverage.	1- Verify the amount for Field 02TT, Total Tax-Taxpayer, from lines 1 or 2 (Rev 2009 and subsequent, of the return.  2- Enter the computed result in Field 02TT.
After verifying Total Tax, the total taxes are truly zero, blank, "None",	Enter "C" in the Clear Code Field to indicate all entries are correct. <b>Note: A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.</b>

If	Then
After verifying the Total Tax, the total taxes should be other than zero, blank, "None "	Enter the total tax to Field 0201.

3.12.13.76.16  
(01-01-2016)  
**Error Code 056**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01SIC	Schedule Indicator Code	1
01ARN	Applied Refund Indicator	1
0201	Income Tax Withheld	15
0202	Backup Withholding	15
02CA	Adjustments	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02DP	FTD Payments Claimed	15
02B/R	Balance Due/ Overpayment	15
02FD	FD Penalty	15

(2) **Invalid Condition:**

This error condition will generate if FTD Credit Claimed Amount is present and Total Tax-Computer is zero.

(3) **Correction Procedures:**

- a. Compare the screen display and the return.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.

If	Then
The return is truly non-taxable and FTD Credits are present,	Clear the error by entering "C" in the Clear code (CL) Field. <b>Note:</b> A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.
You are unable to determine if the return is taxable or non-taxable,	Correspond with the taxpayer. Suspend with CC SSPND and Action Code 21X.
There is no reply from the taxpayer,	Enter "C" in the Clear code.

3.12.13.76.17  
(08-23-2022)  
**Error Code 058**

(1) **Fields Displayed:**

Field Display	Field Name	Field Length
S02NP	Section 02 Not Present	
S03DP	Section 03 Present	
S05DP	Section 05 Present	
05A>	1st Month Liability Computer Generated	15
S06DP	Section 06 Present	
06B>	2nd Month Liability Computer Generated	15
S07DP	Section 07 Present	
07C>	3rd Month Liability Computer Generated	15
S08DP	Section 08 Present	
08D>	4th Month Liability Computer Generated	15
S09DP	Section 09 Present	
09E>	5th Month Liability Computer Generated	15
S10DP	Section 10 Present	
10F>	6th Month Liability Computer Generated	15
S11DP	Section 11 Present	



Field Display	Field Name	Field Length
11G>	7th Month Liability Computer Generated	15
S12DP	Section 12 Present	
12H>	8th Month Liability Computer Generated	15
S13DP	Section 13 Present	
13I>	9th Month Liability Computer Generated	15
S14DP	Section 14 Present	
14J>	10th Month Liability Computer Generated	15
S15DP	Section 15 Present	
15K>	11th Month Liability Computer Generated	15
S16DP	Section 16 Present	
16L>	12th Month Liability Computer Generated	15
T-TWO>	Total Liability Computer Generated	15

(2) **Invalid Condition:**

Section 03 and/or any of Sections 05 through 16 are present, but Section 02 is not present.

(3) **Correction Procedures:**

- a. Check transcription.

If	Then
There are entries on the return for Section 02 fields,	<ol style="list-style-type: none"> <li>1. Use CC GTSEC 02 to show the section format on the screen.</li> <li>2. Enter the correct data in those fields on the screen.</li> </ol>
There are no entries for Section 03 or Sections 05 through 16	Use CC DLSEC to delete the section(s) from the screen.
There are entries present on the return for Section 03 or Section 05 through 16, and not Section 02,	<p>Correspond with the taxpayer to secure the information concerning the tax liability for the quarter. Suspend the record with Action Code 21X.</p> <p><b>Reminder:</b> Enter any applicable Sections prior to corresponding.</p>

If	Then
There is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. Compare the amounts in Fields T-TWO&gt; and 03M. <b>Note:</b> Use CC GTSEC 03 to view Field 03M.</li> <li>2. Enter the greater of the two amounts into Fields 0201 and 02TT.</li> <li>3. If Error Code 102 displays, use TPNC 27 to advise the taxpayer that we adjusted the tax because we did not receive a reply to our request for additional information.</li> </ol>

3.12.13.76.18  
(01-01-2023)  
**Error Code 073**

- (1) Procedures for working EC 073 are the same as EC 073 for Form 941. See IRM 3.12.13.31.27 for instructions.

3.12.13.76.19  
(06-01-2021)  
**Error Code 100**

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Codes	6
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
0201	Income Tax Withheld	15
0202	Backup Withholding	15
02CA	Adjustments	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

- (2) **Invalid Condition:**  
The error condition will generate if Field 02TT (Total Tax-Taxpayer) differs with

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- (3) **Correction Procedures:**  
For 6020(b) returns follow the procedures below when correcting EC 100:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer.	<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>• If the <b>return is unsigned</b>, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21. .</li> <li>• If the <b>return is signed</b>, check the return for transcription errors. <b>Do not correspond with the taxpayer or enter a TPNC.</b></li> </ul> <p><b>Caution: The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</b></p>
A CCC 4 is not present in 01CCC,	Enter CCC 4 in Field 01CCC.

- Compare the displayed field entries with the correct lines on the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors. Check the return for current format. Make sure an obsolete format or an old form is not causing the error.
- Check the tax period and make sure it correlates with the correct Form 945. If the tax period can't be determined, process as a current year return.
- Error in Total Tax (Error Code 100) is determined independent of whether or not an error exists in Balance Due/ Overpayment (Error Code 102). TPNCs can be assigned for an error in the total tax field with no error in the balance due/overpayment field.
- Error Code 100 is different for Form 944, compared to all other employment tax returns. In the case of Forms 941/944 etc. we correspond if we can't determine how the taxpayer arrived at the total tax because we are not sure if it involves income tax withheld or social security/Medicare tax. Form 945 only reports withholding. Therefore, we would never lower the tax.

**Example:** Taxpayer files Form 945 showing \$20,000.00 on both lines 1 and 2, however shows 45,000.00 on line 3. In this case we will add \$5,000.00 to Field 0201 and allow a notice to be generated.

**Example:** In this example the taxpayer reports \$3,000.00 on line 1 and 2,000.00 on line 2, however shows total tax as being \$4,000.00. In this case, enter TPNC 03 to allow notice to generate.

If	Then
The taxpayer used the correct figures, but entered it on the wrong line,	Make any corrections on the screen. Do not attempt to correct any Computer-Generated Fields.
Taxpayer made a true math error,	See examples above on how to correct the account above.
The taxpayer indicated an entry on line 1 with a minus sign (-),	Review the left margin of the Form 945 for an indication by Code and Edit that a Form 945-X was attached, <b>Note:</b> If a proper Form 945-X was attached to the return, Code and Edit will "X" the entry and edit remarks to the left margin, "945-X to AM".
Code and Edit has edited remarks to the left margin (i.e., indicating a Form 945-X has been routed to Accounts Management (AM)),	1 - Delete any negative entry in Field 0201.  2 - This may generate Error Code 100 due to the change in the Total Tax in Field 02TT. Then, enter TPNC 31 to advise the taxpayer that their adjustment is being processed in AM.
There is no indication by Code and Edit that a Form 945-X <b>was attached</b> ,	1 - Correct Field 0201 to a positive entry.  2 - When Error Code 100 generates, resolve the error condition with TPNC 31.  3 - Route return and attachments to AM.
Code and Edit has denied the adjustment and edited remarks to the left margin (e.g., "CP 102 to TP"),	Delete any negative entry in Field 02CA.  2 - This may generate Error Code 100 due to the change in the Total Tax in Field 02TT. Then, enter TPNC 32 to advise the taxpayer that their adjustment is being denied and to request the adjustment on Form 945-X.
Taxpayer enters amount on Total Tax line only,	Add the amount to Field 0201.
TP uses a credit or field that is not valid on the Form 945 that they submitted,	Remove the amount and send TPNC 03

- (4) TPNCs 01, 03, 27, 31, 32, and 90 are valid for EC 100. See Exhibit 3.12.13-36. When an invalid TPNC is entered, the Error Code will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Error Code will clear the screen. Therefore, if more than one code is applicable, they must be entered with the same transmission.

3.12.13.76.20  
(06-10-2022)  
**Error Code 102**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Code	6
01CCC	Computer Condition Code	10
01ARN	Applied Refund Indicator	1
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02DP	FTD Payments Claimed	15
02B/R	Balance Due/Overpayment	15
>>>>>	Balance Due/Overpayment Computer Generated	15
02FD	FTD Penalty - Taxpayer	15

(2) **Invalid Conditions:**

Error Code 102 will generate if these conditions are met in the following priority order:

- a. There is a difference between Total Tax-Computer and Total Tax-#
- b. There is a difference between Balance Due/Overpayment-Computer and #
- c. The computed differences in a. and b. above result in difference amounts, and the values are calculated without regard for a sign (plus or minus).

(3) **Correction Procedures:**

If the return is a 6020(b) follow the procedures below:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer.	<p>1- Review the return to determine if it was signed by the Revenue Officer. If the return is unsigned, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return. See IRM 3.12.13.21.</p> <p>2- If signed, check the return for transcription errors. <b>Do not correspond with the taxpayer or enter a TPNC.</b> Then, transmit.</p> <p>3- After transmitting corrections, enter in Field 02B/R the computer underprint amount (Field 02B/R&gt;)</p>
A CCC 4 is not present in 01CCC,	Enter "4" in Field 01CCC and on all returns under Section 6020(b).

- Compare the screen display with the lines on the return. Correct any transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
The difference between Field 02TT> (Total Tax-	Enter TPNC 03 to inform the taxpayer of the error.
The remittance equals Field 02TT,	Delete Field 02DP
Fields 02TT, 02DP and 02B/R are the same	Delete Field 02DP.
The taxpayer shows an overpayment from a previous year that is not already included in Field 02DP,	Increase Field 02DP by the overpayment from the previous year.
Field 02DP and line 4 (Rev 2009 and subsequent, or line 5, Rev 2008 and prior) are blank, zero, dash, or none, and <ul style="list-style-type: none"> <li>• <i>Rev 2009 and subsequent-</i> Line 4 is GREATER than line(s) 5 or 6,</li> <li>• <i>Rev 2008 and prior-</i> Line 5 is GREATER than line(s) 6 or 7,</li> </ul>	<p>1- Compute the difference between:</p> <ul style="list-style-type: none"> <li>• <i>Rev 2009 and subsequent-</i> Line 6 and Field 02B/R.</li> <li>• <i>Rev 2008 and prior-</i> Line 7 and Field 02B/R.</li> </ul> <p>2- Enter the computed amount in Field 02DP</p>
Field 02DP and line 4 (Rev 2009 and subsequent, or line 5, Rev 2008 and prior) are blank, zero, dash, or none, and <ul style="list-style-type: none"> <li>• <i>Rev 2009 and subsequent-</i> Line 4 is LESS THAN line(s) 5 or 6,</li> <li>• <i>Rev 2008 and prior-</i> Line 5 is GREATER than line(s) 6 or 7,</li> </ul>	<p>1- Compute the difference between:</p> <ul style="list-style-type: none"> <li>• <i>Rev 2009 and subsequent-</i> Line 5 or 6 and line 3</li> <li>• <i>Rev 2008 and prior-</i> Line 6 or 7 and line 4,</li> </ul> <p>2- Enter the result in Field 02DP on the ERS screen display.</p>

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If	Then
All intervening lines between Total Tax and Balance Due are blank, zero, dash or "none" and Field 02B/R differs from 02TT,	Enter the Field 02TT amount to Field 02B/R.
There is an amount in any of the refundable credit fields (19DA, 19RCS, 19RER, 19RAS OR 19CRA) and 02TT is equal to 02B/R (i.e., the taxpayer is not using them in the computation of Balance Due/Overpayment),	delete the credit field(s).
The return shows a credit field as a negative and the taxpayer adds the credit to the balance due (or subtracts it from the overpayment),	delete the credit field(s).
Field 02TT and Field 02DP are the <b>SAME</b> , and you can determine there was a remittance with the return and the amount of the remittance,	Enter the remittance amount in Field 02B/R and adjust Field 02DP accordingly.
A remittance is present and Field 02B/R is blank,	Enter the remittance in Field 02B/R accordingly.
Lines 5 and 6 (Rev 2009 and subsequent or, lines 6 and 7, Rev 2008 and prior) are blank, zero, dash, or "None"	Enter the result in Field 02B/R.
The taxpayer entered an amount on both lines 5 and 6 (Rev 2009 and subsequent or, lines 6 and 7, Rev 2008 and prior)	1- Delete the incorrect entry on the screen display. 2- Verify that the correct entry has been transcribed in Field 02B/R.
Field 02B/R> is due to the taxpayer sending a larger remittance than the balance due on the return and has indicated the overpayment portion to be credited to a prior or subsequent year or another account,	1- The overpayment will be the amount of the Field 02B/R> underprint. a. Correct the amount of Field 02B/R (Balance Due/ Overpayment) to reflect the actual balance due on the return. b. If the actual balance due is zero, enter one cent (\$.01) in Field 02B/R to prevent the remittance from generating into the field. Also, delete the entry CCC E in Field 01CCC.  2- Enter CC SSPND with Action Code 351 to the Rejects unit. Rejects will transfer the credit to the prior or subsequent year or to another module.
All fields have been transcribed with the correct entry, but the taxpayer made an error computing the Balance Due/Overpayment (Field 02B/R>)	Enter TPNC 01.
You are unable to determine from the return where to apply the remittance amount,	1- Perform research to determine application of the amount.  2- If there is no information via research, correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X.

If	Then
None of the above situations apply,	CC SSPND to Action Code 355. The Rejects Unit will research to determine the application of the payment.

(4) **Suspense/Rejects Procedures:**

If	Then
The taxpayer does not reply, and you are unable to determine where to apply the excess amount,	Use GTSEC 01 and blank Field 01ARN. The excess amount will be applied to the next return.

- (5) Valid TPNCs for EC 102 are 01, 03, 27 and 90. When a tax examiner enters an invalid TPNC, the Error Code will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Error Code will clear the screen. If more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-36.

3.12.13.76.21  
(01-01-2016)  
**Error Code 103**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Codes	6
RMIT>	Remittance Amount Computer Generated	15
01RCD	Received Date	8
01CCC	Computer Condition Codes	10
S02NP	Section 02 Not Present	
02CA	Adjustments	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate if an RPS indicator or a remittance amount is present, CCC "G" is not present and Field 02TT (Total Tax-Taxpayer) is zero.

(3) **Correction Procedures:**

- a. Compare the screen display and the return.



If	Then
The return shows "Amended," "Revised," "Superseding," "Duplicate," or any other positive indication that the return is not the first one filed for the same tax period,	Enter CCC "G" in Field 01CCC.
The return is not to be edited with a CCC "G", and it is a taxable return,	Enter the Total Tax amount in Field 02TT (Total Tax-Taxpayer)
The taxpayer intended the money for this year, Field 02TT is zero, Field 01CCC does not have a CCC "G", and a TPNC is present on the screen from a prior error,	Reassign any TPNC to clear Error Code 103. The money will be refund to the taxpayer, if there is no balance due on this account.
The taxpayer intended the money for this year, Field 02TT is zero, Field 01CCC does not have a CCC "G", and there is no previously assigned TPNC is present on the screen,	Clear Error Code 103 by entering \$.01 in Field 02TT (Total Tax).
Both the document and payment are numbered in error (e.g., incorrect tax class, or document code, etc.),	SSPND with Action Code 610 to Rejects to renumber the document.
You are unable to determine from the return where to apply the remittance amount,	1- Perform research to determine where the remittance should be applied.  2- If there is no information via research, correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X
None of the above situations apply,	Enter CC SSPND with Action Code 355.

(4) **Suspense/Rejects Procedures:**

If	Then
The taxpayer provides an adequate reply,	Rejects should transfer the credit to the correct tax class or module per reply.
Part or all of the payment is for another document tax class or module,	Suspend the record with SSPND 351 to the Reject Unit. Rejects Unit will research and follow procedures in IRM 3.12.38 for Split Remittance or Total Remittance items.

If	Then
No reply or an inadequate reply is received,	<p>1- Enter CCC "X" in Field 01CCC. ("X" will freeze the tax module from refunding or offsetting by generating TC 570.)</p> <p>2- Prepare Form 3893 to reinput the record as a non-remittance. CC SSPND 630.</p> <p>3- Prepare Form 3465, Adjustment Request, to indicate the amount to be moved to the Un-identified File (URF).</p>

- (5) Valid TPNCs for EC 103 are 01, 03, 27, and 90. When a tax examiner enters an invalid TPNC, the Math Error will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Math Error will clear the screen. If more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-36.

3.12.13.76.22  
(01-01-2016)  
**Error Code 104**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02DP	FTD Payments Claimed	15
02B/R	Balance Due/Overpayment	15
>>>>>	Balance Due/Overpayment Computer Generated	15
02FD	FTD Penalty	15
>>>>	FTD Penalty - computer	15

(2) **Invalid Condition:**

This error condition will generate if:

- Field 02B/R (Balance Due/Overpayment) is not zero, and
- Fields 02B/R> (Balance Due/Overpayment) and 02B/R (Balance Due/Overpayment) are not equal but, have digits in the same sequence, plus or minus, and

- c. The difference between Fields 02B/R> (Balance Due/Overpayment-

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(3) **Correction Procedures:**

- a. Examine the return to determine if Field 02B/R on the return (line 5 or 6, Rev 2009 and subsequent, or lines 6 or 7, Rev 2008 and prior) is correctly edited and transcribed, based upon the taxpayer's Total Tax figure.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
There is a positive indication that the taxpayer entered the amount on an incorrect line,	Change the sign of the field.
The Field 02B/R (Balance Due/Overpayment) is equal to zero,	Use CC GTSEC 01 and delete CCC "E" from Field 01CCC.
Error Code 104 is still present, and the amount in Field 02B/R agrees with the taxpayer's overpayment or balance due,	Enter "C" in the Clear code Field on the screen. <b>Note: The "C" in the Clear code Field does not permit any other corrections to the record.</b>

3.12.13.76.23  
(01-01-2016)  
**Error Code 106**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
02DP	FTD Payments Claimed	15
02B/R	Balance Due/Overpayment	15
>>>>>	Balance Due/Overpayment Computer Generated	15

(2) **Invalid Conditions:**

Error Code 106 will generate if:

- Field 02B/R (Balance Due/Overpayment) is not zero,
- The signs of Fields 02B/R> (Balance Due/Overpayment-Computer) and 02B/R (Balance Due/Overpayment-Taxpayer) are not the same, and
- The amount for Field 02B/R (Balance Due/Overpayment-Taxpayer) equals the amount for Field 0205 (FTD credit).

(3) **Correction Procedures:**

- a. Compare the screen display and the return.

If	Then
The taxpayer's entry is misplaced,	Delete the entry. <b>Note: If an FTD Penalty is present, it must be included in Field 02B/R (Balance Due/Overpayment).</b>
The taxpayer has the FTD credit and sent a remittance for the same amount,	Adjust Field 02DP by the amount of the remittance.
Amount of remittance is not reflected in Field 02B/R,	1- Adjust Field 02B/R by the remittance amount.  2- If the Field 02B/R is equal to zero, use CC GTSEC 01 and delete CCC "E" from Field 01CCC

**Note:** Corrections to Field(s) 02TT or 02B/R must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.

3.12.13.76.24  
(08-24-2020)  
**Error Code 108**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01TXP	Tax Period	6
01SIC	Schedule Indicator Code	1
0201	Income Tax Withheld	15
0202	Backup Withholding	15
02CA	Adjustments	15
02TT	Total Tax	15
03A - 03M	Section 03 Monthly Liability	
03M>	Computer Generated Total Monthly Liability	15
S05DP	Section 05 Present	
05A>	1st Month Liability Computer Generated	15
S06DP	Section 06 Present	
06B>	2nd Month Liability Computer Generated	15
S07DP	Section 07 Present	
07C>	3rd Month Liability Computer Generated	15

Field Designator	Field Name	Field Length
S08DP	Section 08 Present	
08D>	4th Month Liability Computer Generated	15
S09DP	Section 09 Present	
09E>	5th Month Liability Computer Generated	15
S10DP	Section 10 Present	
10F>	6th Month Liability Computer Generated	15
S11DP	Section 11 Present	
11G>	7th Month Liability Computer Generated	15
S12DP	Section 12 Present	
12H>	8th Month Liability Computer Generated	15
S13DP	Section 13 Present	
13I>	9th Month Liability Computer Generated	15
S14DP	Section 14 Present	
14J>	10th Month Liability Computer Generated	15
S15DP	Section 15 Present	
15K>	11th Month Liability Computer Generated	15
S16DP	Section 16 Present	
16L>	12th Month Liability Computer Generated	15
T-TWO>	Total Liability Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when:

- a. The Field 01SIC (Schedule Indicator Code) is equal to "1" and Section 03 (monthly liability from line 7), or Section(s) 05 through 16 are present.
- b. Without regard to the mathematical sign, the difference between Total

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(3) **Correction Procedures:**

- a. Compare the return with the displayed fields. Make any corrections necessary using CC GTSEC.

**Note:** For fields with negative entries in sections 03 and/or 05 through 16, delete the entry on the display screen.

If	Then
Line 3 (Rev 2009 and subsequent, or line 4, Rev 2008 and prior) Is less than \$2,500.00,	Enter a SIC 1. <b>Exception:</b> If the return shows deposit liability on line 7 (Rev 2009 and subsequent, or line 8, Rev 2008 and prior) or on Form 945-A, use GTSEC for Section(s) 03A through 03L, or Sections 05 through 16 and DLSEC any section(s) shown. Then enter SIC 1.
Line 3 is equal to or greater than \$2,500.00,	Follow the applicable procedures below. <i>(next 3 IF/THEN boxes)</i>
The difference between the Total Tax-Taxpayer and T-TWO, without regard to the mathematical sign,	1- Check the screen for transcription errors. Use CC GTSEC for Sections 03A through 03L and 05 through 16. The computer will redisplay Error Code 108, or clear the error code if the corrections cause the fields to be within tolerance. Be sure to make ALL corrections before transmitting or the record may clear. Use of GTREC may be needed to make all of the needed corrections.  2- If Error Code 108 is still present, determine if  ROFTL. If so, use DLSEC to delete the applicable Sections 03, or 05 through 16.
The total for any month on Form 945-A is missing	Use GTSEC for Sections 03A through 03L, or 05 through 16. Delete any incorrect Section. Error Code 108 will redisplay, or will be cleared if all corrections have been made.
If either the Total Liability for Year line 7M (line 8, Rev 2008 and prior) or the Total Liability for Year, Form 945-A line M, matches the amount on line 3, but do not match each other,	Use CC DLSEC to delete section(s) 03, or 05 through 16, only delete the section(s) that have incorrect information.
Error Code 108 is still present, after all corrections have been made (or were not needed.)	Enter "1" in Field 01SIC. Use CC DLSEC to delete Sections 03, or 05 through 16, as needed.

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3.12.13.76.25  
(01-01-2016)  
**Error Code 112**

- (1) Error Code 112 should no longer generate for Form 945. If one is received, please bring it to the attention of your HQ analyst through your P&A staff.

3.12.13.76.26  
(01-01-2016)  
Error Code 115

(1) **Field Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1
01NC	Name Control	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
01ARN	Refund Indicator Code	1
01CBI	Designee Check box Indicator	1
0201	Income Tax Withheld	15
0202	Backup Withholding	15
02CA	Adjustments	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02DP	FTD Payments Claimed	15
02B/R	Balance Due/Overpayment	15
>>>>>	Balance Due/overpayment Computer Generated	15

(2) **Invalid Condition:**

An error condition will generate when all of the following conditions are present:

- b. Computer Condition Code "E", "F", or "S" is present, and

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(3) **Correction Procedures:**

- a. Compare the return with the displayed fields.

If	Then
Transcribed incorrectly	<p>1- Correct the invalid entries on the screen.</p> <p>2- If after correcting the screen display, the return still meets the Invalid Condition above, then follow the procedures in the next "THEN" box below.</p>
The screen display agrees with the return,	<p>1- Check the return and attachments for an indication that it has been previously reviewed by Criminal investigation (CI). If so, continue to process.</p> <p>2- If there is no indication of a prior review by CI, then enter Action Code 332 to SSPND. Attach a Form 4227 and route to Criminal Investigation for review. In the remarks field, indicate "For review by CI."</p>
The return has been revised by <b>CI</b>	Enter <b>C</b> in the Clear Code field and continue processing the return.

3.12.13.76.27  
(01-01-2016)  
**Error Code 999**

- (1) **Field Displayed:**
  - a. 01TXP - Tax Period
- (2) **Invalid Condition:** Error Code 999 will be generated for all returns in error status at the end of the previous processing year.
- (3) **Correction Procedures:** Since the system will re-evaluate the record, set validity and error codes based on the current program; the only correction procedure required for this error is for the tax examiner to transmit the record.

3.12.13.77  
(01-01-2022)  
**Form CT-1 Introduction**

- (1) The Form CT-1, Employer's Annual Railroad Retirement Tax Return, is used to report taxes collected from employers and their railroad workers, in accordance with the Railroad Retirement Tax Act to provide retirement benefits.
- (2) The return is filed annually at the end of each calendar year. It is due by the last day of the second month following the period for which it is made.
- (3) The processing of **Form CT-1 is centralized at the Kansas City Submission Processing Campus (KCSC)** If Form CT-1 returns are received in any other Submission Processing Campus, the returns should be transshipped to KCSC. See Exhibit 3.12.13-29 for a current Form CT-1 with its field designators.
- (4) Form CT-1 was revised in response to the CARES ACT and other COVID-19 legislation enacted in 2020. There may be a need to revert back to prior instructions if or when legislative mandates expire.



3.12.13.77.1  
(01-01-2016)

## Form CT-1 Sections and Fields

- (1) The Form CT-1 has Sections 01, 02 and 03 in ERS. The introduction for each of these ERS Sections has a table showing the fields within that section by the field designator, the maximum field length, the title of the field and the location of the field on the Form CT-1 display.

3.12.13.78  
(01-01-2020)

## Section 01 (Form CT-1)

- (1) The following sections provide information concerning Form CT-1, Section 01.

Field Designator	Field Length	Title of Field	Location on Return
01NC	4	Name Control/Ck Digits	Entity Portion
01EIN	9	Employer's Identification Number	Entity Portion
01TXP	4	Tax Period	In the lower right portion of the entity area
01CCC	10	Computer Condition Codes	On the bottom margin near the center of return
01ARN	1	Applied Refund Indicator	Bottom right side of the return, below line 18.
01RCD	8	Received Date	Middle of Return
01CRD	8	Correspondence Received Date	Previously edited in the upper left corner of the return on the left margin. However, <i>the field is no longer edited by Code and Edit</i>  If needed, ERS should edit the CRD to the upper left corner of the return on the left margin.
01CBI	1	Designee Check box Indicator	Towards the right margin above the third-party signature line.
01PSN	9, (a <b>P</b> and 8 numerical characters)	Paid Preparer's Taxpayer Identification Number (PTIN)	Beneath taxpayer's signature line on the right side of the Form CT-1.
01PEN	9	Paid Preparer's EIN	Beneath Paid Preparer's PTIN on the right side of the Form CT-1.
01PTN	10	Paid Preparer's Telephone Number	Bottom right-hand corner of the Form CT-1.
01CBP	5	Designee Check box PIN	Towards the right margin above the third-party signature line.

3.12.13.78.1  
(01-01-2016)

**Correcting Section 01  
Screen Errors**

- (1) The instructions for correcting screen errors for Form CT-1 are the same as for Form 941. Below are the referenced subsections where the information can be found.
- a. Field 01NC. See IRM 3.12.13.25.1.
  - b. Field 01EIN. See IRM 3.12.13.25.2.
  - c. Field 01TXP. See IRM 3.12.13.25.3.
  - d. Field 01CCC. See IRM 3.12.13.25.5.
  - e. Field 01ARN. See IRM 3.12.13.25.10.
  - f. Field 01RCD. See IRM 3.12.13.25.4.
  - g. Field 01CRD. See IRM 3.12.13.25.9.
  - h. Field 01CBI. See IRM 3.12.13.25.11.
  - i. Field 01PSN. See IRM 3.12.13.25.13.
  - j. Field 01PEN. See IRM 3.12.13.25.14.
  - k. Field 01PTN. See IRM 3.12.13.25.15.
  - l. Field 01CBP. See IRM 3.12.13.25.12 .

3.12.13.79  
(01-01-2023)

**Section 02 (Form CT-1)**

- (1) The following section provides information concerning Form CT-1, Section 02. All fields are transcribed in dollars and cents.

Field Designator	Field Length	Title of Field	Location on Return
0201	13	Tier 1 Employer Tax - Compensation	Line 1
0202	13	Tier 1 Employer Medicare Tax - Compensation	Line 2
0203	13	Tier 2 Employer Tax - Compensation	Line 3
0204	13	Tier 1 Employee Tax - Compensation	Line 4
0205	13	Tier 1 Employee Medicare Tax - Compensation	Line 5
0206	14	Tier 1 Employee Additional Medicare Tax - Compensation	Line 6
0207	13	Tier 2 Employee Tax - Compensation	Line 7
0208	13	Tier 1 Employer Tax - Sick Pay - Compensation	Line 8
0209	13	Tier 1 Employer Medicare Tax - Sick Pay - Compensation	Line 9
0210	13	Tier 1 Employee Tax - Sick Pay - Compensation	Line 10
0212	13	Tier 1 Employee Additional Medicare Tax - Sick Pay - Compensation	Line 12
02ADJ	13	Adjustments Based on Compensation	Line 14
02TT	13	Total Tax -Taxpayer	Line 15
02DEP	13	Deposits -Taxpayer	Line 2
0216	13	Total Payments	Line 16 (2010 revision)
02B/R	13	Balance Due/Overpayment -Taxpayer	Lines 28/29
021B	13	Tier 1 Employer Tax	Line 1b (2010 only)
021C	13	Number of Qualified Employees	1c (2010 only)
021D	13	Tier 1 Employer Tax - Exempt Compensation	1d (2010 only)
021E	13	Tier 1 Employer Tax - Tax on Exempt Compensation	1e (2010 only)
021F	13	Net Tier 1 Employer Tax	1f (2010 only)
027B	13	Employee Sick Pay	7b (2010 only)
027C	13	Employee Sick Pay to Qualified Employees	7c (2010 only)
027D	13	Employer Tax - Sick Pay	7d (2010 only)
027E	13	Net Tier 1 Employer Tax - Sick Pay	7e (2010 only)
02MRN	13	Number of Employees Paid Before April 1st	15a (2010 only)
02MXW	13	Exempt Compensation Paid Before April 1st	15b (2010 only)
02MXT	13	Tax on Exempt Compensation Paid Before April 1st	15c (2010 only)

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(2) **Invalid Conditions:**

These fields are invalid if not all numeric, or blank.

3.12.13.79.1  
(06-10-2022)**Correcting Fields in  
Section 02 Form CT-1**

- (1) Compare the return with the screen display. All fields are transcribed in dollars and cents.

If	Then
Transcribed incorrectly,	Enter the correct entry to the correct field from the return.
The amount is entered as a negative amount on the return,	Consider the amount as a positive entry.

3.12.13.80  
(01-01-2022)**Section 03 (Form CT-1)**

- (1) The following section provides information concerning Form CT-1, Section 03.

Field Designator	Field Length	Title of Field	Location on Return (Rev. 01-2006)
<b>03CON</b>	35	"Care of Name"	Entity Portion
<b>03FAD</b>	35	Foreign Address	Entity Portion
<b>03ADD</b>	35	Street Address	Entity Portion
<b>03CTY</b>	22	City	Entity Portion
<b>03ST</b>	2	State	Entity Portion
<b>03ZIP</b>	12	ZIP Code	Entity Portion

3.12.13.80.1  
(01-01-2016)**◆Field 03CON◆ "In Care of" Name**

- (1) Field is located in the Entity Section of the return.
- (2) Valid characters are alpha, numeric, ampersand, dash, percent or a slash.

**Note:** The first character of the "In Care of Name" **must** be alpha or numeric.(3) **Invalid Conditions:**

This field will be invalid if:

- The first position is a "%" and the second position is not blank, or
- The first position is blank, or
- The first character of the "In Care of Name" is not alpha or numeric, or
- There are two consecutive blanks between significant characters.

3.12.13.80.1.1  
(01-01-2016)

(1) Correct coding and transcription errors.

**Correction Procedures**

If	Then
A “%” (percent) is in the first position,	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 03CON.
A blank is in the first position,	1- Delete the blank.  2- Enter the “In Care of Name” beginning with an alpha or numeric in Field 03CON.
The first character of the “In Care of Name” is not an alpha or numeric,	1- Verify the “In Care of Name” on the return.  2- Enter the “In Care of Name” beginning with an alpha or numeric in Field 03CON.
Two consecutive blanks are present between significant characters,	Delete any unnecessary blanks in Field 03CON.

3.12.13.80.2  
(01-01-2016)

**Foreign Addresses -  
General Information**

(1) Ogden Submission Processing Center (OSPC) will process returns with foreign/ international and U.S. Possession/ Territorial addresses.

**Exception:** Kansas City Submission Processing Center (KCSPC) will process all Form CT-1s with non-domestic addresses.

(2) The determination of a foreign address is based only on the address of the return.

- A foreign (international) address is any address not in one of the 50 U.S. states, or the District of Columbia.
- All U.S. Possessions/Territories are considered foreign.

US Possession/Territory
American Samoa
Federated States of Micronesia
Guam
Marshall Island
The Commonwealth of the Northern Marianna Islands
Palau

US Possession/Territory
Puerto Rico
U.S. Virgin Islands

- (3) An Army Post Office (APO), Fleet Post Office (FPO), or Diplomatic Office (DPO) is not a foreign address. The Postal Service established new address requirements for APO/FPO/DPO addresses. If an address appears in the old APO/FPO/DPO format, such as "APO New York, NY 091XX", convert to the new State code based on the ZIP Code as follows "APO AE 091XX "
- (4) All returns with a foreign address must be shipped to OSPC.
  - a. SSPND 650.
  - b. Attach Form 4227 with the notation "FORWARD TO OSPC".
  - c. Prepare letter 86C to inform the taxpayer that the return has been sent to Ogden.

3.12.13.80.3  
(01-01-2016)

**Foreign Addresses -  
(OSPC Only)**

- (1) A foreign address will contain:
  - Street address or P.O. Box
  - City or town name
  - Other principal subdivision (i.e., province, state, county, etc.)
  - Postal code, if present
  - Foreign country
- (2) Returns with addresses in the U.S. Possessions/Territories are considered to be a foreign return for processing purposes only and are entered in the same way as domestic addresses.
  - a. A two-character alpha code must be entered in Field 03ST for the possession name.

***U.S. Possession Abbreviation***

U.S. Possession	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
The Commonwealth of the Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI
Canada	CA

- b. A ZIP Code must be present for a U.S. Possession/ Territory. See Document 7475, "State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries" for the correct ZIP Code.

3.12.13.80.4  
(01-01-2016)

◆ **Field 03FAD-Foreign Address** ◆

- (1) Field 03FAD is located in the Entity Section of the return.
- This field will have an entry when there is a foreign address present on the return.
  - Field 03FAD should not be present on "G" coded short length returns.
- (2) **Invalid Conditions**-Field 03FAD will generate as an error when any of the following conditions are present:
- The first position is blank.
  - Any character follows two consecutive blanks.
  - There are more than 35 characters present in the field.

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

3.12.13.80.4.1  
(01-04-2016)

**Correction Procedures:**

- (1) Correct all coding and transcription errors.

If	Then
Field 03FAD is present.	1- GTSEC 03  2- Ensure Field 03CTY has a foreign country code and Field 03ST has a "." (period/space)
A foreign address is not present on the return	1- Verify the address on the return is not a foreign address. 2- SSPND 610 3- Renumber return with domestic DLN.

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

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

If	Then
The information is different	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"

**Note:** The lead tax examiner is required to batch all Forms 8822 daily and hand carry to Entity Control for expedite processing.

3.12.13.80.5  
(01-01-2016)

**Field 03ADD - Street Address**

- (1) This field is located in the entity section of the return. This section will contain data, if the taxpayer has:
  - Corrected the address (e.g., by using a new address).
  - Checked the change of address box and entered a new address entry (e.g., edited an address on a label).
- (2) If both a mailing address and a location address are present and have been changed, Section 04 will not be present as these changes will have been input through IDRS.
- (3) This section will not be present if Field 01CCC has CCC "G".
- (4) **Invalid Conditions**-This field will be invalid if:
  - a. Any character other than alphabetic, numeric, blank, hyphen, or slash is present, or
  - b. Any character follows two consecutive blanks, or
  - c. If the first position is not an alpha or numeric character.
  - d. There are more than 35 characters in the field.

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

3.12.13.80.5.1  
(01-01-2016)

**Correction Procedures**

- (1) Correct coding and transcription errors.

If	Then
The first position is blank,	All positions must be blank.
Field 03ADD is present	Fields 03CTY, 03ST, and 03ZIP must be present.
Street address is in error and a valid Major City Code is present,	Correct by entering the entire name of the city in Field 03CTY and the state Code in Field 03ST.



If	Then
A good address can't be located,	Delete the address and revert back to INOLE.

3.12.13.80.6  
(01-01-2016)

**Field 03CTY - City**

- (1) This field is located in the entity section of the return. Certain cities within each state are designated "Major Cities" and assigned a special code of two alpha characters.
- (2) ISRP or SCRIPS will enter the Major City code, as appropriate. This code represents the city within that state.
- (3) It is transcribed on the Error Record with no intervening blanks or other characters in the city-State Fields.
- (4) **Invalid Conditions**-This field is invalid if:
  - a. The first position is blank.
  - b. Any character is present other than blank or alphabetic.
  - c. Any character follows the first two adjoining blanks.
  - d. The Major City Code does not match any of the valid codes in the Major City Code table.
  - e. Foreign country code is not valid or Field 04CTY has "XX".

3.12.13.80.6.1  
(01-01-2016)

**Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) Determine if a Major City Code is being used

If	Then
A Major City Code is used	Field 03CTY must be present.
Field 03CTY has an error,	Check to see if the Major City code is correct.
Field 03CTY is not valid and a Major City Code can't be determined,	Input the entire city name.
A Major City Code is not used and Field 03CTY is present,	Field 03ST must be present.
A foreign address is shown on the return,	Enter correct foreign country code in Field 03CTY from Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

If	Then
Field 03CTY has an incorrect country code or "XX"	Enter correct foreign country code in Field 04CTY from Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

- (3) If Form 8822/Form 8822-B is attached to the return, compare the name control, EIN, address, city, State and ZIP Code information on the Form 8822 to the return.

3.12.13.80.7

(01-01-2016)

**Field 03ST - State**

- (1) The field is located in the entity section of the return.
- (2) **Invalid Condition**  
This field is invalid if it is not one of the State Abbreviations, APO/DPO/FPO codes, or U.S. Possessions shown in Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

3.12.13.80.7.1

(01-01-2016)

**Correction Procedures**

- (1) Correct any coding and transcription errors.
- (2) For a list of valid State Codes, see Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

If	Then
Unable to perfect	DLSEC 03.
Form 8822/Form 8822-B is attached to the return	Compare the name control, EIN, address, city, State and ZIP Code information on the Form 8822 to the return.

3.12.13.80.8

(01-01-2016)

**Field 03ZIP - ZIP Code**

- (1) This field is located in the entity section of the return.
- (2) **Invalid Condition**  
This field is invalid if not all numeric or five numerics followed by four blanks.

3.12.13.80.8.1

(01-01-2016)

**Correction Procedures**

- (1) Compare the screen display and the return.

If	Then
Transcribed incorrectly,	Enter the correct entry from the return or the attachments. Only the first five digits are required to be entered if nine digits are present.

If	Then
A valid ZIP Code is not available from the return or attachments,	Research using INOLE or use Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries to determine the first 3 digits of a valid ZIP code for the Major City.
There is no record using research,	Use DLSEC 03.
The Major City is not in Document 7475, or the first 3 digits can't be determined,	1- Enter the first 3 digits of the State shown in the address. Refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for the correct digits for the State.  2- Enter "01" for the fourth and fifth digits.

3.12.13.81  
(10-22-2024)

**Section 19 (Form CT-1)**

- (1) Section 19 has fields related to COVID relief.
- (2) Unless otherwise noted, all Section 19 fields are:

- valid for tax periods 202012 through 202312
- 15 positions
- transcribed in dollars and cents
- positive only

**Section 19 Fields**

Field Designator	Field Name	Line Number
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	16
19CER	Nonrefundable employee retention credit (valid 202012 - 202112)	17a (Rev. 2020 - 2021)
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	17b
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	17c (Rev. 2021 - 2022)
19CRN	Number of individuals provided COBRA assistance (7-position numeric field) (valid 202112 - 202212)	17d (Rev. 2021 - 2022)
19DA	Deferred employer Tier 1 tax (valid for 202012 only)	21 p/y

Field Designator	Field Name	Line Number
19DET	Deferred employee Tier 1 tax (valid for 202012 only)	22 p/y
19RCS	Refundable credit for sick and family leave wages for leave taken before April 1, 2021	23
19RER	Refundable employee retention credit (valid 202012 - 202112)	24a (Rev. 2020 - 2021)
19RAS	Refundable credit for sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	24b
19CRA	Refundable portion of ARP COBRA credit (valid 202112 - 202212)	24c (Rev. 2021 - 2022)
19APA	Advances from Form 7200 (valid 202012 - 202112)	26 (Rev. 2020 - 2021)
19SCS	Qualified sick leave wages for leave taken before April 1, 2021	30
19HP1	Qualified health plan expenses for sick leave allocable to compensation reported on line 30	31
19SCF	Qualified family leave wages for leave taken before April 1, 2021	32
19HP2	Qualified health plan expenses allocable to compensation reported on line 32	33
19WRC	Qualified compensation for the employee retention credit (valid 202012 - 202112)	34 (Rev. 2020 - 2021)
19HPR	Qualified health plan expenses for the employee retention credit (valid 202012 - 202112)	35 (Rev. 2020 - 2021)
19SNR	Reserved for future use	n/a
19SRF	Reserved for future use	n/a
19QSW	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	36
19QHE	Qualified health plan expenses allocable to qualified sick leave wages reported on line 36 (valid 202112 and subsequent)	37
19CBA	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 36 (valid 202112 and subsequent)	38
19QFW	Qualified family leave wages for leave taken after March 31, 2021 (valid 202112 and subsequent)	39

Field Designator	Field Name	Line Number
19HE1	Qualified health plan expenses allocable to qualified family leave wages reported on line 39 (valid 202112 and subsequent)	40
19HE2	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 39 (valid 202112 and subsequent)	41
19RC3	Third quarter employee retention credit recovery startup (valid 202112 only)	42 (Rev. 2021 only)
19RC4	Fourth quarter employee retention credit recovery startup (valid 202112 only)	43 (Rev. 2021 only)

(3) **Invalid Condition:** Section 19 field errors will display if:

- any field contains a non-numeric entry
- any field that is not valid for the tax period in 01TXP contains an entry.

(4) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If any field is invalid, delete the field.

3.12.13.82  
(01-01-2016)

**Form CT-1  
Consistency/Math Error  
Processing (Priority IV)**

- (1) This section provides procedures on correcting consistency and math errors on Form CT-1, (Priority IV).
- (2) For an explanation of these errors, see IRM 3.12.13.5.4.

3.12.13.82.1  
(01-01-2016)

◆ **Error Code 001** ◆

- (1) Procedures for working EC 001 for Form CT-1 are the same as procedures for EC 001 for Form 941. See IRM 3.12.13.31.1, for procedures.

3.12.13.82.2  
(01-01-2016)

◆ **Error Code 002** ◆

- (1) Procedures for working EC 002 for Form CT-1 are the same as procedures for EC 002 for Form 941. See IRM 3.12.13.31.2, for instructions.

3.12.13.82.3  
(01-01-2016)

◆ **Error Code 004** ◆

- (1) Procedures for working EC 004 for Forms CT-1 are the same as procedures for EC 001 for Form 941. See IRM 3.12.13.31.4, for instructions.

3.12.13.82.4  
(01-01-2016)

◆ **Error Code 005** ◆

- (1) Procedures for working EC 005 for Forms CT-1 are the same as procedures for working EC 005 for Form 941. See IRM 3.12.13.31.5, for instructions.

3.12.13.82.5  
(01-01-2016)

**Error Code 006**

- (1) Procedures for working EC 006 for Forms CT-1 are the same as procedures for working EC 006 for Form 941. See IRM 3.12.13.31.6, for instructions.

3.12.13.82.6  
(01-01-2016)

◆ **Error Code 007** ◆

- (1) Procedures for working EC 007 for Forms CT-1 are the same as for EC 007 for Form 941. See IRM 3.12.13.31.7, for instructions.

3.12.13.82.7  
(01-01-2021)

◆ **Error Code 010** ◆

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01CCC	Computer Condition Codes	10
01ARN	Applied Refund Indicator	1
S02DP	Section 02 Present	
S03DP	Section 03 Present	
S19DP	Section 19 Present	

- (2) **Invalid Condition:**

This error condition will generate if CCC "G" is present and fields other than 01NC through 01CCC and 01CRD are present.

- (3) **Correction Procedures:**

- Correct all misplaced entries, coding and transcription errors.
- Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.
- Determine if CCC "G" was input correctly.

If	Then
Return shows amended, revised, supplemental, corrected or superseding,	Research BMFOL, SUMRY, BRTVU, and/or TXMOD to determine if information is exactly the same as the posted return.
All information is not the same,	1. Process the return with CCC <b>G</b> . 2. DLSEC to delete all sections, except Section 01. 3. Delete the invalid entries that are present in Section 01. GTSEC if necessary.
All information is exactly the same,	SSPND 640 and route to Rejects
A return is not posted for the tax period and the return is an amended return,	Continue processing as an amended return.
A return is not posted for the tax period and the return is not amended; (i.e., "G" coded in error),	1- Enter all necessary data in Sections 02 through 07.  2- Ensure Section 01 fields are correct.  3- Delete the "G" in Field 01CCC.

**Note:** When deleting CCC "G" and the section required is shown as being present, no further verification of section entries is needed.

3.12.13.82.8  
(01-01-2016)  
**Error Code 011**

- (1) Correction Procedures for EC 011 for Form CT-1 are the same as Form 941. See IRM 3.12.13.31.9, for procedures.

3.12.13.82.9  
(01-01-2016)  
◆ **Error Code 014** ◆

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
03CON	Care of Name	35
03FAD	Foreign Address	35
03ADD	Street Address	35
03CTY	City	22
03ST	State Code	2
03ZIP	Zip Code	12

- (2) **Invalid Conditions:**

This error will generate when any of the following conditions are present:

- If the Street address is present, Fields 03CTY and 03ST must be present, unless a Major City Code is used.
- If a Major City Code is used, Field 03ADD must be present.
- Field 03CTY must be present. If the city is not in the Major City format, Field 03ST must be present. Field 03ADD can be blank.
- A Major City Code is used and Field 03ST is present.

- (3) **Correction Procedures:**

- Correct all misplaced entries, coding and transcription errors.

**Note:** The data entered can't exceed the maximum number of character spaces for each Field. See the applicable return and Section within IRM 3.12.13 for the field lengths.

- Research any of the following for valid address information: Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries and/or INOLES, NAMEB, NAMEE and ENMOD

If	And	Then
The address displayed is incomplete,	The return has a pre-printed label (with no changes),	DLSEC03 to delete the incomplete address.
The address displayed is incomplete,	The return does NOT have a pre-printed label, or the pre-printed label shows an address change,	Enter the missing fields in the address, or enter the corrected address.
A Major City Code is present,	No street address is available,	Enter the city in Field 03CTY (spelled out, not in Major City format) and state code in Field 03ST.
The Major City Code is correct	The state is present,	DLSEC to delete Field 03ST.

If	And	Then
The ZIP Code or the address can't be corrected from the information on the return,		Use DLSEC to delete Section 03.

3.12.13.82.10  
(01-01-2016)

◆ Error Code 015 ◆

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
03FAD	Foreign Address	35
03ADD	Street Address	35
03CTY	City	22
03ST	State Code	2
03ZIP	Zip Code	12

(2) **Invalid Condition:** Error Code 015 will generate when any of the following conditions are present:

- State field has an entry other than “. (period/space) when a foreign address is present.”
- ZIP Code field has an entry when a foreign address is present.

(3) **Correction Procedures:**

- Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.

If	Then
A foreign address is present in Field 03FAD	1- Field 03ST <b>must</b> have“.”(period/space) 2- Delete any entry in Field 03ZIP, if present.
A foreign address is not present in Field 03FAD	Check return for foreign address.



If	Then
A foreign address is present on the return	<p>1- If present, enter the foreign address in Field 03FAD.</p> <p><b>Note:</b> If additional space is required, continue entering the address in Field 03ADD</p> <p>2- Field 03CTY must have the correct foreign country code. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs) and ZIP Codes and Countries.</p> <p><b>Exception:</b> Use the country code based on the province in Field 04FAD. if the foreign address is from Canada and the address has a province name or abbreviation.</p> <p>“.” (period/space).</p> <p>3- Delete any entry in Field 04ZIP.</p>
A foreign address is not present on the return	<p>1- Verify the address on the return is not a foreign address.</p> <p>2- SSPND 610</p> <p>3- Renumber return with domestic DLN.</p>

3.12.13.82.11  
(01-01-2016)

◆ Error Code 016 ◆

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
03CON	Care of Name	35
03FAD	Foreign Address	35
03ADD	Street Address	35
03CTY	City	22
03ST	State Code	2
03ZIP	Zip Code	12

(2) **Invalid Condition:** The ZIP Code is inconsistent with the Major City or State code.

(3) **Correction Procedures:**

- Correct all misplaced entries, coding and transcription errors.
- Research using Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries and/or INOLES, NAMEB, NAMEE and ENMOD.

**Note:** If only the three digits of the ZIP Code can be determined, enter “01” in the fourth (4th) and (5th) positions.

If	And	Then
You are unable to determine a valid ZIP code from the return or an attachment		Enter the valid ZIP Code found through research in Field 03ZIP.
The address is in a major city	A Major City Code can be determined,	Enter Major City Code in Field 03CTY. See Document 7475.
The address is in a major city	A Major City Code <b>can't</b> be determined	1- Enter the name of the city in Field 03CTY. 2- Enter the State Code in Field 03ST.
The address is not in a major city,		1. Enter the correct State abbreviation in Field 03ST. 2. Enter the ZIP Code in Field 03ZIP.

- c. **APO/FPO/DPO Addresses** -An Army Post Office (APO), Diplomatic Post Office (DPO) or Fleet Post Office (FPO) is not a foreign address. The U.S. Postal Service established new address requirements for APO/DPO/FPO addresses. If an address appears in the old APO/FPO format, convert to the new State Code abbreviation based on the ZIP Code chart below:

ZIP Code	State Code
340	AA
090 - 098	AE
962 - 966	AP

3.12.13.82.12  
(01-01-2016)  
**Error Code 028**

- (1) Procedures for working EC 028 for Form CT-1 are the same as procedures for working EC 028 for Form 941. See IRM 3.12.13.31.15, for instructions.

3.12.13.82.13  
(04-29-2024)  
**Error Code 034**

- (1) Procedures for working EC 034 are the same as for Form 941. See IRM 3.12.13.31.16 for instructions.

3.12.13.82.14  
(04-10-2019)  
**Error Code 046**

- (1) **Fields Displayed:**

Field Designator	Field Name	Field Length
CL	Clear Code	1

Field Designator	Field Name	Field Length
0201	Tier 1 Employer Compensation	15
021D	Tier 1 Employer Tax Exempt Compensation paid after March 31 (2010 only)	15
0202	Tier 1 Employer Medicare Compensation	15
0203	Tier 2 Employer Medicare Compensation	15
0204	Tier 1 Employee Compensation	15
0205	Tier 1 Employee Medicare Compensation	15
0207	Tier 2 Employee Tax	15

(2) **Invalid Condition:**

Error Code 046 will generate if any wage field (e.g., field 021A, 021D, 0202, 0203, 0204, or 0205) is greater than zero, but not all of these fields have entries.

(3) **Correction Procedures:**

If	Then
Transcribed incorrectly,	Enter the correct entry (or entries) from the return to the correct fields.
Any field between Field(s) 0201 through 0205 has an entry greater than zero, or blank,	1-Enter the same amount to all Fields 0201 through 0205 which are zero or blank. <b>Note:</b> If the computer redispays EC 046, then enter <b>C</b> to clear the error.

3.12.13.82.15

(08-23-2022)

**Error Code 048**(1) **Field Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
0201	Tier 1 Employer Tax (Compensation)	15
021B	Tier 1 Tax on Compensation	15
>>>>	Tier 1 Tax on Compensation Computer Generated	15
021D	Tier 1 Employer Tax Exempt Compensation paid after March 31 (2010 only)	15
021E	Tax on Exempt Compensation Paid after March 31 (2010 only)	15
021F	Net Tier 1 Employer Tax (0210 only)	15
0202	Tier 1 Employer Medicare Compensation	15
0203	Tier 2 Employer Compensation Taxed	15
0204	Tier 1 Employee Taxable Compensation	15
0205	Tier 1 Employee Medicare Compensation	15
0206	Additional Medicare Tax on Employees Compensation	15
0207	Tier 2 employee tax	15
0208	Tier 1 Employer Medicare Sick Pay Compensation	15
0209	Tier 1 Employee Medicare Sick Pay	15
0210	Employee Medicare Tax Sick Pay	15
0211	Tier 1 Employee Medicare Tax Sick Pay	15
0212	Additional Medicare Tax on Employees Sick Pay	15
02ADJ	Adjustments to RRT taxes	15
19QCS	Nonrefundable credit for sick and family leave for leave taken before April 1, 2021	15
19CER	Nonrefundable credit for employee retention	15

Field Designator	Field Name	Field Length
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	15
02TT	Total Tax Taxpayer	15
>>>>	Total Tax Computer	15
027B	Tax on Tier 1 Sick Pay	15
027C	Tier 1 Sick Pay Paid after March 31 (2010 only)	15
027D	Tax on Tier 1 Sick Pay Paid after March 31 (2010 only)	15
027E	Net Tier 1 Employer Tax on Sick Pay (2010 only)	15

(2) **Invalid Condition:**

This error condition will generate if any of the above fields are present, but Field 02TT (Total Tax-Taxpayer) is blank or zero.

(3) **Correction Procedures:**

- a. Compare the screen display and the return. Correct any coding or transcription errors.

If	Then
Transcribed incorrectly,	Enter correct amounts to screen.
Field 02TT (Total Tax-Taxpayer) is blank, zero, or "None", etc. but there is at least one entry in the preceding tax fields,	1- Verify the amount in Field 02TT from the preceding on the return.
After verifying Field 02TT (Total Tax-Taxpayer), total taxes are truly zero as a result of adjustments,	Enter "C" in the Clear Code Field to indicate all entries are correct. <b>Note:</b> A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.
After verifying the Total Tax, the total taxes should appear other than zero, blank, or "None", etc.	Enter TPNC 07 to advise the taxpayer of the error.

3.12.13.82.16  
(08-23-2022)  
**Error Code 056**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
CL	Clear Code	1
0201	Tier 1 Employer Tax (Compensation)	13
021B	Tier 1 Tax on Compensation	13
>>>>	Tier 1 Tax on Compensation Computer Generated	13
021D	Tier 1 Employer Tax Exempt Compensation paid after March 31 (2010 only)	13
021E	Tax on Exempt Compensation Paid after March 31 (2010 only)	13
021F	Net Tier 1 Employer Tax (0210 only)	13
0202	Tier 1 Employer Medicare Compensation	13
0203	Tier 2 Employer Compensation Taxed	13
0204	Tier 1 Employee Taxable Compensation	13
0205	Tier 1 Employee Medicare Compensation	13
0206	Additional Medicare Tax on Employees Compensation	14
0207	Tier 2 employee tax	13
0208	Tier 1 Employer Medicare Sick Pay Compensation	13
0209	Tier 1 Employee Medicare Sick Pay	13
0210	Employee Medicare Tax Sick Pay	13
0211	Tier 1 Employee Medicare Tax Sick Pay	13
0212	Additional Medicare Tax on Employees Sick Pay	13
02ADJ	Adjustments to RRT taxes	13
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	15
19CER	Nonrefundable employee retention credit	15
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15

Field Designator	Field Name	Field Length
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15
02DEP	Total FTD Payments Claimed	15

(2) **Invalid Condition:**

This error condition will generate if Field 02DEP, Total Payments is present and Field 02TT underprint (Total Tax-Computer) is zero or negative.

(3) **Correction Procedures:**

- a. Compare the screen display and the return. Correct any coding or transcription errors.

If	Then
The return is truly non-taxable and Total Payments are present,	Clear the error by entering "C" in the Clear code (CL) Field. <b>Note:</b> A correction to any displayed field must be entered and transmitted prior to entering the "C" in the Clear code. The "C" in the Clear code does not permit any other corrections to the record.
You are unable to determine if the return is taxable or non-taxable,	Correspond with the taxpayer. Suspend with CC SSPND and Action Code 211.
There is no reply from the taxpayer,	Enter "C" in the Clear code.

3.12.13.82.17  
(01-01-2022)  
**Error Code 069**

- (1) Procedures for correcting EC 069 are the same as EC 069 for Form 941. See IRM 3.12.13.31.25.

3.12.13.82.18  
(01-01-2016)  
**Error Code 072**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02MRN	March Number of Qualified Employees Paid Exempt Compensation (2010 only)	15
02MXW	Tax On Exempt Compensation Paid in March (0210 only)	15

(2) **Invalid Condition:**

This error condition will generate when:

- a. Field 02MRN has an entry greater than zero, and Field 02MXW is blank or zero
- b. Field 02MXW has an entry greater than zero, and Field 02MRN is blank or zero

**Note:** Do not generate Error Code 072 when Fields 02MRN and 02MXW both are zero or blank.

(3) **Correction Procedures:**

- a. Review the screen display against the return.

If	Then
Field 02MRN is greater than zero, and Field 02MRW is blank or zero.	Review the Form CT-1, Rev 2010, lines 12c and/or 2d to determine if there was a transcription error. If so, correct the incorrect entry from the return.
Field 02MRW is greater than zero, and Field 02MRN is blank or zero	If there are no transcription errors and Field 02MRN is blank, enter a "1" in Field 02MRN (only if Field 02MRW has a valid entry).

3.12.13.82.19  
(01-01-2023)  
**Error Code 073**

- (1) Procedures for working EC 073 are the same as EC 073 for Form 941. See IRM 3.12.13.31.27 for instructions.

3.12.13.82.20  
(01-01-2016)  
**Error Code 082**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
0201	Tier 1 Employer Compensation	15



Field Designator	Field Name	Field Length
0208	Tier 1 Employer Tax on Sick Pay	
021C	Number of Employees Paid Compensation after March 31(2010 only)	15
021D	Exempt Compensation Paid after March 31(2010 only)	15
027C	Tier 1 Employer Taxes Paid on Exempt Compensation after March 31 (2010 only)	

(2) **Invalid Condition:**

This error condition will generate when:

- a. Field 021D has a dollar amount other than zero or blank, and Field 021A is zero or blank, or
- b. Field 027C has a dollar amount other than zero or blank, and Field 027A is zero or blank.

(3) **Correction Procedures:**

- a. Compare the return and any attachments against the screen. Correct any transcription errors by entering the return or attachment entry to the applicable field on the screen.

If	Then
The entries on the screen display match the return,	Initiate correspondence to correct return line(s) 1a through 1e, and lines 7a through 7e, (Rev January 2011). Use Letter 21C, (Rev April 2010) paragraph H, and SSPND using Action Code 211.
The taxpayer sends an adequate reply,	Correct the information on the screen display, as per the taxpayer's reply. GTSEC01 and enter the Correspondence Received Date (CRD) into Field 01CRD.

If	Then
The taxpayer sends an inadequate reply, or there is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>1. GTSEC01 and enter "3" to Field 01CCC. Edit the return with CCC "3."</li> <li>2. Delete any entry to line(s) 1a through 1e, and lines 7a through 7e, and transmit to update the display on the screen.</li> <li>3. If Error Code 100 displays, enter TPNC 27 and TPNC 35 to advise the taxpayer that we have disallowed their social security tax adjustment for the exempt compensation paid qualified employees. The total of the reported social security wages and social security tips must be equal to, or greater than, the exempt compensation paid qualified employees.</li> </ol>

3.12.13.82.21  
(01-01-2016)  
**Error Code 085**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
0208	Tier 1 Employer Tax - Sick Pay	15
0201	Tier 1 Employer Compensation	15
021C	Number of Employees Paid Compensation after March 31(2010 only)	15
021D	Exempt Compensation Paid after March 31(2010 only)	15
021E	Tax on Exempt Compensation Paid after March 31 (2010 only)	15
>>>>	Tax on Exempt Compensation Paid after March 31 (2010 only) Computer Generated	15

Field Designator	Field Name	Field Length
027C	Tier 1 Employer Compensation Paid on Exempt Compensation after March 31 (2010 only)	
027D	Tax on Tier 1 Sick Pay Paid after March 31 (2010 only)	15
>>>>	Tax on Tier 1 Sick Pay Paid after March 31 (2010 only) Computer Generated	15

- (2) **Invalid Condition:** This error condition will generate when Field 021C or Field 021D have a dollar amount other than zero or blank, and the alternate field is zero or blank.
- (3) **Correction Procedures:**
- Compare the return and any attachments against the screen. Correct any transcription errors by entering the return or attachment entry to the applicable field on the screen.

If	Then
The entries on the screen display match the return,	Initiate correspondence to correct return line(s) 4a through 4c, or line 5c (Rev January 2010). Use Letter 21C, (Rev April 2010) paragraph H, and SSPND using Action Code 211.
The taxpayer sends an adequate reply,	Correct the information on the screen display, as per the taxpayer's reply. GTSEC01 and enter the Correspondence Received Date (CRD) into Field 01CRD.
The taxpayer sends an inadequate reply, or there is no reply from the taxpayer,	<ol style="list-style-type: none"> <li>GTSEC01 and enter "3" to Field 01CCC. Edit the return with CCC "3."</li> <li>Delete any entry to Field(s) 025A, and 025B and transmit to update the display on the screen.</li> <li>If Error Code 100 displays, enter TPNC 27 and TPNC 35 to advise the taxpayer that we have disallowed their social security tax adjustment for the exempt compensation paid qualified employees. The total of the reported social security wages and social security tips must be equal to, or greater than, the exempt compensation paid qualified employees.</li> </ol>

3.12.13.82.22  
(04-12-2022)  
**Error Code 092**

(1) **Fields Displayed:**

Field Designator	Field Name	Line Description
01TXP	Tax Period	Upper right of page 1
19CER	Nonrefundable Employee Retention Credit	Nonrefundable portion of employee retention credit
19RER	Refundable Employee Retention Credit	Refundable portion of employee retention credit
19RC3	Third quarter ERC for Recovery Startup Businesses	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 17a and 24a for the third quarter.
19RC4	Fourth quarter ERC for Recovery Startup Businesses	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 17a and 24a for the fourth quarter.

(2) **Invalid Condition:** Error Code 092 will generate for tax period 202112 and subsequent, when either of fields 19RC3 or 19RC4 are greater than \$50,000.00.

(3) **Correction Procedures:**

- a. Compare the return to the screen display. Correct any transcription errors or obvious misplaced entries.

If	Then
Field 19RC3 is greater than 50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19RC3.</li> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. Reduce field 19RC3 to 50,000.00.</li> <li>5. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315" in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>
Field 19RC4 is greater than 50,000.00,	<ol style="list-style-type: none"> <li>1. Subtract 50,000.00 from the amount in field 19RC4.</li> <li>2. Reduce field 19RER (if present) by the amount of the difference. Do not reduce below zero.</li> <li>3. If 19RER is zero, or has been reduced to zero in step 2 above, use any remaining amount of the difference to reduce field 19CER.</li> <li>4. Reduce field 19RC4 to 50,000.00.</li> <li>5. If error codes 100 and/or 102 generate as a result, send TPNC 90 with literal 315. Edit "90-315." in the top left margin of page 1 of the return, following working trail procedures at IRM 3.12.13.23 Working Trails.</li> </ol>

3.12.13.82.23  
(01-01-2022)  
**Error Code 094**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
0201	Tier 1 Employer Compensation	15
0208	Tier 1 Employer Tax on Sick Pay	15
021E	Tax on Exempt Compensation Paid after March 31 (2010 only)	15
>>>>	Tax on Exempt Compensation Paid after March 31 (2010 only) Computer Generated	15
027D	Tax on Tier 1 Sick Pay Paid after March 31 (2010 only)	15
>>>>	Tax on Tier 1 Sick Pay Paid after March 31 (2010 only) Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when the difference is equal to (or greater) than \$10.00, or less than minus (negative) \$10.00 between:

- a. Field 021E, Employer Tax -Exempt Compensation (Compensation Other Than Tips and Sick Pay) Paid To Employees After March 31st- Taxpayer, and Field 021E> underprint, Employer Tax -Exempt Compensation (Compensation Other Than Tips and Sick Pay) Paid To Employees After March 31st- Computer, or
- b. Field 027A, Employer- Sick Pay- Taxpayer and Field 027A> underprint, Employer, Sick pay- Computer.

(3) **Correction Procedures:**

If	Then
There is a transcription error	Correct the entry per the return.
The entry in Field 021E is correct per the return	Enter Field 021E> underprint to Field 021E.
The entry in Field 027D is correct per the return	Enter Field 027D> underprint to Field 027D.

3.12.13.82.24  
(01-01-2022)  
**Error Code 096**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Length
01TXP	Tax Period	6
0201	Tier 1 employer tax - compensation	15
0201_	Tier 1 employer tax - compensation - computer	15
0208	Tier 1 employer tax - sick pay	15
0208_	Tier 1 employer tax - sick pay - computer	15
19DA	Deferred Tier 1 employer tax	15
19WAS>	Maximum Deferred Tier 1 employer tax	15
19DET	Deferred Tier 1 employee tax	15
19EEW>	Maximum Deferred Tier 1 employee tax	15

(2) **Invalid Condition:**

This error condition will generate when the amount of deferred employer and/or employee Tier 1 tax exceeds the maximum deferral amounts.

(3) **Correction Procedures:**

- a. Check coding, transcription errors, and misplaced entries.

If	Then
The entry in Field 19DA is greater than the amount in Field 19WAS>	<p>Enter the amount from Field 19WAS&gt; into Field 19DA.</p> <p><b>Note:</b> If Error Codes 102 generate as a result, send TPNC 40, in addition to any other applicable TPNCs</p>

If	Then
The entry in Field 19DET is greater than Field 19EEW>	Enter the amount from Field 19EEW> into Field 19DET. <b>Note:</b> If Error Codes 102 generate as a result, send TPNC 41, in addition to any other applicable TPNCs

3.12.13.82.25  
(01-01-2016)  
**Error Code 097**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
02MXW	Taxable Compensation Paid in March (2010 only)	15
02MXT	Tax on Exempt Compensation paid In March (2010 only)	15
>>>>>	Tax on Exempt Compensation paid In March (2010 only) Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate when Field 02MXT, is compared to Field

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(3) **Correction Procedures:**

If	Then
There is a transcription error	Correct the entry per the return.
The entry in Field 027D is correct per the return	Enter Field 027D> underprint to Field 027D.

3.12.13.82.26  
(08-23-2022)  
**Error Code 100**

(1) **Fields Displayed:**



**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
NC	Notice Codes	6
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
0201	Tier 1 Employer Tax - Compensation	15
>>>>	Tier 1 Employer Tax - Tax (Computer Generated)	15
0202	Tier 1 Employer Medicare Tax - Compensation	15
0202>	Tier 1 Employer Medicare Tax - Tax (Computer Generated)	15
0203	Tier 2 Employer Tax - Compensation	15
0203>	Tier 2 Employer Tax - Tax (Computer Generated)	15
0204	Tier 1 Employee Tax - Compensation	15
0204>	Tier 1 Employee Tax - Tax (Computer Generated)	15
0205	Tier 1 Employee Medicare Tax - Compensation	15
0205>	Tier 1 Employee Medicare Tax - Tax (Computer Generated)	15
0206	Tier 1 Employee Additional Medicare Tax - Compensation	15
0206>	Tier 1 Employee Additional Medicare Tax - Tax (Computer Generated)	15
0207	Tier 2 Employee Tax - Compensation	
0207>	Tier 2 Employee Tax - Tax (Computer Generated)	
0208	Tier 1 Employer Tax - Sick Pay - Compensation	15
>>>>	Tier 1 Employer Tax - Sick Pay - Tax (Computer Generated)	15
0209	Tier 1 Employer Medicare Tax - Sick Pay - Compensation	15
0209>	Tier 1 Employer Medicare Tax - Sick Pay - Tax (Computer Generated)	15

Field Designator	Field Name	Field Length
0210	Tier 1 Employee Tax - Sick Pay - Compensation	15
0210>	Tier 1 Employee Tax - Sick Pay - Tax (Computer Generated)	15
0211	Tier 1 Employee Medicare Tax - Sick Pay - Compensation	15
0211>	Tier 1 Employee Medicare Tax - Sick Pay - Tax (Computer Generated)	15
0212	Tier 1 Employee Additional Medicare Tax - Sick Pay - Compensation	15
0212>	Tier 1 Employee Additional Medicare Tax - Sick Pay - Tax (Computer Generated)	15
02ADJ	Adjustments Based on Compensation	15
19QCS	Nonrefundable credit for sick and family leave wages for leave taken before April 1, 2021	15
19CER	Nonrefundable credit for employee retention	15
19QAS	Nonrefundable credit for sick and family leave wages for leave after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15
19CNA	Nonrefundable portion of ARP COBRA credit (valid 202112 - 202212)	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Conditions:**

This error condition will generate if the difference between Field 02TT> (Total

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(3) **Correction Procedures:**

If you receive a Form CT-1 which shows **Prepared under IRC 6020(b)**, process as follows:

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer.	<p>1- Review the return to determine if it was signed by the Revenue Officer.</p> <p><b>If the return is not signed</b>, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.</p> <p><b>2- If the return is signed</b>, check the return for transcription errors, and correct, as needed. <b>Do not correspond with the taxpayer.</b></p> <p><b>Note:</b> The Total Tax on the return can- not change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</p>
A CCC 4 is not present in 01CCC,	Enter CCC 4 in Field 01CCC.
An IRC 6020(b) return is incomplete or blank on a wage line,	If the computed tax amount(s) for lines 1 through 10 are available, divide the tax amount for that return by the applicable factor as indicated on the return.

- Compare the screen display and the return. Correct any coding or transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors.
- Check the return for current format. Be sure an obsolete format on an old form is not causing the math error. Check the tax period and be sure it correlates with the tax rate for the type of tax under Tier I or Tier II. If the tax period can't be determined, process as a current year return.
- You may correct taxpayer inconsistencies, such as obvious transposition of figures or transposition errors.

If	Then
The taxpayer used the correct figures, but entered it on the wrong line.	Make the correction on the screen. Do not attempt to correct any computer generated fields.
The taxpayer did not enter a wage amount in one or more Field(s) 0201 through 0212, but entered the tax amount on the return,	Back into the wage amount(s) by dividing the tax amount by the rate of tax.
TP uses a credit or line that is not valid for the tax period they submitted	Remove amount and send TPNC 07.
All other corrections have been made and there is an error in the taxpayer's computation of total tax after adjustments and nonrefundable credits,	send TPNC 07.

- (4) Valid TPNC's for EC 100 are 02, 05, 06, 07, 08, 11, 12, 27, and 90. When an invalid TPNC is entered, the Math Error will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Math Error will clear the screen. Therefore, if more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-37.

3.12.13.82.27  
(01-01-2016)  
**Error Code 101**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
01TXP	Tax Period	6
01CCC	Computer Condition Codes	10
021B	Tax on Tier 1 Employer Compensation	15
0202	Tax on Tier 1 Employer Medicare Compensation	15
0202>	Tax on Tier 1 Employer Medicare Compensation Computer Generated	15
0203	Tax on Tier 2 Employer Compensation Taxed	15
0203>	Tax on Tier 2 Employer Compensation Taxed Computer Generated	15
0204	Tax on Tier 1 Employee Taxable Compensation	15
0204>	Tax on Tier 1 Employee Taxable Compensation Computer Generated	15
0205	Tax on Tier 1 Employee Medicare Compensation	15
0205>	Tax on Tier 1 Employee Medicare Compensation Computer Generated	15

Field Designator	Field Name	Field Length
0206	Additional Medicare Tax on Employees Compensation	15
0206>	Additional Medicare Tax on Employees Compensation - Computer	15
0207	Tax on Tier II Employee Taxable Compensation	15
0207>	Tax on Tier II Employee Taxable Compensation Computer Generated	15
027A	Tier 1 Sick Pay	15
027B>	Tax on Tier 1 Sick Pay Computer Generated	15
0208	Tax on Tier 1 Employer Medicare Sick Pay	15
>>>>	Tax on Tier 1 Employer Medicare Sick Pay Computer Generated	15
0209	Tax on Tier 1 Employee Medicare Sick Pay Compensation	15
0209>	Tax on Tier 1 Employee Medicare Sick Pay Computer Generated	15
0210	Tax on Employee Medicare Sick Pay	15
0210>	Tax on Employee Medicare Sick Pay Computer Generated	15
0212	Additional Medicare Tax on Sick Pay	15
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

Field Designator	Field Name	Field Length
02DEP	Total FTD Deposits	15
02MXW	March Exempt Compensation Paid (2010 only)	15
02MXT	Tax on March Exempt Compensation Paid (2010 only)	15
>>>>	Tax on March Exempt Compensation Paid (2010 only) Computer Generated	15
0216	Sub Total Payments and Exempt Taxes (2010 only)	15
>>>>	Sub Total Payments and Exempt Taxes Computer Generated (2010 only)	15

(2) **Invalid Condition:**

Error Code 101 will generate when field 0216> minus field 0216 is greater than

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(3) **Correction Procedures:**

If	Then
Transcribed incorrectly,	Enter the correct entry from the return.
Field 0216 is incorrect due to a math error	Enter Field 0216> underprint, to Field 0216.

3.12.13.82.28  
(08-23-2022)  
**Error Code 102**

(1) **Fields Displayed:**

**Note:** Section 19 field designators will not display if there are no entries in any Section 19 field.

Field Designator	Field Name	Field Length
NC	Notice Code	6
01CCC	Computer Condition Code	10
01ARN	Applied Refund Indicator	1

Field Designator	Field Name	Field Length
02TT	Total Tax	15
02TT>	Total Tax Computer Generated	15
02DEP	Total deposits	15
19DA	Deferred employer share of Tier 1 tax	15
19DET	Deferred employee share of Tier 1tax	15
19RCS	Refundable credit for sick and family leave	15
19RER	Refundable employee retention credit	15
19RAS	Refundable credit for sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (valid 202112 and subsequent)	15
19CRA	Refundable portion of ARP COBRA credit (valid 202112 - 202212)	15
19APA	Advances from Form 7200	15
02B/R	Balance Due/Overpayment	15
02B/R>	Balance Due/Overpayment Computer Generated	15
02MXW	Taxable Compensation Paid in March (2010 only)	15
02MXT	Tax on Exempt Compensation paid In March (2010 only)	15
>>>>>	Tax on Exempt Compensation paid In March - Computer (2010 only)	15
0216	Total Payments (Prior Years)	15
>>>>	Total Payments - Computer (Prior Years)	15

- (2) **Invalid Condition:** Compares the Balance Due/Overpayment underprint (Field 02B/R>) to Balance Due/Overpayment taxpayer amount (Field 02B/R). If the

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**Note:** Error Code 102 will not be generated if:

- The difference between Balance Due/Overpayment underprint and Balance Due/Overpayment-Taxpayer equals the difference between Total Tax-Computer and Total Tax-Taxpayer.
- The absolute values of the Balance Due/Overpayment underprint (Field 02B/R>) and the Balance Due/Overpayment (02B/R) are the same.

(3) **Correction Procedures:**

- If a return is prepared under IRC 6020(b):

If	Then
The return was prepared under IRC 6020(b) by a Revenue Officer.	<p>Review the return to determine if it was signed by the Revenue Officer.</p> <ul style="list-style-type: none"> <li>• If the return is unsigned, forward the return to Rejects to have the DLN cancelled. After the DLN is cancelled, route the return as instructed in IRM 3.12.13.21.:</li> <li>• If the return is signed, check the return for any transcription errors and correct the return, as needed. Do not correspond with the taxpayer.</li> </ul> <p><b>Note:</b> <i>The Total Tax on the return can't change. The Total Tax amount must be assessed as submitted by the Revenue Officer.</i></p>
A CCC 4 is not present in 01CCC,	Enter CCC 4 in Field 01CCC.

- Compare the screen display and the lines on the return. Correct any transcription errors. You can correct TP inconsistencies such as obvious transposition errors, obvious misplaced entries, and/or obvious typographical errors.

Compare the screen display and the return.

If	Then
There is a difference between Field 02TT> (Total Tax-Computer) and Field 02TT (Total Tax-	Use TPNC 07 to inform the taxpayer that an error was made in computing total tax.
Fields 02TT (Total Tax-Taxpayer) and 02DEP (FTD Credit) are the same and, you can determine there was a remittance with the return and the amount of the remittance,	Enter the remittance amount in Field 02B/R (Balance Due / Overpayment) and adjust Field 02DEP (FTD Credit), accordingly.
On the return, all intervening refundable credit lines between Total Tax and Balance Due are blank, zero, dash or "none" and Field 02B/R differs from 02TT,	Enter the Field 02TT amount to Field 02B/R.
There is an amount in any of the refundable credit fields (19DA, 19RCS, 19RER, 19RAS OR 19CRA) and 02TT is equal to 02B/R (i.e. the taxpayer is not using them in the computation of Balance Due/Overpayment),	delete the credit field(s).

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If	Then
The return shows a credit field as a negative and the taxpayer adds the credit to the balance due (or subtracts it from the overpayment),	delete the credit field(s).
Fields 02TT, 02DEP and 02B/R are the same amount,	delete Field 02DEP.
A remittance is present, and Field 02B/R (Balance Due) is blank,	Enter the remittance amount in Field 02B/R.
All fields are transcribed correctly, there is no other error on the return and the taxpayer has made an error computing Balance Due/Overpayment,	Assign TPNC 01. <b>Note:</b> Do not assign TPNC 01 if Error Code 102 only fell out due to a ripple of a previous error. In that case, resend the previously sent TPNC only.
The Field 02B/R underprint is due to a remittance being larger than the balance due on the return and shows that the overpayment portion be credited to a prior or subsequent year or another account,	Use CCC "X." • If there is no other error on the return, the overpayment will be the underprint for Field 02B/R. Correct Field 02B/R (Balance Due/Overpayment) to reflect the "Balance Due" line on the return. • If zero, enter one cent (\$.01) in Field 02B/R to prevent the remittance from generating into the field and delete CCC "E" from Field 01CCC. SSPND with Action Code 351 to the Reject unit. Rejects will transfer the payment to a prior or subsequent quarter or to another account.
None of the above situations apply, and you are unable to determine from the return where to apply the remittance amount,	1- Use CC SSPND to suspend the record with Action Code 355.  2- The Rejects Unit will perform research to determine application of the amount. 3- If there is no information via research, Rejects will correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X.

- (4) Valid TPNCs for EC 102 are 01, 05, 06, 07, 08, 09, 11, 12, 26, 27, and 90. When a tax examiner enters an invalid TPNC, the Math Error will continue to be displayed until a valid TPNC is entered. Once a valid TPNC is transmitted to the record, the Math Error will clear the screen. Therefore, if more than one code is applicable, they must be entered with the same transmission. See Exhibit 3.12.13-37.

3.12.13.82.29

(01-01-2016)

**Error Code 103**

(1) **Fields Displayed:**

Field Designator	Field Name	Field Length
NC	Notice Code	6

Field Designator	Field Name	Field Length
RMIT>	Remittance Amount	15
01CCC	Computer Condition Code	10
01RCD	Received Date	8
S02NP	Section 02 Not Present	
02TT	Total Tax	15
>>>>	Total Tax Computer Generated	15

(2) **Invalid Condition:**

This error condition will generate if an RPS Indicator or a Remittance Amount is present, CCC "G" is not present and Field 0213 (Total Tax-Taxpayer) is zero.

(3) **Correction Procedures:**

- a. Compare the screen display and the return.

If	Then
The return shows "Amended," "Revised," "Superseding," "Duplicate," or any other positive indication that the return is not the first one filed for the same tax period,	Enter CCC "G" in Field 01CCC and the received date in Field 01RCD.
The return is not to be "G" coded, and it is a taxable return,	Enter the Total Tax amount in Field 02TT (Total Tax-Taxpayer).
The taxpayer intended money for this year, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and a TPNC is present on the screen from a prior error,	Reassign any TPNC to clear Error Code 103. The money will refund to the taxpayer if no money is due on this account.
The taxpayer intended money for this quarter, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and no previously assigned TPNC is present on the screen,	Clear Error Code 103 by entering \$.01 in Field 02TT (Total Tax-Taxpayer).
Both the document and the payment are numbered in error,	SSPND with Action Code 610 to Rejects to renumber the document.

If	Then
The taxpayer intended money for this year, Field 02TT (Total Tax) is zero, Field 01CCC does not have a "G" and a TPNC is present on the screen from a prior error,	Reassign any TPNC to clear Error Code 103. The money will refund to the taxpayer if no money is due on this account.

(4) **Suspense/Rejects Procedures:**

If	Then
You are unable to determine from the return where to apply the remittance amount,	1- Perform research to determine where the remittance should be applied.  2- If there is no information via research, correspond with the taxpayer following normal procedures and suspend the record with Action Code 21X
The taxpayer provides an adequate reply,	Rejects should transfer the credit to the correct tax class or module per reply.
Part or all of the payment is for another document tax class or module,	Suspend the record with SSPND 351 to the Reject Unit. Rejects Unit will research and follow procedures in IRM 3.12.38 for Split Remittance or Total Remittance items.
No reply or an inadequate reply is received,	1- Enter CCC "X" in Field 01CCC. ("X" will freeze the tax module from refunding or offsetting by generating TC 570.)  2- Prepare Form 3893 to reinput the record as a non-remittance. CC SSPND 630.  3- Prepare Form 3465, Adjustment Request, to indicate the amount to be moved to the Unidentified File (URF).

## (5) See Exhibit 3.12.13-37, for valid TPNCs.

3.12.13.82.30  
(01-01-2016)  
**Error Code 112**

- (1) Error Code 112 should no longer generate for Form CT-1. If one is received, please bring it to the attention of your HQ analyst through your P and A staff.

3.12.13.82.31  
(01-01-2016)  
**Error Code 999**

- (1) **Field Displayed:**
  - a. 01TXP - Tax Period
- (2) **Invalid Condition:**  
Error Code 999 will be generated for all returns in error status at the end of the previous processing year.
- (3) **Correction Procedures:**  
Since the system will re-evaluate the record, set validity and error codes based on the current program; the only correction procedure required for this error is for the tax examiner to transmit the record.

3.12.13.83  
(08-16-2024)  
**Scanned Paper Returns  
- 01CCC "Z" Instructions**

- (1) Tax returns that were filed on paper and scanned by Optical Character Recognition (OCR) scanners are referred to as Scanned Paper Returns (SPRs). Data from SPRs is sent through the Modernized e-File (MeF) system and the returns are viewable in the Enterprise User Portal (EUP). These returns will have the following attributes:

File Location Code (FLC)	Document Code	Julian Date	Program Number
40/42 (KCSP)	35/39	001-366, 400-766	11280
86/91 (Ogden)	35/39	001-366, 400-766	11280

- (2) Scanned PDF images of the original return are included as attachments in EUP.

**Note:** When printing copies of Scanned Paper Returns (e.g., for correspondence), print the scanned PDF and the first page of the stylesheet (the EUP screen).

- (3) "Z" is entered into Field 01CCC at the scanning site when an SPR needs correction in ERS. "Z" is an invalid character in Field 01CCC.
- (4) When a field error generates because "Z" is present in 01CCC, perform the following steps:
  1. Access the return in EUP by searching for the Document Locator Number (DLN).
  2. Open the "General Dependency Small" attachment from the left-hand side of the screen.
  3. Follow the instruction below, based on the particular scenario listed in the General Dependency Small attachment:

If	Then
Missing signature or the statement (jurat) above the signature on the Form 941 is altered,	Correspond for signature (see IRM 3.12.13.21, Signature Area).

If	Then
<b>Verify the Received Date</b>	Determine the valid received date following the priorities in IRM 3.12.13.25.4 and overlay Field 01RCD with correct date.
Amount on line 11, <i>Qualified small business payroll tax credit for increasing research activities and/or Form 8974 is attached,</i>	See IRM 3.12.13.26.21.
Final box on line 17 is checked but date of final wages paid is not present,	Correspond for the date of final wages paid (see IRM 3.11.13.14.45).
Street Address, City, or State Code missing, illegible, or more than 35 characters,	<ul style="list-style-type: none"> <li>• For street address, see IRM 3.12.13.28.5.</li> <li>• For City, see IRM 3.12.13.28.6.</li> <li>• For State Code, see IRM 3.12.13.28.7.</li> </ul>
Schedule D attached,	Route to PSC, Drop Point 4-G08.151, per IRM 3.11.13.22(5).
Multiple Schedule Bs attached,	Combine the daily tax liabilities from each Schedule B into one Schedule B. <b>Note:</b> The Schedule Bs can be found in the "Other Attachments" folder.
"ID Theft",	See IRM 3.12.13.2.4.
"Prompt Determination" or "IRC 505",	See IRM 3.11.13.11.12, Prompt, Quick, or Jeopardy Assessments.
"IRC 501",	Enter "W" in Field 01CCC (see IRM 3.11.13.13.8, Employment Codes.
"IRC 6020(b)",	<b>Note:</b> See IRM 3.11.13.12.2, Computer Condition Codes. 1. Enter "4" into Field 01CCC. 2. Enter "1" into Field 01SIC.
"Substitute for Return (SFR)",	See IRM 3.11.13.11.10.3, Examination Prepared Returns - SFR or Substitute for Return.
"TRPRT print",	See IRM 3.11.13.12.7, Signature.

If	Then
"Not liable",	See IRM 3.12.13.16.2, Frivolous Arguments.
"No employees",	See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries
"Supplemental" or "Corrected",	See IRM 3.12.13.31.8, Error Code 010.
"Protective Claim for Refund",	See IRM 3.11.13.11.16, Protective Claims.

- (5) After a return has been corrected according to the table above, delete the "Z" from Field 01CCC.

## Form 941 (March 2024)

Exhibit 3.12.13-1

**Exhibit 3.12.13-1 (Cont. 1) (01-01-2025)**  
**Form 941 (March 2024)****DRAFT**

950224

Name (not your trade name)

Employer identification number (EIN)

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

- 16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.
- ☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1 03A .

Month 2 03B .

Month 3 03C .

Total liability for quarter 03D&gt; .

Total must equal line 12.

- ☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

- 17 If your business has closed or you stopped paying wages . . . . . ☐ Check here and enter the final date you paid wages / / ; also attach a statement to your return. See instructions.
- 18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . ☐ Check here.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

☐ No.

01CBP

**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Print your name here  
Print your title here

Date

Best daytime phone

**Paid Preparer Use Only**Check if you're self-employed ☐

Preparer's name

PTIN

01PSN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

01PEN

Address

Phone

01PTN

City

State

ZIP code



## Exhibit 3.12.13-2 (01-01-2024)

## Form 941 (March 2023)

<b>MFT-01</b>	<b>Program Code 11200</b>	<b>01TXP</b>	
<b>Form 941 for 2023: Employer's QUARTERLY Federal Tax Return</b>		<b>950122</b>	
<small>(Rev. March 2023) Department of the Treasury — Internal Revenue Service</small>		<small>OMB No. 1545-0029</small>	
<div style="display: flex; justify-content: space-between;"><div style="width: 60%;"><p>Employer identification number (EIN) <span style="border: 1px solid black; padding: 2px;">01</span> <span style="border: 1px solid black; padding: 2px;">EIN</span> <span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span></p><p>Name (not your trade name) <span style="border: 1px solid black; padding: 2px;">01NC</span></p><p>Trade name (if any) <span style="border: 1px solid black; padding: 2px;">04CON</span></p><p>Address <span style="border: 1px solid black; padding: 2px;">04ADD</span> <span style="border: 1px solid black; padding: 2px;">04FAD</span></p><p style="text-align: center;"><small>Number Street Suite or room number</small></p><p><span style="border: 1px solid black; padding: 2px;">04CTY</span> <span style="border: 1px solid black; padding: 2px;">04ST</span> <span style="border: 1px solid black; padding: 2px;">04ZIP</span></p><p style="text-align: center;"><small>City State ZIP code</small></p><p><span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span></p><p style="text-align: center;"><small>Foreign country name Foreign province/county Foreign postal code</small></p></div><div style="width: 35%; border: 1px solid black; padding: 5px;"><p><b>Report for this Quarter of 2023</b> (Check one.)</p><p><input type="checkbox"/> 1: January, February, March</p><p><input type="checkbox"/> 2: April, May, June</p><p><input type="checkbox"/> 3: July, August, September</p><p><input type="checkbox"/> 4: October, November, December</p><p><small>Go to <a href="http://www.irs.gov/Form941">www.irs.gov/Form941</a> for instructions and the latest information.</small></p></div></div>			
<b>01CRD</b>			
<p>Read the separate instructions before you complete Form 941. Type or print within the boxes.</p> <p><b>Part 1: Answer these questions for this quarter.</b></p>			
1 Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)		1	<span style="border: 1px solid black; padding: 2px;">0101</span> <b>01SIC</b>
2 Wages, tips, and other compensation		2	<span style="border: 1px solid black; padding: 2px;">0202</span> .
3 Federal income tax withheld from wages, tips, and other compensation		3	<span style="border: 1px solid black; padding: 2px;">02ITW</span> .
4 If no wages, tips, and other compensation are subject to social security or Medicare tax		<input type="checkbox"/> Check and go to line 6.	
			<b>0204</b>
5a Taxable social security wages*		Column 1	Column 2
5a (i) Qualified sick leave wages*		<span style="border: 1px solid black; padding: 2px;">02SSW</span> .	$\times 0.124 =$ <span style="border: 1px solid black; padding: 2px;">.</span>
5a (ii) Qualified family leave wages*		<span style="border: 1px solid black; padding: 2px;">19SCS</span> .	$\times 0.062 =$ <span style="border: 1px solid black; padding: 2px;">.</span>
5b Taxable social security tips		<span style="border: 1px solid black; padding: 2px;">19SCF</span> .	$\times 0.062 =$ <span style="border: 1px solid black; padding: 2px;">.</span>
5c Taxable Medicare wages & tips.		<span style="border: 1px solid black; padding: 2px;">02SST</span> .	$\times 0.124 =$ <span style="border: 1px solid black; padding: 2px;">.</span>
5d Taxable wages & tips subject to Additional Medicare Tax withholding		<span style="border: 1px solid black; padding: 2px;">02MED</span> .	$\times 0.029 =$ <span style="border: 1px solid black; padding: 2px;">.</span>
		<span style="border: 1px solid black; padding: 2px;">02XMT</span> .	$\times 0.009 =$ <span style="border: 1px solid black; padding: 2px;">.</span>
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d		5e	<span style="border: 1px solid black; padding: 2px;">02TSM</span> .
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)		5f	<span style="border: 1px solid black; padding: 2px;">02QTX</span> .
6 Total taxes before adjustments. Add lines 3, 5e, and 5f		6	<span style="border: 1px solid black; padding: 2px;">02BA</span> .
7 Current quarter's adjustment for fractions of cents		7	<span style="border: 1px solid black; padding: 2px;">02FC</span> .
8 Current quarter's adjustment for sick pay		8	<span style="border: 1px solid black; padding: 2px;">02SP</span> .
9 Current quarter's adjustments for tips and group-term life insurance		9	<span style="border: 1px solid black; padding: 2px;">02TG</span> .
10 Total taxes after adjustments. Combine lines 6 through 9		10	<span style="border: 1px solid black; padding: 2px;">.</span>
11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974		11a	<span style="border: 1px solid black; padding: 2px;">01RCD</span> <span style="border: 1px solid black; padding: 2px;">02PTC</span> .
11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021		11b	<span style="border: 1px solid black; padding: 2px;">19QCS</span> .
11c Reserved for future use		11c	<span style="border: 1px solid black; padding: 2px;">.</span>
<b>01CCC</b>			
<p>You MUST complete all three pages of Form 941 and SIGN it.</p> <p><small>For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 3-2023)</small></p>			

**Exhibit 3.12.13-2 (Cont. 1) (01-01-2024)**  
**Form 941 (March 2023)**

Name (not your trade name)		951222
Employer identification number (EIN)		—

**Part 1: Answer these questions for this quarter. (continued)**

11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	11d	19QAS .
11e Reserved for future use . . . . .	11e	. .
11f Reserved for future use . . . . .		. .
11g Total nonrefundable credits. Add lines 11a, 11b, and 11d . . . . .	11g	. .
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 . . . . .	12	02TT .
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter . . . . .	13a	02DEP .
13b Reserved for future use . . . . .	13b	. .
13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	13c	19RCS .
13d Reserved for future use . . . . .	13d	. .
13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	13e	19RAS .
13f Reserved for future use . . . . .	13f	. .
13g Total deposits and refundable credits. Add lines 13a, 13c, and 13e . . . . .	13g	. .
13h Reserved for future use . . . . .	13h	. .
13i Reserved for future use . . . . .	13i	. .
14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions . . . . .	14	02B/R+ .
15 Overpayment. If line 13g is more than line 12, enter the difference . . . . .	02B/R- .	Check one: <input type="checkbox"/> Apply to next return <input checked="" type="checkbox"/> Send a refund.

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.** **01ARN**

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1	03A .	03B .	03C .	03D> .	
Month 2					
Month 3					
Total liability for quarter					Total must equal line 12.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

**You MUST complete all three pages of Form 941 and SIGN it.**

Page **2** Form **941** (Rev. 3-2023)

**Exhibit 3.12.13-2 (Cont. 2) (01-01-2024)**  
**Form 941 (March 2023)**

950922	
Name (not your trade name)	
Employer identification number (EIN)	
-	
<b>Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.</b>	
<input type="checkbox"/> 17 If your business has closed or you stopped paying wages . . . . . <input type="checkbox"/> Check here, and enter the final date you paid wages <input type="text"/> / <input type="text"/> / <input type="text"/> ; also attach a statement to your return. See instructions.	
<input type="checkbox"/> 18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . . <input type="checkbox"/> Check here.	
19	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19 <input type="text" value="19HP1"/> .
20	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20 <input type="text" value="19HP2"/> .
21	Reserved for future use . . . . . 21 <input type="text"/> .
22	Reserved for future use . . . . . 22 <input type="text"/> .
23	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 23 <input type="text" value="19QSW"/> .
24	Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24 <input type="text" value="19QHE"/> .
25	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 . . . . . 25 <input type="text" value="19CBA"/> .
26	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 26 <input type="text" value="19QFW"/> .
27	Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27 <input type="text" value="19HE1"/> .
28	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 . . . . . 28 <input type="text" value="19HE2"/> .
<b>Part 4: May we speak with your third-party designee?</b>	
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.	
<input type="checkbox"/> Yes. Designee's name and phone number <input type="text"/> <input type="text"/>	
Select a 5-digit personal identification number (PIN) to use when talking to the IRS. <input type="text" value="01CBI"/> <input type="text" value="01CBP"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<input type="checkbox"/> No.	
<b>Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.</b>	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Sign your name here	<input type="text"/>
Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
Print your name here	<input type="text"/>
Print your title here	<input type="text"/>
Best daytime phone	<input type="text"/>
<b>Paid Preparer Use Only</b>	
Check if you're self-employed <input type="checkbox"/>	
Preparer's name	<input type="text"/>
Preparer's signature	<input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>
Address	<input type="text"/>
City	<input type="text"/>
State	<input type="text"/>
ZIP code	<input type="text"/>
PTIN	<input type="text" value="01PSN"/>
Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
EIN	<input type="text" value="01PEN"/>
Phone	<input type="text" value="01PTN"/>

Page **3** Form **941** (Rev. 3-2023)

**Exhibit 3.12.13-3 (01-01-2024)**  
**Form 941 (June 2022)**

<b>MFT-01</b>	<b>Program Code 11200</b>	<b>01TXP</b>																																																																																		
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11c Reserved for future use	<b>01CCC</b>			.																																																																																
<p>▶ You MUST complete all three pages of Form 941 and SIGN it.</p> <p style="font-size: small;">For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.</p>																																																																																				
<p><b>Next ▶</b></p>		<p>Cat. No. 17001Z Form <b>941</b> (Rev. 6-2022)</p>																																																																																		

**Exhibit 3.12.13-3 (Cont. 1) (01-01-2024)**  
**Form 941 (June 2022)**

951222	
Name (not your trade name)	Employer identification number (EIN)
<b>Part 1: Answer these questions for this quarter. (continued)</b>	
11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	11d <b>19QAS</b> .
11e Reserved for future use	11e .
11f Reserved for future use	11f .
11g Total nonrefundable credits. Add lines 11a, 11b, and 11d	11g .
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10	12 <b>02TT</b> .
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	13a <b>02DEP</b> .
13b Reserved for future use	13b .
13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	13c <b>19RCS</b> .
13d Reserved for future use	13d .
13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	13e <b>19RAS</b> .
13f Reserved for future use	13f .
13g Total deposits and refundable credits. Add lines 13a, 13c, and 13e	13g .
13h Reserved for future use	13h .
13i Reserved for future use	13i .
14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions	14 <b>02B/R+</b> .
15 Overpayment. If line 13g is more than line 12, enter the difference	<b>02B/R-</b> . Check one: <input checked="" type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.
<b>Part 2: Tell us about your deposit schedule and tax liability for this quarter.</b>	
<b>01ARN</b>	
If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.	
16 Check one: <input type="checkbox"/> Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.	
<input type="checkbox"/> You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.	
Tax liability: Month 1	<b>03A</b> .
Month 2	<b>03B</b> .
Month 3	<b>03C</b> .
Total liability for quarter	<b>03D&gt;</b> . Total must equal line 12.
<input type="checkbox"/> You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.	
▶ You MUST complete all three pages of Form 941 and SIGN it.	
Page <b>2</b>	Form <b>941</b> (Rev. 6-2022)

Cat. No. 33645L (10-22-2024)  
Any line marked with a #  
is for **Official Use Only**

**Exhibit 3.12.13-4 (01-01-2023)**  
**Form 941 (March 2022)**

<b>MFT 01</b>	<b>Program Code 11200</b>	<b>01TXP</b>	<b>950122</b>
<b>Form 941 for 2022: Employer's QUARTERLY Federal Tax Return</b> <small>(Rev. March 2022) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029</small>			
Employer identification number (EIN) <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<div style="border: 1px solid black; padding: 5px;"><b>Report for this Quarter of 2022</b> (Check one.) <input type="checkbox"/> 1: January, February, March <input type="checkbox"/> 2: April, May, June <input type="checkbox"/> 3: July, August, September <input type="checkbox"/> 4: October, November, December  Go to <a href="http://www.irs.gov/Form941">www.irs.gov/Form941</a> for instructions and the latest information.</div>	
Name (not your trade name) <input type="text"/> <b>01NC</b>			
Trade name (if any) <input type="text"/> <b>04CON</b>			
Address <input type="text"/> <b>04ADD</b> <input type="text"/> <b>04FAD</b>			
City <input type="text"/> <b>04CTY</b> State <input type="text"/> <b>04ST</b> ZIP code <input type="text"/> <b>04ZIP</b>			
Foreign country name <input type="text"/> Foreign province/county <input type="text"/> Foreign postal code <input type="text"/>			
<b>01CRD</b>			
Read the separate instructions before you complete Form 941. Type or print within the boxes.			
<b>Part 1: Answer these questions for this quarter.</b> <span style="float: right;"><b>01SIC</b></span>			
1 Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1) . . . . .		1	<input type="text"/> <b>0101</b>
2 Wages, tips, and other compensation . . . . .		2	<input type="text"/> <b>0202</b> .
3 Federal income tax withheld from wages, tips, and other compensation . . . . .		3	<input type="text"/> <b>02ITW</b> .
4 If no wages, tips, and other compensation are subject to social security or Medicare tax		<input type="checkbox"/> Check and go to line 6.	
		<b>0204</b>	
5a Taxable social security wages* . . . . .		Column 1	Column 2
5a (i) Qualified sick leave wages* . . . . .		<input type="text"/> <b>02SSW</b> .	<input type="text"/> × 0.124 = <input type="text"/> .
5a (ii) Qualified family leave wages* . . . . .		<input type="text"/> <b>19SCS</b> .	<input type="text"/> × 0.062 = <input type="text"/> .
5b Taxable social security tips . . . . .		<input type="text"/> <b>19SCF</b> .	<input type="text"/> × 0.062 = <input type="text"/> .
5c Taxable Medicare wages & tips . . . . .		<input type="text"/> <b>02SST</b> .	<input type="text"/> × 0.124 = <input type="text"/> .
5d Taxable wages & tips subject to Additional Medicare Tax withholding		<input type="text"/> <b>02MED</b> .	<input type="text"/> × 0.029 = <input type="text"/> .
		<input type="text"/> <b>02XMT</b> .	<input type="text"/> × 0.009 = <input type="text"/> .
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d		5e	<input type="text"/> <b>02TSM</b> .
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . . . .		5f	<input type="text"/> <b>02QTX</b> .
6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . .		6	<input type="text"/> <b>01RCD</b> <b>02BA</b> .
7 Current quarter's adjustment for fractions of cents . . . . .		7	<input type="text"/> <b>02FC</b> .
8 Current quarter's adjustment for sick pay . . . . .		8	<input type="text"/> <b>02SP</b> .
9 Current quarter's adjustments for tips and group-term life insurance . . . . .		9	<input type="text"/> <b>02TG</b> .
10 Total taxes after adjustments. Combine lines 6 through 9 . . . . .		10	<input type="text"/> .
11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974		11a	<input type="text"/> <b>02PTC</b> .
11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .		11b	<input type="text"/> <b>19QCS</b> .
11c Reserved for future use . . . . .		11c	<input type="text"/> .
<b>01CCC</b>			
▶ You MUST complete all three pages of Form 941 and SIGN it. <span style="float: right;">Next ▶</span>			
<small>For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 3-2022)</small>			



**Exhibit 3.12.13-4 (Cont. 1) (01-01-2023)**  
**Form 941 (March 2022)**

Name (not your trade name)		950222
Employer identification number (EIN)		

**Part 1: Answer these questions for this quarter. (continued)**

11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	11d	19QAS	.
11e Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarter) . . . . .	11e	19CNA	.
11f Number of individuals provided COBRA premium assistance		19CRN	
11g Total nonrefundable credits. Add lines 11a, 11b, 11d, and 11e . . . . .	11g		.
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 . . . . .	12	02TT	.
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter . . . . .	13a	02DEP	.
13b Reserved for future use . . . . .	13b		.
13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	13c	19RCS	.
13d Reserved for future use . . . . .	13d		.
13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	13e	19RAS	.
13f Refundable portion of COBRA premium assistance credit (see instructions for applicable quarter) . . . . .	13f	19CRA	.
13g Total deposits and refundable credits. Add lines 13a, 13c, 13e, and 13f . . . . .	13g		.
13h Reserved for future use . . . . .	13h		.
13i Reserved for future use . . . . .	13i		.
14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions . . . . .	14	02B/R+	.
15 Overpayment. If line 13g is more than line 12, enter the difference		02B/R-	.

Check one: ☐ Apply to next return. ☒ Send a refund.

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.** **01ARN**

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability:	Month 1	03A	.
	Month 2	03B	.
	Month 3	03C	.
Total liability for quarter		03D>	.

Total must equal line 12.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

▶ You MUST complete all three pages of Form 941 and SIGN it. Next ▶

Page 2 Form 941 (Rev. 3-2022)



**Exhibit 3.12.13-4 (Cont. 2) (01-01-2023)**  
**Form 941 (March 2022)**

950922	
Name (not your trade name)	Employer identification number (EIN)
<b>Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.</b>	
17 If your business has closed or you stopped paying wages . . . . .	<input type="checkbox"/> Check here, and enter the final date you paid wages <input type="text"/> / <input type="text"/> / <input type="text"/> ; also attach a statement to your return. See instructions.
18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . .	<input type="checkbox"/> Check here.
19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	19 <input type="text" value="19HP1"/> .
20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	20 <input type="text" value="19HP2"/> .
21 Reserved for future use . . . . .	21 <input type="text"/> .
22 Reserved for future use . . . . .	22 <input type="text"/> .
23 Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	23 <input type="text" value="19QSW"/> .
24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23	24 <input type="text" value="19QHE"/> .
25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 . . . . .	25 <input type="text" value="19CBA"/> .
26 Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	26 <input type="text" value="19QFW"/> .
27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26	27 <input type="text" value="19HE1"/> .
28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 . . . . .	28 <input type="text" value="19HE2"/> .
<b>Part 4: May we speak with your third-party designee?</b>	
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.	
<input checked="" type="checkbox"/> Yes. Designee's name and phone number <input type="text"/> <input type="text"/>	
01CBI Select a 5-digit personal identification number (PIN) to use when talking to the IRS.	<input type="text" value="01CBP"/> <input type="text"/>
<input type="checkbox"/> No.	
<b>Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.</b>	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Sign your name here
	Print your name here <input type="text"/>
	Print your title here <input type="text"/>
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Best daytime phone <input type="text"/>
<b>Paid Preparer Use Only</b>	
Preparer's name <input type="text"/>	Check if you're self-employed <input type="checkbox"/> PTIN <input type="text" value="01PSN"/>
Preparer's signature <input type="text"/>	Date <input type="text"/> / <input type="text"/> / <input type="text"/>
Firm's name (or yours if self-employed) <input type="text"/>	EIN <input type="text" value="01PEN"/>
Address <input type="text"/>	Phone <input type="text" value="01PTN"/>
City <input type="text"/> State <input type="text"/>	ZIP code <input type="text"/>
Page <b>3</b> Form <b>941</b> (Rev. 3-2022)	

**Exhibit 3.12.13-5 (01-01-2022)**  
**Form 941 (June 2021)**

<b>MFT 01</b>	<b>Program Code 11200</b>	<b>01TXP</b>																																																																								
<b>Form 941 for 2021: Employer's QUARTERLY Federal Tax Return</b> <small>(Rev. June 2021) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029</small>																																																																										
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>Employer identification number (EIN) <span style="border: 1px solid black; padding: 2px;">01EIN</span></p> <p>Name (not your trade name) <span style="border: 1px solid black; padding: 2px;">01NC</span></p> <p>Trade name (if any) <span style="border: 1px solid black; padding: 2px;">04CON</span></p> <p>Address <span style="border: 1px solid black; padding: 2px;">04ADD</span> <span style="border: 1px solid black; padding: 2px;">04FAD</span></p> <p style="font-size: small;">Number Street Suite or room number</p> <p>City <span style="border: 1px solid black; padding: 2px;">04CTY</span> State <span style="border: 1px solid black; padding: 2px;">04ST</span> ZIP code <span style="border: 1px solid black; padding: 2px;">04ZIP</span></p> <p style="font-size: small;">City State ZIP code</p> <p>Foreign country name <span style="border: 1px solid black; padding: 2px;"></span> Foreign province/county <span style="border: 1px solid black; padding: 2px;"></span> Foreign postal code <span style="border: 1px solid black; padding: 2px;"></span></p> <p style="font-size: small;">Foreign country name Foreign province/county Foreign postal code</p> </div> <div style="width: 35%; border: 1px solid black; padding: 5px;"> <p><b>Report for this Quarter of 2021</b> (Check one.)</p> <p><input checked="" type="checkbox"/> 1: January, February, March</p> <p><input type="checkbox"/> 2: April, May, June</p> <p><input type="checkbox"/> 3: July, August, September</p> <p><input type="checkbox"/> 4: October, November, December</p> <p>Go to <a href="http://www.irs.gov/Form941">www.irs.gov/Form941</a> for instructions and the latest information.</p> </div> </div>																																																																										
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<p>2 Wages, tips, and other compensation . . . . . 2 <span style="border: 1px solid black; padding: 2px;">0202</span> .</p>																																																																										
<p>3 Federal income tax withheld from wages, tips, and other compensation . . . . . 3 <span style="border: 1px solid black; padding: 2px;">02ITW</span> .</p>																																																																										
<p>4 If no wages, tips, and other compensation are subject to social security or Medicare tax <input type="checkbox"/> Check and go to line 6.</p>																																																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%;">Column 1</th> <th style="width: 15%;">Column 2</th> <th style="width: 40%;"></th> </tr> </thead> <tbody> <tr> <td>5a Taxable social security wages* . . . . .</td> <td><span style="border: 1px solid black; padding: 2px;">02SSW</span> .</td> <td>× 0.124 =</td> <td><span style="border: 1px solid black; padding: 2px;">0204</span> .</td> </tr> <tr> <td>5a (i) Qualified sick leave wages* . . . . .</td> <td><span style="border: 1px solid black; padding: 2px;">19SCS</span> .</td> <td>× 0.062 =</td> <td><span style="border: 1px solid black; padding: 2px;"></span> .</td> </tr> <tr> <td>5a (ii) Qualified family leave wages* . . . . .</td> <td><span style="border: 1px solid black; padding: 2px;">19SCF</span> .</td> <td>× 0.062 =</td> <td><span style="border: 1px solid black; padding: 2px;"></span> .</td> </tr> <tr> <td>5b Taxable social security tips . . . . .</td> <td><span style="border: 1px solid black; padding: 2px;">02SST</span> .</td> <td>× 0.124 =</td> <td><span style="border: 1px solid black; padding: 2px;"></span> .</td> </tr> <tr> <td>5c Taxable Medicare wages &amp; tips. . . . .</td> <td><span style="border: 1px solid black; padding: 2px;">02MED</span> .</td> <td>× 0.029 =</td> <td><span style="border: 1px solid black; padding: 2px;"></span> .</td> </tr> <tr> <td>5d Taxable wages &amp; tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> .</td> <td>× 0.009 =</td> <td><span style="border: 1px solid black; padding: 2px;"></span> .</td> <td></td> </tr> <tr> <td>5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d . . . . .</td> <td colspan="3">5e <span style="border: 1px solid black; padding: 2px;">02TSM</span> .</td> </tr> <tr> <td>5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . . . .</td> <td colspan="3">5f <span style="border: 1px solid black; padding: 2px;">02QTX</span> .</td> </tr> <tr> <td>6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . .</td> <td colspan="3">6 <span style="border: 1px solid black; padding: 2px;">02BA</span> .</td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>01RCD</b></td> </tr> <tr> <td>7 Current quarter's adjustment for fractions of cents . . . . .</td> <td colspan="3">7 <span style="border: 1px solid black; padding: 2px;">02FC</span> .</td> </tr> <tr> <td>8 Current quarter's adjustment for sick pay . . . . .</td> <td colspan="3">8 <span style="border: 1px solid black; padding: 2px;">02SP</span> .</td> </tr> <tr> <td>9 Current quarter's adjustments for tips and group-term life insurance . . . . .</td> <td colspan="3">9 <span style="border: 1px solid black; padding: 2px;">02TG</span> .</td> </tr> <tr> <td>10 Total taxes after adjustments. Combine lines 6 through 9 . . . . .</td> <td colspan="3">10 <span style="border: 1px solid black; padding: 2px;"></span> .</td> </tr> <tr> <td>11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .</td> <td colspan="3">11a <span style="border: 1px solid black; padding: 2px;">02PTC</span> .</td> </tr> <tr> <td>11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .</td> <td colspan="3">11b <span style="border: 1px solid black; padding: 2px;">19QCS</span> .</td> </tr> <tr> <td>11c Nonrefundable portion of employee retention credit . . . . .</td> <td colspan="3">11c <span style="border: 1px solid black; padding: 2px;">19CER</span> .</td> </tr> </tbody> </table>				Column 1	Column 2		5a Taxable social security wages* . . . . .	<span style="border: 1px solid black; padding: 2px;">02SSW</span> .	× 0.124 =	<span style="border: 1px solid black; padding: 2px;">0204</span> .	5a (i) Qualified sick leave wages* . . . . .	<span style="border: 1px solid black; padding: 2px;">19SCS</span> .	× 0.062 =	<span style="border: 1px solid black; padding: 2px;"></span> .	5a (ii) Qualified family leave wages* . . . . .	<span style="border: 1px solid black; padding: 2px;">19SCF</span> .	× 0.062 =	<span style="border: 1px solid black; padding: 2px;"></span> .	5b Taxable social security tips . . . . .	<span style="border: 1px solid black; padding: 2px;">02SST</span> .	× 0.124 =	<span style="border: 1px solid black; padding: 2px;"></span> .	5c Taxable Medicare wages & tips. . . . .	<span style="border: 1px solid black; padding: 2px;">02MED</span> .	× 0.029 =	<span style="border: 1px solid black; padding: 2px;"></span> .	5d Taxable wages & tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> .	× 0.009 =	<span style="border: 1px solid black; padding: 2px;"></span> .		5e Total social security and Medicare taxes. 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Combine lines 6 through 9 . . . . .	10 <span style="border: 1px solid black; padding: 2px;"></span> .			11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .	11a <span style="border: 1px solid black; padding: 2px;">02PTC</span> .			11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	11b <span style="border: 1px solid black; padding: 2px;">19QCS</span> .			11c Nonrefundable portion of employee retention credit . . . . .	11c <span style="border: 1px solid black; padding: 2px;">19CER</span> .		
	Column 1	Column 2																																																																								
5a Taxable social security wages* . . . . .	<span style="border: 1px solid black; padding: 2px;">02SSW</span> .	× 0.124 =	<span style="border: 1px solid black; padding: 2px;">0204</span> .																																																																							
5a (i) Qualified sick leave wages* . . . . .	<span style="border: 1px solid black; padding: 2px;">19SCS</span> .	× 0.062 =	<span style="border: 1px solid black; padding: 2px;"></span> .																																																																							
5a (ii) Qualified family leave wages* . . . . .	<span style="border: 1px solid black; padding: 2px;">19SCF</span> .	× 0.062 =	<span style="border: 1px solid black; padding: 2px;"></span> .																																																																							
5b Taxable social security tips . . . . .	<span style="border: 1px solid black; padding: 2px;">02SST</span> .	× 0.124 =	<span style="border: 1px solid black; padding: 2px;"></span> .																																																																							
5c Taxable Medicare wages & tips. . . . .	<span style="border: 1px solid black; padding: 2px;">02MED</span> .	× 0.029 =	<span style="border: 1px solid black; padding: 2px;"></span> .																																																																							
5d Taxable wages & tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> .	× 0.009 =	<span style="border: 1px solid black; padding: 2px;"></span> .																																																																								
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d . . . . .	5e <span style="border: 1px solid black; padding: 2px;">02TSM</span> .																																																																									
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . . . .	5f <span style="border: 1px solid black; padding: 2px;">02QTX</span> .																																																																									
6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . .	6 <span style="border: 1px solid black; padding: 2px;">02BA</span> .																																																																									
<b>01RCD</b>																																																																										
7 Current quarter's adjustment for fractions of cents . . . . .	7 <span style="border: 1px solid black; padding: 2px;">02FC</span> .																																																																									
8 Current quarter's adjustment for sick pay . . . . .	8 <span style="border: 1px solid black; padding: 2px;">02SP</span> .																																																																									
9 Current quarter's adjustments for tips and group-term life insurance . . . . .	9 <span style="border: 1px solid black; padding: 2px;">02TG</span> .																																																																									
10 Total taxes after adjustments. Combine lines 6 through 9 . . . . .	10 <span style="border: 1px solid black; padding: 2px;"></span> .																																																																									
11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .	11a <span style="border: 1px solid black; padding: 2px;">02PTC</span> .																																																																									
11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	11b <span style="border: 1px solid black; padding: 2px;">19QCS</span> .																																																																									
11c Nonrefundable portion of employee retention credit . . . . .	11c <span style="border: 1px solid black; padding: 2px;">19CER</span> .																																																																									
<p>▶ You MUST complete all three pages of Form 941 and SIGN it. <span style="float: right;">Next ▶</span></p> <p style="font-size: small;">For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 6-2021)</p>																																																																										

**Exhibit 3.12.13-5 (Cont. 1) (01-01-2022)**  
**Form 941 (June 2021)**

951221	
<b>Name (not your trade name)</b>	<b>Employer identification number (EIN)</b>
<b>Part 1: Answer these questions for this quarter. (continued)</b>	
11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	11d <b>19QAS</b> .
11e Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarters)	11e <b>19CNA</b> .
11f Number of individuals provided COBRA premium assistance	<b>19CRN</b>
11g Total nonrefundable credits. Add lines 11a, 11b, 11c, 11d, and 11e	11g .
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10	12 <b>02TT</b> .
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	13a <b>02DEP</b> .
13b Reserved for future use	13b .
13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	13c <b>19RCS</b> .
13d Refundable portion of employee retention credit	13d <b>19RER</b> .
13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	13e <b>19RAS</b> .
13f Refundable portion of COBRA premium assistance credit (see instructions for applicable quarters)	13f <b>19CRA</b> .
13g Total deposits and refundable credits. Add lines 13a, 13c, 13d, 13e, and 13f	13g .
13h Total advances received from filing Form(s) 7200 for the quarter	13h <b>19APA</b> .
13i Total deposits and refundable credits less advances. Subtract line 13h from line 13g	13i .
14 Balance due. If line 12 is more than line 13i, enter the difference and see instructions	14 <b>02B/R+</b> .
15 Overpayment. If line 13i is more than line 12, enter the difference	<b>02B/R-</b> . Check one: <input checked="" type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund.
<b>Part 2: Tell us about your deposit schedule and tax liability for this quarter.</b>	
<b>01ARN</b>	
If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.	
16 Check one: <input type="checkbox"/> Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.	
<input type="checkbox"/> You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.	
Tax liability: Month 1	<b>03A</b> .
Month 2	<b>03B</b> .
Month 3	<b>03C</b> .
Total liability for quarter	<b>03D&gt;</b> . Total must equal line 12.
<input type="checkbox"/> You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.	
▶ You MUST complete all three pages of Form 941 and SIGN it.	
Next ▶	
Page <b>2</b>	Form <b>941</b> (Rev. 6-2021)

**Exhibit 3.12.13-5 (Cont. 2) (01-01-2022)**  
**Form 941 (June 2021)**

951921	
Name (not your trade name)	Employer identification number (EIN)
<b>Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.</b>	
17 If your business has closed or you stopped paying wages . . . . . <input type="checkbox"/> Check here, and enter the final date you paid wages <input type="text"/> / <input type="text"/> / <input type="text"/> ; also attach a statement to your return. See instructions.	
18a If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . <input type="checkbox"/> Check here.	
18b If you're eligible for the employee retention credit solely because your business is a recovery startup business <input type="checkbox"/> Check here. <b>19RSI</b>	
19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	19 <b>19HP1</b> .
20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	20 <b>19HP2</b> .
21 Qualified wages for the employee retention credit . . . . .	21 <b>19WRC</b> .
22 Qualified health plan expenses for the employee retention credit . . . . .	22 <b>19HPR</b> .
23 Qualified sick leave wages for leave taken after March 31, 2021 . . . . .	23 <b>19QSW</b> .
24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23	24 <b>19QHE</b> .
25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 . . . . .	25 <b>19CBA</b> .
26 Qualified family leave wages for leave taken after March 31, 2021 . . . . .	26 <b>19QFW</b> .
27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26	27 <b>19HE1</b> .
28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 . . . . .	28 <b>19HE2</b> .
<b>Part 4: May we speak with your third-party designee?</b>	
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.	
<input type="checkbox"/> Yes. Designee's name and phone number <input type="text"/> <input type="text"/>	
Select a 5-digit personal identification number (PIN) to use when talking to the IRS. <input type="checkbox"/> <b>01CBI</b> <input type="checkbox"/> <b>01CBP</b> <input type="checkbox"/>	
<input type="checkbox"/> No.	
<b>Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.</b>	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
<b>X</b>	Sign your name here <input style="width: 150px;" type="text"/> Date <input type="text"/> / <input type="text"/> / <input type="text"/>
	Print your name here <input style="width: 100px;" type="text"/> Print your title here <input style="width: 100px;" type="text"/> Best daytime phone <input style="width: 100px;" type="text"/>
<b>Paid Preparer Use Only</b>	
Preparer's name <input style="width: 150px;" type="text"/>	Check if you're self-employed <input type="checkbox"/> PTIN <b>01PSN</b>
Preparer's signature <input style="width: 150px;" type="text"/>	Date <input type="text"/> / <input type="text"/> / <input type="text"/>
Firm's name (or yours if self-employed) <input style="width: 150px;" type="text"/>	EIN <b>01PEN</b>
Address <input style="width: 150px;" type="text"/>	Phone <b>01PTN</b>
City <input style="width: 100px;" type="text"/> State <input style="width: 50px;" type="text"/>	ZIP code <input style="width: 100px;" type="text"/>
Page <b>3</b> <span style="float: right;">Form <b>941</b> (Rev. 6-2021)</span>	

## Exhibit 3.12.13-6 (01-01-2021)

## Form 941 (July 2020)

<b>MFT 01</b>	<b>Program Code 11200</b>	<b>01TXP</b>
<b>Form 941 for 2020: Employer's QUARTERLY Federal Tax Return</b>		950120
<small>Form (Rev. July 2020) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029</small>		
<div style="display: flex; justify-content: space-between;"><div><div>Employer identification number (EIN) <span style="border: 1px solid black; padding: 2px;">01</span><span style="border: 1px solid black; padding: 2px;">EIN</span></div><div>Name (not your trade name) <span style="border: 1px solid black; padding: 2px;">01NC</span></div><div>Trade name (if any) <span style="border: 1px solid black; padding: 2px;">04CON</span></div><div>Address <span style="border: 1px solid black; padding: 2px;">04ADD</span> <span style="border: 1px solid black; padding: 2px;">04FAD</span> <small>Number Street Suite or room number</small></div><div><span style="border: 1px solid black; padding: 2px;">04CTY</span> <span style="border: 1px solid black; padding: 2px;">04ST</span> <span style="border: 1px solid black; padding: 2px;">04ZIP</span> <small>City State ZIP code</small></div><div><span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span> <small>Foreign country name Foreign province/county Foreign postal code</small></div></div></div>		<b>Report for this Quarter of 2020</b> <small>(Check one.)</small> <div style="display: flex; flex-direction: column; gap: 5px;"><div><input type="checkbox"/> 1: January, February, March</div><div><input type="checkbox"/> 2: April, May, June</div><div><input type="checkbox"/> 3: July, August, September</div><div><input type="checkbox"/> 4: October, November, December</div></div> <p><small>Go to <a href="http://www.irs.gov/Form941">www.irs.gov/Form941</a> for instructions and the latest information.</small></p>
<b>01CRD</b>		
<p>Read the separate instructions before you complete Form 941. Type or print within the boxes.</p>		
<b>Part 1: Answer these questions for this quarter.</b>		<b>01SIC</b>
1 Number of employees who received wages, tips, or other compensation for the pay period including: Sept. 12 (Quarter 3) or Dec. 12 (Quarter 4) . . . . .		1 <span style="border: 1px solid black; padding: 2px;">0101</span>
2 Wages, tips, and other compensation . . . . .		2 <span style="border: 1px solid black; padding: 2px;">0202</span> .
3 Federal income tax withheld from wages, tips, and other compensation . . . . .		3 <span style="border: 1px solid black; padding: 2px;">02ITW</span> .
4 If no wages, tips, and other compensation are subject to social security or Medicare tax		<input type="checkbox"/> Check and go to line 6.
<div style="display: flex; justify-content: space-around;"><div>Column 1</div><div>Column 2</div></div>		
5a Taxable social security wages . . . . .	<span style="border: 1px solid black; padding: 2px;">02SSW</span> . × 0.124 = <span style="border: 1px solid black; padding: 2px;">. . .</span>	0204
5a (i) Qualified sick leave wages . . . . .	<span style="border: 1px solid black; padding: 2px;">19SCS</span> . × 0.062 = <span style="border: 1px solid black; padding: 2px;">. . .</span>	
5a (ii) Qualified family leave wages . . . . .	<span style="border: 1px solid black; padding: 2px;">19SCF</span> . × 0.062 = <span style="border: 1px solid black; padding: 2px;">. . .</span>	
5b Taxable social security tips . . . . .	<span style="border: 1px solid black; padding: 2px;">02SST</span> . × 0.124 = <span style="border: 1px solid black; padding: 2px;">. . .</span>	
5c Taxable Medicare wages & tips . . . . .	<span style="border: 1px solid black; padding: 2px;">02MED</span> . × 0.029 = <span style="border: 1px solid black; padding: 2px;">. . .</span>	
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<span style="border: 1px solid black; padding: 2px;">02XMT</span> . × 0.009 = <span style="border: 1px solid black; padding: 2px;">. . .</span>	
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d	5e	<span style="border: 1px solid black; padding: 2px;">02TSM</span> .
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	<span style="border: 1px solid black; padding: 2px;">02QTX</span> .
6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . .	6	<span style="border: 1px solid black; padding: 2px;">02BA</span> .
7 Current quarter's adjustment for fractions of cents . . . . .	7	<span style="border: 1px solid black; padding: 2px;">02FC</span> .
8 Current quarter's adjustment for sick pay . . . . .	8	<span style="border: 1px solid black; padding: 2px;">02SP</span> .
9 Current quarter's adjustments for tips and group-term life insurance . . . . .	9	<span style="border: 1px solid black; padding: 2px;">02TG</span> .
10 Total taxes after adjustments. Combine lines 6 through 9 . . . . .	10	<span style="border: 1px solid black; padding: 2px;">. . .</span>
11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11a	<span style="border: 1px solid black; padding: 2px;">02PTC</span> .
11b Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1	11b	<span style="border: 1px solid black; padding: 2px;">19QCS</span> .
11c Nonrefundable portion of employee retention credit from Worksheet 1 . . . . .	11c	<span style="border: 1px solid black; padding: 2px;">19CER</span> .
<b>01RCD</b>		
<b>01CCC</b>		<b>Next ▶</b>
<p><small>▶ You MUST complete all three pages of Form 941 and SIGN it.</small></p>		
<p><small>For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 7-2020)</small></p>		

**Exhibit 3.12.13-6 (Cont. 1) (01-01-2021)**  
**Form 941 (July 2020)**

Name (not your trade name)		950220
Employer identification number (EIN)		

**Part 1: Answer these questions for this quarter. (continued)**

11d Total nonrefundable credits. Add lines 11a, 11b, and 11c . . . . .	11d	.
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11d from line 10 . . . . .	12	02TT .
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter . . . . .	13a	02DEP .
13b Deferred amount of social security tax . . . . .	13b	19DA .
13c Refundable portion of credit for qualified sick and family leave wages from Worksheet 1 . . . . .	13c	19RCS .
13d Refundable portion of employee retention credit from Worksheet 1 . . . . .	13d	19RER .
13e Total deposits, deferrals, and refundable credits. Add lines 13a, 13b, 13c, and 13d . . . . .	13e	.
13f Total advances received from filing Form(s) 7200 for the quarter . . . . .	13f	19APA .
13g Total deposits, deferrals, and refundable credits less advances. Subtract line 13f from line 13e . . . . .	13g	.
14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions . . . . .	14	02B/R+ .
15 Overpayment. If line 13g is more than line 12, enter the difference <span style="border: 1px solid black; padding: 2px;">02B/R- .</span> Check one: <input type="checkbox"/> Apply to next return <input checked="" type="checkbox"/> Send a refund.		

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.** **01ARN**

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability:	Month 1	<span style="border: 1px solid black; padding: 2px;">03A .</span>	.
	Month 2	<span style="border: 1px solid black; padding: 2px;">03B .</span>	.
	Month 3	<span style="border: 1px solid black; padding: 2px;">03C .</span>	.
Total liability for quarter		<span style="border: 1px solid black; padding: 2px;">03D&gt; .</span>	.


Total must equal line 12.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

▶ You MUST complete all three pages of Form 941 and SIGN it. Next ▶

Page 2 Form 941 (Rev. 7-2020)

**Exhibit 3.12.13-6 (Cont. 2) (01-01-2021)**  
**Form 941 (July 2020)**

952920	
<b>Name (not your trade name)</b> _____	
<b>Employer identification number (EIN)</b> _____	
<b>Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.</b>	
17	If your business has closed or you stopped paying wages . . . . . <input type="checkbox"/> Check here, and enter the final date you paid wages <input type="text"/> / <input type="text"/> / <input type="text"/> ; also attach a statement to your return. See instructions.
18	If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . <input type="checkbox"/> Check here.
19	Qualified health plan expenses allocable to qualified sick leave wages . . . . . 19 <input type="text" value="19HP1"/> .
20	Qualified health plan expenses allocable to qualified family leave wages . . . . . 20 <input type="text" value="19HP2"/> .
21	Qualified wages for the employee retention credit . . . . . 21 <input type="text" value="19WRC"/> .
22	Qualified health plan expenses allocable to wages reported on line 21 . . . . . 22 <input type="text" value="19HPR"/> .
23	Credit from Form 5884-C, line 11, for this quarter . . . . . 23 <input type="text" value="19QCA"/> .
24	Deferred amount of the employee share of social security tax included on line 13b . . . . 24 <input type="text" value="19DEE"/> .
25	Reserved for future use . . . . . 25 <input type="text" value=""/> .
<b>Part 4: May we speak with your third-party designee?</b>	
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.	
<input type="checkbox"/> Yes. Designee's name and phone number <input type="text"/> <input type="text"/>	
Select a 5-digit personal identification number (PIN) to use when talking to the IRS. <input type="checkbox"/> <input type="text" value="01CBI"/> <input type="checkbox"/> <input type="text" value="01CBP"/> <input type="checkbox"/> <input type="text" value=""/>	
<input type="checkbox"/> No.	
<b>Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.</b>	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	<b>Sign your name here</b> <input type="text"/>
	<b>Print your name here</b> <input type="text"/>
<b>Print your title here</b> <input type="text"/>	
<b>Date</b> <input type="text"/> / <input type="text"/> / <input type="text"/>	
<b>Best daytime phone</b> <input type="text"/>	
<b>Paid Preparer Use Only</b>	
Check if you're self-employed . . . . <input type="checkbox"/>	
Preparer's name	<input type="text"/>
Preparer's signature	<input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>
Address	<input type="text"/>
City	<input type="text"/>
State	<input type="text"/>
ZIP code	<input type="text"/>
PTIN	<input type="text" value="01PSN"/>
Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
EIN	<input type="text" value="01PEN"/>
Phone	<input type="text" value="01PTN"/>

Page **3** Form **941** (Rev. 7-2020)

**Exhibit 3.12.13-7 (01-01-2021)**  
**Form 941 (April 2020)**

<b>MFT 01      Program Code 11200</b>		<b>01TXP</b>
<b>Form 941 for 2020: Employer's QUARTERLY Federal Tax Return</b> <small>(Rev. April 2020)      Department of the Treasury — Internal Revenue Service</small>		<b>950120</b> <small>OMB No. 1545-0029</small>
Employer identification number (EIN) <span style="border: 1px solid black; padding: 2px;">01</span> <span style="border: 1px solid black; padding: 2px;">EIN</span>		
Name (not your trade name) <span style="border: 1px solid black; padding: 2px;">01NC</span>		
Trade name (if any) <span style="border: 1px solid black; padding: 2px;">04CON</span>		
Address <span style="border: 1px solid black; padding: 2px;">04ADD</span> <span style="border: 1px solid black; padding: 2px;">04FAD</span>		
Number Street Suite or room number		
<span style="border: 1px solid black; padding: 2px;">04CTY</span> <span style="border: 1px solid black; padding: 2px;">04ST</span> <span style="border: 1px solid black; padding: 2px;">04ZIP</span>		
City State ZIP code		
Foreign country name Foreign province/county Foreign postal code		

**Report for this Quarter of 2020**  
 (Check one.)  
☒ 1: January, February, March  
☐ 2: April, May, June  
☐ 3: July, August, September  
☐ 4: October, November, December  
 Go to [www.irs.gov/Form941](http://www.irs.gov/Form941) for instructions and the latest information.

**01CRD**

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

<b>1</b> Number of employees who received wages, tips, or other compensation for the pay period including: <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4) . . . . .		<b>1</b> <span style="border: 1px solid black; padding: 2px;">0101</span>														
<b>2</b> Wages, tips, and other compensation . . . . .		<b>2</b> <span style="border: 1px solid black; padding: 2px;">0202</span> .														
<b>3</b> Federal income tax withheld from wages, tips, and other compensation . . . . .		<b>3</b> <span style="border: 1px solid black; padding: 2px;">02ITW</span> .														
<b>4</b> If no wages, tips, and other compensation are subject to social security or Medicare tax <input type="checkbox"/> Check and go to line 6.																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">Column 1</th> <th style="width: 50%;">Column 2</th> </tr> <tr> <td><b>5a</b> Taxable social security wages . . . <span style="border: 1px solid black; padding: 2px;">02SSW</span> . × 0.124 =</td> <td><span style="border: 1px solid black; padding: 2px;">. . .</span></td> </tr> <tr> <td><b>5a (i)</b> Qualified sick leave wages . . . <span style="border: 1px solid black; padding: 2px;">19SCS</span> . × 0.062 =</td> <td><span style="border: 1px solid black; padding: 2px;">. . .</span></td> </tr> <tr> <td><b>5a (ii)</b> Qualified family leave wages . . . <span style="border: 1px solid black; padding: 2px;">19SCF</span> . × 0.062 =</td> <td><span style="border: 1px solid black; padding: 2px;">. . .</span></td> </tr> <tr> <td><b>5b</b> Taxable social security tips . . . <span style="border: 1px solid black; padding: 2px;">02SST</span> . × 0.124 =</td> <td><span style="border: 1px solid black; padding: 2px;">. . .</span></td> </tr> <tr> <td><b>5c</b> Taxable Medicare wages &amp; tips . . . <span style="border: 1px solid black; padding: 2px;">02MED</span> . × 0.029 =</td> <td><span style="border: 1px solid black; padding: 2px;">. . .</span></td> </tr> <tr> <td><b>5d</b> Taxable wages &amp; tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> . × 0.009 =</td> <td><span style="border: 1px solid black; padding: 2px;">. . .</span></td> </tr> </table>	Column 1	Column 2	<b>5a</b> Taxable social security wages . . . <span style="border: 1px solid black; padding: 2px;">02SSW</span> . × 0.124 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>	<b>5a (i)</b> Qualified sick leave wages . . . <span style="border: 1px solid black; padding: 2px;">19SCS</span> . × 0.062 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>	<b>5a (ii)</b> Qualified family leave wages . . . <span style="border: 1px solid black; padding: 2px;">19SCF</span> . × 0.062 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>	<b>5b</b> Taxable social security tips . . . <span style="border: 1px solid black; padding: 2px;">02SST</span> . × 0.124 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>	<b>5c</b> Taxable Medicare wages & tips . . . <span style="border: 1px solid black; padding: 2px;">02MED</span> . × 0.029 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>	<b>5d</b> Taxable wages & tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> . × 0.009 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>	<b>0204</b>
Column 1	Column 2															
<b>5a</b> Taxable social security wages . . . <span style="border: 1px solid black; padding: 2px;">02SSW</span> . × 0.124 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>5a (i)</b> Qualified sick leave wages . . . <span style="border: 1px solid black; padding: 2px;">19SCS</span> . × 0.062 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>5a (ii)</b> Qualified family leave wages . . . <span style="border: 1px solid black; padding: 2px;">19SCF</span> . × 0.062 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>5b</b> Taxable social security tips . . . <span style="border: 1px solid black; padding: 2px;">02SST</span> . × 0.124 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>5c</b> Taxable Medicare wages & tips . . . <span style="border: 1px solid black; padding: 2px;">02MED</span> . × 0.029 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>5d</b> Taxable wages & tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> . × 0.009 =	<span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>5e</b> Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d	<b>5e</b> <span style="border: 1px solid black; padding: 2px;">02TSM</span> .															
<b>5f</b> Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	<b>5f</b> <span style="border: 1px solid black; padding: 2px;">02QTX</span> .															
<b>6</b> Total taxes before adjustments. Add lines 3, 5e, and 5f	<b>6</b> <span style="border: 1px solid black; padding: 2px;">02BA</span> .															
<b>01RCD</b>																
<b>7</b> Current quarter's adjustment for fractions of cents . . . . .	<b>7</b> <span style="border: 1px solid black; padding: 2px;">02FC</span> .															
<b>8</b> Current quarter's adjustment for sick pay . . . . .	<b>8</b> <span style="border: 1px solid black; padding: 2px;">02SP</span> .															
<b>9</b> Current quarter's adjustments for tips and group-term life insurance . . . . .	<b>9</b> <span style="border: 1px solid black; padding: 2px;">02TG</span> .															
<b>10</b> Total taxes after adjustments. Combine lines 6 through 9 . . . . .	<b>10</b> <span style="border: 1px solid black; padding: 2px;">. . .</span>															
<b>11a</b> Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	<b>11a</b> <span style="border: 1px solid black; padding: 2px;">02PTC</span> .															
<b>11b</b> Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1	<b>11b</b> <span style="border: 1px solid black; padding: 2px;">19QCS</span> .															
<b>11c</b> Nonrefundable portion of employee retention credit from Worksheet 1 . . . . .	<b>11c</b> <span style="border: 1px solid black; padding: 2px;">19CER</span> .															

**01CCC**

▶ You **MUST** complete all three pages of Form 941 and SIGN it. Next ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z      Form **941** (Rev. 4-2020)



**Exhibit 3.12.13-7 (Cont. 1) (01-01-2021)**  
**Form 941 (April 2020)**

950220	
<b>Name</b> (not your trade name)	<b>Employer identification number (EIN)</b>

**Part 1: Answer these questions for this quarter. (continued)**

11d Total nonrefundable credits. Add lines 11a, 11b, and 11c . . . . .	11d	.	.
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11d from line 10 . . . . .	12	02TT	.
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter . . . . .	13a	02DEP	.
13b Deferred amount of the employer share of social security tax . . . . .	13b	02DA	.
13c Refundable portion of credit for qualified sick and family leave wages from Worksheet 1 . . . . .	13c	02RCS	.
13d Refundable portion of employee retention credit from Worksheet 1 . . . . .	13d	.	.
13e Total deposits, deferrals, and refundable credits. Add lines 13a, 13b, 13c, and 13d . . . . .	13e	.	.
13f Total advances received from filing Form(s) 7200 for the quarter . . . . .	13f	02APA	.
13g Total deposits, deferrals, and refundable credits less advances. Subtract line 13f from line 13e . . . . .	13g	.	.
14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions . . . . .	14	02B/R+	.
15 Overpayment. If line 13g is more than line 12, enter the difference . . . . .	02B/R-	.	Check one: <input type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund.

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.** 01ARN

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1	03A	.	
Month 2	03B	.	
Month 3	03C	.	
Total liability for quarter	03D>	.	Total must equal line 12.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

► You MUST complete all three pages of Form 941 and SIGN it. Next ►

**Exhibit 3.12.13-7 (Cont. 2) (01-01-2021)**  
**Form 941 (April 2020)**

Name (not your trade name)		950920	
		Employer identification number (EIN)	

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

17 If your business has closed or you stopped paying wages . . . . .	<input type="checkbox"/>	Check here, and enter the final date you paid wages <input type="text"/> / <input type="text"/> / <input type="text"/> ; also attach a statement to your return. See instructions.
18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . .	<input type="checkbox"/>	Check here.
19 Qualified health plan expenses allocable to qualified sick leave wages . . . . .	19	<input type="text" value="19HP1"/> .
20 Qualified health plan expenses allocable to qualified family leave wages . . . . .	20	<input type="text" value="19HP2"/> .
21 Qualified wages for the employee retention credit . . . . .	21	<input type="text" value="19WRC"/> .
22 Qualified health plan expenses allocable to wages reported on line 21 . . . . .	22	<input type="text" value="19HPR"/> .
23 Credit from Form 5884-C, line 11, for this quarter . . . . .	23	<input type="text" value="19QCA"/> .
24 Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (use this line only for the second quarter filing of Form 941) . . . . .	24	<input type="text" value="19EMW"/> .
25 Qualified health plan expenses allocable to wages reported on line 24 (use this line only for the second quarter filing of Form 941) . . . . .	25	<input type="text" value="19HPM"/> .

**Part 4: May we speak with your third-party designee?**  
 Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. ☐  ☐  ☐

☐ No.

**Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.**  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>X</b>	<b>Sign your name here</b> <input style="width: 100%;" type="text"/>  Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Print your name here <input style="width: 100%;" type="text"/> Print your title here <input style="width: 100%;" type="text"/>  Best daytime phone <input style="width: 100%;" type="text"/>
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**Paid Preparer Use Only**

Preparer's name <input style="width: 100%;" type="text"/>	PTIN	<input style="width: 100%;" type="text" value="01PSN"/>
Preparer's signature <input style="width: 100%;" type="text"/>	Date	<input style="width: 100%;" type="text"/> / <input style="width: 100%;" type="text"/> / <input style="width: 100%;" type="text"/>
Firm's name (or yours if self-employed) <input style="width: 100%;" type="text"/>	EIN	<input style="width: 100%;" type="text" value="01PEN"/>
Address <input style="width: 100%;" type="text"/>	Phone	<input style="width: 100%;" type="text" value="01PTN"/>
City <input style="width: 100%;" type="text"/> State <input style="width: 100%;" type="text"/>	ZIP code	<input style="width: 100%;" type="text"/>

Check if you're self-employed ☐

Page **3** Form **941** (Rev. 4-2020)

## Exhibit 3.12.13-8 (01-01-2020)

## Form 941 (January 2020)

<b>MFT 01      Program Code 11200</b>		<b>01TXP</b>
<b>941 for 2020: Employer's QUARTERLY Federal Tax Return</b>		<b>950117</b>
<small>Form (Rev. January 2020)      Department of the Treasury — Internal Revenue Service</small>		<small>OMB No. 1545-0029</small>
<div style="border: 1px solid black; padding: 5px;"><p>Employer identification number (EIN) <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <b>01EIN</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p><p>Name (not your trade name) <input type="text"/> <b>01NC</b></p><p>Trade name (if any) <input type="text"/> <b>04CON</b></p><p>Address <input type="text"/> <b>04ADD</b> <input type="text"/> <b>04FAD</b></p><p style="text-align: center;"><small>Number      Street      Suite or room number</small></p><p><input type="text"/> <b>04CTY</b> <input type="text"/> <b>04ST</b> <input type="text"/> <b>04ZIP</b></p><p style="text-align: center;"><small>City      State      ZIP code</small></p><p><input type="text"/> <input type="text"/> <input type="text"/></p><p style="text-align: center;"><small>Foreign country name      Foreign province/county      Foreign postal code</small></p></div>		<div style="background-color: black; color: white; text-align: center; padding: 2px;"><b>Report for this Quarter of 2020</b> (Check one.)</div> <div style="padding: 5px;"><input type="checkbox"/> 1: January, February, March <input type="checkbox"/> 2: April, May, June <input type="checkbox"/> 3: July, August, September <input type="checkbox"/> 4: October, November, December Go to <a href="http://www.irs.gov/Form941">www.irs.gov/Form941</a> for instructions and the latest information.</div>
<b>01CRD</b>		
<p>Read the separate instructions before you complete Form 941. Type or print within the boxes.</p> <p><b>Part 1: Answer these questions for this quarter.</b></p>		
		<b>01SIC</b>
1	Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)	1 <input type="text"/> <b>0101</b>
2	Wages, tips, and other compensation	2 <input type="text"/> <b>0202</b> .
3	Federal income tax withheld from wages, tips, and other compensation	3 <input type="text"/> <b>02ITW</b> .
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.
5a	Taxable social security wages	Column 1 <input type="text"/> <b>02SSW</b> . × 0.124 = Column 2 <input type="text"/> <b>0204</b>
5b	Taxable social security tips	<input type="text"/> <b>02SST</b> . × 0.124 = <input type="text"/> .
5c	Taxable Medicare wages & tips	<input type="text"/> <b>02MED</b> . × 0.029 = <input type="text"/> .
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/> <b>02XMT</b> . × 0.009 = <input type="text"/> .
5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e <input type="text"/> <b>02TSM</b> .
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f <input type="text"/> <b>02QTX</b> .
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6 <input type="text"/> <b>02BA</b> .
7	Current quarter's adjustment for fractions of cents	7 <input type="text"/> <b>02FC</b> .
8	Current quarter's adjustment for sick pay	8 <input type="text"/> <b>02SP</b> .
9	Current quarter's adjustments for tips and group-term life insurance	9 <input type="text"/> <b>02TG</b> .
10	Total taxes after adjustments. Combine lines 6 through 9	10 <input type="text"/> .
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11 <input type="text"/> <b>02PTC</b> .
12	Total taxes after adjustments and credits. Subtract line 11 from line 10	12 <input type="text"/> <b>02TT</b> .
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	13 <input type="text"/> <b>02DEP</b> .
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions	14 <input type="text"/> <b>02B/R+</b> .
15	Overpayment. If line 13 is more than line 12, enter the difference	<input type="text"/> <b>02B/R-</b> . Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.
<p>► You MUST complete both pages of Form 941 and SIGN it.</p> <p style="text-align: center;"><b>01CCC</b></p>		
<small>For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.</small>		<small>Cat. No. 17001Z      Form <b>941</b> (Rev. 1-2020)</small>

**Exhibit 3.12.13-8 (Cont. 1) (01-01-2020)**  
**Form 941 (January 2020)**

950217	
Name (not your trade name)	Employer identification number (EIN)
<b>Part 2: Tell us about your deposit schedule and tax liability for this quarter.</b> If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.	
16 Check one: <input type="checkbox"/> Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.	
<input type="checkbox"/> You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.	
Tax liability: Month 1	03A .
Month 2	03B .
Month 3	03C .
Total liability for quarter	03D> . Total must equal line 12.
<input type="checkbox"/> You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.	
<b>Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.</b>	
17 If your business has closed or you stopped paying wages . . . . . <input type="checkbox"/> Check here, and enter the final date you paid wages <span style="border: 1px solid black; padding: 0 20px;">/ /</span> .	
18 If you are a seasonal employer and you don't have to file a return for every quarter of the year . . . <input type="checkbox"/> Check here.	
<b>Part 4: May we speak with your third-party designee?</b> Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.	
<input type="checkbox"/> Yes. Designee's name and phone number <span style="border: 1px solid black; padding: 0 40px;"></span> <span style="border: 1px solid black; padding: 0 20px;"></span>	
Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. <input type="checkbox"/> 01CBI <input type="checkbox"/> 01CBP <input type="checkbox"/>	
<input type="checkbox"/> No.	
<b>Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.</b> Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
<div style="font-size: 4em; transform: rotate(-45deg); position: absolute; left: -50px; top: 50px;">X</div> Sign your name here <span style="border: 1px solid black; display: inline-block; width: 200px; height: 30px; vertical-align: middle;"></span>	Print your name here <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span> Print your title here <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>
Date <span style="border: 1px solid black; padding: 0 20px;">/ /</span>	Best daytime phone <span style="border: 1px solid black; padding: 0 20px;"></span>
<b>Paid Preparer Use Only</b>	
Preparer's name <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>	Check if you are self-employed <input type="checkbox"/> PTIN <span style="border: 1px solid black; padding: 0 20px;">01PSN</span>
Preparer's signature <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>	Date <span style="border: 1px solid black; padding: 0 20px;">/ /</span>
Firm's name (or yours if self-employed) <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>	EIN <span style="border: 1px solid black; padding: 0 20px;">01PEN</span>
Address <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>	Phone <span style="border: 1px solid black; padding: 0 20px;">01PTN</span>
City <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span> State <span style="border: 1px solid black; display: inline-block; width: 30px; height: 20px; vertical-align: middle;"></span>	ZIP code <span style="border: 1px solid black; display: inline-block; width: 80px; height: 20px; vertical-align: middle;"></span>
Page <b>2</b> <span style="float: right;">Form <b>941</b> (Rev. 1-2020)</span>	

**Exhibit 3.12.13-9 (01-01-2016)**  
**Form 941 Schedule B**

<b>Schedule B (Form 941):</b>		960311
<b>Report of Tax Liability for Semiweekly Schedule Depositors</b>		OMB No. 1545-0029
(Rev. March 2024) Department of the Treasury — Internal Revenue Service		
Employer identification number (EIN)	<div style="border: 1px solid black; width: 150px; height: 20px; display: flex; align-items: center; justify-content: space-around;"><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div><div style="width: 30px; height: 20px; border: 1px solid black;"></div></div>	
Name (not your trade name)	<div style="border: 1px solid black; width: 250px; height: 20px;"></div>	
Calendar year	<div style="border: 1px solid black; width: 40px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	(Also check quarter)
<div style="border: 1px solid black; padding: 5px; width: fit-content;"><b>Report for this Quarter...</b> (Check one.) <div style="display: flex; flex-direction: column; gap: 5px;"><div><input type="checkbox"/> 1: January, February, March</div><div><input type="checkbox"/> 2: April, May, June</div><div><input type="checkbox"/> 3: July, August, September</div><div><input type="checkbox"/> 4: October, November, December</div></div></div>		
<p>Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this schedule with Form 941, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this schedule and attach it to Form 941 if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.</p>		
<b>Month 1</b>		
1	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	9
2	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	10
3	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	11
4	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	12
5	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	13
6	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	14
7	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	15
8	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	16
17	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	18
19	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	20
21	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	22
23	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	24
25	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	26
27	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	28
29	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	30
31	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	31
		<div style="border: 1px solid black; padding: 5px; width: fit-content;"><b>Tax liability for Month 1</b> <b>05A&gt;</b> .</div>
<b>Month 2</b>		
1	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	9
2	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	10
3	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	11
4	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	12
5	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	13
6	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	14
7	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	15
8	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	16
17	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	18
19	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	20
21	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	22
23	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	24
25	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	26
27	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	28
29	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	30
31	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	31
		<div style="border: 1px solid black; padding: 5px; width: fit-content;"><b>Tax liability for Month 2</b> <b>06B&gt;</b> .</div>
<b>Month 3</b>		
1	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	9
2	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	10
3	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	11
4	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	12
5	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	13
6	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	14
7	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	15
8	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	16
17	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	18
19	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	20
21	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	22
23	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	24
25	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	26
27	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	28
29	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	30
31	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	31
		<div style="border: 1px solid black; padding: 5px; width: fit-content;"><b>Tax liability for Month 3</b> <b>07C&gt;</b> .</div>
		<div style="border: 1px solid black; padding: 5px; width: fit-content;"><b>Total liability for the quarter</b> <b>07D&gt;</b> .</div>
<small>Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3). Total must equal line 12 on Form 941.</small>		
<small>For Paperwork Reduction Act Notice, see separate instructions. <a href="http://www.irs.gov/Form941">www.irs.gov/Form941</a> Cat. No. 11967Q Schedule B (Form 941) (Rev. 3-2024)</small>		

Exhibit 3.12.13-10 (01-01-2025)  
Form 941 (sp) (March 2024)

DRAFT

MFT-01    Program Code 11210

01TXP

Formulario 941 para 2024: Declaración del Impuesto Federal TRIMESTRAL del Empleador

(Marzo de 2024)    Department of the Treasury — Internal Revenue Service    OMB No. 1545-0029

Número de identificación del empleador (EIN)

-

01EIN

Nombre (el nombre legal del negocio, no el nombre comercial)

01NC

Nombre comercial (si alguno)

04CON

Dirección

04ADD

04FAD

Número

Calle

Número de oficina o de habitación

04CTY

04ST

04ZIP

Ciudad

Estado

Código postal (ZIP)

Nombre del país extranjero

Provincia extranjera/condado

Código postal extranjero

Informe para este trimestre de 2024 (Marque uno).

☐ 1: enero, febrero, marzo

☐ 2: abril, mayo, junio

☐ 3: julio, agosto, septiembre

☐ 4: octubre, noviembre, diciembre

Acceda a [www.irs.gov/Form941SP](http://www.irs.gov/Form941SP) para obtener las instrucciones y la información más reciente.

01CRD

Lea las instrucciones por separado antes de completar el Formulario 941. Escriba a máquina o en letra de molde dentro de las casillas.

Parte 1:

Conteste estas preguntas para este trimestre. Los empleadores en la Samoa Estadounidense, Guam, la Mancomunidad de las Islas Marianas del Norte, las Islas Vírgenes Estadounidenses y Puerto Rico pueden omitir las líneas 2 y 3, a menos que sus empleados estén sujetos a la retención del impuesto sobre los ingresos de los Estados Unidos.

01SIC

1

Número de empleados que recibieron salarios, propinas u otras remuneraciones durante el período de pago que incluye: el 12 de marzo (1er trimestre), el 12 de junio (2do trimestre), el 12 de septiembre (3er trimestre) o el 12 de diciembre (4to trimestre)

1

0101

2

Salarios, propinas y otras remuneraciones

2

0202

3

Impuesto federal sobre el ingreso retenido de salarios, propinas y otras remuneraciones

3

02ITW

4

Si no hay salarios, propinas ni otras remuneraciones sujetos a los impuestos del Seguro Social y del Medicare

Marque aquí y pase a la línea 6.

0204

5a

Salarios sujetos al impuesto del Seguro Social

Columna 1

02SSW

×

0.124

=

Columna 2

5b

Propinas sujetas al impuesto del Seguro Social

02SST

×

0.124

=

5c

Salarios y propinas sujetos al impuesto del Medicare

02MED

×

0.029

=

5d

Salarios y propinas sujetos a la retención del Impuesto Adicional del Medicare

02XMT

×

0.009

=

5e

Total de impuestos del Seguro Social y del Medicare. Sume la Columna 2 de las líneas 5a, 5b, 5c y 5d

5e

02TSM

5f

Notificación y solicitud de pago conforme a la sección 3121(q): Impuesto adeudado por propinas no declaradas (vea las instrucciones).

5f

02QTX

6

Total de impuestos antes de los ajustes. Sume las líneas 3, 5e y 5f

01RCD

6

02BA

7

Ajustes por fracciones de centavos del trimestre actual

7

02FC

8

Ajustes por compensación por enfermedad del trimestre actual

8

02SP

9

Ajustes por propinas y por seguro temporal de vida colectivo a término del trimestre actual

9

02TG

10

Total de impuestos después de los ajustes. Combine las líneas 6 a 9.

10

11

Crédito tributario sobre la nómina de pequeños negocios calificados por aumentar las actividades investigativas. Adjunte el Formulario 8974

11

02PTC

12

Total de impuestos después de considerar los ajustes y créditos no reembolsables. Reste la línea 11 de la línea 10

12

02TT

13

Total de depósitos para este trimestre, incluyendo toda cantidad pagada en exceso aplicada de un trimestre anterior, y toda cantidad pagada en exceso aplicada del Formulario 941-X, 941-X (PR) o 944-X presentado en el trimestre actual

13

02DEP

14

Saldo adeudado. Si la línea 12 es mayor que la línea 13, anote la diferencia y vea las instrucciones

14

02B/R+

15

Pago en exceso. Si la línea 13 es mayor que la línea 12, anote la diferencia.

02B/R-

Marque uno: ☐ Aplíquese a la próxima declaración. ☐ Envíe un reembolso.

TIENE que completar ambas páginas del Formulario 941 y FIRMARLO.

01ARN

Para el Aviso sobre la Ley de Confidencialidad de Información y la Ley de Reducción de Trámites, vea las instrucciones por separado.

Cat. No. 934740

Form 941 (sp) (3-2024)

01CCC

**Exhibit 3.12.13-10 (Cont. 1) (01-01-2025)**  
**Form 941 (sp) (March 2024)****DRAFT**

Nombre (el nombre legal del negocio, no el nombre comercial)

Número de identificación del empleador (EIN)

**Parte 2: Infórmenos sobre su itinerario de depósitos y obligación tributaria para este trimestre.**

Si no está seguro de si es depositante de itinerario mensual o de itinerario bisemanal, vea el apartado 11 de la Publicación 15.

- 16 Marque uno: ☐ La línea 12 de esta declaración es menos de \$2,500 o la línea 12 de la declaración del trimestre anterior era menos de \$2,500 y usted no tuvo una obligación de depositar \$100,000 el próximo día durante el trimestre actual. Si la línea 12 del trimestre anterior era menos de \$2,500 pero la línea 12 de la declaración actual es \$100,000 o más, usted tiene que proveer un registro de su obligación tributaria. Si es depositante de itinerario mensual, complete el itinerario de depósitos a continuación; si es depositante de itinerario bisemanal, adjunte el Anexo B (Formulario 941). Pase a la Parte 3.

- ☐ Era depositante de itinerario mensual para todo el trimestre. Anote la obligación tributaria para cada mes y la obligación tributaria para el trimestre; luego, pase a la Parte 3.

Obligación tributaria:	Mes 1	03A	.
	Mes 2	03B	.
	Mes 3	03C	.
Obligación total para el trimestre		03D>	.

El total tiene que ser igual a la línea 12.

- ☐ Era depositante de itinerario bisemanal durante cualquier parte de este trimestre. Complete el Anexo B (Formulario 941), Registro de la Obligación Tributaria para los Depositantes de Itinerario Bisemanal, y adjúntelo al Formulario 941. Pase a la Parte 3.

**Parte 3: Infórmenos sobre su negocio. Si cualquiera de las preguntas NO corresponde a su negocio, déjela en blanco.**

- 17 Si su negocio ha dejado de operar o si usted ha dejado de pagar salarios . . . . . ☐ Marque aquí y anote la última fecha en la que pagó salarios / / ; también adjunte una nota aclaratoria a su declaración. Vea las instrucciones.
- 18 Si es empleador estacional y no tiene que presentar declaraciones para cada trimestre del año . . . ☐ Marque aquí.

**Parte 4: ¿Podemos comunicarnos con su tercero autorizado?**

¿Desea permitir que un empleado, preparador remunerado u otra persona hable sobre esta declaración con el IRS? Vea las instrucciones para más detalles.

- ☐ Sí. Nombre y núm. de teléfono del tercero designado
- 01CBI Seleccione un número de identificación personal (PIN) de 5 dígitos que usará al hablar con el IRS. ☐ ☐ ☐ ☐ ☐
- ☐ No. 01CBP

**Parte 5: Firme aquí. TIENE que completar ambas páginas del Formulario 941 y FIRMARLO.**

Bajo pena de perjurio, declaro que he examinado esta declaración, incluyendo los anexos e informes adjuntos, y que, a mi leal saber y entender, es verídica, correcta y completa. La declaración del preparador (que no sea el contribuyente) se basa en toda información de la cual el preparador tenga conocimiento.

Firme su  
nombre  
aquí

Fecha / /

Escriba su nombre en  
letra de molde aquíEscriba su cargo en  
letra de molde aquíMejor núm. de teléfono donde  
llamarlo durante el día**Para Uso Exclusivo del Preparador Remunerado**Marque si usted trabaja por cuenta propia . . . . . ☐Nombre del  
preparadorFirma del  
preparadorNombre de la empresa  
(o el suyo, si trabaja por  
cuenta propia)

Dirección

Ciudad

Estado

PTIN

01PSN

Fecha

EIN

01PEN

Núm. de  
teléfono

01PTN

Código  
postal (ZIP)

Página 2

Form 941 (sp) (3-2024)



Exhibit 3.12.13-11 (01-01-2025)

Form 941 Schedule B (sp) (March 2024)

DRAFT

Anexo B (Formulario 941):

Registro de la Obligación Tributaria para los Depositantes de Itinerario Bisemanal

(Rev. marzo de 2024)

Department of the Treasury – Internal Revenue Service

Número de identificación del empleador (EIN)

Nombre (el nombre legal del negocio, no el nombre comercial)

Año natural

(Marque también el trimestre).

Informe para este Trimestre...  
(Marque uno).

☐ 1: enero, febrero, marzo

☐ 2: abril, mayo, junio

☐ 3: julio, agosto, septiembre

☐ 4: octubre, noviembre, diciembre

Use este anexo para mostrar su OBLIGACIÓN TRIBUTARIA para el trimestre; no lo use para mostrar sus depósitos tributarios. Cuando presente este anexo con el Formulario 941, no cambie su obligación tributaria por ajustes declarados en todo Formulario 941-X o 944-X. Tiene que completar este anexo y adjuntarlo al Formulario 941 si es depositante de itinerario bisemanal o si su obligación tributaria acumulada en un día determinado fue \$100,000 o más. Anote sus obligaciones tributarias diarias en el espacio numerado que corresponda a la fecha en la cual se pagaron los salarios. Vea el apartado 11 de la Publicación 15 para más detalles.

Mes 1

1

9

17

25

2

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3

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12

20

28

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21

29

6

14

22

30

7

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23

31

8

16

24

Obligación tributaria para el Mes 1

05A>

Mes 2

1

9

17

25

2

10

18

26

3

11

19

27

4

12

20

28

5

13

21

29

6

14

22

30

7

15

23

31

8

16

24

Obligación tributaria para el Mes 2

06B>

Mes 3

1

9

17

25

2

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18

26

3

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4

12

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16

24

Obligación tributaria para el Mes 3

07C>

Escriba el total de su obligación tributaria para el trimestre (Mes 1 + Mes 2 + Mes 3)

El total tiene que ser igual a la cantidad de la línea 12 del Formulario 941.

Obligación total para el trimestre

07D>

Para el Aviso sobre la Ley de Reducción de Trámites, vea las instrucciones por separado.

[www.irs.gov/Form941](http://www.irs.gov/Form941)

Cat. No. 93514N

Schedule B (Form 941) (sp) (Rev. 3-2024)



**Exhibit 3.12.13-12 (01-01-2025)**  
**Form 943 (2024)**

<b>DRAFT</b>		<b>MFT 11</b>	<b>Program Code 11600</b>	<b>01TXP</b>																																																																																
<b>Form 943</b>		<b>Employer's Annual Federal Tax Return for Agricultural Employees</b>		OMB No. 1545-0029																																																																																
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form943">www.irs.gov/Form943</a> for instructions and the latest information.																																																																																		
<b>Type or Print</b>	Name (as distinguished from trade name) <b>01NC</b>		Employer identification number (EIN) <b>01EIN</b>																																																																																	
	Trade name, if any <b>04CON</b>																																																																																			
	Address (number and street) <b>04ADD      04FAD</b>																																																																																			
	City or town, state or province, country, and ZIP or foreign postal code <b>04CTY      04ST      04ZIP</b>																																																																																			
	If you don't have to file returns in the future, check here <input type="checkbox"/>																																																																																			
<b>01CRD</b>																																																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 5%;">1</td><td style="width: 65%;">Number of agricultural employees employed in the pay period that includes March 12, 2024</td><td style="width: 5%;">1</td><td style="width: 10%;">01EMP</td><td style="width: 15%;">01SIC</td></tr><tr><td>2</td><td>Wages subject to social security tax</td><td>2</td><td>02TCW</td><td></td></tr><tr><td>3</td><td>Social security tax (multiply line 2 by 12.4% (0.124))</td><td>3</td><td>02SST&gt;</td><td></td></tr><tr><td>4</td><td>Wages subject to Medicare tax</td><td>4</td><td>02MED</td><td></td></tr><tr><td>5</td><td>Medicare tax (multiply line 4 by 2.9% (0.029))</td><td>5</td><td>02MT&gt;</td><td></td></tr><tr><td>6</td><td>Wages subject to Additional Medicare Tax withholding</td><td>6</td><td>02XMT</td><td></td></tr><tr><td>7</td><td>Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))</td><td>7</td><td></td><td></td></tr><tr><td>8</td><td>Federal income tax withheld</td><td>8</td><td>02ITW</td><td></td></tr><tr><td>9</td><td>Total taxes before adjustments. Add lines 3, 5, 7, and 8</td><td>9</td><td></td><td></td></tr><tr><td>10</td><td>Current year's adjustments</td><td>10</td><td>02ADJ</td><td></td></tr><tr><td>11</td><td>Total taxes after adjustments (line 9 as adjusted by line 10)</td><td>11</td><td></td><td></td></tr><tr><td>12</td><td>Qualified small business payroll tax credit for increasing research activities. Attach Form 8974</td><td>12</td><td>02PTC</td><td></td></tr><tr><td>13</td><td>Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11</td><td>13</td><td>02TT</td><td></td></tr><tr><td>14</td><td>Total deposits for 2024, including overpayment applied from a prior year and Form 943-X</td><td>14</td><td>02DEP</td><td></td></tr><tr><td>15</td><td><b>Balance due.</b> If line 13 is more than line 14, enter the difference and see the instructions</td><td>15</td><td>02B/R+</td><td></td></tr><tr><td>16</td><td><b>Overpayment.</b> If line 14 is more than line 13, enter the difference \$ <b>02B/R-</b> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.</td><td></td><td></td><td></td></tr></table>					1	Number of agricultural employees employed in the pay period that includes March 12, 2024	1	01EMP	01SIC	2	Wages subject to social security tax	2	02TCW		3	Social security tax (multiply line 2 by 12.4% (0.124))	3	02SST>		4	Wages subject to Medicare tax	4	02MED		5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	02MT>		6	Wages subject to Additional Medicare Tax withholding	6	02XMT		7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7			8	Federal income tax withheld	8	02ITW		9	Total taxes before adjustments. Add lines 3, 5, 7, and 8	9			10	Current year's adjustments	10	02ADJ		11	Total taxes after adjustments (line 9 as adjusted by line 10)	11			12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12	02PTC		13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11	13	02TT		14	Total deposits for 2024, including overpayment applied from a prior year and Form 943-X	14	02DEP		15	<b>Balance due.</b> If line 13 is more than line 14, enter the difference and see the instructions	15	02B/R+		16	<b>Overpayment.</b> If line 14 is more than line 13, enter the difference \$ <b>02B/R-</b> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.			
1	Number of agricultural employees employed in the pay period that includes March 12, 2024	1	01EMP	01SIC																																																																																
2	Wages subject to social security tax	2	02TCW																																																																																	
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5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	02MT>																																																																																	
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13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11	13	02TT																																																																																	
14	Total deposits for 2024, including overpayment applied from a prior year and Form 943-X	14	02DEP																																																																																	
15	<b>Balance due.</b> If line 13 is more than line 14, enter the difference and see the instructions	15	02B/R+																																																																																	
16	<b>Overpayment.</b> If line 14 is more than line 13, enter the difference \$ <b>02B/R-</b> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.																																																																																			
<p>• <b>All filers:</b> If line 13 is less than \$2,500, <b>don't</b> complete line 17 or Form 943-A.</p> <p>• <b>Semiweekly schedule depositors:</b> Complete Form 943-A and check here <input type="checkbox"/> <b>01ARN</b></p> <p>• <b>Monthly schedule depositors:</b> Complete line 17 and check here <input type="checkbox"/></p>																																																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td colspan="5"><b>17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)</b></td></tr><tr><td colspan="2" style="text-align: center;">Tax liability for month</td><td colspan="2" style="text-align: center;">Tax liability for month</td><td style="text-align: center;">Tax liability for month</td></tr><tr><td>A January</td><td><b>03A</b></td><td>F June</td><td><b>03F</b></td><td>K November</td><td><b>03K</b></td></tr><tr><td>B February</td><td><b>03B</b></td><td>G July</td><td><b>03G</b></td><td>L December</td><td><b>03L</b></td></tr><tr><td>C March</td><td><b>03C</b></td><td>H August</td><td><b>03H</b></td><td>M Total liability for year (add lines A through L)</td><td><b>03M</b></td></tr><tr><td>D April</td><td><b>03D</b></td><td>I September</td><td><b>03I</b></td><td></td><td></td></tr><tr><td>E May</td><td><b>03E</b></td><td>J October</td><td><b>03J</b></td><td></td><td></td></tr></table>					<b>17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)</b>					Tax liability for month		Tax liability for month		Tax liability for month	A January	<b>03A</b>	F June	<b>03F</b>	K November	<b>03K</b>	B February	<b>03B</b>	G July	<b>03G</b>	L December	<b>03L</b>	C March	<b>03C</b>	H August	<b>03H</b>	M Total liability for year (add lines A through L)	<b>03M</b>	D April	<b>03D</b>	I September	<b>03I</b>			E May	<b>03E</b>	J October	<b>03J</b>																																										
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Exhibit 3.12.13-13 (01-01-2024)  
Form 943 (2023)

MFT 11Program Code 11600

Form **943**  
Department of the Treasury  
Internal Revenue Service

**Employer's Annual Federal Tax Return  
for Agricultural Employees**  
Go to [www.irs.gov/Form943](https://www.irs.gov/Form943) for instructions and the latest information.

OMB No. 1545-0035  
**2023**  
01TXP

Type  
or  
Print

Name (as distinguished from trade name)  
**01NC**  
Employer identification number (EIN)  
**01EIN**  
Trade name, if any  
**04CON**  
Address (number and street)  
**04ADD 04FAD**  
City or town, state or province, country, and ZIP or foreign postal code  
**04CTY 04ST 04ZIP**  
If address is  
different from  
prior return,  
check here ☐  
If you don't have to file returns in the future, check here ☐

01CRD

1	Number of agricultural employees employed in the pay period that includes March 12, 2023	1	<b>01EMP</b>	1SIC
2	Wages subject to social security tax*	2	<b>02TCW</b>	
a	Qualified sick leave wages*	2a	<b>19SCS</b>	
b	Qualified family leave wages*	2b	<b>19SCF</b>	
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	<b>02SST&gt;</b>	
a	Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))	3a		
b	Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))	3b		
4	Wages subject to Medicare tax	4	<b>02MED</b>	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	<b>02MT&gt;</b>	
6	Wages subject to Additional Medicare Tax withholding	6	<b>02XMT</b>	
7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7		
8	Federal income tax withheld	01RCD	<b>02ITW</b>	
9	Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8	9		
10	Current year's adjustments	10	<b>02ADJ</b>	
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11		
12a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12a	<b>02PTC</b>	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	12b	<b>19QCS</b>	
c	Reserved for future use	12c		
d	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	12d	<b>19QAS</b>	
e	Reserved for future use	12e		
f	Reserved for future use			
g	Total nonrefundable credits. Add lines 12a, 12b, and 12d	12g		
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11	13	<b>02TT</b>	

You MUST complete all three pages of Form 943 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11252K

Form **943** (2023)

01CCC

Exhibit 3.12.13-13

Internal Revenue Manual

Cat. No. 33645L (10-22-2024)  
Any line marked with a #  
is for Official Use Only

33645254

**Exhibit 3.12.13-13 (Cont. 1) (01-01-2024)**  
**Form 943 (2023)**

Form 943 (2023)		Page <b>2</b>																																
<b>14a</b> Total deposits for 2023, including overpayment applied from a prior year and Form 943-X . . . . .	<b>14a</b>	<b>02DEP</b>																																
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<b>h</b> Total deposits and refundable credits. Add lines 14a, 14d, and 14f . . . . .	<b>14h</b>																																	
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Form <b>943</b> (2023)																																		

Exhibit 3.12.13-13 (Cont. 2) (01-01-2024)  
Form 943 (2023)

Form 943 (2023)

Page 3

22	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . .	22	19QSW	
23	Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 . . .	23	19QHE	
24	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22 . . .	24	19CBA	
25	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . .	25	19QFW	
26	Qualified health plan expenses allocable to qualified family leave wages reported on line 25 . . .	26	19HE1	
27	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25 . . .	27	19HE2	
28	Reserved for future use . . .	28		
29	Reserved for future use . . .	29		

Third-Party Designee

Do you want to allow another person to discuss this return with the IRS? See the separate instructions. ☒ Yes. Complete the following. ☐ No.

Designee's name

Phone no.

Personal identification number (PIN)

01CBI

01CBP

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature

Date

Print your name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				01PSN
	Firm's address			Firm's EIN	01PEN
				Phone no.	01PTN

Form 943 (2023)

**Exhibit 3.12.13-14 (01-01-2023)**  
**Form 943 (2022)**

MFT 11      Program Code 11600		430122	
<b>Form 943</b> Department of the Treasury Internal Revenue Service		<b>Employer's Annual Federal Tax Return 01TXP            for Agricultural Employees</b> Go to <a href="http://www.irs.gov/Form943">www.irs.gov/Form943</a> for instructions and the latest information.	
<b>2022</b> OMB No. 1545-0035		<b>2022</b>	
<b>Type or Print</b>	Name (as distinguished from trade name)		Employer identification number (EIN)
	<b>01NC</b>		<b>01EIN -</b>
	Trade name, if any		
	<b>04CON</b>		
	Address (number and street)		
	<b>04ADD</b>	<b>04FAD</b>	
	City or town, state or province, country, and ZIP or foreign postal code		
	<b>04CTY</b>	<b>04ST</b>	<b>04ZIP</b>
If you don't have to file returns in the future, check here <input type="checkbox"/>			
<b>01CRD</b>			
1 Number of agricultural employees employed in the pay period that includes March 12, 2022		1 <b>01EMP</b> <b>1SIC</b>	
2 Wages subject to social security tax*		2 <b>02TCW</b>	
a Qualified sick leave wages*		2a <b>19SCS</b>	<small>*Include taxable qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2021, and before October 1, 2021, on line 2. Use lines 2a and 2b only for taxable qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021.</small>
b Qualified family leave wages*		2b <b>19SCF</b>	
3 Social security tax (multiply line 2 by 12.4% (0.124))		3 <b>02SST&gt;</b>	
a Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))		3a	
b Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))		3b	
4 Wages subject to Medicare tax		4 <b>02MED</b>	
5 Medicare tax (multiply line 4 by 2.9% (0.029))		5 <b>02MT&gt;</b>	
6 Wages subject to Additional Medicare Tax withholding		6 <b>02XMT</b>	
7 Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))		7	
8 Federal income tax withheld		8 <b>02ITW</b>	
9 Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8		9	
10 Current year's adjustments		10 <b>02ADJ</b>	
11 Total taxes after adjustments (line 9 as adjusted by line 10)		11	
12a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974		12a <b>02PTC</b>	
b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021		12b <b>19QCS</b>	
c Reserved for future use		12c	
d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021		12d <b>19QAS</b>	
e Nonrefundable portion of COBRA premium assistance credit		12e <b>19CNA</b>	
f Number of individuals provided COBRA premium assistance		<b>19CRN</b>	
g Total nonrefundable credits. Add lines 12a, 12b, 12d, and 12e		12g	
13 Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11		13 <b>02TT</b>	
<b>You MUST complete all three pages of Form 943 and SIGN it.</b>			
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. <span style="float: right;">Cat. No. 11252K      Form <b>943</b> (2022)</span>			
<b>01CCC</b>			

**Exhibit 3.12.13-14 (Cont. 1) (01-01-2023)**  
**Form 943 (2022)**

430222  
Page **2**

Form 943 (2022)

<b>14a</b> Total deposits for 2022, including overpayment applied from a prior year and Form 943-X . . . . .	<b>14a</b>	<b>02DEP</b>	
<b>b</b> Reserved for future use . . . . .	<b>14b</b>		
<b>c</b> Reserved for future use . . . . .	<b>14c</b>		
<b>d</b> Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	<b>14d</b>	<b>19RCS</b>	
<b>e</b> Reserved for future use . . . . .	<b>14e</b>		
<b>f</b> Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>14f</b>	<b>19RAS</b>	
<b>g</b> Refundable portion of COBRA premium assistance credit . . . . .	<b>14g</b>	<b>19CRA</b>	
<b>h</b> Total deposits and refundable credits. Add lines 14a, 14d, 14f, and 14g . . . . .	<b>14h</b>		
<b>i</b> Reserved for future use . . . . .	<b>14i</b>		
<b>j</b> Reserved for future use . . . . .	<b>14j</b>		
<b>15</b> <b>Balance due.</b> If line 13 is more than line 14h, enter the difference and see the instructions . . . . .	<b>15</b>	<b>02B/R+</b>	
<b>16</b> <b>Overpayment.</b> If line 14h is more than line 13, enter the difference . . . . .	<b>16</b>	<b>02B/R-</b>	

Check one: ☐ Apply to next return. ☒ Send a refund.

**01ARN**

- **All filers:** If line 13 is less than \$2,500, **don't** complete line 17 or Form 943-A.
- **Semiweekly schedule depositors:** Complete Form 943-A and check here . . . . . ☐
- **Monthly schedule depositors:** Complete line 17 and check here . . . . . ☐

<b>17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)</b>					
		Tax liability for month		Tax liability for month	
<b>A</b> January . . . . .	<b>03A</b>	<b>F</b> June . . . . .	<b>03F</b>	<b>K</b> November . . . . .	<b>03K</b>
<b>B</b> February . . . . .	<b>03B</b>	<b>G</b> July . . . . .	<b>03G</b>	<b>L</b> December . . . . .	<b>03L</b>
<b>C</b> March . . . . .	<b>03C</b>	<b>H</b> August . . . . .	<b>03H</b>	<b>M</b> Total liability for year (add lines A through L) . . . . .	<b>03M</b>
<b>D</b> April . . . . .	<b>03D</b>	<b>I</b> September . . . . .	<b>03I</b>		
<b>E</b> May . . . . .	<b>03E</b>	<b>J</b> October . . . . .	<b>03J</b>		

<b>18</b> Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 . . . . .	<b>18</b>	<b>19HP1</b>	
<b>19</b> Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 . . . . .	<b>19</b>	<b>19HP2</b>	
<b>20</b> Reserved for future use . . . . .	<b>20</b>		
<b>21</b> Reserved for future use . . . . .	<b>21</b>		

**You MUST complete all three pages of Form 943 and SIGN it.**

Form **943** (2022)

**Exhibit 3.12.13-14 (Cont. 2) (01-01-2023)**  
**Form 943 (2022)**

Form 943 (2022)		430322 Page <b>3</b>	
<b>22</b>	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . .	<b>22</b>	<b>19QSW</b>
<b>23</b>	Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 . . .	<b>23</b>	<b>19QHE</b>
<b>24</b>	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22 . . .	<b>24</b>	<b>19CBA</b>
<b>25</b>	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . .	<b>25</b>	<b>19QFW</b>
<b>26</b>	Qualified health plan expenses allocable to qualified family leave wages reported on line 25 . . .	<b>26</b>	<b>19HE1</b>
<b>27</b>	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25 . . .	<b>27</b>	<b>19HE2</b>
<b>28</b>	Reserved for future use . . .	<b>28</b>	
<b>29</b>	Reserved for future use . . .	<b>29</b>	

<b>Third-Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See the separate instructions. <input checked="" type="checkbox"/> <b>Yes. Complete the following.</b> <input type="checkbox"/> <b>No.</b> <div style="text-align: right; margin-right: 50px;"><b>01CBI</b></div>		
	Designee's name	Phone no.	Personal identification number (PIN) <b>01CBP</b>
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  Signature _____ Date _____ Print your name and title _____		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date _____ Check <input type="checkbox"/> if self-employed PTIN <b>01PSN</b> Firm's name <b>01PEN</b> Firm's address <b>01PTN</b> Phone no. _____

Form **943** (2022)

**Exhibit 3.12.13-15 (01-01-2022)**  
**Form 943 (2021)**

<b>MFT 11</b>		<b>Program Code 11600</b>		430121	
<b>Form 943</b> Department of the Treasury Internal Revenue Service		<b>Employer's Annual Federal Tax Return 01TXP          for Agricultural Employees</b>			OMB No. 1545-0035 <b>2021</b>
▶ Go to <a href="http://www.irs.gov/Form943">www.irs.gov/Form943</a> for instructions and the latest information.					
<b>Type or Print</b>	Name (as distinguished from trade name)		Employer identification number (EIN)		If address is different from prior return, check here ▶ <input type="checkbox"/>
	01NC		01EIN		
	Trade name, if any				
	04CON				
	Address (number and street)				
04ADD		04FAD			
City or town, state or province, country, and ZIP or foreign postal code					
04CTY		04ST		04ZIP	
If you don't have to file returns in the future, check here ▶ <input type="checkbox"/>					
<b>01CRD</b>					
1		Number of agricultural employees employed in the pay period that includes March 12, 2021 ▶		1 01EMP 1SIC	
2		Wages subject to social security tax*		2 02TCW	
a		Qualified sick leave wages*		2a 19SCS	
b		Qualified family leave wages*		2b 19SCF	
3		Social security tax (multiply line 2 by 12.4% (0.124))		3 02SST>	
a		Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))		3a	
b		Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))		3b	
4		Wages subject to Medicare tax		4 02MED	
5		Medicare tax (multiply line 4 by 2.9% (0.029))		5 02MT>	
6		Wages subject to Additional Medicare Tax withholding		6 02XMT	
7		Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))		7	
8		Federal income tax withheld		8 02ITW	
9		Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8		9	
10		Current year's adjustments		10 02ADJ	
11		Total taxes after adjustments (line 9 as adjusted by line 10)		11	
12a		Qualified small business payroll tax credit for increasing research activities. Attach Form 8974		12a 02PTC	
b		Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021		12b 19QCS	
c		Nonrefundable portion of employee retention credit		12c 19CER	
d		Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021		12d 19QAS	
e		Nonrefundable portion of COBRA premium assistance credit		12e 19CNA	
f		Number of individuals provided COBRA premium assistance		19CRN	
g		Total nonrefundable credits. Add lines 12a, 12b, 12c, 12d, and 12e		12g	
13		Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11		13 02TT	
<b>You MUST complete all three pages of Form 943 and SIGN it.</b>					
Next ▶					
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.					
Cat. No. 11252K Form 943 (2021)					
01CCC					



**Exhibit 3.12.13-15 (Cont. 1) (01-01-2022)**  
**Form 943 (2021)**

430221  
Page **2**

Form 943 (2021)

<b>14a</b> Total deposits for 2021, including overpayment applied from a prior year and Form 943-X . . . . .	<b>14a</b>	<b>02DEP</b>	
<b>b</b> Reserved for future use . . . . .	<b>14b</b>		
<b>c</b> Reserved for future use . . . . .	<b>14c</b>		
<b>d</b> Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	<b>14d</b>	<b>19RCS</b>	
<b>e</b> Refundable portion of employee retention credit . . . . .	<b>14e</b>	<b>19RER</b>	
<b>f</b> Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . .	<b>14f</b>	<b>19RAS</b>	
<b>g</b> Refundable portion of COBRA premium assistance credit . . . . .	<b>14g</b>	<b>19CRA</b>	
<b>h</b> Total deposits and refundable credits. Add lines 14a, 14d, 14e, 14f, and 14g . . . . .	<b>14h</b>		
<b>i</b> Total advances received from filing Form(s) 7200 for the year . . . . .	<b>14i</b>	<b>19APA</b>	
<b>j</b> Total deposits and refundable credits less advances. Subtract line 14i from line 14h . . . . .	<b>14j</b>		
<b>15 Balance due.</b> If line 13 is more than line 14j, enter the difference and see the instructions . . . . .	<b>15</b>	<b>02B/R+</b>	
<b>16 Overpayment.</b> If line 14j is more than line 13, enter the difference . . . . .	<b>16</b>	<b>02B/R-</b>	

Check one: ☐ Apply to next return. ☒ Send a refund.

**01ARN**

- **All filers:** If line 13 is less than \$2,500, **don't** complete line 17 or Form 943-A.
- **Semiweekly schedule depositors:** Complete Form 943-A and check here . . . . . ☐
- **Monthly schedule depositors:** Complete line 17 and check here . . . . . ☐

**17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)**

		Tax liability for month				Tax liability for month				Tax liability for month	
<b>A</b>	January . . . . .	<b>03A</b>		<b>F</b>	June . . . . .	<b>03F</b>		<b>K</b>	November . . . . .	<b>03K</b>	
<b>B</b>	February . . . . .	<b>03B</b>		<b>G</b>	July . . . . .	<b>03G</b>		<b>L</b>	December . . . . .	<b>03L</b>	
<b>C</b>	March . . . . .	<b>03C</b>		<b>H</b>	August . . . . .	<b>03H</b>		<b>M</b> Total liability for year (add lines A through L) . . . . .			
<b>D</b>	April . . . . .	<b>03D</b>		<b>I</b>	September . . . . .	<b>03I</b>					
<b>E</b>	May . . . . .	<b>03E</b>		<b>J</b>	October . . . . .	<b>03J</b>					
										<b>03M</b>	

<b>18</b> Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 . . . . .	<b>18</b>	<b>19HP1</b>	
<b>19</b> Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 . . . . .	<b>19</b>	<b>19HP2</b>	
<b>20</b> Qualified wages for the employee retention credit . . . . .	<b>20</b>	<b>19WRC</b>	
<b>21</b> Qualified health plan expenses for the employee retention credit . . . . .	<b>21</b>	<b>19HPR</b>	

**You MUST complete all three pages of Form 943 and SIGN it.**

Next

Form **943** (2021)

**Exhibit 3.12.13-15 (Cont. 2) (01-01-2022)**  
**Form 943 (2021)**

430321	
Form 943 (2021) <span style="float: right;">Page <b>3</b></span>	
<b>22</b> Qualified sick leave wages for leave taken after March 31, 2021 . . . . .	<b>22</b> <b>19QSW</b>
<b>23</b> Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 . . . . .	<b>23</b> <b>19QHE</b>
<b>24</b> Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22 . . . . .	<b>24</b> <b>19CBA</b>
<b>25</b> Qualified family leave wages for leave taken after March 31, 2021 . . . . .	<b>25</b> <b>19QFW</b>
<b>26</b> Qualified health plan expenses allocable to qualified family leave wages reported on line 25 . . . . .	<b>26</b> <b>19HE1</b>
<b>27</b> Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25 . . . . .	<b>27</b> <b>19HE2</b>
<b>28</b> If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the third quarter . . . . .	<b>28</b> <b>19RC3</b>
<b>29</b> If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the fourth quarter . . . . .	<b>29</b> <b>19RC4</b>
<b>Third-Party Designee</b>  Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶ <b>01CBI</b> <b>Sign Here</b> Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature ▶ Date ▶ Print your name and title ▶	Do you want to allow another person to discuss this return with the IRS? See the separate instructions. <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.
<b>Paid Preparer Use Only</b> Print/Type preparer's name Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN <b>01PSN</b> Firm's name ▶ Firm's EIN ▶ <b>01PEN</b> Firm's address ▶ Phone no. <b>01PTN</b>	

Form **943** (2021)

**Exhibit 3.12.13-16 (01-01-2021)**  
**Form 943 (2020)**

<b>MFT 11</b>		<b>Program Code 11600</b>	
<b>Form 943</b> Department of the Treasury Internal Revenue Service	<b>Employer's Annual Federal Tax Return          for Agricultural Employees</b>		<b>01TXP</b>  OMB No. 1545-0035 <div style="font-size: 2em; font-weight: bold;">2020</div>
▶ Go to <a href="http://www.irs.gov/Form943">www.irs.gov/Form943</a> for instructions and the latest information.			
<b>Type or Print</b>	Name (as distinguished from trade name)		Employer identification number (EIN)
	<b>01NC</b>		<b>01EIN</b>
	Trade name, if any		
	<b>04CON</b>		
	Address (number and street)		
	<b>04ADD</b>	<b>04FAD</b>	
	City or town, state or province, country, and ZIP or foreign postal code		
	<b>04CTY</b>	<b>04ST</b>	<b>04ZIP</b>
If you don't have to file returns in the future, check here <input type="checkbox"/>			
<b>01CRD</b>			
1 Number of agricultural employees employed in the pay period that includes March 12, 2020		1 <b>01EMP</b> <b>1SIC</b>	
2 Wages subject to social security tax	2 <b>02TCW</b>		
a Qualified sick leave wages	2a <b>19SCS</b>		
b Qualified family leave wages	2b <b>19SCF</b>		
3 Social security tax (multiply line 2 by 12.4% (0.124))	3 <b>02SST&gt;</b>		
a Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))	3a		
b Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))	3b		
4 Wages subject to Medicare tax	4 <b>02MED</b>		
5 Medicare tax (multiply line 4 by 2.9% (0.029))	5 <b>02MT&gt;</b>		
6 Wages subject to Additional Medicare Tax withholding	6 <b>02XMT</b>		
7 Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7		
8 Federal income tax withheld	8 <b>02ITW</b>		
9 Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8	9 <b>01RCD</b>		
10 Current year's adjustments	10 <b>02ADJ</b>		
11 Total taxes after adjustments (line 9 as adjusted by line 10)	11		
12a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12a <b>02PTC</b>		
b Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1	12b <b>19QCS</b>		
c Nonrefundable portion of employee retention credit from Worksheet 1	12c <b>19CER</b>		
d Total nonrefundable credits. Add lines 12a, 12b, and 12c	12d		
13 Total taxes after adjustments and nonrefundable credits. Subtract line 12d from line 11	13 <b>02TT</b>		
14a Total deposits for 2020, including overpayment applied from a prior year and Form 943-X	14a <b>02DEP</b>		
b Deferred amount of the employer share of social security tax	14b <b>19DA</b>		
c Deferred amount of the employee share of social security tax	14c <b>19DEE</b>		
d Refundable portion of credit for qualified sick and family leave wages from Worksheet 1	14d <b>19RCS</b>		
e Refundable portion of employee retention credit from Worksheet 1	14e <b>19RER</b>		
f Total deposits, deferrals, and refundable credits. Add lines 14a, 14b, 14c, 14d, and 14e	14f		
g Total advances received from filing Form(s) 7200 for the year	14g <b>19APA</b>		
h Total deposits, deferrals, and refundable credits less advances. Subtract line 14g from line 14f	14h		
<b>You must complete both pages of Form 943 and sign it.</b>			
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.		Cat. No. 11252K	Form <b>943</b> (2020)
<b>01CCC</b>			

**Exhibit 3.12.13-16 (Cont. 1) (01-01-2021)**  
**Form 943 (2020)**

Form 943 (2020)		Page <b>2</b>																																
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<b>22</b> Credit from Form 5884-C, line 11, for the year . . . . .	<b>22</b>	<b>19QCA</b>																																
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<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p>																																		
<p><b>Sign Here</b></p> <p>Signature ▶ _____ Date ▶ _____</p> <p>Print your name and title ▶ _____</p>																																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Print/Type preparer's name</td> <td style="width: 33%;">Preparer's signature</td> <td style="width: 15%;">Date</td> <td style="width: 15%;">Check <input type="checkbox"/> if self-employed</td> <td style="width: 5%;">PTIN</td> </tr> <tr> <td>Firm's name ▶</td> <td></td> <td></td> <td></td> <td><b>01PSN</b></td> </tr> <tr> <td>Firm's address ▶</td> <td></td> <td></td> <td>Firm's EIN ▶</td> <td><b>01PEN</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Phone no.</td> <td><b>01PTN</b></td> </tr> </table>			Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	Firm's name ▶				<b>01PSN</b>	Firm's address ▶			Firm's EIN ▶	<b>01PEN</b>				Phone no.	<b>01PTN</b>												
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN																														
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Firm's address ▶			Firm's EIN ▶	<b>01PEN</b>																														
			Phone no.	<b>01PTN</b>																														
Form <b>943</b> (2020)																																		

**Exhibit 3.12.13-17 (01-01-2020)**  
**Form 943 (2019)**

<b>MFT 11</b>		<b>Program Code 11600</b>																																					
<b>Form 943</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Employer's Annual Federal Tax Return for Agricultural Employees</b>		<small>OMB No. 1545-0035</small>																																				
	<b>01TXP</b> ▶ Go to <a href="http://www.irs.gov/Form943">www.irs.gov/Form943</a> for instructions and the latest information.		<b>2019</b>																																				
<b>Type or Print</b>	Name (as distinguished from trade name) <b>01NC</b>		Employer identification number (EIN) <b>01EIN</b>																																				
	Trade name, if any <b>04CON</b>																																						
	Address (number and street) <b>04ADD 04FAD</b>																																						
	City or town, state or province, country, and ZIP or foreign postal code <b>04CTY 04ST 04ZIP</b>																																						
	If you don't have to file returns in the future, check here <input type="checkbox"/>																																						
<b>01CRD</b>																																							
<b>1</b> Number of agricultural employees employed in the pay period that includes March 12, 2019 . . . ▶		<b>1</b> <b>01EMP</b>	<b>1SIC</b>																																				
<b>2</b> Total wages subject to social security tax . . . . .	<b>2</b> <b>02TCW</b>	<b>3</b> <b>02SST&gt;</b>																																					
<b>3</b> Social security tax (multiply line 2 by 12.4% (0.124)) . . . . .	<b>4</b> <b>02MED</b>	<b>5</b> <b>02MT&gt;</b>																																					
<b>4</b> Total wages subject to Medicare tax . . . . .	<b>6</b> <b>02XMT</b>	<b>7</b> <b>02XMT&gt;</b>																																					
<b>5</b> Medicare tax (multiply line 4 by 2.9% (0.029)) . . . . .		<b>8</b> <b>02ITW</b>																																					
<b>6</b> Total wages subject to Additional Medicare Tax withholding . . . . .		<b>9</b>																																					
<b>7</b> Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009)) . . . . .		<b>10</b> <b>02ADJ</b>																																					
<b>8</b> Federal income tax withheld . . . . .		<b>11</b>																																					
<b>9</b> Total taxes before adjustments. Add lines 3, 5, 7, and 8 . . . . .		<b>12</b> <b>02PTC</b>																																					
<b>10</b> Current year's adjustments . . . . .	<b>01RCD</b>	<b>13</b> <b>02TT</b>																																					
<b>11</b> Total taxes after adjustments (line 9 as adjusted by line 10) . . . . .		<b>14</b> <b>02DEP</b>																																					
<b>12</b> Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .		<b>15</b> <b>02B/R+</b>																																					
<b>13</b> Total taxes after adjustments and credits. Subtract line 12 from line 11 . . . . .																																							
<b>14</b> Total deposits for 2019, including overpayment applied from a prior year and Form 943-X . . . . .																																							
<b>15</b> <b>Balance due.</b> If line 13 is more than line 14, enter the difference and see the instructions . . . ▶																																							
<b>16</b> <b>Overpayment.</b> If line 14 is more than line 13, enter the difference ▶ <b>02B/R-</b> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.																																							
<p>• <b>All filers:</b> If line 13 is less than \$2,500, <b>don't</b> complete line 17 or Form 943-A. • <b>Semiweekly schedule depositors:</b> Complete Form 943-A and check here <input type="checkbox"/> • <b>Monthly schedule depositors:</b> Complete line 17 and check here <input type="checkbox"/></p>																																							
<b>17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)</b>																																							
<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th colspan="2">Tax liability for month</th><th colspan="2">Tax liability for month</th><th colspan="2">Tax liability for month</th></tr></thead><tbody><tr><td>A January . . . . .</td><td><b>03A</b></td><td>F June . . . . .</td><td><b>03F</b></td><td>K November . . . . .</td><td><b>03K</b></td></tr><tr><td>B February . . . . .</td><td><b>03B</b></td><td>G July . . . . .</td><td><b>03G</b></td><td>L December . . . . .</td><td><b>03L</b></td></tr><tr><td>C March . . . . .</td><td><b>03C</b></td><td>H August . . . . .</td><td><b>03H</b></td><td>M Total liability for year (add lines A through L) . . . . .</td><td><b>03M</b></td></tr><tr><td>D April . . . . .</td><td><b>03D</b></td><td>I September . . . . .</td><td><b>03I</b></td><td></td><td></td></tr><tr><td>E May . . . . .</td><td><b>03E</b></td><td>J October . . . . .</td><td><b>03J</b></td><td></td><td></td></tr></tbody></table>				Tax liability for month		Tax liability for month		Tax liability for month		A January . . . . .	<b>03A</b>	F June . . . . .	<b>03F</b>	K November . . . . .	<b>03K</b>	B February . . . . .	<b>03B</b>	G July . . . . .	<b>03G</b>	L December . . . . .	<b>03L</b>	C March . . . . .	<b>03C</b>	H August . . . . .	<b>03H</b>	M Total liability for year (add lines A through L) . . . . .	<b>03M</b>	D April . . . . .	<b>03D</b>	I September . . . . .	<b>03I</b>			E May . . . . .	<b>03E</b>	J October . . . . .	<b>03J</b>		
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<p style="text-align: right;"><b>01CBI</b></p>																																							
<b>Third-Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See separate instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.																																						
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <b>01CBP</b>																																				
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																																						
	Signature ▶	Print Your Name and Title ▶	Date ▶																																				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Check <input type="checkbox"/> if self-employed PTIN <b>01PSN</b>																																				
	Firm's name ▶		Firm's EIN ▶ <b>01PEN</b>																																				
	Firm's address ▶		Phone no. <b>01PTN</b>																																				
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11252K Form <b>943</b> (2019)																																							
<b>01CCC</b>																																							

Exhibit 3.12.13-18 (01-01-2025)  
Form 943 (sp)

DRAFT

Formulario **943**

Department of the Treasury  
Internal Revenue Service

01CRD

Escriba a  
Máquina  
o en Letra de  
Molde

MFT 11

Program Code 11600

Declaración del Impuesto Federal Anual del Empleador de Empleados Agropecuarios

01TXP

Visite [www.irs.gov/Form943SP](http://www.irs.gov/Form943SP) para obtener las instrucciones y la información más reciente.

OMB No. 1545-0029

20**24**

Nombre (el nombre legal del negocio, no el nombre comercial)

01NC

Número de identificación del empleador (EIN)

01EIN

Nombre comercial, si existe

04CON

Dirección (calle y número)

04ADD 04FAD

Ciudad o pueblo, estado o provincia, país y código postal (ZIP) o código postal extranjero

04CTY 04ST 04ZIP

Si su dirección no es la misma que apareció en su declaración anterior, marque este recuadro

☐

Si no tiene que presentar esta declaración en el futuro, marque este recuadro

☐

1

Número de empleados agropecuarios durante el período de nómina que incluye el 12 de marzo de 2024

1

01EMP

01SIC

2

Salarios sujetos al impuesto del Seguro Social

2

02TCW

3

Impuesto del Seguro Social (multiplique la línea 2 por el 12.4% (0.124))

3

02SST>

4

Salarios sujetos al impuesto del Medicare

4

02MED

5

Impuesto del Medicare (multiplique la línea 4 por el 2.9% (0.029))

5

02MT>

6

Salarios sujetos a la retención del Impuesto Adicional del Medicare

6

02XMT

7

Retención del Impuesto Adicional del Medicare (multiplique la línea 6 por el 0.9% (0.009))

7

8

Impuesto federal sobre el ingreso retenido

8

02ITW

9

Total de impuestos antes de los ajustes. Suma las líneas 3, 5, 7 y 8

9

01RCD

10

Ajustes del año actual

10

02ADJ

11

Total de los impuestos después de los ajustes (la línea 9 según ajustada por la línea 10)

11

12

Crédito tributario sobre la nómina de pequeños negocios calificados por aumentar las actividades investigativas. Adjunte el Formulario 8974

12

02PTC

13

Total de los impuestos después de los ajustes y créditos no reembolsables. Reste la línea 12 de la línea 11

13

02TT

14

Total de depósitos hechos para 2024, incluyendo toda cantidad pagada en exceso aplicada de un año anterior y del Formulario 943-X

14

02DEP

15

Saldo adeudado. Si la línea 13 es mayor que la línea 14, anote la diferencia y vea las instrucciones

15

02B/R+

16

Cantidad pagada en exceso. Si la línea 14 es mayor que la línea 13, anote la diferencia

16

02B/R-

Marque uno: ☐ Aplíquese a la próxima declaración. ☐ Envíe un reembolso.

• Todos los declarantes: Si la línea 13 es menos de \$2,500, **no complete** la línea 17 ni el Formulario 943-A.

☐

• Depositantes de itinerario bisemanal: Complete el Formulario 943-A y marque aquí

☐

• Depositantes de itinerario mensual: Complete la línea 17 y marque aquí

☐

17 Registro Mensual de la Obligación Tributaria Federal. (No lo complete si es depositante de itinerario bisemanal).

	Obligación tributaria para el mes		Obligación tributaria para el mes		Obligación tributaria para el mes
A Enero	03A	F Junio	03F	K Noviembre	03K
B Febrero	03B	G Julio	03G	L Diciembre	03L
C Marzo	03C	H Agosto	03H	M Obligación total para el año (suma las líneas A a L)	03M
D Abril	03D	I Septiembre	03I		
E Mayo	03E	J Octubre	03J		

Tercero Autorizado

¿Desea permitir que otra persona hable sobre esta declaración con el IRS? Vea las instrucciones. ☐ Sí. Complete lo siguiente. ☐ No.

Nombre de esta persona

Número de teléfono

Número de identificación personal (PIN)

01CBP

Firma Aquí

Firma

Fecha

Para Uso Exclusivo del Preparador Remunerado

Escriba a máquina o con letra de molde al nombre del preparador

Firma del preparador

Fecha

Marque aquí ☐ si trabaja por cuenta propia

PTIN

01PSN

Nombre de la empresa

EIN de la empresa

01PEN

Dirección de la empresa

Núm. de teléfono

01PTN

Para el Aviso sobre la Ley de Confidencialidad de Información y la Ley de Reducción de Trámites, vea las instrucciones.

Cat. No. 83519Q

Form 943 (sp) (2024)

01CCC

Exhibit 3.12.13-18

Internal Revenue Manual

Cat. No. 33645L (10-22-2024)  
Any line marked with a #  
is for Official Use Only

**Exhibit 3.12.13-19 (01-01-2025)**  
**Form 944 (2024)**

**DRAFT** MFT 14 Program Code 11650

Form **944 for 2024: Employer's ANNUAL Federal Tax Return**  
Department of the Treasury — Internal Revenue Service

**01TXP** OMB No. 1545-0029

**Who Must File Form 944**  
You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in writing.  
Go to [www.irs.gov/Form944](http://www.irs.gov/Form944) for instructions and the latest information.

Employer identification number (EIN)   -  **01EIN**

Name (not your trade name) **01NC**

Trade name (if any) **04CON**

Address **04ADD** **04FAD**  
Number Street Suite or room number

**04CTY** **04ST** **04ZIP**  
City State ZIP code

**01CRD** Foreign country name Foreign province/county Foreign postal code

Read the separate instructions before you complete Form 944. Type or print within the boxes. **01SIC**

**Part 1:** Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

1 Wages, tips, and other compensation 1 **0201**

2 Federal income tax withheld from wages, tips, and other compensation 2 **02ITW**

3 If no wages, tips, and other compensation are subject to social security or Medicare tax 3 ☐ Check here and go to line 5. **0203**

4 Taxable social security and Medicare wages and tips:

	Column 1		Column 2
4a Taxable social security wages	<b>02SSW</b>	$\times 0.124 =$	
4b Taxable social security tips	<b>02SST</b>	$\times 0.124 =$	
4c Taxable Medicare wages & tips	<b>02MED</b>	$\times 0.029 =$	
4d Taxable wages & tips subject to Additional Medicare Tax withholding	<b>02XMT</b>	$\times 0.009 =$	

4e Total social security and Medicare taxes. Add Column 2 from lines 4a, 4b, 4c, and 4d 4e **02TBA**

5 Total taxes before adjustments. Add lines 2 and 4e 5 **025D**

6 Current year's adjustments (see instructions) **01RCD** 6 **02CA**

7 Total taxes after adjustments. Combine lines 5 and 6 7

8 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 8 **02PTC**

9 Total taxes after adjustments and nonrefundable credits. Subtract line 8 from line 7 9 **02TT**

10 Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 941-X, or 941-X (PR) 10 **02DEP**

11 Balance due. If line 9 is more than line 10, enter the difference and see instructions 11 **02B/R+**

12 Overpayment. If line 10 is more than line 9, enter the difference **02B/R-** Check one: ☐ Apply to next return ☐ Send a refund. **01ARN**

You MUST complete both pages of Form 944 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 39316N Form **944** (2024)

**01CCC**



**Exhibit 3.12.13-19 (Cont. 1) (01-01-2025)**  
**Form 944 (2024)****DRAFT**

Name (not your trade name)

Employer identification number (EIN)

**Part 2: Tell us about your deposit schedule and tax liability for this year.**

- 13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.
- ☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		July		Oct.
13a	03A .	13d	03D .	13g	03G .	13j	03J .
	Feb.		May		Aug.		Nov.
13b	03B .	13e	03E .	13h	03H .	13k	03K .
	Mar.		June		Sept.		Dec.
13c	03C .	13f	03F .	13i	03I .	13l	03L .

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m 03M&gt;.

**Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.**

- 14 If your business has closed or you stopped paying wages . . . . . ☐ Check here, and enter the final date you paid wages / / ; also attach a statement to your return. See instructions.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☒ Yes. Designee's name and phone number

01CBI Select a 5-digit personal identification number (PIN) to use when talking to the IRS.  01CBP

☐ No.

**Part 5: Sign here. You MUST complete both pages of Form 944 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your  
name herePrint your  
name herePrint your  
title here

Date

Best daytime phone

**Paid Preparer Use Only**Check if you're self-employed ☐

Preparer's name

PTIN

01PSN

Preparer's signature

Date

Firm's name (or yours  
if self-employed)

EIN

01PEN

Address

Phone

01PTN

City

State

ZIP code



Exhibit 3.12.13-20 (01-01-2024)  
Form 944 (2023)

MFT 14		Program Code 11650	
<b>Form 944 for 2023: Employer's ANNUAL Federal Tax Return</b>			
Department of the Treasury — Internal Revenue Service			
<div style="display: flex; justify-content: space-between;"><div><div>Employer identification number (EIN) <input type="text" value="01EIN"/></div><div>Name (not your trade name) <input type="text" value="01NC"/></div><div>Trade name (if any) <input type="text" value="04CON"/></div><div>Address Number <input type="text" value="04ADD"/> Street <input type="text" value="04FAD"/> Suite or room number <input type="text" value="04CTY"/> <input type="text" value="04ST"/> <input type="text" value="04ZIP"/> City State ZIP Code <input type="text"/> <input type="text"/> <input type="text"/> Foreign country name Foreign province/county Foreign postal code</div></div><div style="border: 1px solid black; padding: 5px; width: 200px;"><b>01TXP</b> OMB No. 1545-2007 <b>Who Must File Form 944</b> You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in writing. Go to <a href="http://www.irs.gov/Form944">www.irs.gov/Form944</a> for instructions and the latest information.</div></div>			
<b>01CRD</b> Read the separate instructions before you complete Form 944. Type or print within the boxes.			
<b>Part 1:</b> Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding. <span style="float: right;"><b>01SIC</b></span>			
1	Wages, tips, and other compensation	1	<input type="text" value="0201"/>
2	Federal income tax withheld from wages, tips, and other compensation	2	<input type="text" value="02ITW"/>
3	If no wages, tips, and other compensation are subject to social security or Medicare tax	3	<input type="checkbox"/> Check and go to line 5.
4	Taxable social security and Medicare wages and tips:		<b>0203</b>
	Column 1	Column 2	
4a	Taxable social security wages* <input type="text" value="02SSW"/>	$\times 0.124 =$ <input type="text"/>	<small>*Include taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 4a. Use lines 4a(i) and 4a(ii) only for taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.</small>
4a (i)	Qualified sick leave wages* <input type="text" value="19SCS"/>	<input type="text"/>	
4a (ii)	Qualified family leave wages* <input type="text" value="19SCF"/>	<input type="text"/>	
4b	Taxable social security tips <input type="text" value="02SST"/>	$\times 0.124 =$ <input type="text"/>	
4c	Taxable Medicare wages & tips <input type="text" value="02MED"/>	$\times 0.029 =$ <input type="text"/>	
4d	Taxable wages & tips subject to Additional Medicare Tax withholding <input type="text" value="02XMT"/>	$\times 0.009 =$ <input type="text"/>	
4e	Total social security and Medicare taxes. Add Column 2 from lines 4a, 4a(i), 4a(ii), 4b, 4c, and 4d		<b>02TBA</b> <input type="text"/>
5	Total taxes before adjustments. Add lines 2 and 4e	<b>01RCD</b>	<b>025D</b> <input type="text"/>
6	Current year's adjustments (see instructions)	6	<b>02CA</b> <input type="text"/>
7	Total taxes after adjustments. Combine lines 5 and 6	7	<input type="text"/>
8a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	8a	<b>02PTC</b> <input type="text"/>
8b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b	<b>19QCS</b> <input type="text"/>
8c	Reserved for future use	8c	<input type="text"/>
8d	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8d	<b>19QAS</b> <input type="text"/>
You MUST complete all three pages of Form 944 and SIGN it.			
For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. <b>01CCC</b>			
Cat. No. 39316N		Form <b>944</b> (2023)	

**Exhibit 3.12.13-20 (Cont. 1) (01-01-2024)**  
**Form 944 (2023)**

Name (not your trade name)		Employer identification number (EIN)	
		-	

**Part 1: Answer these questions for this year. (continued)**

8e Reserved for future use . . . . .	8e	.
8f Reserved for future use . . . . .		
8g Total nonrefundable credits. Add lines 8a, 8b, and 8d . . . . .	8g	.
9 Total taxes after adjustments and nonrefundable credits. Subtract line 8g from line 7 . . . . .	9	02TT .
10a Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) . . . . .	10a	02DEP .
10b Reserved for future use . . . . .	10b	.
10c Reserved for future use . . . . .	10c	.
10d Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	10d	19RCS .
10e Reserved for future use . . . . .	10e	.
10f Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	10f	19RAS .
10g Reserved for future use . . . . .	10g	.
10h Total deposits and refundable credits. Add lines 10a, 10d, and 10f . . . . .	10h	.
10i Reserved for future use . . . . .	10i	.
10j Reserved for future use . . . . .	10j	.
11 Balance due. If line 9 is more than line 10h, enter the difference and see instructions . . . . .	11	02B/R+ .
12 Overpayment. If line 10h is more than line 9, enter the difference . . . . .	02B/R- .	Check one: <input checked="" type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.

**Part 2: Tell us about your deposit schedule and tax liability for this year.** **01ARN**

13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.  
☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

Jan. 13a <b>03A</b> .	Apr. 13d <b>03D</b> .	July 13g <b>03G</b> .	Oct. 13j <b>03J</b> .
Feb. 13b <b>03B</b> .	May 13e <b>03E</b> .	Aug. 13h <b>03H</b> .	Nov. 13k <b>03K</b> .
Mar. 13c <b>03C</b> .	June 13f <b>03F</b> .	Sept. 13i <b>03I</b> .	Dec. 13l <b>03L</b> .

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m **03M>** .

You MUST complete all three pages of Form 944 and SIGN it.

Page 2
Form 944 (2023)

**Exhibit 3.12.13-20 (Cont. 2) (01-01-2024)**  
**Form 944 (2023)**

Name (not your trade name)		Employer identification number (EIN)	
<b>Part 3: Tell us about your business. If any question does NOT apply to your business, leave it blank.</b>			
14	If your business has closed or you stopped paying wages . . . . . <input type="checkbox"/> Check here, and enter the final date you paid wages <span style="border: 1px solid black; padding: 0 10px;">/ /</span> ; also attach a statement to your return. See instructions.		
15	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	15	19HP1 .
16	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	16	19HP2 .
17	Reserved for future use . . . . .	17	. .
18	Reserved for future use . . . . .	18	. .
19	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	19	19QSW .
20	Qualified health plan expenses allocable to qualified sick leave wages reported on line 19	20	19HPR .
21	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 19 . . . . .	21	19CBA .
22	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	22	19QFW .
23	Qualified health plan expenses allocable to qualified family leave wages reported on line 22	23	19HE1 .
24	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 22 . . . . .	24	19HE2 .
25	Reserved for future use . . . . .	25	. .
26	Reserved for future use . . . . .	26	. .
<b>Part 4: May we speak with your third-party designee?</b>			
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.			
<input type="checkbox"/> Yes. Designee's name and phone number <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>			
Select a 5-digit personal identification number (PIN) to use when talking to the IRS. <input type="checkbox"/> 01CBI <input type="checkbox"/> 01CBP <input type="checkbox"/>			
<input type="checkbox"/> No.			
<b>Part 5: Sign here. You MUST complete all three pages of Form 944 and SIGN it.</b>			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Sign your name here <span style="border: 1px solid black; display: inline-block; width: 150px; height: 2.5em; vertical-align: middle;"></span>		Print your name here <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	
Date <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>		Print your title here <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>	
Best daytime phone <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>		Best daytime phone <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>	
<b>Paid Preparer Use Only</b>			
Preparer's name <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>		Check if you're self-employed <input type="checkbox"/>	
Preparer's signature <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>		PTIN <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>	
Firm's name (or yours if self-employed) <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>		Date <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>	
Address <span style="border: 1px solid black; display: inline-block; width: 150px; height: 1.2em; vertical-align: middle;"></span>		EIN <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>	
City <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span> State <span style="border: 1px solid black; display: inline-block; width: 50px; height: 1.2em; vertical-align: middle;"></span>		Phone <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>	
		ZIP code <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span>	

Page 3

Form 944 (2023)

**Exhibit 3.12.13-21 (01-01-2023)**  
**Form 944 (2022)**

MFT 14      Program Code 11650	
<b>Form 944 for 2022: Employer's ANNUAL Federal Tax Return</b> <small>Department of the Treasury — Internal Revenue Service</small>	<b>01TXP</b> <small>OMB No. 1545-2007</small>
<b>Employer identification number (EIN)</b> <span style="border: 1px solid black; padding: 2px;">01</span> <span style="border: 1px solid black; padding: 2px;">EIN</span>	<div style="background-color: #f0f0f0; border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>Who Must File Form 944</b>            You must file annual Form 944 instead of filing quarterly Forms 941 <b>only if the IRS notified you in writing.</b>            Go to <a href="http://www.irs.gov/Form944">www.irs.gov/Form944</a> for instructions and the latest information.         </div>
<b>Name (not your trade name)</b> <span style="border: 1px solid black; padding: 2px;">01NC</span>	
<b>Trade name (if any)</b> <span style="border: 1px solid black; padding: 2px;">04CON</span>	
<b>Address</b> <div style="display: flex; justify-content: space-between;"> <span><b>04ADD</b> <b>04FAD</b></span> </div> <div style="display: flex; justify-content: space-between;"> <span><b>04CTY</b></span> <span><b>04ST</b></span> <span><b>04ZIP</b></span> </div>	
<div style="display: flex; justify-content: space-between;"> <span>Foreign country name</span> <span>Foreign province/county</span> <span>Foreign postal code</span> </div>	
<b>01CRD</b> Read the separate instructions before you complete Form 944. Type or print within the boxes.	
<div style="border: 1px solid black; padding: 5px;"> <b>Part 1:</b> Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.           <span style="float: right;"><b>01SIC</b></span> </div>	
1 Wages, tips, and other compensation . . . . .	1 <span style="border: 1px solid black; padding: 2px;">0201</span> .
2 Federal income tax withheld from wages, tips, and other compensation . . . . .	2 <span style="border: 1px solid black; padding: 2px;">02ITW</span> .
3 If no wages, tips, and other compensation are subject to social security or Medicare tax	3 <input type="checkbox"/> Check and go to line 5.
4 Taxable social security and Medicare wages and tips:	<b>0203</b>
<div style="display: flex; justify-content: space-between;"> <div>           4a Taxable social security wages* <span style="border: 1px solid black; padding: 2px;">02SSW.</span> × 0.124 =         </div> <div>           4a (i) Qualified sick leave wages* <span style="border: 1px solid black; padding: 2px;">19SCS .</span> × 0.062 =         </div> <div>           4a (ii) Qualified family leave wages* <span style="border: 1px solid black; padding: 2px;">19SCF .</span> × 0.062 =         </div> <div>           4b Taxable social security tips <span style="border: 1px solid black; padding: 2px;">02SST .</span> × 0.124 =         </div> <div>           4c Taxable Medicare wages &amp; tips <span style="border: 1px solid black; padding: 2px;">02MED .</span> × 0.029 =         </div> <div>           4d Taxable wages &amp; tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT .</span> × 0.009 =         </div> </div>	<div style="border: 1px solid black; padding: 5px; font-size: small;">           *Include taxable qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2021, and before October 1, 2021, on line 4a. Use lines 4a(i) and 4a(ii) <b>only</b> for taxable qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021.         </div>
4e Total social security and Medicare taxes. Add Column 2 from lines 4a, 4a(i), 4a(ii), 4b, 4c, and 4d	4e <span style="border: 1px solid black; padding: 2px;">02TBA</span> .
5 Total taxes before adjustments. Add lines 2 and 4e	5 <span style="border: 1px solid black; padding: 2px;">025D</span> .
6 Current year's adjustments (see instructions)	6 <span style="border: 1px solid black; padding: 2px;">02CA</span> .
7 Total taxes after adjustments. Combine lines 5 and 6	7 <span style="border: 1px solid black; padding: 2px;"></span> .
8a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	8a <span style="border: 1px solid black; padding: 2px;">02PTC</span> .
8b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b <span style="border: 1px solid black; padding: 2px;">19QCS</span> .
8c Reserved for future use	8c <span style="border: 1px solid black; padding: 2px;"></span> .
8d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	8d <span style="border: 1px solid black; padding: 2px;">19QAS</span> .
You MUST complete all three pages of Form 944 and SIGN it.	
For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.	
<b>01CCC</b>	

**Exhibit 3.12.13-21 (Cont. 1) (01-01-2023)**  
**Form 944 (2022)**

Name (not your trade name)		Employer identification number (EIN)	

**Part 1: Answer these questions for this year. (continued)**

8e Nonrefundable portion of COBRA premium assistance credit . . . . .	8e	19CNA .
8f Number of individuals provided COBRA premium assistance		19CRN
8g Total nonrefundable credits. Add lines 8a, 8b, 8d, and 8e . . . . .	8g	. .
9 Total taxes after adjustments and nonrefundable credits. Subtract line 8g from line 7 . . . . .	9	02TT .
10a Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) . . . . .	10a	02DEP .
10b Reserved for future use . . . . .	10b	. .
10c Reserved for future use . . . . .	10c	. .
10d Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .	10d	19RCS .
10e Reserved for future use . . . . .	10e	. .
10f Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	10f	19RAS .
10g Refundable portion of COBRA premium assistance credit . . . . .	10g	19CRA .
10h Total deposits and refundable credits. Add lines 10a, 10d, 10f, and 10g . . . . .	10h	. .
10i Reserved for future use . . . . .	10i	. .
10j Reserved for future use . . . . .	10j	. .
11 Balance due. If line 9 is more than line 10h, enter the difference and see instructions . . . . .	11	02B/R+ .
12 Overpayment. If line 10h is more than line 9, enter the difference	02B/R- .	Check one: <input checked="" type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund.

**Part 2: Tell us about your deposit schedule and tax liability for this year.** 01ARN

13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.  
☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

Jan.		Apr.		July		Oct.	
13a	03A .	13d	03D .	13g	03G .	13j	03J .
Feb.		May		Aug.		Nov.	
13b	03B .	13e	03E .	13h	03H .	13k	03K .
Mar.		June		Sept.		Dec.	
13c	03C .	13f	03F .	13i	03I .	13l	03L .

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m 03M> .

You MUST complete all three pages of Form 944 and SIGN it.

Page 2

Form 944 (2022)

**Exhibit 3.12.13-21 (Cont. 2) (01-01-2023)**  
**Form 944 (2022)**

Name (not your trade name)		Employer identification number (EIN)	
<b>Part 3: Tell us about your business. If any question does NOT apply to your business, leave it blank.</b>			
14 If your business has closed or you stopped paying wages <input type="checkbox"/> Check here, and enter the final date you paid wages <input type="text"/> / <input type="text"/> / <input type="text"/> ; also attach a statement to your return. See instructions.			
15	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	15	<b>19HP1</b> .
16	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	16	<b>19HP2</b> .
17	Reserved for future use	17	. .
18	Reserved for future use	18	. .
19	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	19	<b>19QSW</b> .
20	Qualified health plan expenses allocable to qualified sick leave wages reported on line 19	20	<b>19HPR</b> .
21	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 19	21	<b>19CBA</b> .
22	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	22	<b>19QFW</b> .
23	Qualified health plan expenses allocable to qualified family leave wages reported on line 22	23	<b>19HE1</b> .
24	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 22	24	<b>19HE2</b> .
25	Reserved for future use	25	. .
26	Reserved for future use	26	. .
<b>Part 4: May we speak with your third-party designee?</b>			
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.			
<input type="checkbox"/> Yes. Designee's name and phone number <input type="text"/> <input type="text"/>			
Select a 5-digit personal identification number (PIN) to use when talking to the IRS. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <b>01CBP</b> <input type="text"/>			
<input type="checkbox"/> No.			
<b>Part 5: Sign here. You MUST complete all three pages of Form 944 and SIGN it.</b>			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Sign your name here <input type="text"/>		Print your name here <input type="text"/>	
Date <input type="text"/>		Print your title here <input type="text"/>	
		Best daytime phone <input type="text"/>	
<b>Paid Preparer Use Only</b>			
Preparer's name <input type="text"/>		Check if you're self-employed <input type="checkbox"/>	
Preparer's signature <input type="text"/>		PTIN <b>01PSN</b>	
Firm's name (or yours if self-employed) <input type="text"/>		Date <input type="text"/>	
Address <input type="text"/>		EIN <b>01PEN</b>	
City <input type="text"/> State <input type="text"/>		Phone <b>01PTN</b>	
		ZIP code <input type="text"/>	
Page <b>3</b>		Form <b>944</b> (2022)	

Exhibit 3.12.13-22 (01-01-2022)  
Form 944 (2021)

MFT 14      Program Code 11650	
<b>Form 944 for 2021: Employer's ANNUAL Federal Tax Return</b> <b>01TXP</b>	
Department of the Treasury — Internal Revenue Service      OMB No. 1545-2007	
<div style="display: flex; justify-content: space-between;"><div style="width: 60%;"><p><b>Employer identification number (EIN)</b> <span style="border: 1px solid black; padding: 2px;">01EIN</span></p><p><b>Name (not your trade name)</b> <span style="border: 1px solid black; padding: 2px;">01NC</span></p><p><b>Trade name (if any)</b> <span style="border: 1px solid black; padding: 2px;">04CON</span></p><p><b>Address</b></p><div style="display: flex; justify-content: space-between;"><div style="width: 40%;"><p><b>04ADD</b>      <b>04FAD</b></p><p>Number      Street      Suite or room number</p><p><b>04CTY</b>      <b>04ST</b>      <b>04ZIP</b></p><p>City      State      ZIP code</p><p><b>01CRD</b>      Foreign country name      Foreign province/county      Foreign postal code</p></div><div style="width: 60%; border: 1px solid black; padding: 5px;"><p style="text-align: center;"><b>Who Must File Form 944</b></p><p>You must file annual Form 944 instead of filing quarterly Forms 941 <b>only if the IRS notified you in writing.</b></p><p>Go to <a href="http://www.irs.gov/Form944">www.irs.gov/Form944</a> for instructions and the latest information.</p></div></div></div><div style="width: 35%;"><p><b>Part 1:</b> Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.      <b>01SIC</b></p></div></div>	
1	Wages, tips, and other compensation . . . . . 1 <span style="border: 1px solid black; padding: 2px;">0201</span> .
2	Federal income tax withheld from wages, tips, and other compensation . . . . . 2 <span style="border: 1px solid black; padding: 2px;">02ITW</span> .
3	If no wages, tips, and other compensation are subject to social security or Medicare tax 3 <input type="checkbox"/> Check and go to line 5.
4	Taxable social security and Medicare wages and tips:
<div style="display: flex; justify-content: space-around;"><div>Column 1</div><div>Column 2</div></div>	
4a	Taxable social security wages* <span style="border: 1px solid black; padding: 2px;">02SSW</span> . × 0.124 = <span style="border: 1px solid black; padding: 2px;">0203</span> .
4a (i)	Qualified sick leave wages* <span style="border: 1px solid black; padding: 2px;">19SCS</span> . × 0.062 = <span style="border: 1px solid black; padding: 2px;">0203</span> .
4a (ii)	Qualified family leave wages* <span style="border: 1px solid black; padding: 2px;">19SCF</span> . × 0.062 = <span style="border: 1px solid black; padding: 2px;">0203</span> .
4b	Taxable social security tips <span style="border: 1px solid black; padding: 2px;">02SST</span> . × 0.124 = <span style="border: 1px solid black; padding: 2px;">0203</span> .
4c	Taxable Medicare wages & tips <span style="border: 1px solid black; padding: 2px;">02MED</span> . × 0.029 = <span style="border: 1px solid black; padding: 2px;">0203</span> .
4d	Taxable wages & tips subject to Additional Medicare Tax withholding <span style="border: 1px solid black; padding: 2px;">02XMT</span> . × 0.009 = <span style="border: 1px solid black; padding: 2px;">0203</span> .
4e	Total social security and Medicare taxes. Add Column 2 from lines 4a, 4a(i), 4a(ii), 4b, 4c, and 4d 4e <span style="border: 1px solid black; padding: 2px;">02TBA</span> .
5	Total taxes before adjustments. Add lines 2 and 4e . . . . . <b>01RCD</b> 5 <span style="border: 1px solid black; padding: 2px;">025D</span> .
6	Current year's adjustments (see instructions) . . . . . 6 <span style="border: 1px solid black; padding: 2px;">02CA</span> .
7	Total taxes after adjustments. Combine lines 5 and 6 . . . . . 7 <span style="border: 1px solid black; padding: 2px;">02PTC</span> .
8a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 8a <span style="border: 1px solid black; padding: 2px;">02PTC</span> .
8b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . . 8b <span style="border: 1px solid black; padding: 2px;">19QCS</span> .
8c	Nonrefundable portion of employee retention credit . . . . . 8c <span style="border: 1px solid black; padding: 2px;">19CER</span> .
8d	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . . 8d <span style="border: 1px solid black; padding: 2px;">19QAS</span> .
▶ You MUST complete all three pages of Form 944 and SIGN it. <b>Next</b> ▶	
For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.      Cat. No. 39316N      Form <b>944</b> (2021)	
<b>01CCC</b>	



**Exhibit 3.12.13-22 (Cont. 1) (01-01-2022)**  
**Form 944 (2021)**

Name (not your trade name)		Employer identification number (EIN)	
<b>Part 1: Answer these questions for this year. (continued)</b>			
8e Nonrefundable portion of COBRA premium assistance credit		8e	19CNA .
8f Number of individuals provided COBRA premium assistance	19CRN		
8g Total nonrefundable credits. Add lines 8a, 8b, 8c, 8d, and 8e		8g	. .
9 Total taxes after adjustments and nonrefundable credits. Subtract line 8g from line 7		9	02TT .
10a Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR)		10a	02DEP .
10b Reserved for future use		10b	. .
10c Reserved for future use		10c	. .
10d Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021		10d	19RCS .
10e Refundable portion of employee retention credit		10e	19RER .
10f Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021		10f	19RAS .
10g Refundable portion of COBRA premium assistance credit		10g	19CRA .
10h Total deposits and refundable credits. Add lines 10a, 10d, 10e, 10f, and 10g		10h	. .
10i Total advances received from filing Form(s) 7200 for the year		10i	19APA .
10j Total deposits and refundable credits less advances. Subtract line 10i from line 10h		10j	. .
11 Balance due. If line 9 is more than line 10j, enter the difference and see instructions.		11	02B/R+ .
12 Overpayment. If line 10j is more than line 9, enter the difference	02B/R- .	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.	
<b>Part 2: Tell us about your deposit schedule and tax liability for this year.</b>		01ARN	
13 Check one: <input type="checkbox"/> Line 9 is less than \$2,500. Go to Part 3.			
<input type="checkbox"/> Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.			
13a	13d	13g	13j
Jan. 03A .	Apr. 03D .	July 03G .	Oct. 03J .
13b	13e	13h	13k
Feb. 03B .	May 03E .	Aug. 03H .	Nov. 03K .
13c	13f	13i	13l
Mar. 03C .	June 03F .	Sept. 03I .	Dec. 03L .
Total liability for year. Add lines 13a through 13l. Total must equal line 9.			13m 03M> .
▶ You MUST complete all three pages of Form 944 and SIGN it.			
			Next ▶
Page 2		Form 944 (2021)	



**Exhibit 3.12.13-22 (Cont. 2) (01-01-2022)**  
**Form 944 (2021)**

Name (not your trade name)		Employer identification number (EIN)	
<b>Part 3: Tell us about your business. If any question does NOT apply to your business, leave it blank.</b>			
14 If your business has closed or you stopped paying wages . . . . . <input type="checkbox"/> Check here, and enter the final date you paid wages <span style="border: 1px solid black; padding: 0 10px;">/ /</span> ; also attach a statement to your return. See instructions.			
15 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	15	<b>19HP1</b>	.
16 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	16	<b>19HP2</b>	.
17 Qualified wages for the employee retention credit . . . . .	17	<b>19WRC</b>	.
18 Qualified health plan expenses for the employee retention credit . . . . .	18	<b>19HPR</b>	.
19 Qualified sick leave wages for leave taken after March 31, 2021 . . . . .	19	<b>19QSW</b>	.
20 Qualified health plan expenses allocable to qualified sick leave wages reported on line 19	20	<b>19QHE</b>	.
21 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 19 . . . . .	21	<b>19CBA</b>	.
22 Qualified family leave wages for leave taken after March 31, 2021 . . . . .	22	<b>19QFW</b>	.
23 Qualified health plan expenses allocable to qualified family leave wages reported on line 22	23	<b>19HE1</b>	.
24 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 22 . . . . .	24	<b>19HE2</b>	.
25 If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 8c and 10e for the third quarter . . . . .	25	<b>19RC3</b>	.
26 If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 8c and 10e for the fourth quarter . . . . .	26	<b>19RC4</b>	.
<b>Part 4: May we speak with your third-party designee?</b>			
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.			
<input checked="" type="checkbox"/> Yes. Designee's name and phone number <span style="border: 1px solid black; padding: 0 20px;"></span> <span style="border: 1px solid black; padding: 0 20px;"></span>			
01CBI Select a 5-digit personal identification number (PIN) to use when talking to the IRS. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>01CBP</b> <input type="checkbox"/>	
<input type="checkbox"/> No.			
<b>Part 5: Sign here. You MUST complete all three pages of Form 944 and SIGN it.</b>			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Sign your name here</b>		Print your name here <span style="border: 1px solid black; padding: 0 20px;"></span>	
Date <span style="border: 1px solid black; padding: 0 20px;"></span>		Print your title here <span style="border: 1px solid black; padding: 0 20px;"></span>	
		Best daytime phone <span style="border: 1px solid black; padding: 0 20px;"></span>	
<b>Paid Preparer Use Only</b>			
Preparer's name <span style="border: 1px solid black; padding: 0 20px;"></span>		PTIN <span style="border: 1px solid black; padding: 0 20px;"><b>01PSN</b></span>	
Preparer's signature <span style="border: 1px solid black; padding: 0 20px;"></span>		Date <span style="border: 1px solid black; padding: 0 20px;"></span>	
Firm's name (or yours if self-employed) <span style="border: 1px solid black; padding: 0 20px;"></span>		EIN <span style="border: 1px solid black; padding: 0 20px;"><b>01PEN</b></span>	
Address <span style="border: 1px solid black; padding: 0 20px;"></span>		Phone <span style="border: 1px solid black; padding: 0 20px;"><b>01PTN</b></span>	
City <span style="border: 1px solid black; padding: 0 20px;"></span>	State <span style="border: 1px solid black; padding: 0 20px;"></span>	ZIP code <span style="border: 1px solid black; padding: 0 20px;"></span>	
Page <b>3</b>		Form <b>944</b> (2021)	

**Exhibit 3.12.13-23 (01-01-2021)**  
**Form 944 (2020)**

MFT 14      Program Code 11650	
<b>Form 944 for 2020: Employer's ANNUAL Federal Tax Return</b> <small>Department of the Treasury — Internal Revenue Service</small>	
<b>Employer identification number (EIN)</b> <span style="border: 1px solid black; padding: 2px;">01</span> <span style="border: 1px solid black; padding: 2px;">EIN</span>	<b>01TXP</b> OMB No. 1545-2007
<b>Name (not your trade name)</b> <span style="border: 1px solid black; padding: 2px;">01NC</span>	
<b>Trade name (if any)</b> <span style="border: 1px solid black; padding: 2px;">04CON</span>	
<b>Address</b> <span style="border: 1px solid black; padding: 2px;">04ADD</span> <span style="border: 1px solid black; padding: 2px;">04FAD</span>	
<small>Number</small>	<small>Street</small>
<small>Suite or room number</small>	
<span style="border: 1px solid black; padding: 2px;">04CTY</span> <span style="border: 1px solid black; padding: 2px;">04ST</span> <span style="border: 1px solid black; padding: 2px;">04ZIP</span>	
<small>City</small>	<small>State</small> <small>ZIP code</small>
<span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span> <span style="border: 1px solid black; padding: 2px;"></span>	
<small>Foreign country name</small>	<small>Foreign province/county</small> <small>Foreign postal code</small>
<b>01CRD</b>	
Read the separate instructions before you complete Form 944. Type or print within the boxes.	
<b>Part 1:</b> <b>Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.</b>	
<b>01SIC</b>	
1    Wages, tips, and other compensation . . . . .	1 <span style="border: 1px solid black; padding: 2px;">0201</span> .
2    Federal income tax withheld from wages, tips, and other compensation . . . . .	2 <span style="border: 1px solid black; padding: 2px;">02ITW</span> .
3    If no wages, tips, and other compensation are subject to social security or Medicare tax	3 <input type="checkbox"/> Check and go to line 5.
4    Taxable social security and Medicare wages and tips:	
<div style="display: flex; justify-content: space-around;"> <span>Column 1</span> <span>Column 2</span> </div>	
4a   Taxable social security wages	<span style="border: 1px solid black; padding: 2px;">02SSW</span> . × 0.124 = <span style="border: 1px solid black; padding: 2px;"></span> .
4a (i)   Qualified sick leave wages	<span style="border: 1px solid black; padding: 2px;">19SCS</span> . × 0.062 = <span style="border: 1px solid black; padding: 2px;"></span> .
4a (ii)   Qualified family leave wages	<span style="border: 1px solid black; padding: 2px;">19SCF</span> . × 0.062 = <span style="border: 1px solid black; padding: 2px;"></span> .
4b   Taxable social security tips	<span style="border: 1px solid black; padding: 2px;">02SST</span> . × 0.124 = <span style="border: 1px solid black; padding: 2px;"></span> .
4c   Taxable Medicare wages & tips	<span style="border: 1px solid black; padding: 2px;">02MED</span> . × 0.029 = <span style="border: 1px solid black; padding: 2px;"></span> .
4d   Taxable wages & tips subject to Additional Medicare Tax withholding . . . . .	<span style="border: 1px solid black; padding: 2px;">02XMT</span> . × 0.009 = <span style="border: 1px solid black; padding: 2px;"></span> .
4e   Total social security and Medicare taxes. Add Column 2 from lines 4a, 4a(i), 4a(ii), 4b, 4c, and 4d	4e <span style="border: 1px solid black; padding: 2px;">02TBA</span> .
5   Total taxes before adjustments. Add lines 2 and 4e . . . . .	5 <span style="border: 1px solid black; padding: 2px;">025D</span> .
<b>01RCD</b>	
6   Current year's adjustments (see instructions) . . . . .	6 <span style="border: 1px solid black; padding: 2px;">02CA</span> .
7   Total taxes after adjustments. Combine lines 5 and 6 . . . . .	7 <span style="border: 1px solid black; padding: 2px;"></span> .
8a   Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	8a <span style="border: 1px solid black; padding: 2px;">02PTC</span> .
8b   Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1	8b <span style="border: 1px solid black; padding: 2px;">19QCS</span> .
8c   Nonrefundable portion of employee retention credit from Worksheet 1 . . . . .	8c <span style="border: 1px solid black; padding: 2px;">19CER</span> .
8d   Total nonrefundable credits. Add lines 8a, 8b, and 8c . . . . .	8d <span style="border: 1px solid black; padding: 2px;"></span> .
▶ You MUST complete all three pages of Form 944 and SIGN it.	
Next ▶	
For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.	
<b>01CCC</b>	

**Exhibit 3.12.13-23 (Cont. 1) (01-01-2021)**  
**Form 944 (2020)**

Name (not your trade name)		Employer identification number (EIN)	
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**Part 1: Answer these questions for this year. (continued)**

9 Total taxes after adjustments and nonrefundable credits. Subtract line 8d from line 7 . . . . .	9	02TT	.
10a Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) . . . . .	10a	02DEP	.
10b Deferred amount of the employer share of social security tax . . . . .	10b	19DA	.
10c Deferred amount of the employee share of social security tax . . . . .	10c	19DEE	.
10d Refundable portion of credit for qualified sick and family leave wages from Worksheet 1 . . . . .	10d	19RCS	.
10e Refundable portion of employee retention credit from Worksheet 1 . . . . .	10e	19RER	.
10f Total deposits, deferrals, and refundable credits. Add lines 10a, 10b, 10c, 10d, and 10e . . . . .	10f		.
10g Total advances received from filing Form(s) 7200 for the year . . . . .	10g	19APA	.
10h Total deposits, deferrals, and refundable credits less advances. Subtract line 10g from line 10f . . . . .	10h		.
11 Balance due. If line 9 is more than line 10h, enter the difference and see instructions . . . . .	11	02B/R+	.
12 Overpayment. If line 10h is more than line 9, enter the difference		02B/R-	.

Check one: ☐ Apply to next return. ☐ Send a refund.

↙ ↘

01ARN

**Part 2: Tell us about your deposit schedule and tax liability for this year.**

13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.

☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

Jan.	Apr.	July	Oct.
13a <div style="border: 1px solid black; padding: 2px; text-align: center;">03A.</div>	13d <div style="border: 1px solid black; padding: 2px; text-align: center;">03D.</div>	13g <div style="border: 1px solid black; padding: 2px; text-align: center;">03G.</div>	13j <div style="border: 1px solid black; padding: 2px; text-align: center;">03J.</div>
Feb.	May	Aug.	Nov.
13b <div style="border: 1px solid black; padding: 2px; text-align: center;">03B.</div>	13e <div style="border: 1px solid black; padding: 2px; text-align: center;">03E.</div>	13h <div style="border: 1px solid black; padding: 2px; text-align: center;">03H.</div>	13k <div style="border: 1px solid black; padding: 2px; text-align: center;">03K.</div>
Mar.	June	Sept.	Dec.
13c <div style="border: 1px solid black; padding: 2px; text-align: center;">03C.</div>	13f <div style="border: 1px solid black; padding: 2px; text-align: center;">03F.</div>	13i <div style="border: 1px solid black; padding: 2px; text-align: center;">03I.</div>	13l <div style="border: 1px solid black; padding: 2px; text-align: center;">03L.</div>

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m 

03M>

▶ You MUST complete all three pages of Form 944 and SIGN it.

Next ▶

Form 944 (2020)

Page 2

**Exhibit 3.12.13-23 (Cont. 2) (01-01-2021)**  
**Form 944 (2020)**

Name (not your trade name)		Employer identification number (EIN)	
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**Part 3: Tell us about your business. If any question does NOT apply to your business, leave it blank.**

14 If your business has closed or you stopped paying wages . . . . .

☐ Check here, and  
enter the final date you paid wages / / ; also attach a statement to your return. See instructions.

15 Qualified health plan expenses allocable to qualified sick leave wages . . . . .

15 19HP1 .

16 Qualified health plan expenses allocable to qualified family leave wages . . . . .

16 19HP2 .

17 Qualified wages for the employee retention credit . . . . .

17 19WRC .

18 Qualified health plan expenses allocable to wages reported on line 17 . . . . .

18 19HPR .

19 Credit from Form 5884-C, line 11, for the year . . . . .

19 19QCA .

**Part 4: May we speak with your third-party designee?**  

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

01CBI

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.  01CBP

No.

01CBI

**Part 5: Sign here. You MUST complete all three pages of Form 944 and SIGN it.**  

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here

Date

Print your name here

Print your title here

Best daytime phone

**Paid Preparer Use Only**

Preparer's name

Check if you're self-employed ☐

Preparer's signature

PTIN 01PSN

Firm's name (or yours if self-employed)

Date

Address

EIN 01PEN

City  State

Phone 01PTN

ZIP code

ZIP code

Page **3**

Form **944** (2020)

**Exhibit 3.12.13-24 (01-01-2020)**  
**Form 944 (2019)**

**MFT 14 Program Code 11650**

Form **944 for 2019: Employer's ANNUAL Federal Tax Return**  
Department of the Treasury — Internal Revenue Service

**01TXP** OMB No. 1545-2007

**Who Must File Form 944**  
You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in writing.  
Go to [www.irs.gov/Form944](http://www.irs.gov/Form944) for instructions and the latest information.

**Employer identification number (EIN)**   - **01EIN**

**Name (not your trade name)** **01NC**

**Trade name (if any)** **04CON**

**Address** **04ADD** **04FAD**  
Number Street Suite or room number

**04CTY** **04ST** **04ZIP**  
City State ZIP code

**01CRD** Foreign country name Foreign province/county Foreign postal code

Read the separate instructions before you complete Form 944. Type or print within the boxes.

**Part 1: Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.** **01SIC**

1 Wages, tips, and other compensation . . . . .	1	<b>0201</b> .
2 Federal income tax withheld from wages, tips, and other compensation . . . . .	2	<b>02ITW</b> .
3 If no wages, tips, and other compensation are subject to social security or Medicare tax	3	<input type="checkbox"/> Check and go to line 5.
<b>4 Taxable social security and Medicare wages and tips:</b>		
Column 1	Column 2	
4a Taxable social security wages <b>024A</b> .	$\times 0.124 =$ .	<b>0203</b>
4b Taxable social security tips <b>024B</b> .	$\times 0.124 =$ .	
4c Taxable Medicare wages & tips <b>024C</b> .	$\times 0.029 =$ .	
4d Taxable wages & tips subject to Additional Medicare Tax withholding <b>024D</b> .	$\times 0.009 =$ .	
4e Add Column 2 from lines 4a, 4b, 4c, and 4d <b>01RCD</b>	4e	<b>02TBA</b> .
5 Total taxes before adjustments. Add lines 2 and 4e . . . . .	5	<b>025D</b> .
6 Current year's adjustments (see instructions) . . . . .	6	<b>02CA</b> .
7 Total taxes after adjustments. Combine lines 5 and 6 . . . . .	7	. . . . .
8 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .	8	<b>02PTC</b> .
9 Total taxes after adjustments and credits. Subtract line 8 from line 7 . . . . .	9	<b>02TT</b> .
10 Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) . . . . .	10	<b>02DEP</b> .
11 Balance due. If line 9 is more than line 10, enter the difference and see instructions . . . . .	11	<b>02B/R+</b> .
12 Overpayment. If line 10 is more than line 9, enter the difference <b>02B/R-</b> .	Check one: <input type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund.	

▶ You MUST complete both pages of Form 944 and SIGN it.

**01ARN** **Next** ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 39316N Form **944** (2019)

**01CCC**

**Exhibit 3.12.13-24 (Cont. 1) (01-01-2020)**  
**Form 944 (2019)**

Name (not your trade name)		Employer identification number (EIN)	
<b>Part 2: Tell us about your deposit schedule and tax liability for this year.</b>			
13 Check one: <input type="checkbox"/> Line 9 is less than \$2,500. Go to Part 3. <input type="checkbox"/> Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.			
Jan.	Apr.	July	Oct.
13a <b>03A .</b>	13d <b>03D .</b>	13g <b>03G .</b>	13j <b>03J .</b>
Feb.	May	Aug.	Nov.
13b <b>03B .</b>	13e <b>03E .</b>	13h <b>03H .</b>	13k <b>03K .</b>
Mar.	June	Sept.	Dec.
13c <b>03C .</b>	13f <b>03F .</b>	13i <b>03I .</b>	13l <b>03L .</b>
Total liability for year. Add lines 13a through 13l. Total must equal line 9.			13m <b>03M&gt; .</b>
<b>Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.</b>			
14 If your business has closed or you stopped paying wages... <input type="checkbox"/> Check here and enter the final date you paid wages.			
<b>Part 4: May we speak with your third-party designee?</b>			
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.			
<input type="checkbox"/> Yes. Designee's name and phone number	<input type="text"/> <input type="text"/>		
Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.			
<input type="checkbox"/> No.	<input type="text"/> <b>01CBI</b> <input type="text"/> <b>01CBP</b> <input type="text"/>		
<b>Part 5: Sign here. You MUST complete both pages of Form 944 and SIGN it.</b>			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Sign your name here	Print your name here	<input type="text"/>
Date	<input type="text"/>	Print your title here	<input type="text"/>
Best daytime phone		<input type="text"/>	
<b>Paid Preparer Use Only</b>			
Preparer's name		Check if you're self-employed <input type="checkbox"/>	
<input type="text"/>		PTIN <b>01PSN</b>	
Preparer's signature		Date	
<input type="text"/>		<input type="text"/>	
Firm's name (or yours if self-employed)		EIN <b>01PEN</b>	
<input type="text"/>		Phone <b>01PTN</b>	
Address		ZIP code	
<input type="text"/>		<input type="text"/>	
City	State	<input type="text"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Exhibit 3.12.13-25 (01-01-2025)  
Form 944 (SP) (2024)

**DRAFT** **MFT 14** **Program Code 11650** **01TXP**

Formulario **944 para 2024: Declaración del Impuesto Federal ANUAL del Empleador**  
Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Número de identificación del empleador (EIN)   -  **01EIN**

Nombre (el nombre legal del negocio, no el nombre comercial) **01NC**

Nombre comercial (si existe) **04CON**

Dirección

Número **04ADD** **04FAD** **04ST** **04ZIP**  
Ciudad Estado Código postal (ZIP)

Nombre del país extranjero Provincia extranjera/condeado Código postal extranjero

**01CRD** **01SIC**

Lea las instrucciones por separado antes de completar el Formulario 944. Escriba a máquina o en letra de molde dentro de los encasillados.

**Parte 1:** Conteste las preguntas a continuación para el año actual. Los empleadores en la Samoa Estadounidense, Guam, la Comunidad de las Islas Marianas del Norte, las Islas Virgenes de los EE. UU. y Puerto Rico pueden omitir las líneas 1 y 2, a menos que tengan empleados que estén sujetos a la retención del impuesto sobre el ingreso de los Estados Unidos.

1	Salarios, propinas y otras remuneraciones . . . . .	1	<b>0201</b> .
2	Impuesto federal sobre el ingreso retenido de salarios, propinas y otras remuneraciones . . . . .	2	<b>02ITW</b> .
3	Si los salarios, propinas y otras remuneraciones no están sujetos a los impuestos del Seguro Social o del Medicare . . . . .	3	<input type="checkbox"/> Marque aquí y pase a la línea 5.
4	Salarios y propinas sujetos a los impuestos del Seguro Social y del Medicare:		<b>0203</b>
	Columna 1		
4a	Salarios sujetos al impuesto del Seguro Social <b>02SSW</b> .		
4b	Propinas sujetas al impuesto del Seguro Social <b>02SST</b> .	x 0.124 =	
4c	Salarios y propinas sujetos al impuesto del Medicare <b>02MED</b> .	x 0.029 =	
4d	Salarios y propinas sujetos a la retención del Impuesto Adicional del Medicare <b>02XMT</b> .	x 0.009 =	
4e	Total de los impuestos del Seguro Social y del Medicare. Sume la Columna 2 de las líneas 4a, 4b, 4c y 4d . . . . .	4e	<b>02TBA</b> .
5	Total de impuestos antes de los ajustes. Sume las líneas 2 y 4e . . . . .	5	<b>025D</b> .
6	Ajustes del año actual (vea las instrucciones) . . . . .	6	<b>01RCD</b> <b>02CA</b> .
7	Total de los impuestos después de los ajustes. Combine las líneas 5 y 6 . . . . .	7	
8	Crédito tributario sobre la nómina de pequeños negocios calificados por aumentar las actividades investigativas. Adjunte el Formulario 8974 . . . . .	8	<b>02PTC</b> .
9	Total de impuestos después de los ajustes y créditos no reembolsables. Reste la línea 8 de la línea 7 . . . . .	9	<b>02TT</b> .
10	Total de depósitos para este año, incluyendo todo exceso pagado y aplicado de un año anterior y cantidad pagada en exceso aplicada del Formulario 944-X, 941-X o 941-X (PR) . . . . .	10	<b>02DEP</b> .
11	Saldo adeudado. Si la línea 9 es mayor que la línea 10, anote la diferencia y vea las instrucciones . . . . .	11	<b>02B/R+</b> .
12	Cantidad pagada en exceso. Si la línea 10 es mayor que la línea 9, anote la diferencia . . . . .		<b>02B/R-</b> .

TIENE que completar ambas páginas del Formulario 944 y FIRMARLO.

Para el Aviso sobre la Ley de Confidencialidad de Información y la Ley de Reducción de Trámites, vea las instrucciones por separado. Cat. No. 48261B Form **944 (sp)** (2024)

**01CCC**

**Quién tiene que presentar el Formulario 944**  
Usted tiene que presentar el Formulario 944 anual en vez de presentar el Formulario 941 trimestral sólo si el IRS se lo notificó por escrito.  
Vea [www.irs.gov/Form944SP](http://www.irs.gov/Form944SP) para obtener las instrucciones y la información más reciente.

Marque uno: ☐ Aplíquese a la próxima declaración.  
**01ARN** ☒ Envíe un reembolso.



Exhibit 3.12.13-25 (Cont. 1) (01-01-2025)  
Form 944 (SP) (2024)

DRAFT

Nombre (el nombre legal del negocio, no el nombre comercial)

Número de identificación del empleador (EIM)

Parte 2: Infórmenos sobre su itinerario de depósitos y obligación tributaria para el año actual.

13 Marque uno: ☐ La línea 9 es menos de \$2,500. Pase a la Parte 3.  
☐ La línea 9 es \$2,500 o más. Anote su obligación tributaria para cada mes. Si es depositante de itinerario bisemanal o se convirtió en uno porque acumuló \$100,000 o más en obligación tributaria en cualquier día durante el período de depósito, tiene que completar el Formulario 945-A en vez de completar los encasillados a continuación.

Ene.

13a 03A .

Abr.

13d 03D .

Jul.

13g 03G .

Oct.

13j 03J .

Feb.

13b 03B .

Mayo

13e 03E .

Ago.

13h 03H .

Nov.

13k 03K .

Mar.

13c 03C .

Jun.

13f 03F .

Sep.

13i 03I .

Dic.

13l 03L .

Obligación tributaria total para el año. Sume las líneas 13a a 13l. El total tiene que ser igual a la línea 9 . . . . .

13m 03M> .

Parte 3: Infórmenos sobre su negocio. Si la pregunta 14 NO corresponde a su negocio, déjela en blanco.

14 Si su negocio ha dejado de operar o si usted ha dejado de pagar salarios . . . . . ☐ Marque aquí y anote la última fecha en la que pagó salarios  /  /  ; también adjunte una declaración escrita a su declaración. Vea las instrucciones.

Parte 4: ¿Podemos comunicarnos con su tercero autorizado?

¿Desea permitir que un empleado, preparador de impuestos remunerado u otra persona hable sobre esta declaración con el IRS? Vea las instrucciones para más detalles.

☐ Sí. Nombre y núm. de teléfono del tercero designado

01CBI Seleccione un número de identificación personal (PIN) de 5 dígitos que usará al hablar con el IRS. ☐ 01CBP ☐ ☐

☐ No.

Parte 5: Firme aquí. TIENE que completar ambas páginas del Formulario 944 y FIRMARLO.

Bajo pena de perjurio, declaro que he examinado esta declaración, incluyendo los anexos e informes adjuntos, y que, a mi leal saber y entender, es verídica, correcta y completa. La declaración del preparador (que no sea el contribuyente) está basada en toda información de la cual el preparador tenga conocimiento.

Firme su nombre aquí

Escriba su nombre en letra de molde aquí

Escriba su cargo en letra de molde aquí

Fecha  /  /

Mejor núm. de teléfono donde llamarlo durante el día

Para Uso Exclusivo del Preparador Remunerado

Marque si usted trabaja por cuenta propia ☐

Nombre del preparador

PTIN  01PSN

Firma del preparador

Fecha  /  /

Nombre de la empresa (o el suyo, si trabaja por cuenta propia)

EIN  01PEN

Dirección

Teléfono  01PTN

Ciudad

Estado

Código postal (ZIP)

Página 2

Form 944 (sp) (2024)

Exhibit 3.12.13-25

Internal Revenue Manual

Cat. No. 33645L (10-22-2024)  
Any line marked with a #  
is for Official Use Only



Exhibit 3.12.13-26 (01-01-2025)  
Form 945 (2024)

<b>DRAFT</b>		MFT 16	Program Code 11250	
<b>Form 945</b>		<b>Annual Return of Withheld Federal Income Tax</b>		OMB No. 1545-0029
Department of the Treasury Internal Revenue Service		For withholding reported on Forms 1099 and W-2G. For more information on income tax withholding, see Pub. 15 and Pub. 15-A. Go to <a href="http://www.irs.gov/Form945">www.irs.gov/Form945</a> for instructions and the latest information.		01TXP <b>2024</b>
<b>Type or Print</b>	Name (as distinguished from trade name) <b>01NC</b>		Employer identification number (EIN) <b>01EIN</b>	
	Trade name, if any <b>04CON</b>		If address is different from prior return, check here. <input type="checkbox"/>	
	Address (number and street) <b>04ADD      04FAD</b>			
	City or town, state or province, country, and ZIP or foreign postal code <b>04CTY      04ST      04ZIP</b>			
<b>01CRD</b> <span style="float: right;"><b>01SIC</b></span>				
A If you don't have to file returns in the future, check here <input type="checkbox"/> and enter date final payments made. _____				
1 Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . .		1	<b>0201</b>	
2 Backup withholding . . . . .		2	<b>0202</b>	
3 <b>Total taxes.</b> If \$2,500 or more, this must equal line 7M below or Form 945-A, line M . . . . .		3	<b>02TT</b>	
4 Total deposits for 2024, including overpayment applied from a prior year and overpayment applied from Form 945-X . . . . .		4	<b>02DP</b>	
5 <b>Balance due.</b> If line 3 is more than line 4, enter the difference and see the separate instructions . . . . .		5	<b>02B/R+</b>	
6 <b>Overpayment.</b> If line 4 is more than line 3, enter the difference . . . . \$ <b>02B/R -</b>				
Check one: <input checked="" type="checkbox"/> <b>01ARN</b> <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.				
<ul style="list-style-type: none"><li>• <b>All filers:</b> If line 3 is less than \$2,500, <b>don't</b> complete line 7 or Form 945-A.</li><li>• <b>Semiweekly schedule depositors:</b> Complete Form 945-A and check here <input type="checkbox"/></li><li>• <b>Monthly schedule depositors:</b> Complete line 7, entries A through M, and check here <input type="checkbox"/></li></ul>				
<b>7 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)</b>				
A January . . . . .		Tax liability for month <b>03A</b>		F June . . . . .
B February . . . . .		<b>03B</b>		G July . . . . .
C March . . . . .		<b>03C</b>		H August . . . . .
D April . . . . .		<b>03D</b>		I September . . . . .
E May . . . . .		<b>03E</b>		J October . . . . .
				K November . . . . .
				L December . . . . .
				M Total liability for year (add lines A through L) . . . . .
				<b>03M&gt;</b>
<b>Third-Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See separate instructions. <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.			
	Designee's name		Phone no.	Personal identification number (PIN) <b>01CBP</b>
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature		Print your name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date
	Firm's name		Check <input type="checkbox"/> if self-employed	PTIN <b>01PSN</b>
	Firm's address		Firm's EIN <b>01PEN</b>	Phone no. <b>01PTN</b>
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 14534B Form <b>945</b> (2024)				
<b>01CCC</b>				

Exhibit 3.12.13-27 (01-01-2025)  
Form CT-1 (2024)

DRAFT

MFT 09

Program Code 11300

01TXP

Form **CT-1**

Department of the Treasury  
Internal Revenue Service

Employer's Annual Railroad Retirement Tax Return

Go to [www.irs.gov/CT1](http://www.irs.gov/CT1) for instructions and the latest information.

OMB No. 1545-0029

20**24**

Type or Print

Name

01NC 03CON

Employer identification number (EIN)

01EIN

Address (number and street)

03ADD 03FAD

RRB number

City or town, state or province, country, and ZIP or foreign postal code

03CTY 03ST 03ZIP

If final return, check here ☐

Part I

Railroad Retirement Taxes. On lines 1 through 12 below, enter the amount of compensation paid in 2024 for each tax. Then, multiply it by the rate shown and enter the tax.

01CRD

	Compensation	Rate		Tax
1	Tier 1 Employer Tax—Compensation (other than tips and sick pay)	\$ 0201 × 6.2% =	1	0201>
2	Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	\$ 0202 × 1.45% =	2	0202>
3	Tier 2 Employer Tax—Compensation (other than tips)	\$ 0203 × 13.1% =	3	0203>
4	Tier 1 Employee Tax—Compensation (other than sick pay)	\$ 0204 × 6.2% =	4	0204>
5	Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ 0205 × 1.45% =	5	0205>
6	Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ 0206 × 0.9% =	6	0206>
7	Tier 2 Employee Tax—Compensation (for tips, see instructions)	\$ 0207 × 4.9% =	7	0207>
8	Tier 1 Employer Tax—Sick pay	\$ 0208 × 6.2% =	8	0208>
9	Tier 1 Employer Medicare Tax—Sick pay	\$ 0209 × 1.45% =	9	0209>
10	Tier 1 Employee Tax—Sick pay	\$ 0210 × 6.2% =	10	0210>
11	Tier 1 Employee Medicare Tax—Sick pay	\$ 0211 × 1.45% =	11	0211>
12	Tier 1 Employee Additional Medicare Tax—Sick pay	\$ 0212 × 0.9% =	12	0212>
13	Total tax based on compensation (add lines 1 through 12)		13	
14	Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.			
	Fractions of Cents \$ ± Other \$ =		14	02ADJ
15	Total railroad retirement taxes based on compensation (line 13 as adjusted by line 14)		15	02TT
16	Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X		16	02DEP
17	Balance due. If line 15 is more than line 16, enter the difference and see the instructions		17	02B/R+
18	Overpayment. If line 16 is more than line 15, enter the difference \$ 02B/R-			

Check one: ☒ Apply to next return. ☐ Send a refund.

• All filers: If line 15 is less than \$2,500, don't complete Part II or Form 945-A.

• Semiweekly schedule depositors: Complete Form 945-A and see the Part II instructions on page 2.

• Monthly schedule depositors: Complete Part II on page 2.

01CBI

Third-Party Designee

Do you want to allow another person to discuss this return with the IRS? See separate instructions.

☒ Yes. Complete the following. ☐ No.

Designee's name

Phone no.

Personal identification number (PIN)

01CEP

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature

Print Your Name and Title

Date

Paid Preparer Use Only

Print/type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

01PSN

Firm's name

Firm's EIN

01PEN

Firm's address

Phone no.

01PTN

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16006S

Form CT-1 (2024)

01CCC

Exhibit 3.12.13-27

Internal Revenue Manual

Cat. No. 33645L (10-22-2024)  
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**Exhibit 3.12.13-27 (Cont. 1) (01-01-2025)**  
**Form CT-1 (2024)**

**DRAFT**

**INFORMATION ONLY**

Form CT-1 (2024)

Page **2**

**Part II Record of Railroad Retirement Tax Liability**

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 15).

**Note:** See the separate instructions for the deposit rules for railroad retirement taxes.

**Monthly Summary of Railroad Retirement Tax Liability**

Complete if *Part I*, line 15, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:

First month of quarter:

Tier 1 and Tier 2 taxes

**I** First month liability

Second month of quarter:

Tier 1 and Tier 2 taxes

**II** Second month liability

Third month of quarter:

Tier 1 and Tier 2 taxes

**III** Third month liability

**IV** Total for quarter, add lines I, II, and III.

First Quarter	Second Quarter	Third Quarter	Fourth Quarter
<b>January</b>	<b>April</b>	<b>July</b>	<b>October</b>
<b>February</b>	<b>May</b>	<b>August</b>	<b>November</b>
<b>March</b>	<b>June</b>	<b>September</b>	<b>December</b>

**V** Total railroad retirement tax liability for the year. This must equal *Part I*, line 15 . . . . .

Form **CT-1** (2024)

**Exhibit 3.12.13-28 (01-01-2024)**  
**Form CT-1 (2023)**

MFT 09      Program Code 11300		OMB No. 1545-0001	
<b>Form CT-1</b> Department of the Treasury Internal Revenue Service	<b>Employer's Annual Railroad Retirement Tax Return</b> <b>01TXP</b>		<b>2023</b>
Go to <a href="http://www.irs.gov/CT1">www.irs.gov/CT1</a> for instructions and the latest information.			
Type or Print	Name <b>01NC</b>	Employer identification number (EIN) <b>01EIN</b>	
	Address (number and street) <b>03CON    03ADD    03FAD</b>	RRB number	
	City or town, state or province, country, and ZIP or foreign postal code		
	<b>03CTY    03ST    03ZIP</b>		
If final return, check here <input type="checkbox"/>			
<b>Part I Railroad Retirement Taxes.</b> On lines 1 through 12 below, enter the amount of compensation paid in 2023 for each tax. Then, multiply it by the rate shown and enter the tax.			
<b>01CRD</b>	<b>Compensation</b>	<b>Rate</b>	<b>Tax</b>
1 Tier 1 Employer Tax—Compensation (other than tips and sick pay)	\$ <b>0201</b>	× 6.2% =	<b>1    0201&gt;</b>
2 Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	\$ <b>0202</b>	× 1.45% =	<b>2    0202&gt;</b>
3 Tier 2 Employer Tax—Compensation (other than tips)	\$ <b>0203</b>	× 13.1% =	<b>3    0203&gt;</b>
4 Tier 1 Employee Tax—Compensation (other than sick pay)	\$ <b>0204</b>	× 6.2% =	<b>4    0204&gt;</b>
5 Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ <b>0205</b>	× 1.45% =	<b>5    0205&gt;</b>
6 Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ <b>0206</b>	× 0.9% =	<b>6    0206&gt;</b>
7 Tier 2 Employee Tax—Compensation (for tips, see instructions)	\$ <b>0207</b>	× 4.9% =	<b>7    0207&gt;</b>
8 Tier 1 Employer Tax—Sick pay	\$ <b>0208</b>	× 6.2% =	<b>8    0208&gt;</b>
9 Tier 1 Employer Medicare Tax—Sick pay <b>01RCD</b>	\$ <b>0209</b>	× 1.45% =	<b>9    0209&gt;</b>
10 Tier 1 Employee Tax—Sick pay	\$ <b>0210</b>	× 6.2% =	<b>10    0210&gt;</b>
11 Tier 1 Employee Medicare Tax—Sick pay	\$ <b>0211</b>	× 1.45% =	<b>11    0211&gt;</b>
12 Tier 1 Employee Additional Medicare Tax—Sick pay	\$ <b>0212</b>	× 0.9% =	<b>12    0212&gt;</b>
13 Total tax based on compensation (add lines 1 through 12)			<b>13</b>
14 Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.			
Fractions of Cents \$ _____ ± Other \$ _____			<b>14    02ADJ</b>
15 Total taxes after adjustments (line 13 as adjusted by line 14)			<b>15</b>
16 Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021			<b>16    19QCS</b>
17a Reserved for future use			<b>17a</b>
b Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021			<b>17b    19QAS</b>
c Reserved for future use			<b>17c</b>
d Reserved for future use			<b>17d</b>
18 Total nonrefundable credits. Add lines 16 and 17b			<b>18</b>
19 Total taxes after adjustments and nonrefundable credits. Subtract line 18 from line 15			<b>19    02TT</b>
20 Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X			<b>20    02DEP</b>
21 Reserved for future use			<b>21</b>
22 Reserved for future use			<b>22</b>
23 Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021			<b>23    19RCS</b>
24a Reserved for future use			<b>24a</b>
b Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021			<b>24b    19RAS</b>
c Reserved for future use			<b>24c</b>
25 Total deposits and refundable credits. Add lines 20, 23, and 24b			<b>25</b>
26 Reserved for future use			<b>26</b>
27 Reserved for future use			<b>27</b>
28 <b>Balance due.</b> If line 19 is more than line 25, enter the difference and see the instructions			<b>28    02B/R+</b>
29 <b>Overpayment.</b> If line 25 is more than line 19, enter the difference	\$ <b>02B/R-</b>		
Check one: <input type="checkbox"/> Apply to next return. <input checked="" type="checkbox"/> Send a refund.			
You must complete both pages of Form CT-1 and sign it.			
For Privacy Act and Paperwork Reduction Act Notice, see back of payment voucher.			
Cat. No. 16006S		Form <b>CT-1</b> (2023)	
<b>01CCC</b>			

**Exhibit 3.12.13-28 (Cont. 1) (01-01-2024)**  
**Form CT-1 (2023)**

Form CT-1 (2023)

Page **2****Part I Railroad Retirement Taxes (continued)**

<b>30</b>	Qualified sick leave compensation for leave taken before April 1, 2021 . . . . .	<b>30</b>	<b>19SCS</b>
<b>31</b>	Qualified health plan expenses allocable to compensation reported on line 30 . . . . .	<b>31</b>	<b>19HPI</b>
<b>32</b>	Qualified family leave compensation for leave taken before April 1, 2021 . . . . .	<b>32</b>	<b>19SCF</b>
<b>33</b>	Qualified health plan expenses allocable to compensation reported on line 32 . . . . .	<b>33</b>	<b>19HP2</b>
<b>34</b>	Reserved for future use . . . . .	<b>34</b>	
<b>35</b>	Reserved for future use . . . . .	<b>35</b>	
<b>36</b>	Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>36</b>	<b>19QSW</b>
<b>37</b>	Qualified health plan expenses allocable to qualified sick leave compensation reported on line 36 . . . . .	<b>37</b>	<b>19QHE</b>
<b>38</b>	Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation reported on line 36 . . . . .	<b>38</b>	<b>19CBA</b>
<b>39</b>	Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>39</b>	<b>19QFW</b>
<b>40</b>	Qualified health plan expenses allocable to qualified family leave compensation reported on line 39 . . . . .	<b>40</b>	<b>19HE1</b>
<b>41</b>	Amounts under certain collectively bargained agreements allocable to qualified family leave compensation reported on line 39 . . . . .	<b>41</b>	<b>19HE2</b>
<b>42</b>	Reserved for future use . . . . .	<b>42</b>	
<b>43</b>	Reserved for future use . . . . .	<b>43</b>	

- **All filers:** If line 19 is less than \$2,500, **don't** complete *Part II* or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II* instructions below.
- **Monthly schedule depositors:** Complete *Part II* below.

**Part II Record of Railroad Retirement Tax Liability**

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line **M** on Form 945-A) must equal your total taxes for the year (Form CT-1, line 19).

**Note:** See the separate instructions for the deposit rules for railroad retirement taxes.

**Monthly Summary of Railroad Retirement Tax Liability**

Complete if *Part I*, line 19, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
First month of quarter:	<b>January</b>	<b>April</b>	<b>July</b>	<b>October</b>
Tier 1 and Tier 2 taxes				
I First month liability				
Second month of quarter:	<b>February</b>	<b>May</b>	<b>August</b>	<b>November</b>
Tier 1 and Tier 2 taxes				
II Second month liability				
Third month of quarter:	<b>March</b>	<b>June</b>	<b>September</b>	<b>December</b>
Tier 1 and Tier 2 taxes				
III Third month liability				
IV Total for quarter, add lines I, II, and III.				

**V** Total railroad retirement tax liability for the year. This must equal *Part I*, line 19 . . . . .

**01CBI**

Do you want to allow another person to discuss this return with the IRS? See separate instructions. ☒ Yes. Complete the following. ☐ No.

**Third-Party Designee** Designee's name Phone no. Personal identification number (PIN) **01CBP**

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature Print Your Name and Title Date

**Paid Preparer Use Only** Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN **01PSN**  
Firm's name Firm's EIN **01PEN**  
Firm's address Phone no. **01PTN**

Form **CT-1** (2023)

**Exhibit 3.12.13-29 (01-01-2023)**  
**Form CT-1 (2022)**

MFT 09		Program Code 11300	
Form	<b>CT-1</b>	<b>Employer's Annual Railroad Retirement Tax Return</b>	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0001	
Go to <a href="http://www.irs.gov/CT1">www.irs.gov/CT1</a> for instructions and the latest information.		01TXP	
2022			
Type or Print	Name <div style="text-align: center;"><b>01NC</b></div> Address (number and street) <div style="text-align: center;"><b>03CON    03ADD    03FAD</b></div> City or town, state or province, country, and ZIP or foreign postal code <div style="text-align: center;"><b>03CTY    03ST    03ZIP</b></div>	Employer identification number (EIN) <div style="text-align: center;"><b>01EIN</b></div> RRB number	If final return, check here <input type="checkbox"/>
<b>Part I Railroad Retirement Taxes.</b> On lines 1 through 12 below, enter the amount of compensation paid in 2022 for each tax. Then, multiply it by the rate shown and enter the tax.			
<b>01CRD</b>	<b>Compensation</b>	<b>Rate</b>	<b>Tax</b>
1	Tier 1 Employer Tax—Compensation (other than tips and sick pay) \$ <b>0201</b>	× 6.2% =	1 <b>0201&gt;</b>
2	Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay) \$ <b>0202</b>	× 1.45% =	2 <b>0202&gt;</b>
3	Tier 2 Employer Tax—Compensation (other than tips) \$ <b>0203</b>	× 13.1% =	3 <b>0203&gt;</b>
4	Tier 1 Employee Tax—Compensation (other than sick pay) \$ <b>0204</b>	× 6.2% =	4 <b>0204&gt;</b>
5	Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) \$ <b>0205</b>	× 1.45% =	5 <b>0205&gt;</b>
6	Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) \$ <b>0206</b>	× 0.9% =	6 <b>0206&gt;</b>
7	Tier 2 Employee Tax—Compensation (for tips, see instructions) \$ <b>0207</b>	× 4.9% =	7 <b>0207&gt;</b>
8	Tier 1 Employer Tax—Sick pay \$ <b>0208</b>	× 6.2% =	8 <b>0208&gt;</b>
9	Tier 1 Employer Medicare Tax—Sick pay <b>01RCD</b> \$ <b>0209</b>	× 1.45% =	9 <b>0209&gt;</b>
10	Tier 1 Employee Tax—Sick pay \$ <b>0210</b>	× 6.2% =	10 <b>0210&gt;</b>
11	Tier 1 Employee Medicare Tax—Sick pay \$ <b>0211</b>	× 1.45% =	11 <b>0211&gt;</b>
12	Tier 1 Employee Additional Medicare Tax—Sick pay \$ <b>0212</b>	× 0.9% =	12 <b>0212&gt;</b>
13	Total tax based on compensation (add lines 1 through 12)		13
14	Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.		
	Fractions of Cents \$ ± Other \$	=	14 <b>02ADJ</b>
15	Total taxes after adjustments (line 13 as adjusted by line 14)		15
16	Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021		16 <b>19QCS</b>
17a	Reserved for future use		17a
b	Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021		17b <b>19QAS</b>
c	Nonrefundable portion of COBRA premium assistance credit		17c <b>19CNA</b>
d	Number of individuals provided COBRA premium assistance <b>17d 19CRN</b>		
18	Total nonrefundable credits. Add lines 16, 17b, and 17c.		18
19	Total taxes after adjustments and nonrefundable credits. Subtract line 18 from line 15		19 <b>02TT</b>
20	Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X		20 <b>02DEP</b>
21	Reserved for future use		21
22	Reserved for future use		22
23	Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021		23 <b>19RCS</b>
24a	Reserved for future use		24a
b	Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021		24b <b>19RAS</b>
c	Refundable portion of COBRA premium assistance credit		24c <b>19CRA</b>
25	Total deposits and refundable credits. Add lines 20, 23, 24b, and 24c		25
26	Reserved for future use		26
27	Reserved for future use		27
28	<b>Balance due.</b> If line 19 is more than line 25, enter the difference and see the instructions		28 <b>02BR+</b>
29	<b>Overpayment.</b> If line 25 is more than line 19, enter the difference \$ <b>02B/R-</b>		
You must complete both pages of Form CT-1 and sign it.			
Check one: <input type="checkbox"/> Apply to next return. <input checked="" type="checkbox"/> Send a refund.			
<b>01ARN</b>			
For Privacy Act and Paperwork Reduction Act Notice, see back of payment voucher.			
<b>01CCC</b>			



## Exhibit 3.12.13-29 (Cont. 1) (01-01-2023)

## Form CT-1 (2022)

Form CT-1 (2022)

Page 2

**Part I Railroad Retirement Taxes** (continued)

30	Qualified sick leave compensation for leave taken before April 1, 2021 . . . . .	30	19SCS
31	Qualified health plan expenses allocable to compensation reported on line 30 . . . . .	31	19HPI
32	Qualified family leave compensation for leave taken before April 1, 2021 . . . . .	32	19SCF
33	Qualified health plan expenses allocable to compensation reported on line 32 . . . . .	33	19HP2
34	Reserved for future use . . . . .	34	
35	Reserved for future use . . . . .	35	
36	Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	36	19QSW
37	Qualified health plan expenses allocable to qualified sick leave compensation reported on line 36 . . . . .	37	19QHE
38	Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation reported on line 36 . . . . .	38	19CBA
39	Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	39	19QFW
40	Qualified health plan expenses allocable to qualified family leave compensation reported on line 39 . . . . .	40	19HE1
41	Amounts under certain collectively bargained agreements allocable to qualified family leave compensation reported on line 39 . . . . .	41	19HE2
42	Reserved for future use . . . . .	42	
43	Reserved for future use . . . . .	43	

- **All filers:** If line 19 is less than \$2,500, **don't** complete *Part II* or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II* instructions below.
- **Monthly schedule depositors:** Complete *Part II* below.

**Part II Record of Railroad Retirement Tax Liability**

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 19).

**Note:** See the separate instructions for the deposit rules for railroad retirement taxes.

**Monthly Summary of Railroad Retirement Tax Liability**

Complete if *Part I*, line 19, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
First month of quarter:	January	April	July	October
Tier 1 and Tier 2 taxes				
I First month liability				
Second month of quarter:	February	May	August	November
Tier 1 and Tier 2 taxes				
II Second month liability				
Third month of quarter:	March	June	September	December
Tier 1 and Tier 2 taxes				
III Third month liability				
IV Total for quarter, add lines I, II, and III.				

**V** Total railroad retirement tax liability for the year. This must equal *Part I*, line 19 . . . . .

01CBI

Do you want to allow another person to discuss this return with the IRS? See separate instructions. ☒ Yes. Complete the following. ☐ No.

Third-Party Designee	Designee's name	Phone no.	Personal identification number (PIN)
			01CBP

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Signature	Print Your Name and Title	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name	Preparer's signature	Date		01PSN
	Firm's name			Firm's EIN	01PEN
	Firm's address			Phone no.	01PTN

Form CT-1 (2022)

**Exhibit 3.12.13-30 (06-10-2022)**  
**Form CT-1 (2021)**

<b>MFT 09</b>		<b>Program Code 11300</b>	
<b>Form CT-1</b>		<b>Employer's Annual Railroad Retirement Tax Return</b>	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0001	
▶ Go to <a href="http://www.irs.gov/CT1">www.irs.gov/CT1</a> for instructions and the latest information.		<b>01TXP</b>	
<b>2021</b>			
<b>Type or Print</b>	Name <b>01NC</b>		Employer identification number (EIN) <b>01EIN</b>
	Address (number and street) <b>03CON 03ADD 03FAD</b>		RRB number
	City or town, state or province, country, and ZIP or foreign postal code <b>03CTY 03ST 03ZIP</b>		
If final return, check here. <input type="checkbox"/>			
<b>Part I Railroad Retirement Taxes.</b> On lines 1 through 12 below, enter the amount of compensation paid in 2021 for each tax. Then, multiply it by the rate shown and enter the tax.			
<b>01CRD</b>			
	Compensation	Rate	Tax
1 Tier 1 Employer Tax—Compensation (other than tips and sick pay)	\$ <b>0201</b>	× 6.2%	= 1 <b>0201&gt;</b>
2 Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	\$ <b>0202</b>	× 1.45%	= 2 <b>0202&gt;</b>
3 Tier 2 Employer Tax—Compensation (other than tips)	\$ <b>0203</b>	× 13.1%	= 3 <b>0203&gt;</b>
4 Tier 1 Employee Tax—Compensation (other than sick pay)	\$ <b>0204</b>	× 6.2%	= 4 <b>0204&gt;</b>
5 Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ <b>0205</b>	× 1.45%	= 5 <b>0205&gt;</b>
6 Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ <b>0206</b>	× 0.9%	= 6 <b>0206&gt;</b>
7 Tier 2 Employee Tax—Compensation (for tips, see instructions)	\$ <b>0207</b>	× 4.9%	= 7 <b>0207&gt;</b>
8 Tier 1 Employer Tax—Sick pay	\$ <b>0208</b>	× 6.2%	= 8 <b>0208&gt;</b>
9 Tier 1 Employer Medicare Tax—Sick pay	\$ <b>0209</b>	× 1.45%	= 9 <b>0209&gt;</b>
10 Tier 1 Employee Tax—Sick pay	\$ <b>0210</b>	× 6.2%	= 10 <b>0210&gt;</b>
11 Tier 1 Employee Medicare Tax—Sick pay	\$ <b>0211</b>	× 1.45%	= 11 <b>0211&gt;</b>
12 Tier 1 Employee Additional Medicare Tax—Sick pay	\$ <b>0212</b>	× 0.9%	= 12 <b>0212&gt;</b>
13 Total tax based on compensation (add lines 1 through 12)			13
14 Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.			
Fractions of Cents \$ ± Other \$			= 14 <b>02ADJ</b>
15 Total taxes after adjustments (line 13 as adjusted by line 14)			15
16 Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021			16 <b>19QCS</b>
17a Nonrefundable portion of employee retention credit			17a <b>19CER</b>
b Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021			17b <b>19QAS</b>
c Nonrefundable portion of COBRA premium assistance credit			17c <b>19CNA</b>
d Number of individuals provided COBRA premium assistance	17d <b>19CRN</b>		
18 Total nonrefundable credits. Add lines 16, 17a, 17b, and 17c			18
19 Total taxes after adjustments and nonrefundable credits. Subtract line 18 from line 15			19 <b>02TT</b>
20 Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X			20 <b>02DEP</b>
21 Reserved for future use			21
22 Reserved for future use			22
23 Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021			23 <b>19RCS</b>
24a Refundable portion of employee retention credit			24a <b>19RER</b>
b Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021			24b <b>19RAS</b>
c Refundable portion of COBRA premium assistance credit			24c <b>19CRA</b>
25 Total deposits and refundable credits. Add lines 20, 23, 24a, 24b, and 24c			25
26 Total advances received from filing Form(s) 7200 for the year			26 <b>19APA</b>
27 Total deposits and refundable credits less advances. Subtract line 26 from line 25			27
28 <b>Balance due.</b> If line 19 is more than line 27, enter the difference and see the instructions			28 <b>02BR+</b>
29 <b>Overpayment.</b> If line 27 is more than line 19, enter the difference ▶ \$ <b>02B/R-</b>			



**Exhibit 3.12.13-30 (Cont. 1) (06-10-2022)**  
**Form CT-1 (2021)**

Form CT-1 (2021)

Page **2****Part I Railroad Retirement Taxes (continued)**

<b>30</b>	Qualified sick leave compensation for leave taken before April 1, 2021 . . . . .	<b>30</b>	<b>19SCS</b>
<b>31</b>	Qualified health plan expenses allocable to compensation reported on line 30 . . . . .	<b>31</b>	<b>19HPI</b>
<b>32</b>	Qualified family leave compensation for leave taken before April 1, 2021 . . . . .	<b>32</b>	<b>19SCF</b>
<b>33</b>	Qualified health plan expenses allocable to compensation reported on line 32 . . . . .	<b>33</b>	<b>19HP2</b>
<b>34</b>	Qualified compensation for the employee retention credit . . . . .	<b>34</b>	<b>19WRC</b>
<b>35</b>	Qualified health plan expenses for the employee retention credit . . . . .	<b>35</b>	<b>19HPR</b>
<b>36</b>	Qualified sick leave compensation for leave taken after March 31, 2021 . . . . .	<b>36</b>	<b>19QSW</b>
<b>37</b>	Qualified health plan expenses allocable to qualified sick leave compensation reported on line 36 . . . . .	<b>37</b>	<b>19QHE</b>
<b>38</b>	Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation reported on line 36 . . . . .	<b>38</b>	<b>19CBA</b>
<b>39</b>	Qualified family leave compensation for leave taken after March 31, 2021 . . . . .	<b>39</b>	<b>19QFW</b>
<b>40</b>	Qualified health plan expenses allocable to qualified family leave compensation reported on line 39 . . . . .	<b>40</b>	<b>19HE1</b>
<b>41</b>	Amounts under certain collectively bargained agreements allocable to qualified family leave compensation reported on line 39 . . . . .	<b>41</b>	<b>19HE2</b>
<b>42</b>	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 17a and 24a for the third quarter . . . . .	<b>42</b>	<b>19RC3</b>
<b>43</b>	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 17a and 24a for the fourth quarter . . . . .	<b>43</b>	<b>19RC4</b>

• **All filers:** If line 19 is less than \$2,500, **don't** complete *Part II* or Form 945-A.• **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II* instructions below.• **Monthly schedule depositors:** Complete *Part II* below.**Part II Record of Railroad Retirement Tax Liability**Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line **M** on Form 945-A) must equal your total taxes for the year (Form CT-1, line 19).**Note:** See the separate instructions for the deposit rules for railroad retirement taxes.**Monthly Summary of Railroad Retirement Tax Liability**Complete if *Part I*, line 19, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
First month of quarter:	<b>January</b>	<b>April</b>	<b>July</b>	<b>October</b>
Tier 1 and Tier 2 taxes				
<b>I</b> First month liability ▶				
Second month of quarter:	<b>February</b>	<b>May</b>	<b>August</b>	<b>November</b>
Tier 1 and Tier 2 taxes				
<b>II</b> Second month liability ▶				
Third month of quarter:	<b>March</b>	<b>June</b>	<b>September</b>	<b>December</b>
Tier 1 and Tier 2 taxes				
<b>III</b> Third month liability ▶				
<b>IV</b> Total for quarter, add lines I, II, and III.				

**V** Total railroad retirement tax liability for the year. This must equal *Part I*, line 19 . . . . . **01CBI**

<b>Third-Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See separate instructions. <input type="checkbox"/> <b>Yes.</b> Complete the following. <input type="checkbox"/> <b>No.</b>
Designee's name ▶	Phone no. ▶
Personal identification number (PIN) ▶	<b>01CBP</b>

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Signature ▶	Print Your Name and Title ▶	Date ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name	Preparer's signature	Date		<b>01PSN</b>
	Firm's name ▶			Firm's EIN ▶	<b>01PEN</b>
	Firm's address ▶			Phone no. ▶	<b>01PTN</b>

Form **CT-1** (2021)

**Exhibit 3.12.13-31 (01-01-2021)**  
**Form CT-1 (2020)**

MFT 09		Program Code 11300	
<b>Form</b> <b>CT-1</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Employer's Annual Railroad Retirement Tax Return</b>		OMB No. 1545-0001 <b>01TXP</b> <b>2020</b>
<small>► Go to <a href="http://www.irs.gov/CT1">www.irs.gov/CT1</a> for instructions and the latest information.</small>			
<b>Type or Print</b>	Name <b>01NC</b>		Employer identification number (EIN) <b>01EIN</b>
	Address (number and street) <b>03CON 03ADD 03FAD</b>		RRB number
	City or town, state or province, country, and ZIP or foreign postal code <b>03CTY 03ST 03ZIP</b>		
			If <b>final return</b> , check here. <input type="checkbox"/>
<b>Part I Railroad Retirement Taxes.</b> On lines 1 through 12 below, enter the amount of compensation paid in 2020 for each tax. Then, multiply it by the rate shown and enter the tax.			
<b>01CRD</b>			
		<b>Compensation</b>	<b>Rate</b>
		<b>Tax</b>	
1	Tier 1 Employer Tax—Compensation (other than tips and sick pay)	\$ <b>0201</b>	× 6.2% = 1 <b>0201&gt;</b>
2	Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	\$ <b>0202</b>	× 1.45% = 2 <b>0202&gt;</b>
3	Tier 2 Employer Tax—Compensation (other than tips)	\$ <b>0203</b>	× 13.1% = 3 <b>0203&gt;</b>
4	Tier 1 Employee Tax—Compensation (other than sick pay)	\$ <b>0204</b>	× 6.2% = 4 <b>0204&gt;</b>
5	Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ <b>0205</b>	× 1.45% = 5 <b>0205&gt;</b>
6	Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ <b>0206</b>	× 0.9% = 6 <b>0206&gt;</b>
7	Tier 2 Employee Tax—Compensation (for tips, see instructions)	\$ <b>0207</b>	× 4.9% = 7 <b>0207&gt;</b>
8	Tier 1 Employer Tax—Sick pay	\$ <b>0208</b>	× 6.2% = 8 <b>0208&gt;</b>
9	Tier 1 Employer Medicare Tax—Sick pay	\$ <b>0209</b>	× 1.45% = 9 <b>0209&gt;</b>
10	Tier 1 Employee Tax—Sick pay	\$ <b>0210</b>	× 6.2% = 10 <b>0210&gt;</b>
11	Tier 1 Employee Medicare Tax—Sick pay	\$ <b>0211</b>	× 1.45% = 11 <b>0211&gt;</b>
12	Tier 1 Employee Additional Medicare Tax—Sick pay	\$ <b>0212</b>	× 0.9% = 12 <b>0212&gt;</b>
13	Total tax based on compensation (add lines 1 through 12)		13
14	Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.		
Fractions of Cents \$ ± Other \$			14 <b>02ADJ</b>
15	Total taxes after adjustments (line 13 as adjusted by line 14)		15
16	Nonrefundable portion of credit for qualified sick and family leave compensation from Worksheet 1		16 <b>19QCS</b>
17	Nonrefundable portion of employee retention credit from Worksheet 1		17 <b>19CER</b>
18	Total nonrefundable credits. Add lines 16 and 17		18
19	Total taxes after adjustments and nonrefundable credits. Subtract line 18 from line 15		19 <b>02TT</b>
20	Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X		20 <b>02DEP</b>
21	Deferred amount of the Tier 1 Employer Tax		21 <b>19DA</b>
22	Deferred amount of the Tier 1 Employee Tax		22 <b>19DET</b>
23	Refundable portion of credit for qualified sick and family leave compensation from Worksheet 1		23 <b>19RCS</b>
24	Refundable portion of employee retention credit from Worksheet 1		24 <b>19RER</b>
25	Total deposits, deferrals, and refundable credits. Add lines 20, 21, 22, 23, and 24		25
26	Total advances received from filing Form(s) 7200 for the year		26 <b>19APA</b>
27	Total deposits, deferrals, and refundable credits less advances. Subtract line 26 from line 25		27
28	<b>Balance due.</b> If line 19 is more than line 27, enter the difference and see the instructions		28 <b>02B/R+</b>
29	<b>Overpayment.</b> If line 27 is more than line 19, enter the difference	\$ <b>02B/R-</b>	
		Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.	
30	Qualified sick leave compensation		30 <b>19SCS</b>
31	Qualified health plan expenses allocable to compensation reported on line 30		31 <b>19HP1</b>
32	Qualified family leave compensation		32 <b>19SCF</b>
33	Qualified health plan expenses allocable to compensation reported on line 32		33 <b>19HP2</b>
34	Qualified compensation for the employee retention credit		34 <b>19WRC</b>
35	Qualified health plan expenses allocable to compensation reported on line 34		35 <b>19HPR</b>
<b>01ARN</b>			
<b>All filers:</b> If line 19 is less than \$2,500, <b>don't</b> complete <b>Part II</b> or Form 945-A.			
<b>Semiweekly schedule depositors:</b> Complete Form 945-A and see the <b>Part II</b> instructions on page 2.			
<b>Monthly schedule depositors:</b> Complete <b>Part II</b> on page 2.			
You must complete both pages of Form CT-1 and sign it.			
Next ►			
For Privacy Act and Paperwork Reduction Act Notice, see back of payment voucher.			
Cat. No. 16006S Form <b>CT-1</b> (2020)			
<b>01CCC</b>			

**Exhibit 3.12.13-31 (Cont. 1) (01-01-2021)**  
**Form CT-1 (2020)**

Form CT-1 (2020) Page **2**

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**Part II Record of Railroad Retirement Tax Liability**

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 19).

**Note:** See the separate instructions for the deposit rules for railroad retirement taxes.

---

**Monthly Summary of Railroad Retirement Tax Liability**  
Complete if *Part I*, line 19, is \$2,500 or more and you were a monthly schedule depositor.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	January	April	July	October
Date compensation paid: First month of quarter:  Tier 1 and Tier 2 taxes <b>I</b> First month liability ▶				
Second month of quarter:  Tier 1 and Tier 2 taxes <b>II</b> Second month liability ▶	February	May	August	November
Third month of quarter:  Tier 1 and Tier 2 taxes <b>III</b> Third month liability ▶	March	June	September	December
<b>IV</b> Total for quarter, add lines I, II, and III.				

**V** Total railroad retirement tax liability for the year. This must equal *Part I*, line 19 . . . . . **01CBI**

Third-Party Designee: Do you want to allow another person to discuss this return with the IRS? See separate instructions. ☐ Yes. Complete the following. ☐ No.

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶ **01CBP**

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ Print Your Name and Title ▶ Date ▶

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>01PSN</b>
	Firm's name ▶				Firm's EIN ▶ <b>01PEN</b>
	Firm's address ▶				Phone no. <b>01PTN</b>

Form **CT-1** (2020)

**Exhibit 3.12.13-32 (01-01-2020)**  
**Form CT-1 (2019)**

Form <b>CT-1</b> Department of the Treasury Internal Revenue Service	<b>Employer's Annual Railroad Retirement Tax Return</b> ▶ Go to <a href="http://www.irs.gov/CT1">www.irs.gov/CT1</a> for instructions and the latest information.	OMB No. 1545-0001 <div style="font-size: 2em; font-weight: bold;">2019</div>
Type or Print	Name <b>01NC</b>	Employer identification number (EIN) <b>01EIN</b>
	Address (number and street) <b>03CON      03ADD      03FAD</b>	
	City or town, state or province, country, and ZIP or foreign postal code <b>03CTY      03ST      03ZIP</b>	
If final return, check here. <input type="checkbox"/>		
<b>Part I Railroad Retirement Taxes.</b> On lines 1 through 12 below, enter the amount of compensation paid in 2019 for each tax. Then, multiply it by the rate shown and enter the tax.		
<b>01CRD</b>	<b>Compensation</b>	<b>Rate</b>
1	Tier 1 Employer Tax—Compensation (other than tips and sick pay) \$ <b>0201</b>	× 6.2% = 1 <b>0201&gt;</b>
2	Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay) \$ <b>0202</b>	× 1.45% = 2 <b>0202&gt;</b>
3	Tier 2 Employer Tax—Compensation (other than tips) \$ <b>0203</b>	× 13.1% = 3 <b>0203&gt;</b>
4	Tier 1 Employee Tax—Compensation (other than sick pay) \$ <b>0204</b>	× 6.2% = 4 <b>0204&gt;</b>
5	Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) \$ <b>0205</b>	× 1.45% = 5 <b>0205&gt;</b>
6	Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) \$ <b>0206</b>	× 0.9% = 6 <b>0206&gt;</b>
7	Tier 2 Employee Tax—Compensation (for tips, see instructions) \$ <b>0207</b>	× 4.9% = 7 <b>0207&gt;</b>
8	Tier 1 Employer Tax—Sick pay \$ <b>0208</b>	× 6.2% = 8 <b>0208&gt;</b>
9	Tier 1 Employer Medicare Tax—Sick pay <b>01RCD</b> \$ <b>0209</b>	× 1.45% = 9 <b>0209&gt;</b>
10	Tier 1 Employee Tax—Sick pay \$ <b>0210</b>	× 6.2% = 10 <b>0210&gt;</b>
11	Tier 1 Employee Medicare Tax—Sick pay \$ <b>0211</b>	× 1.45% = 11 <b>0211&gt;</b>
12	Tier 1 Employee Additional Medicare Tax—Sick pay \$ <b>0212</b>	× 0.9% = 12 <b>0212&gt;</b>
13	Total tax based on compensation (add lines 1 through 12) 13	
14	Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.	
	Fractions of Cents \$ ± Other \$	= 14 <b>02ADJ</b>
15	<b>Total railroad retirement taxes based on compensation</b> (line 13 as adjusted by line 14) ▶ 15 <b>02TT</b>	
16	Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X 16 <b>02DEP</b>	
17	<b>Balance due.</b> If line 15 is more than line 16, enter the difference and see the instructions 17 <b>02B/R+</b>	
18	<b>Overpayment.</b> If line 16 is more than line 15, enter the difference ▶ \$ <b>02B/R-</b>	
Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.		
• <b>All filers:</b> If line 15 is less than \$2,500, <b>don't</b> complete <b>Part II</b> or Form 945-A. • <b>Semiweekly schedule depositors:</b> Complete Form 945-A and see the <b>Part II</b> instructions on page 2. • <b>Monthly schedule depositors:</b> Complete <b>Part II</b> on page 2.		
<b>Third-Party Designee</b>  <b>Sign Here</b>	Do you want to allow another person to discuss this return with the IRS? See separate instructions. <input type="checkbox"/> Yes, Complete the following. <input type="checkbox"/> No. Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶ <b>01CBI</b> <div style="border: 1px solid black; padding: 2px;">01CBP</div>	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
<b>Paid Preparer Use Only</b>	Signature ▶	
	Print Your Name and Title ▶	
	Date ▶	PTIN <b>01PSN</b>
	Firm's name ▶	Firm's EIN ▶ <b>01PEN</b>
	Firm's address ▶	Phone no. ▶ <b>01PTN</b>
For Privacy Act and Paperwork Reduction Act Notice, see back of payment voucher.		
Cat. No. 16006S Form <b>CT-1</b> (2019)		

AC
01CCC

**Exhibit 3.12.13-33 (01-18-2023)****Terms/Definitions/Acronyms**

For Terms, Definitions and acronyms see the following tables:

***Interpretation Words***

<b>Word</b>	<b>Definition</b>	<b>Example</b>
Fair	Accurate and professional service to all persons without regard to personal bias.	Taxpayers have the right to expect a fair and just tax system
Significant Characters	Any character other than zero or blank.	For example: There are any intervening blanks between significant characters.
Usually	The exceptions when something is not required or what would create the unusual circumstance.	Nominee returns usually contain only partnership entity information with a statement notating the partnership is a nominee and is not required to file.
Timely	The time frame to consider what is or is not timely.	Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

***Acronyms and Abbreviations***

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
ACA	Affordable Care Act
ADP	Automated Data Processing
AFD	Alpha/Numeric Field Designator
AM	Accounts Management
APO	Army Post office
AUR	Automated Underreporter
BEA	Bureau of Economic Analysis
BMF	Business Master File
BOB	Block Out of Balance
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process

**Exhibit 3.12.13-33 (Cont. 1) (01-18-2023)**  
**Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CL	Clear Field
C/O	Care of
CP	Computer Paragraph
DBA	Doing Business As
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
EIF	Entity Index File
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.	For example
EIN	Employer Identification Number
EOCU	EO Compliance Unit
EPMF	Employee Plan Master File
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
FAX	Facsimile
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTF	Failure To File
FYM	Fiscal Year Month
GDP	Gross Domestic Product
HIRE	Hiring Incentives to Restore Employment Act
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
IMF	Individual Master File

**Exhibit 3.12.13-33 (Cont. 2) (01-18-2023)**

**Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
IRC	Internal Revenue Code
ISRP	Integrated Submission and Remittance Processing System
ITIN	IRS Individual Taxpayer Identification Number
LB&I	Large Business and International
LIHC	Low Income Housing Credit
LLC	Limited liability Company
LLLT	Limited liability Land Trust
LLP	Limited Liability Partner
LP	Limited Partnership
MCC	Martinsburg Computing Center
MeF	Modernized Electronic Filing
MFT	Master File Transaction
MMDDYY	Month Month Day Day Year Year
MODI-EIN	Modernized Internet EIN
MT	Merge To
NAICS	North American Industry Classification System
NAP	National Account profile
NDC	National Distribution Center
NMF	Non-Master File
N/A	Not Applicable
NDC	National Distribution Center
OC	Other Country
OID	Original Issue Discount
OLE	On-Line Entity
OSPC	Ogden Submission Processing Center
PBA	Principal Business Activity
PDS	Private Delivery Service
POA	Power of Attorney
P.O.	Post Office
PRP	Program Requirements Package



**Exhibit 3.12.13-33 (Cont. 3) (01-18-2023)**  
**Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
PTIN	Preparer Tax Identification Number
PTP	Publicly Traded Partnership
QSSS	Qualified Subchapter S Subsidiary
QTDP	Qualifying Therapeutic Discovery Project
R&C	Receipt and Control
RDD	Return Due Date
Rec'd	Received
Rev. Proc.	Revenue Procedure
RMIT	Remittance
RO	Revenue Officer
RRA98	Restructuring and Reform Act of 1998
SBSE	Small Business and Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program (SERP)
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SR	Short Record
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TEFRA	Tax Equity and Fiscal Responsibility Act
TEGE	Tax Exempt Government Entities
TETR	Telephone Excise Tax Refund
TIA	Tax Information Authorization
TPE	Tax Period Ending
TPNC	Taxpayer Notice Code
TRA	Tax Reform Act



## Exhibit 3.12.13-33 (Cont. 4) (01-18-2023)

### Terms/Definitions/Acronyms

Acronyms and Abbreviations	Definition
TY	Tax Year
TS	Taxpayer Services
UBO	Unincorporated Business Organization
UCC	Uniform Commercial Code
U.S.	United States
USPS	United States Postal Service
W&I	Wage and Investment
ZIP	Zone Improvement Plan

**Exhibit 3.12.13-34 (01-01-2016)****◆ Action Codes ◆**

- **CE** = Code and Edit; **EC** = Error Correction; **S** = Suspense Correction; **GEN** = Computer Generated.

Function Code	Description	Workday Suspense Period	Function Used In
001	Input Document	0	GEN

***Correspondence***

Function Code	Description	Workday Suspense Period	Function Used In
210	EPMF Correspondence	60	EC, S
211	First Taxpayer Correspondence	40	CE, EC, S
212	Second Taxpayer Correspondence	25	CE, EC, S
213	Correspondence to Other Than Taxpayer	40	CE, EC, S
215	International Correspondence	45	CE, EC, S
225	Taxpayer Correspondence (Signature Only)	40	CE, EC, S
226	International Correspondence (Signature Only)	40	CE, EC, S

***In-House Research***

Function Code	Description	Workday Suspense Period	Function Used In
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S

***Criminal Investigation***

Function Code	Description	Workday Suspense Period	Function Used In
331	Frivolous Review	3	CE, EC

**Exhibit 3.12.13-34 (Cont. 1) (01-01-2016)**

◆ **Action Codes** ◆

Function Code	Description	Workday Suspense Period	Function Used In
332	QRDT (Questionable Refund Detection Team) Review	3	CE, EC
333	Prompt Audit	10	CE, EC, S
334	Joint Committee	10	CE, EC, S
335	Frivolous Case	10	CE, EC, S
336	QRDT Case	10	CE, EC, S
337	Other CID (Criminal Investigation Division)	10	CE, EC, S

**Accounting**

Function Code	Description	Workday Suspense Period	Function Used In
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
343	Black Liquor	10	CE, EC, S
344	Manual Refund - ERS	0	EC

**Master File Transcript Request (MFTRA) Research**

Function Code	Description	Workday Suspense Period	Function Used In
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirements Research	3	CE, EC, S
355	Other MFTRA Research	5	CE, EC, S
360	Other In-House Research	10	CE, EC, S
370	Examination	10	CE, EC, S

**Exhibit 3.12.13-34 (Cont. 2) (01-01-2016)****◆ Action Codes ◆*****Management Suspense***

<b>Function Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In</b>
410	Assistance Needed	0	EC
420	2006 tax return with Form 8913 credit (TETR)	5	CE, EC, S
430	Management Suspense B	10	CE, EC, S
440	Management Suspense C	15	CE, EC, S
450	Management Suspense D	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S
470	Complex Error Codes	0	EC
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	CE, EC, S

***Missing Document***

<b>Function Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In</b>
510	Missing Document	0	CE
511	Missing Document - 1st Suspense	25	EC, S
512	Missing Document - 2nd Suspense	20	S
513	Missing Document - 3rd Suspense	20	S
515	Missing Document - Short Term	5	EC, S

***Magnetic Tape***

<b>Function Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In</b>
550	Magnetic Tape Return - Check for Attachments	0	CE

Exhibit 3.12.13-34 (Cont. 3) (01-01-2016)

◆ Action Codes ◆

Function Code	Description	Workday Suspense Period	Function Used In
551	Magnetic Tape - Inconsistent Data	0	CE

*Rejects*

Function Code	Description	Workday Suspense Period	Function Used In
610	Renumber - Non-Remit	0	CE, EC
611	Renumber - Remit	0	CE, EC
620	NMF/Non-ADP	0	CE, EC, S
630	Reinput	0	EC,
640	Void	0	CE, EC, S
650	International	0	CE, EC, S
660	Data Control Delete	0	S
670	Rejected Missing Document	0	S

*Duplicate DLN*

Function Code	Description	Workday Suspense Period	Function Used In
700	Duplicate Block DLN	0	GEN
711	Duplicate Document DLN from Code and Edit	0	GEN
712	Duplicate Document DLN from Error Correction	0	GEN
713	Duplicate Document DLN from Unpostables	0	GEN
714	Duplicate Document DLN from Unworkable Suspense	0	GEN
715	Duplicate Document DLN from Workable Suspense	0	GEN
800	NAP Linkage Problem	2	EC, S

Exhibit 3.12.13-34 (Cont. 4) (01-01-2016)

◆ Action Codes ◆

Function Code	Description	Workday Suspense Period	Function Used In
900	Unpostable Record	0	GEN

**Exhibit 3.12.13-35 (09-01-2020)****Taxpayer Notice Codes for Form 941**

<b>TPNC</b>	<b>Explanation</b>
01	We found an error in the computation of the balance due or the overpayment amount.
02	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03	We found an error in the computation of your total taxes.
04	The corrections on Form 941c weren't shown as adjustments on your return.
05	We found an error in the computation of corrections on your Form 941c.
06	The excess Withheld Income Tax must be claimed for a tax period ending within the same calendar year for which it was originally reported. An adjustment to income tax withheld for a prior year can only be allowed if the adjustment is the result of an administrative error. There was no indication on your return that the adjustment was the result of an administrative error. Please see Publication 15/15A or the form instructions for information on administrative errors.
07	We found an error in the computation of your total social security/Medicare tax.
08	Non-profit organizations became liable for social security and/or Medicare taxes effective on 01-01-84. Since we found no check mark entry in the designated box on the return or other indication that the wages were not subject to social security and/or Medicare taxes, we have computed the taxes and adjusted your return accordingly.
09	We found an error in the adjustment amount the current quarters' fractions and cents.
10	We found an error in the adjustment amount for the current quarters' sick pay
11	We found an error in the adjustment amount for Tips and Group Term Life insurance.
12-15	(Reserved)
16	We found an error in the computation for Total Adjustments
17	We found the amount paid with your return was erroneously shown on the Advance Earned Income Credit line.
18	The Advance Earned Income Credit payment cannot be the same as or more than the social security/Medicare taxes.
19	We found an error in the subtraction of your Advance Earned Income Credit payments from your total taxes.
20	The total Federal Tax Deposit amount was erroneously shown on the Advance Earned Income Credit line.

**Exhibit 3.12.13-35 (Cont. 1) (09-01-2020)****Taxpayer Notice Codes for Form 941**

<b>TPNC</b>	<b>Explanation</b>
21	We found an incorrect social security tax rate was used to compute your social security taxes.
22	We found an incorrect Medicare tax rate was used to compute your Medicare taxes.
23	The Advance Earned Income Credit payment cannot be more than the appropriate percent of the total wages and other compensation you paid. For 1995 and subsequent years, the appropriate percentage rate is 20.4%.
24	We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.
27	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
31	We are processing your request to adjust previously reported Federal Income Tax Withholding, or taxes on social security wages and/or tips, or Medicare wages and will send you another notice within 45 days. In the future, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return.
32	We are not processing your request to adjust previously reported Federal Income Withholding Tax, or taxes on social security wages and/or tips, or Medicare wages. Beginning with tax year 2009, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return. We have processed the remainder of your return.
33	We found an error in the addition of the "Total deposits for this quarter" and the COBRA Premium Assistance Payments.
34	We did not process your request for a credit for the employer's share of the social security tax (6.2%) on the exempt wages of qualified employees. The number of qualified employees and the amount of their exempt wages must be provided on the return. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
35	We did not process your request for a credit for the employer's share of the social security tax (6.2%) on the exempt wages of qualified employees. The total of the "Taxable social security wages" and "Taxable social security tips" lines must be greater than or equal to the amount shown on the "Exempt wages/tips paid to qualified employees" line. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
36	We found an error in the computation of your small business payroll tax credit
37 (Spanish TPNC 36 version)	Hemos encontrado un error en el cálculo del crédito tributario sobre la nómina de su pequeño negocio.
38	We disallowed your payroll tax credit research claim because we did not receive your Form 8974.



**Exhibit 3.12.13-35 (Cont. 2) (09-01-2020)**

**Taxpayer Notice Codes for Form 941**

TPNC	Explanation
39 (Spanish TPNC 38 version)	Hemos denegado su reclamación del crédito tributario sobre la nómina por investigaciones, porque no recibimos su Formulario 8974.
40	We changed the deferred payment of employer's share of social security tax claimed on your Employer's Quarterly Federal Tax Return. The change was due to either claiming more than the statutory limit allows, or the amounts used to determine your deferred payment were in error.
40 (Spanish TPNC 40 version)	Cambiamos el pago diferido de la parte correspondiente al patrono de la contribución al Seguro Social, reclamada en su Planilla para la Declaración Federal Trimestral del Patrono. El cambio se debió a que se reclamó más de lo que el límite estatutario permite o a que las cantidades utilizadas para determinar su pago diferido estaban equivocadas.
41	We changed the deferred amount of the employee share of social security tax claimed on your Employer's Quarterly Federal Tax Return. The change was due to either: claiming more than IRS Notice 2020-65 allows, or the amounts used to determine the deferred payment were in error.
41 (Spanish TPNC 41 version)	Cambiamos la cantidad diferida de la parte del empleado de la contribución al Seguro Social reclamada en su Planilla para la Declaración Federal Trimestral del Patrono. El cambio se debió ya sea por: reclamar más de lo que permite el Aviso 2020-65 del IRS o, las cantidades utilizadas para determinar el pago diferido fueron erróneas.
90	TPNC 90 is a fill-in narrative notice code to be used when no other notice code fully explains the adjustment. Beginning in 2014 changes were made to the TPNC 90 Math Error Codes. TPNC 90 literals have been programmed into On-Line Notice Review (OLNR) Retype applications for Notice Review (NR). This addition eliminates the need for the NR tax examiner to manually type the notice literal and reduce potential copying/typing incorrect paragraphs in the notices. For a full listing of the programmed TPNC 90 Math Error Codes and information on how to use the Math Error Codes see <i>TPNC 90 Math Error Code Job Aid</i>

**Exhibit 3.12.13-36 (01-11-2021)****Taxpayer Notice Codes for Forms 943, 944 and 945**

<b>TPNC</b>	<b>Explanation</b>
01	We found an error in the computation of the balance due or the overpayment amount.
02	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03	We found an error in the computation of your total taxes.
04	The corrections on Form 941c weren't shown as adjustments on your return.
05	We found an error in the computation of corrections on your Form 941c.
06	The excess Withheld Income Tax must be claimed for a tax period ending within the same calendar year for which it was originally reported. An adjustment to income tax withheld for a prior year can only be allowed if the adjustment is the result of an administrative error. There was no indication on your return that the adjustment was the result of an administrative error. Please see Publication 15/15A or the form instructions for information on administrative errors.
07	We found an error in the computation of your total social security/Medicare tax.
08	Non-profit organizations became liable for social security and/or Medicare taxes effective on 01-01-84. Since we found no check mark entry in the designated box on the return or other indication that the wages were not subject to social security and/or Medicare taxes, we have computed the taxes and adjusted your return accordingly.
09	We found an error in the adjustment amount the current quarters' fractions and cents.
10	We found an error in the adjustment amount for the current quarters' sick pay
11	We found an error in the adjustment amount for Tips and Group Term Life insurance.
12-15	(Reserved)
16	We found an error in the computation for Total Adjustments
17	We found the amount paid with your return was erroneously shown on the Advance Earned Income Credit line.
18	The Advance Earned Income Credit payment cannot be the same as or more than the social security/Medicare taxes.
19	We found an error in the subtraction of your Advance Earned Income Credit payments from your total taxes.
20	The total Federal Tax Deposit amount was erroneously shown on the Advance Earned Income Credit line.

**Exhibit 3.12.13-36 (Cont. 1) (01-11-2021)**

**Taxpayer Notice Codes for Forms 943, 944 and 945**

TPNC	Explanation
21	We found an incorrect social security tax rate was used to compute your social security taxes.
22	We found an incorrect Medicare tax rate was used to compute your Medicare taxes.
23	The Advance Earned Income Credit payment cannot be more than the appropriate percent of the total wages and other compensation you paid. For 1995 and subsequent years, the appropriate percentage rate is 20.4% .
24	We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.
27	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
28	We found an error in the adjustment amount for "Current year's adjustments (Form 944)
29	We found an error in the adjustment amount for "Prior year's Income Tax adjustments (Form 944)
30	We found an error in the adjustment amount for "Prior year's social security and Medicare adjustments (Form 944)
31	We are processing your request to adjust previously reported Federal Income Tax Withholding, or taxes on social security wages and/or tips, or Medicare wages and will send you another notice within 45 days. In the future, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return.
32	We are not processing your request to adjust previously reported Federal Income Withholding Tax, or taxes on social security wages and/or tips, or Medicare wages. Beginning with tax year 2009, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return. We have processed the remainder of your return.
33	We found an error in the addition of the "Total deposits for this quarter" and the COBRA Premium Assistance Payments.
34	We did not process your request for a credit for the employer's share of the social security tax (6.2%) on the exempt wages of qualified employees. The number of qualified employees and the amount of their exempt wages must be provided on the return. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.

**Exhibit 3.12.13-36 (Cont. 2) (01-11-2021)****Taxpayer Notice Codes for Forms 943, 944 and 945**

<b>TPNC</b>	<b>Explanation</b>
35	We did not process your request for a credit for the employer's share of the social security tax (6.2%) on the exempt wages of qualified employees. The total of the "Taxable social security wages" and "Taxable social security tips" lines must be greater than or equal to the amount shown on the "Exempt wages/tips paid to qualified employees" line. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
36	We found an error in the computation of your small business payroll tax credit
37 (Spanish TPNC 36 version)	Hemos encontrado un error en el cálculo del crédito tributario sobre la nómina de su pequeño negocio.
38	We disallowed your payroll tax credit research claim because we did not receive your Form 8974.
39 (Spanish TPNC 38 version)	Hemos denegado su reclamación del crédito tributario sobre la nómina por investigaciones, porque no recibimos su Formulario 8974.
40	We changed the deferred amount of the employer share of social security tax, or Tier 1 employer tax, claimed on your Employer's Federal Tax Return. The change was due to either claiming more than the statutory limit allows, or the amounts used to determine your deferred payment were in error.
40 (Spanish TPNC 40 Version)	Cambiamos la cantidad diferida de la parte del patrono de la contribución al Seguro Social o la contribución correspondiente al patrono de Nivel 1, reclamada en su Planilla para la Declaración Anual de la Contribución Federal del Patrono. El cambio se debió ya sea por reclamar más de lo que permite el límite legal o a que las cantidades utilizadas para determinar su pago diferido fueron erróneas.
41	We changed the deferred amount of the employee share of social security tax, or Tier 1 employee tax, claimed on your Employer's Federal Tax Return. The change was due to either: <ul style="list-style-type: none"> <li>• claiming more than IRS Notice 2020-65 allows, or</li> <li>• the amounts used to determine the deferred payment were in error.</li> </ul>
41 (Spanish TPNC 41 version)	Cambiamos la cantidad diferida de la parte del empleado de la contribución al Seguro Social o la contribución correspondiente al empleado de Nivel 1, reclamada en su Planilla para la Declaración Anual de la Contribución Federal del Patrono. El cambio se debió ya sea por: <ul style="list-style-type: none"> <li>• reclamar más de lo que permite el Aviso 2020-65 del IRS o,</li> <li>• las cantidades utilizadas para determinar el pago diferido fueron erróneas.</li> </ul>

**Exhibit 3.12.13-36 (Cont. 3) (01-11-2021)**

**Taxpayer Notice Codes for Forms 943, 944 and 945**

TPNC	Explanation
90	<p>TPNC 90 is a fill-in narrative notice code to be used when no other notice code fully explains the adjustment. Beginning in 2014 changes were made to the TPNC 90 Math Error Codes. TPNC 90 literals have been programmed into On-Line Notice Review (OLNR) Retype applications for Notice Review (NR). This addition eliminates the need for the NR tax examiner to manually type the notice literal and reduce potential copying/typing incorrect paragraphs in the notices. For a full listing of the programmed TPNC 90 Math Error Codes and information on how to use the Math Error Codes see <i>TPNC 90 Math Error Code Job Aid</i></p>

**Exhibit 3.12.13-37 (01-11-2021)****Taxpayer Notice Codes for Form CT-1**

<b>TPNC</b>	<b>Explanation</b>
01	We found an error in the computation of the balance due or the overpayment amount.
02	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
05	We found an error in the computation of your Tier 1 Employer Tax.
06	We found an error in the computation of your Tier 1 Employee Tax.
07	We found an error in the amount of the total tax based on compensation.
08	We found an error in the computation of the Tier II Employer Tax.
09	We found an error in the computation of the Tier II Employee Tax.
11	We found an error in the computation of your Total Railroad Retirement Taxes due.
12	We found an error in the computation of the adjustments to employer and employee railroad retirement taxes.
26	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
40	We changed the deferred amount of the employer share of social security tax, or Tier 1 employer tax, claimed on your Employer's Federal Tax Return. The change was due to either claiming more than the statutory limit allows, or the amounts used to determine your deferred payment were in error.
40 (Spanish TPNC 40 Version)	Cambiamos la cantidad diferida de la parte del patrono de la contribución al Seguro Social o la contribución correspondiente al patrono de Nivel 1, reclamada en su Planilla para la Declaración Anual de la Contribución Federal del Patrono. El cambio se debió ya sea por reclamar más de lo que permite el límite legal o a que las cantidades utilizadas para determinar su pago diferido fueron erróneas.
41	We changed the deferred amount of the employee share of social security tax, or Tier 1 employee tax, claimed on your Employer's Federal Tax Return. The change was due to either: <ul style="list-style-type: none"> <li>claiming more than IRS Notice 2020-65 allows, or</li> <li>the amounts used to determine the deferred payment were in error.</li> </ul>

**Exhibit 3.12.13-37 (Cont. 1) (01-11-2021)**

**Taxpayer Notice Codes for Form CT-1**

TPNC	Explanation
41 (Spanish TPNC 41 version)	<p>Cambiamos la cantidad diferida de la parte del empleado de la contribución al Seguro Social o la contribución correspondiente al empleado de Nivel 1, reclamada en su Planilla para la Declaración Anual de la Contribución Federal del Patrono. El cambio se debió ya sea por:</p> <ul style="list-style-type: none"> <li>• reclamar más de lo que permite el Aviso 2020-65 del IRS o,</li> <li>• las cantidades utilizadas para determinar el pago diferido fueron erróneas.</li> </ul>
90	TPNC 90 is a fill-in narrative notice code to be used when no other notice code fully explains the adjustment.

**Exhibit 3.12.13-38 (01-01-2020)****◆ Potential Frivolous Arguments for Examination Review ◆*****Potential Frivolous Arguments***

<b>Potential Frivolous Arguments</b>	<b>Description</b>
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) I-207 or UCC 1-308	Return has income and deductions but the jurat has been altered or stricken. May include reference to UCC I-207, UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843 Claim	Amended return or a Form 843 , <i>Claim for Refund and Request for Abatement</i> , filed to obtain a total refund of all taxes paid in prior years, based on tax avoidance arguments.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> <li>a. Files a return claiming various types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns.</li> <li>b. Files a return containing the filers' identifying information but does not request a refund, often lacking sufficient information to determine a tax liability.</li> <li>c. Files a return with various types of rambling dialogue and/or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law.</li> <li>d. Files a return that attempts to send some type of message or protest to the IRS but doesn't include sufficient identifying information for the Service to either determine the identity of the taxpayer or correspondent or return address.</li> </ul>
Challenges to Authority/Due Process	Questions various administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in other documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.



Exhibit 3.12.13-38 (Cont. 1) (01-01-2020)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Collections Issues	Files frivolous documents contending that various collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and/or signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due”, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their Compensation or other income derived from sources within the United States, as only foreign-based income or income received by non-resident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual files a return reporting false amounts of income (generally “Other” or “Miscellaneous” income) and all of them claim a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached and some have Form 1096. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that Compensation are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation 1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee’s Compensation. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.

**Exhibit 3.12.13-38 (Cont. 2) (01-01-2020)****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Arguments</b>	<b>Description</b>
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Services Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax paying public into a “new world order”.
Not a Person	Argues that a taxpayer is not a “person” within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a “straw man” and any tax obligations are exclusively those of the “straw man”.
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return, or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeroes inserted on the form the individual references “U.S. vs. Long”.
Unsigned Returns	The individual completes a return but doesn’t sign. A statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services offset by the value of the labor (barter income), etc.

## Exhibit 3.12.13-38 (Cont. 3) (01-01-2020)

## ◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Zero Returns	<p>Submits a return with zero money amounts on all or most of the line items on the form (e.g., IRC 861, Forms 2439, OID, and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also contain arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and “not liable”.</p> <p><b>Note:</b> Returns having only zeroes, no entries, are blank, or indicate “None”, “Not Liable”, etc. with no evidence of frivolous arguments are not to be considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also <a href="http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction">http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction</a> on IRS.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p><b>Note:</b> Frivolous arguments citing “Collection Due Process” (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for additional information.</p>

**Exhibit 3.12.13-39 (01-01-2020)****◆ Province, Foreign State, and Territory Abbreviations ◆*****Australia State***

<b>Australia State</b>	<b>Abbreviation</b>
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***

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

**Exhibit 3.12.13-39 (Cont. 1) (01-01-2020)**

**◆ Province, Foreign State, and Territory Abbreviations ◆**

<b>Brazil State</b>	<b>Abbreviation</b>
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

***Canada Province/Territory***

<b>Canada Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

***Cuba Province***

<b>Cuba Province</b>	<b>Abbreviation</b>
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH

**Exhibit 3.12.13-39 (Cont. 2) (01-01-2020)****♦ Province, Foreign State, and Territory Abbreviations ♦**

<b>Cuba Province</b>	<b>Abbreviation</b>
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 Province***

<b>Italy Province</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

**Exhibit 3.12.13-39 (Cont. 3) (01-01-2020)**

**◆ Province, Foreign State, and Territory Abbreviations ◆**

Italy Province	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	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
Macerata	MC
Mantova	MN

**Exhibit 3.12.13-39 (Cont. 4) (01-01-2020)****◆ Province, Foreign State, and Territory Abbreviations ◆**

Italy Province	Abbreviation
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	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 nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA



**Exhibit 3.12.13-39 (Cont. 5) (01-01-2020)****◆ Province, Foreign State, and Territory Abbreviations ◆**

<b>Italy Province</b>	<b>Abbreviation</b>
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
Vicenza	VI
Viterbo	VT

***Mexico State***

<b>Mexico State</b>	<b>Abbreviation</b>
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH

**Exhibit 3.12.13-39 (Cont. 6) (01-01-2020)****◆ Province, Foreign State, and Territory Abbreviations ◆**

<b>Mexico State</b>	<b>Abbreviation</b>
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***

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD

**Exhibit 3.12.13-39 (Cont. 7) (01-01-2020)**

**◆ Province, Foreign State, and Territory Abbreviations ◆**

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

**Exhibit 3.12.13-40 (01-01-2020)****◆ Province/Country Code - Canada Only ◆*****Province/Country Code - Canada Only***

<b>Canadian Province</b>	<b>Province Abbreviation</b>	<b>Postal Code Beginning</b> <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>	<b>Country Code</b> (Field form specific for CTY)
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 I	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

**Exhibit 3.12.13-41 (01-01-2020)****◆ U.S. Possessions ZIP Codes ◆*****American Samoa (AS)***

<b>American Samoa (AS) City</b>	<b>American Samoa (AS) ZIP Code</b>
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

***Federated States of Micronesia (FM)***

<b>Federated States of Micronesia (FM) City</b>	<b>Federated States of Micronesia (FM) ZIP Code</b>
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

***Guam (GU)***

<b>Guam (GU) City</b>	<b>Guam (GU) ZIP Code</b>
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

***Marshall Islands (MH)***

<b>Marshall Islands (MH) City</b>	<b>Marshall Islands (MH) ZIP Code</b>
Ebeye	96970
Majuro	96960

***Northern Marianna Islands (MP)***

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Capitol Hill	96950
Rota	96951

**Exhibit 3.12.13-41 (Cont. 1) (01-01-2020)****◆ U.S. Possessions ZIP Codes ◆**

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Saipan	96950
Tinian	96952

***Palau (PW)***

<b>Palau (PW) City</b>	<b>Palau (PW) ZIP Code</b>
Koror	96940
Palau	96940

***Puerto Rico (PR)***

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Adjuntas	00601
Aguada	00602
Aguadilla	00603
Aguas Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barranquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

**Exhibit 3.12.13-41 (Cont. 2) (01-01-2020)**

**◆ U.S. Possessions ZIP Codes ◆**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordo	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
Hormigueros	00660
Humacao	00791
Isabela	00662

**Exhibit 3.12.13-41 (Cont. 3) (01-01-2020)****◆ U.S. Possessions ZIP Codes ◆**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Jayuya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
La Plata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Luquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Naranjito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741



**Exhibit 3.12.13-41 (Cont. 4) (01-01-2020)**

**◆ U.S. Possessions ZIP Codes ◆**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
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
Santurce	00936
Toa Alta	00953
Toa Baja	00949
Trujillo Alto	00976
University	00936
Utuado	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

**Exhibit 3.12.13-41 (Cont. 5) (01-01-2020)****◆U.S. Possessions ZIP Codes◆*****Virgin Islands - U.S. (VI)***

<b>Virgin Islands - U.S. (VI) City</b>	<b>Virgin Islands - U.S. (VI) ZIP Code</b>
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 Annes	00820

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**A****Authority.....2**

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**P****Program Management and Review.....2**

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**R****Responsibilities .....2**

