



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.12.15

NOVEMBER 7, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 3.12.15, Error Resolution - Return of Partnership Income.

## MATERIAL CHANGES

- (1) IRM 3.12.15.2.3 - Add Instructions for Refund Returns 45 day Jeopardy and High Dollar Refunds.
- (2) IRM 3.12.15.2.12(1) - Reworded to clarify the information.
- (3) IRM 3.12.15.2.12(2) - Added a reference to see the new Action Code Chart.
- (4) IRM 3.12.15.2.12(4) - Removed Temporary Guidance added due to processing delays due to the pandemic, from the Action Code procedures. Renumbered the remaining paragraphs.
- (5) IRM 3.12.15.2.12.1 - Added new Action Code Chart. Moved the Action Code table from Exhibit 3.12.15-1.
- (6) IRM 3.12.15.2.12.1 - Added a Note for the use of Action Code 450. (IPU 23U0552 issued 04-26-2023)
- (7) IRM 3.12.15.2.13(2) - Updated Correspondence Imaging System (CIS) to the new name, Correspondence Imaging Inventory (CII) (IPU 23U0064 issued 01-06-2023).
- (8) IRM 3.12.15.2.16 Added Instructions for Elective Payment Election and Credit Transfer (IPU 23U0552 issued 04-26-2023)
- (9) IRM 3.12.15.3.2(4) d - Added instruction to Terminus Error if return was suspended prior to the beginning of a new year. (IPU 23U0064 issued 01-06-2023)
- (10) IRM 3.12.15.4.16 - Moved Limited Partnership Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.3. Renumbered remaining subsections.
- (11) IRM 3.12.15.4.17 - Moved Dual Partner Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.4. Renumbered remaining subsections.
- (12) IRM 3.12.15.4.18 - Moved Foreign/Domestic Corporation Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.5. Renumbered remaining subsections.
- (13) IRM 3.12.15.4.19 - Moved Individual/Estate Ownership Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.6. Renumbered remaining subsections.
- (14) IRM 3.12.15.4.20 - Moved Ownership of Foreign or Domestic Corporation Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.7. Renumbered remaining subsections.
- (15) IRM 3.12.15.4.21 - Moved Ownership of Foreign Partnership or Trust Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.8. Renumbered remaining subsections.
- (16) IRM 3.12.15.4.22 - Moved Partnership Level Tax Treatment Election Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.9. Renumbered remaining subsections.

- (17) IRM 3.12.15.4.23 - Removed Field 01DPA, Distribution of Property Code because information is no longer valid. Renumbered remaining subsections.
- (18) IRM 3.12.15.4.24 - Moved Form 8858 Attached to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.16. Renumbered remaining subsections.
- (19) IRM 3.12.15.4.25 - Moved Form 8805 Attached to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.17. Renumbered remaining subsections.
- (20) IRM 3.12.15.4.26 - Moved Foreign Partner Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.18. Renumbered remaining subsections.
- (21) IRM 3.12.15.4.27 - Moved Form 8865 Attached to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.19. Renumbered remaining subsections.
- (22) IRM 3.12.15.4.28 - Moved Form 5471 Attached to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.20. Renumbered remaining subsections.
- (23) IRM 3.12.15.4.29 - Moved Partnership Audit Election Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.28. Renumbered remaining subsections.
- (24) IRM 3.12.15.4.30 - Moved Total Number of Schedules K-1 (From Schedule B-2, Part III, Line 3) to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.29. Renumbered remaining subsections.
- (25) IRM 3.12.15.4.31 - Moved Form 8996, Qualified Opportunity Fund Code to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.21. Renumbered remaining subsections.
- (26) IRM 3.12.15.4.32 - Moved Form 8996, Qualified Opportunity Fund Amount to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.22. Renumbered remaining subsections.
- (27) IRM 3.12.15.4.33 - Moved Form 1065, Schedule B, Line 26 to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.23. Renumbered remaining subsections.
- (28) IRM 3.12.15.4.34 - Moved Form 1065, Schedule B, Question 27 to new Section 06, Form 1065, Schedule B information under IRM 3.12.15.9.24. Renumbered remaining subsections.
- (29) IRM 3.12.15.4.35 - Removed Form 1065, Schedule B, Question 29 because information is no longer valid. Renumbered remaining subsections.
- (30) IRM 3.12.15.4.17(2)(3) - Maximum number of audit codes increased from 9 to 15 characters.
- (31) IRM 3.12.15.4.17 (4) - Remove Audit Code "5".
- (32) IRM 3.12.15.4.29(4) - Added Return Processing Codes (RPC) "J", "K", "L", and "M". (IPU 23U0552 issued 04-26-2023)
- (33) IRM 3.12.15.6.2(2) - Added new Line 20 to Error Record format and renumbered lines accordingly.
- (34) IRM 3.12.15.9 - Added new subsection for Section 06, Form 1065, Schedule B information.
- (35) IRM 3.12.15.9.2(1)(2) - Added new Section 06 Error Record format.
- (36) IRM 3.12.15.9.3(1)(2)(3) - Added new Section for Field 06LPC instruction.
- (37) IRM 3.12.15.9.4(1)(2)(3) - Added new Section for Field 06DPC instruction.
- (38) IRM 3.12.15.9.5(1)(2)(3) - Added new Section for Field 06FDC instruction.

- (39) IRM 3.12.15.9.6(1)(2)(3) - Added new Section for Field 06INE instruction.
- (40) IRM 3.12.15.9.7(1)(2)(3) - Added new Section for Field 06PCS instruction.
- (41) IRM 3.12.15.9.8(1)(2)(3) - Added new Section for Field 06DPT instruction.
- (42) IRM 3.12.15.9.9(1)(2)(3) - Added new Section for Field 06PTT instruction.
- (43) IRM 3.12.15.9.10(1)(2)(3) - Added new Section for Field 0610a instruction.
- (44) IRM 3.12.15.9.11(1)(2)(3) - Added new Section for Field 0610b instruction.
- (45) IRM 3.12.15.9.12(1)(2)(3) - Added new Section for Field 06b2 instruction.
- (46) IRM 3.12.15.9.13(1)(2)(3) - Added new Section for Field 0610c instruction.
- (47) IRM 3.12.15.9.14(1)(2)(3) - Added new Section for Field 06c2 instruction.
- (48) IRM 3.12.15.9.15(1)(2)(3) - Added new Section for Field 0610d instruction.
- (49) IRM 3.12.15.9.16(1)(2)(3) - Added new Section for Field 06DRE instruction.
- (50) IRM 3.12.15.9.17(1)(2)(3) - Added new Section for Field 06FPI instruction.
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- (52) IRM 3.12.15.9.19(1)(2)(3) - Added new Section for Field 06IRI instruction.
- (53) IRM 3.12.15.9.20(1)(2)(3) - Added new Section for Field 06NFC instruction.
- (54) IRM 3.12.15.9.21(1)(2)(3) - Added new Section for Field 06CRT instruction.
- (55) IRM 3.12.15.9.22(1)(2)(3) - Added new Section for Field 06QOF instruction.
- (56) IRM 3.12.15.9.23(1)(2)(3) - Added new Section for Field 06NFP instruction.
- (57) IRM 3.12.15.9.24(1)(2)(3) - Added new Section for Field 06TSF instruction.
- (58) IRM 3.12.15.9.25(1)(2)(3) - Added new Section for Field 0629a instruction.
- (59) IRM 3.12.15.9.26(1)(2)(3) - Added new Section for Field 0629b instruction.
- (60) IRM 3.12.15.9.27(1)(2)(3) - Added new Section for Field 06DAC instruction.
- (61) IRM 3.12.15.9.28(1)(2)(3) - Added new Section for Field 06ELC instruction.
- (62) IRM 3.12.15.9.29(1)(2)(3) - Added new Section for Field 06SK1 instruction.
- (63) IRM 3.12.15.10 - Add new Section for Section 07.
- (64) IRM 3.12.15.10.3(1)(2)(3)(4) - Added new Section for Fields 07L24 and 07L25 instructions.
- (65) IRM 3.12.15.10.4(1)(2)(3) - Added new Section for Field 07L26 instructions.
- (66) IRM 3.12.15.10.5(1)(2)(3) - Added new Section for Field 07L27 instructions.
- (67) IRM 3.12.15.10.6(1)(2)(3)(4) - Added new Section for Field 07L28 instructions.
- (68) IRM 3.12.15.10.7(1)(2)(3) - Added new Section for Field 07EPE instructions.
- (69) IRM 3.12.15.10.8(1)(2)(3) - Added new Section for Field 07L30 instructions.

- (70) IRM 3.12.15.10.9(1)(2)(3)(4)(5) - Added new Section for Field 07B/R instructions.
- (71) IRM 3.12.15.11.12(1) - Removed the figures here and moved graphics to new Exhibit 3.12.15-6, Form 8949 - Sales and Other Dispositions of Capital Assets
- (72) IRM 3.12.15.15 - Added new Section for Sections 23, 24, and 25. Form 3800 General Business Credit.
- (73) IRM 3.12.15.18 - Added new Section for Form 8936, Schedule A instruction.
- (74) IRM 3.12.15.18.1(1)(2) - Added new Section 31 Error Record Format.
- (75) IRM 3.12.15.18.2(1)(2)(3) - Added new Section for Fields 311VI and 312VI instruction.
- (76) IRM 3.12.15.18.3(1)(2)(3) - Added new Section for Fields 311DT and 312DT instruction.
- (77) IRM 3.12.15.18.4(1)(2)(3) - Added new Section for Fields 31109 and 31209 instruction.
- (78) IRM 3.12.15.18.5(1)(2)(3) - Added new Section for Fields 31111 and 31211 instruction.
- (79) IRM 3.12.15.18.6(1)(2)(3) - Added new Section for Fields 31117 and 31217 instruction.
- (80) IRM 3.12.15.18.7(1)(2)(3) - Added new Section for Fields 31126 and 31226 instruction.
- (81) IRM 3.12.15.18.8(1)(2)(3) - Added new Section for Field 313IN instruction.
- (82) IRM 3.12.15.19.1(3)b - Updated Statute exception process. (IPU 23U0168 issued 01-25-2023)
- (83) IRM 3.12.15.19.1(3)c - Updated Statute exception process. (IPU 23U0168 issued 01-25-2023)
- (84) IRM 3.12.15.19.27(1), (3) - Added new Field designator and updated Line numbers.
- (85) IRM 3.12.15.19.9(1) - Added new sections to Field Display chart.
- (86) IRM 3.12.15.19.10(1) - Added new sections to Field Display chart.
- (87) IRM 3.12.15.19.22(3)a - Updated Field name to 06LPC from 01LPC.
- (88) IRM 3.12.15.19.23 - Added Error Code 729 Clean Vehicle (CVC) Disallowance.
- (89) IRM 3.12.15.19.24 - Added Error Code 730 Balance Due/Overpayment Mismatch.
- (90) IRM 3.12.15.19.25 - Added Error Code 731 Elective Payment Election (07EPE) Disallowance.
- (91) IRM 3.12.15.19.30 - Add Error Code 739 Amount Owed/Overpayment.
- (92) Exhibit 3.12.15-1 - Removed this exhibit and moved the Action code table to new subsection IRM 3.12.15.2.12.1, Action Code Chart. Renumbered remaining exhibits.
- (93) Exhibit 3.12.15-1 - Moved Form 1065 attachment schedules and forms into new Exhibits to find easier. Renumbered remaining exhibits.
- (94) Exhibit 3.12.15-2 - Added new Schedule F, Profit or Loss From Farming exhibit. Renumbered remaining exhibits.
- (95) Exhibit 3.12.15-3 - Added new Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation, exhibit. Renumbered remaining exhibits.
- (96) Exhibit 3.12.15-4 - Added new Schedule D, Capital Gains and Losses, exhibit. Renumbered remaining exhibits.

- (97) Exhibit 3.12.15-6 - Added new Form 8949, Sales and Other Dispositions of Capital Assets, exhibit. Renumbered remaining exhibits.
- (98) Exhibit 3.12.15-10 - Added new Form 3800, General Business Credit, exhibit. Renumbered remaining exhibits.
- (99) Exhibit 3.12.15-13 - Added new Form 6252, Installment Sale Income, exhibit. Renumbered remaining exhibits.
- (100) Exhibit 3.12.15-14 - Added new Form 8936, Schedule A, Clean Vehicle Credit Amount, exhibit. Renumbered remaining exhibits.
- (101) Exhibit 3.12.15-15 - Added new Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, exhibit. Renumbered remaining exhibits.
- (102) Exhibit 3.12.15-16 - Added new Form 1065 - Schedule K-1 exhibit. Renumbered remaining exhibits.
- (103) Exhibit 3.12.15-24 Added Bipartisan Budget Act of 2015 (BBA), Deemed Payment Election (DPE), and Elective Payment Election (EPE) to Acronyms.
- (104) IRM 3.12.15 - Updated the reference to CIS to CII throughout this IRM (IPU 23U0064 issued 01-06-2023).
- (105) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
  - Plain language, simpler words
  - Spelling, grammar, and formatting
  - IRM references, citation, and links
  - Form titles
  - IRM graphics and alternative text
  - Capitalization changes per IRS Style Guide (e.g., Revenue Officer changed to revenue officer).

## EFFECT ON OTHER DOCUMENTS

IRM 3.12.15, Error Resolution - Return of Partnership Income, dated November 9, 2022, (effective January 1, 2023) is superseded. This IRM incorporates IRM Procedural Updates (IPUs) : 23U0064 (issued 01-06-2023), 23U0168 (issued 01-25-2023), and 23U0552 (issued 04-26-2023).

## AUDIENCE

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3.12.15

Return of Partnership Income

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    - 3.12.15.13.1 General Information
    - 3.12.15.13.2 Error Record Format
  - 3.12.15.14 Section 22 Errors - New Hire Retention Credit (Form 5884-B)
    - 3.12.15.14.1 General Instructions
    - 3.12.15.14.2 Error Record Format
  - 3.12.15.15 Section 23, 24 and 25 - Form 3800 - General Business Credit
  - 3.12.15.16 Section 26 - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
    - 3.12.15.16.1 Section 26 Field Errors
    - 3.12.15.16.2 Fields 261A, 262A, 263A and 264A
    - 3.12.15.16.3 Fields 261B, 262B, 263B and 264B
    - 3.12.15.16.4 Fields 261D, 262D, 263D and 264D
    - 3.12.15.16.5 Fields 261IN, 262IN, 263IN and 264IN
    - 3.12.15.16.6 All other Fields in Section 26
  - 3.12.15.17 Section 29 - Form 6252 - Installment Sale Income
    - 3.12.15.17.1 Field 2901 - Description of Property
    - 3.12.15.17.2 Fields 2902A and 2902B - Date Acquired and Date Sold
    - 3.12.15.17.3 Fields 2907, 2921, and 2923 - Net Property Payments received during year and Payments received in prior years.
    - 3.12.15.17.4 Field 2919 - Gross profit percentage
  - 3.12.15.18 Section 31 - Form 8936, Schedule A, Clean Vehicle Credit Amount
    - 3.12.15.18.1 Error Record Format
    - 3.12.15.18.2 Field 311VI and Field 312VI

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- 3.12.15.18.3 Field 311DT and Field 312DT
  - 3.12.15.18.4 Field 31109 and Field 31209
  - 3.12.15.18.5 Field 31111 and Field 31211
  - 3.12.15.18.6 Field 31117 and Field 31217
  - 3.12.15.18.7 Field 31126 and Field 31226
  - 3.12.15.18.8 Field 313IN
  - 3.12.15.19 Priority IV Errors - Error Codes 001 through 999
    - 3.12.15.19.1 ♦ Error Code 001 - Tax Year - Invalid Entry ♦
    - 3.12.15.19.2 ♦ Error Code 002 - Name Control Mismatch ♦
    - 3.12.15.19.3 ♦ Error Code 003 – Check Digit Invalid ♦
    - 3.12.15.19.4 ♦ Error Code 004 - Name Control/EIN Validation ♦
    - 3.12.15.19.5 ♦ Error Code 005 - Invalid Tax Year or Received Date ♦
    - 3.12.15.19.6 Error Code 006 - Remittance Without Received Date
    - 3.12.15.19.7 ♦ Error Code 007- Received Date Earlier Than Tax Year ♦
    - 3.12.15.19.8 Error Code 008 - Tax Period Beginning Missing
    - 3.12.15.19.9 ♦ Error Code 010 - Amended Return G Coded ♦
    - 3.12.15.19.10 Error Code 012 - Short Record (Invalid Fields)
    - 3.12.15.19.11 ♦ Error Code 014 - Missing Address Entries ♦
    - 3.12.15.19.12 ♦ Error Code 015 - Foreign Address/State ♦
    - 3.12.15.19.13 ♦ Error Code 016 - ZIP Code/State Mismatch ♦
    - 3.12.15.19.14 Error Code 026 - Tax Period Mismatch
      - 3.12.15.19.14.1 Error Code 026 - Suspense Correction
    - 3.12.15.19.15 Error Code 028 - Received Date Missing
    - 3.12.15.19.16 Error Code 034 - Correspondence Received Date Not Valid
    - 3.12.15.19.17 Error Code 073 - Fields 01CCC and 01CRD Present
    - 3.12.15.19.18 Error Code 702 - Received Date Not Present
    - 3.12.15.19.19 Error Code 725 - Number of Partners and Total Assets Same
    - 3.12.15.19.20 Error Code 726 - Number of Partners and Date Business Started Same
    - 3.12.15.19.21 Error Code 727 - Number of Partners and NAICS Code Same
    - 3.12.15.19.22 Error Code 728 - Number of Partners Invalid
    - 3.12.15.19.23 Error Code 729 - Clean Vehicle (CVC) Disallowance
    - 3.12.15.19.24 Error Code 730 - Total Balance Due/Overpayment Mismatch
    - 3.12.15.19.25 Error Code 731 - Elective Payment Election (07EPE) Disallowance
    - 3.12.15.19.26 Error Code 734 - Total Income and Computer Amounts Differ
    - 3.12.15.19.27 Error Code 736 - Total Deductions and Computer Amounts Differ
    - 3.12.15.19.28 Error Code 737 - Publicly Traded Partnership Without Tax
    - 3.12.15.19.29 Error Code 738 - Ordinary Income/Taxable Income and Computer Amounts Differ
    - 3.12.15.19.30 Error Code 739 - Amount Owed/Overpayment

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- 3.12.15.19.31 Error Code 999 - End of Year Reformats  
3.12.15.19.32 ♦Error Code 074 - TETR Inconsistent with Tax Year♦ - Reserved for Future Use

Exhibits

- 3.12.15-1 Form 1065, U.S. Return of Partnership Income  
3.12.15-2 Schedule F, Profit or Loss From Farming  
3.12.15-3 Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation  
3.12.15-4 Schedule D, Capital Gains and Losses  
3.12.15-5 Form 4797, Sales of Business Property  
3.12.15-6 Form 8949, Sales and Other Dispositions of Capital Assets  
3.12.15-7 Form 8996, Qualified Opportunity Fund  
3.12.15-8 Form 1125-A, Cost of Goods Sold  
3.12.15-9 Form 8941, Credit for Small Employer Health Insurance Premiums  
3.12.15-10 Form 3800, General Business Credit  
3.12.15-11 Form 5884-B, New Hire Retention Credit  
3.12.15-12 Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments  
3.12.15-13 Form 6252, Installment Sale Income  
3.12.15-14 Form 8936, Schedule A, Clean Vehicle Credit Amount  
3.12.15-15 Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations  
3.12.15-16 Form 1065 - Schedule K-1  
3.12.15-17 ♦U.S. Possessions ZIP Codes♦  
3.12.15-18 ♦Province, Foreign State and Territory Abbreviations♦  
3.12.15-19 ♦Province/Country Code-Canada Only♦  
3.12.15-20 Error Code 026 Flow Chart - Error Correction Procedures  
3.12.15-21 Error Code 026 Flow Chart - Reply/No Reply Procedures  
3.12.15-22 ♦Potential Frivolous Arguments for Examination Review♦  
3.12.15-23 "No Reply" Procedures  
3.12.15-24 Terms/Definitions/Acronyms



3.12.15.1  
(01-01-2023)  
**Program Scope and  
Objectives**

- (1) This IRM section gives instructions for Wage and Investment Error Resolution Tax Examiners to correct errors for Form 1065, U.S. Return of Partnership Income.
- (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 and Error Resolution Section, including:
  - Tax Examining Technicians
  - Lead Tax Examining Technicians
  - Supervisory Tax Examining Assistants
- (4) Policy Owner: Director, Submission Processing.
- (5) Program Owner: Paper Processing Branch, Business Master File (BMF) Section.
- (6) Primary Stakeholders: Other areas that may be affected by these procedures include:
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business Self-Employed (SBSE)
  - Statistics of Income (SOI)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)
  - Tax Exempt and Government Entities (TEGE)
- (7) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.

3.12.15.1.1  
(01-01-2019)  
**Background**

- (1) The purpose of Error Resolution is to 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. The GMF programming causes a record to fall out to ERS if it fails to meet certain criteria, including:
  - Invalid characters in a field (e.g., number instead of alpha).
  - Invalid length of field (e.g., EIN with 8 digits instead of 9).
  - Invalid codes in field (valid Action Codes, Audit Codes, etc. are programmed in GMF).
  - Consistency errors - Any valid field used in any computation where the result is inconsistent with (or contradictory to) any other valid field.
  - Math errors - computer does math computation and it differs from the taxpayer's amount.
  - Invalid Tax Periods and eligibility for certain credits.
- (2) Employees use ERS to correct these conditions and when necessary, use Integrated Data Retrieval System (IDRS) to research.

3.12.15.1.2  
(01-01-2022)

**Authority**

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code and their corresponding Treasury regulations:
  - IRC 6031(a)
  - IRC 6213(b)
- (2) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.12.15.1.3  
(01-01-2018)

**Responsibilities**

- (1) The Campus Director is responsible for monitoring operational performance for their campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The Team Employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.12.15.1.4  
(01-01-2018)

**Program Management and Review**

- (1) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are found in IRM 3.12.38, Error Resolution, BMF General Instructions.
- (2) Program Effectiveness is measured using the following:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial reviews

3.12.15.1.5  
(01-01-2018)

**Program Controls**

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

3.12.15.1.6  
(01-01-2018)

**Terms/Definitions/ Acronyms**

- (1) For Terms, Definitions and Acronyms See Exhibit 3.12.15-24.

3.12.15.1.7  
(01-01-2024)

**Related Resources**

- (1) The following table lists related sources:

Resource	Link/Title
Submission Processing Design Center (SPDC)	<a href="https://irs.gov.sharepoint.com/sites/le3adm_instcmnr">https://irs.gov.sharepoint.com/sites/le3adm_instcmnr</a>
Servicewide Electronic Research Program (SERP)	<a href="http://serp.enterprise.irs.gov/">http://serp.enterprise.irs.gov/</a>
Integrated Data Retrieval System (IDRS)	
Integrated Automation Technologies (IAT)	<a href="https://irs.gov.sharepoint.com/sites/IAT">https://irs.gov.sharepoint.com/sites/IAT</a>

Resource	Link/Title
IRM 3.11.15	Returns and Documents Analysis - Return of Partnership Income
IRM 3.24.15	ISRP System - Partnership Return of Income
IRM 3.12.38	BMF General Instructions

3.12.15.2  
(01-01-2022)  
◆ **General Information** ◆

- (1) This IRM cannot 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.

3.12.15.2.1  
(01-01-2022)  
◆ **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 Paper 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 the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.12.15.2.2  
(01-01-2022)  
◆ **IRM Deviation Procedures** ◆

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.4, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.12.15.2.3  
(01-01-2024)  
**Refund Returns 45 Day Jeopardy and High Dollar Refunds**

- (1) Document Perfection and ERS are responsible for identifying refunds and for initiating requests for manual refunds.
- (2) Expeditious processing of refund returns is critical if the 45-day period is about to expire.

IF	THEN
<p>The processing date is more than 20 days after the Received date or, the Return Due Date (which ever is later) and the 45-day interest free period <b>and</b> the</p> <p><b>Note:</b> Refund in this instruction means only the amount requested to be refunded to the taxpayer, not the overpayments transferred to other periods.</p>	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "341".</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, and route to ERS/Rejects for manual refund.</li> </ol>
	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "341" for numbered and un-numbered returns.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, and route to Rejects for manual refund.</li> </ol>

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- (3) Taxpayer Advocate Service (TAS) Manual Refunds - any return hand walked by W&I Submission Processing (SP) liaison for Taxpayer Advocate Service may be processed by a Lead Tax Examiner or designated tax examiner using the following procedures in the order listed:

1. Computer Condition Code (CCC) "O" must be edited on the return and entered in Field 01CCC,
2. Delete CCC "Y" from Field 01CCC.
3. Continue processing the return according to Error Code procedures.

- (4) Correspondence: If required for missing or incomplete information, follow the procedures below:

1. Complete the correct correspondence action sheet and request **all** missing or incomplete information.
2. Inform the W&I SP liaison of all information that is being requested.
3. Suspend (SSPND) with the correct suspense code and give the return back to the W&I SP liaison.

**Note:** The W&I SP liaison will contact the Taxpayer Advocate to obtain the required information need to complete processing.

- (5) More suspense action needed: If the return requires other suspense action, then follow procedures below:

1. Initiate suspense (SSPND) with Action Code according to IRM procedures.
2. Inform the W&I SP liaison to reason for the action taken,
3. Give the return back to the liaison.

**Note:** The W&I liaison will contact Taxpayer Advocate, who in turn will that the necessary actions to complete the processing of te return.

- (6) Assigning Taxpayer Notice Codes (TPNCs/Math Error). When a math error is identified, do the following:
  1. Assign the TPNC according to IRM procedures.
  2. After all TPNCs have been assigned. inform the W&I SP liaison of the TPNCs issued.
  3. Suspend (SSPND) with the correct Action Code (suspense must be done at the generated point of error and give the return to the liaison).
- (7) When Balance Due/Overpayment Math Error Code (EC) generates do the following:
  1. Make screen print of the Error Code Display, highlight the Computer-Generated Refund Amount, and attach the print to the front of the return with the entity portion of the return visible.
  2. Enter the amount the taxpayer claimed as the amount they requested to be refunded back in to Field07B/R.
  3. If Balance Due/Overpayment Math Error Code regenerates because the taxpayer made a math error when computing their refund, then make a screen print of the Error Code Screen Display and highlight the computer generated amount. Attach the print to the front of the return keeping the entity area visible and assign the correct TPNC.
  4. Once the return completes processing, give the return Form 12412, Operations Assistance Request (OAR), and the ERS screen print to the W&I SP liaison.
- (8) Rejects Suspense Procedures:
  1. Follow specific instructions give by W&I SP liaison. Correspond and assign correct TPNCs as directed.
  2. Refer to paragraphs (6) and (7) above.

3.12.15.2.4  
(01-01-2023)  
◆ **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 Wage and Investment (W&I) 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.
- (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.

#### 3.12.15.2.4.1 (01-01-2022)

##### ◆TAS Service Level Agreements (SLAs)◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Wage and Investment (W&I) Division, Small Business and Self-Employed (SBSE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Appeals and Large Business & 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://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

#### 3.12.15.2.5 (01-01-2024)

##### ◆IRS Employee Contacts◆

- (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. Correspondence 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 a 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. They should provide 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 by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.12.15.2.6  
(01-01-2023)

◆ **Frivolous Arguments** ◆

- (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 3.12.15-22, 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.

***Frivolous Return Criteria***

If	Then
<p>The return meets any of the conditions shown as a frivolous return, (See Exhibit 3.12.15-22 , 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>

If	Then
Examination has selected the return as frivolous, shown by Action Code "331" and a Form 4227 with the remarks. "Refer to Exam FRP for audit after processing" but send the return for processing,	Continue processing the return using procedures in <b>IRM 3.12.15</b> . However, do not circle or void the Action Code showing a frivolous return.

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:

- Returns that have only zeros, blanks, or no entries.
- Returns showing "None", "Not Liable", etc.

3.12.15.2.7  
(01-01-2023)  
**Error Correction  
Process**

- (1) All Form 1065 Error Screen displays will appear as follows:
- Tax Class - 2
  - Document Code 65 - Form 1065
  - Document Code 67 - Form 1065 (Publicly Traded Partnerships or "PTP")

3.12.15.2.8  
(01-01-2020)  
**Inventory Reports**

- (1) Records will be placed into the Error Inventory or the Workable Suspense Inventory for correction. Once the Error Resolution Tax Examiner accesses the record and it is displayed on the screen, it must be:
- Corrected in full by correcting errors in editing or transcription and/or correcting math errors.
  - Placed in suspense for more information.
  - Rejected from pipeline processing.
- (2) Each day the Error Inventory Report will be furnished showing:
- Blocks, by the block control number, and block Document Locator Number (DLN) in DLN order.
  - Each batch will be on a separate page.
  - Blocks received from Block Out of Balance (BOB) Correction will be listed separately.
  - A copy of the report must be on the carts of documents and used as a charge-out to determine when a cart is completed.
  - 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.

3.12.15.2.9  
(01-01-2020)  
**Workable Suspense  
Inventory Report**

- (1) Each day the Workable Suspense Inventory Report will be furnished showing the records by Program in DLN order for various status situations. Separate pages for each program, with totals, will be given.
- (2) The first line of the report will show the number of working days that the records have been in the Workable Suspense Inventory. This will allow priority to be given to the older work.

3.12.15.2.10  
(01-01-2023)  
**Error Displays and  
Corrections**

- (1) All Form 1065 Error Screen Displays will display as follows:
  - Each field is identified by an Alpha/Numeric field Designator (AFD) displayed before the field.
  - Fields are displayed with no breaker.
  - Negative values are shown by a minus ("-") sign following the amount.
  - Decimal points are displayed beginning in the left position.
  - Leading zeroes in amount fields are suppressed and the significant digits are displayed beginning in the left position.
  - If more than one amount field of a record is to be shown, the unit positions are aligned beneath one another.
  - Sufficient leading blanks are displayed preceding the shorter amounts so the unit position of these amounts is directly in line with the unit position of the longest amount.
  - The cents digits are not displayed for "Dollars Only" fields. So that the unit position will remain in line with the other fields of the section, two asterisks ("\*\*") are displayed in the cents position of the dollars only field.
- (2) Corrections are entered starting with the left-most position of the field. Blank-out unused positions.
  - If fewer than the maximum number of positions is required, the program will automatically move to the right of the digits.
  - It is not necessary to enter the decimal point. If the decimal point is entered, it will be ignored.
  - A minus sign ("-") **must** be entered as the last numeric if the amount is negative.
- (3) Be careful not to enter more than the number of positions allowed for a particular field. If more data is entered, the overflow characters will display on the screen but are dropped when the field is added to the record. **This is especially important for the Taxpayer Identification Number (TIN), name and address.**
- (4) Corrections can be made to a displayed field by overlaying only the digits in error and not re-entering the entire field. It is not necessary to eliminate the decimal point when correcting in this manner.
- (5) If it is necessary to add a missing section:
  - a. Transmit with Command Code (CC) GTSEC, followed by the desired section Number.
  - b. When the empty section format is displayed, enter the missing data in the proper fields and transmit with CC CRECT.
- (6) If it is necessary to see a field or section of the record other than that shown in the display:
  - a. Enter CC GTSEC, followed by the desired section Number.
  - b. If a correction is **not** made to the section, drop to the bottom of the screen, and transmit.
  - c. Any error display **not** showing all fields necessary for resolution should be reported to Headquarters.

**Reminder:** When transmitting corrections to a screen display, move the cursor below the last field that has data before transmitting.

- (7) If it is necessary to delete a section of the record, enter CC DLSEC, followed by the desired section Number.
- (8) If it is determined during the course of correcting a Priority II, III or IV Error, that more information or research is necessary to resolve the error (or if the error is rejected), enter the appropriate Action Code with either CC SSPND or RJECT.

3.12.15.2.11  
(01-01-2020)  
**Command Codes**

- (1) The Command Codes (CCs) needed for correcting the Error Inventory and the Workable Suspense Inventory are briefly described below. Any CC in the Employees Security Profile will be available:

Command Code	Description
<b>ACTVT</b>	Used to transfer unworkable suspense records to workable suspense inventory.
<b>CRECT</b>	<ul style="list-style-type: none"> <li>Used to enter a correction.</li> <li>Valid only after an error has been displayed in response to the GTREC command.</li> </ul>
<b>DLSEC</b>	Used to delete a section within the record in progress.
<b>ENMOD</b>	Used to research a name control.
<b>ERINV</b>	Used to research a DLN or TIN on the ERS Control File.
<b>ERVOL</b>	<ul style="list-style-type: none"> <li>Used with a Status Code to display the number of ERS records in the current Workable Inventory.</li> <li>Used to obtain the actual count of records to be worked.</li> <li>Printed reports for ERS are updated nightly.</li> </ul>
<b>FRM49</b>	Used to input a fact of filing when an unnumbered return is withdrawn from normal processing, i.e., correspondence.
<b>GTREC</b>	<ul style="list-style-type: none"> <li>Used to access the first error record in an ERS error block.</li> <li>Used to access a specific record in the Workable Suspense Inventory.</li> </ul>
<b>GTRECQ</b>	Used to access a worked record that has been held for Quality Review.
<b>GTRECW</b>	<ul style="list-style-type: none"> <li>Used to recover an ERS data record that has already been worked.</li> <li>Can be used at any time on the same processing day.</li> </ul> <p><b>Note:</b> Errors discovered on subsequent days must be corrected by using Notice Review and Adjustment procedures.</p>
<b>GTSEC</b>	<ul style="list-style-type: none"> <li>Used to obtain the display of any data section within the record in progress.</li> <li>Response is the display of all correctable fields of the requested section, including blank fields.</li> <li>Computer generated fields and error indicators will not be shown.</li> <li>If no data is present in the specified section, the empty format of the requested section is displayed.</li> </ul>
<b>INOLE</b>	Used to access the National Account Profile (NAP) which has selected entity information for all Master File accounts.

<b>Command Code</b>	<b>Description</b>
<b>MFTRA</b>	Used to request a hard copy transcript for a specific TIN.
<b>NAMEE</b>	<ul style="list-style-type: none"> <li>Used to research a missing or incomplete Employer Identification Number (EIN)/TIN.</li> <li>Name and address data is input to search the Key Index File.</li> </ul>
<b>NWDLN</b>	Used to assign a renumbered DLN on an ERS record.
<b>RJECT</b>	Used to delete a record from ERS.
<b>SINOF</b>	<ul style="list-style-type: none"> <li>Used to Sign Off the computer.</li> <li>SINOF is used by all terminal users, including ERS, Generalized Unpostable Framework (GUF) and IDRS.</li> <li>SINOF is displayed, but must be keyed onto the screen when signing off.</li> <li>Response is "Request Completed"</li> </ul>
<b>SINON</b>	<ul style="list-style-type: none"> <li>Used to Sign On to the computer.</li> <li>SINON is displayed but must be keyed onto the screen when signing on.</li> <li>Password is entered but does not appear on the screen.</li> </ul>
<b>SSPND</b>	<ul style="list-style-type: none"> <li>Used with an ERS Action Code to place a record into Suspense status.</li> <li>SSPND is valid for Error Correction and Suspense Correction.</li> </ul>
<b>TRDBV</b>	<p>Tax Return Data Base</p> <ul style="list-style-type: none"> <li>Used to access 100 percent of return data as well as all subsequent corrections entered via ERS and GUF.</li> <li>Used to verify specific line items (including any correction activity), resolve taxpayer inquiries, identify refund issues, and verify filing and return status.</li> </ul>

3.12.15.2.12  
(01-01-2024)  
**Action Codes**

- (1) Action Codes (AC) are input when information is missing, or the return must be suspended from processing.
- (2) For a listing of valid ERS Action Codes, see IRM 3.12.15.2.12.1 , Action Code Chart, below.
- (3) Document Perfection Tax Examiners will assign a three digit code to a numbered return when they determine that the document is unprocessable in its present form either because more information is necessary or some manual intervention is required. This code will be entered in the bottom left margin of the return.

- (4) A Correspondence Action Sheet is used for initiating correspondence. This form is attached by Document Perfection. When routing within the campus (in-house research), an explanation concerning the missing information will need to be attached to the return.
- (5) The Action Code assigned by Document Perfection will be transcribed into the record of the Form 1065.
- (6) The presence of a valid Action Code other than 001 will place the record in the Suspense Inventory, either Workable or Unworkable.
- (7) If the Action Code assigned by Document Perfection is invalid or incomplete, 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 one time to a record. The priority of the Action Codes will be 320, 4XX, 6XX, 3XX, 2XX.
- (9) An ERS Tax Examiner may:
  - a. Enter an Action Code on a record.
  - b. Delete or correct an invalid code.
  - c. Overlay the present Action Code with another to either resuspend or reject from ERS. This is done by entering a valid Action Code with CC SSPND, RJECT or NWDLN. See IRM 3.12.38, Error Resolution, BMF General Instructions, for more information.
  - d. Enter a valid Action Code with CC SSPND to clear the record from the screen and place the record in either Workable Suspense or Unworkable Suspense.
  - e. Enter a valid Action Code with CC RJECT to reject the record from ERS. Generally, the Service Center Control File (SCCF), will be automatically updated for the rejected records.

3.12.15.2.12.1  
(01-01-2024)

#### Action Code Chart

- (1) The Action Code (AC) shows that specific information is missing or that the return is to be rejected from processing. The code will show if taxpayer correspondence is needed or if specific in-house research or other action is required. This chart describes each AC, their functional use (CE = Code and Edit, EC = Error Correction, S = Suspense Correction and GEN = computer generated) and the suspense period.

Action Code	Description	Workday Suspense Period	Function Used In
001	Input Document	0	GEN
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

Action Code	Description	Workday Suspense Period	Function Used In
226	International Correspondence (Signature Only)	40	CE, EC, S
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
331	Frivolous Review	3	CE, EC
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
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
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
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 <b>Note:</b> Action Code "450" is used to identify Elective Payment Election (EPE) and Credit Transfers for processing under the Inflation Reduction Act (IRA) of 202.	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S

Action Code	Description	Workday Suspense Period	Function Used In
470	Complex Error Codes	0	EC
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	CE, EC, S
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
550	Magnetic Tape Return - Check for Attachments	0	CE
551	Magnetic Tape - Inconsistent Data	0	CE
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
700	Duplicate Block DLN	0	GEN
711	Duplicate Document DLN from C & E	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
900	Unpostable Record	0	GEN

- (2) For more information for Action Codes, see IRM 3.12.38.3.4, Error Resolution System (ERS) Action Codes, and the Exhibit 3.12.38-1, Action Codes.

3.12.15.2.13  
(01-06-2023)

#### Correspondence

- (1) DO NOT correspond with the partnership when there is an indication on the return that no transactions transpired during the tax year.

**Reminder:** A partnership is not considered to engage in a trade or business and is therefore not required to file for any tax year in which it neither receives income nor incurs any expenditures treated as deductions or credits for federal income tax purposes.

- (2) 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 COLLECTIONS” or reprocessible/reinput returns identified as “CII” returns.

See IRM 3.12.15.2.13.1, Correspondence Imaging Inventory (CII) Returns for correction procedures for “CII” returns.

- (3) As an ERS tax examiner issuing correspondence you may **either**:
- a. Use the IDRS Correspondence feature CC LETER, or
  - b. Initiate correspondence by using a Correspondence Action Sheet. An IDRS operator or typist will use the form in issuing the actual correspondence.
- (4) **No reply** to correspondence requires a Computer Condition Code (CCC) “3” in Field 01CCC. See specific IRM procedures and No Reply Procedures in Exhibit 3.12.15-23.
- (5) Most correspondence is either computer generated notice, computer generated letter or preprinted letter. All correspondence now reflects a response period within 30 days and the consequence for not replying.
- (6) If special notes or letters are developed, conform to the language and response periods that are used in (4) above. Use the following guidelines:
- a. All correspondence to the partnership requesting information should show that a response is required. Specify the length of time the partnership has to respond (generally 30 days) and include a statement on the action IRS will take if the response is not received timely. Be sure to include the following statement:  
“WHEN YOU REPLY, PLEASE INCLUDE YOUR TELEPHONE NUMBER AND THE MOST CONVENIENT TIME FOR US TO CALL SO WE MAY CONTACT YOU IF WE NEED MORE INFORMATION”.
  - b. Provide for a purge date at least 10 days after the date given in the letter.
  - c. Whenever possible, form letter should be used to correspond with the partnership. If a C-NOTE or QUICKNOTE is used, be sure that it clearly communicates the message in simple language and has the required information.
  - d. When partnerships make errors that cause delays, advise the partnership that they made the error and explain what the error was that caused the delay.
  - e. Specific turnaround times for working correspondence as outlined in IRM 3.30.123.5, Taxpayer Correspondence, Central Authorization File (CAF), Statutes, Taxpayer Advocate, RAILS Photocopies, and Files, must be followed and monitoring reports must be instituted to ensure that these guidelines are met.

3.12.15.2.13.1  
(01-01-2024)

◆ **Correspondence  
Imaging Inventory (CII)  
Returns** ◆

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.

**Note:** Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII)

- (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***

If	And	Then
The “CII” return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	a. Do not correspond. b. Remove the return from the batch and SSPND with Action Code 640 to have the DLN voided. c. 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. d. If the return comes back from AM with incomplete information,, 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).
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.

If	And	Then
The "CII" return does not have a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	<p>Research for prior posting (TC 150 posted)</p> <ol style="list-style-type: none"> <li>1. If TC 150 is present and the information is the same, cancel the DLN and treat as classified waste.</li> </ol> <p><b>Note:</b> Classified waste is documentation containing taxpayer entity or account informations that is not part of the case and is not needed for audit trail purpose. Refer to IRM 21.5.1, General Adjustment for guidance on handling classified waste to prevent inadvertent/unlawful destructions of records.</p> <ol style="list-style-type: none"> <li>2. If TC 150 is not present, follow normal correspondence procedures.</li> </ol>

3.12.15.2.13.2  
(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, **fax 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 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.12.15.2.13.3  
(01-01-2022)

◆Customer Account  
Data Engine (CADE) 2◆

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal of implementing a single, modernized programming solution that 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.

3.12.15.2.14  
(01-01-2023)  
**Perfection of  
Attachments**

(1) Review all attachments to determine proper disposition:

If	Then
Unrelated, unanswered partnership correspondence is attached and no action taken,	Detach and route to the appropriate area using Form 4227.
Unanswered partnership correspondence relating to the Form 1065 is attached,	<ol style="list-style-type: none"> <li>1. Make a photocopy of the attachment, and</li> <li>2. Forward to the appropriate area using Form 4227.</li> </ol>

(2) Any attachment or photocopy of an attachment that is routed elsewhere **must** have name, address, EIN and Received Date.

(3) If Form 8697, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts, is attached, process as follows:

If	Then
Form 1065 has a \$ amount (interest due) written by the taxpayer in the bottom margin (i.e., from Form 8697) or, Form 8697 has a \$ amount present on part I, line 10 or part II, line 11,	<ol style="list-style-type: none"> <li>1. Input "X" in Field 01CCC</li> <li>2. Detach/print Form 8697</li> <li>3. Photocopy/print Form 1065, page 1</li> <li>4. Route Form 8697 with Form 1065, page 1, to: Accounts Management NMF Unit (CAMC) Mail Stop 6111G</li> </ol>
Form 8697, part I, line 9 or part II, line 10 shows a <b>"Refund"</b> ,	<ol style="list-style-type: none"> <li>1. Detach/print Form 8697</li> <li>2. Edit Tax Period and EIN on Form 8697</li> <li>3. Route to: Accounts Management NMF Unit (CAMC) Mail Stop 6111G</li> </ol>
None of the conditions above are present,	No action is necessary.

3.12.15.2.15  
(01-01-2020)  
**Special Conditions**

- (1) The following instructions are given for these special condition returns:
- Short Length Records
  - Non-ADP (Automatic Data Processing) Return
  - IRC 6020(b) Returns
  - Publicly Traded Partnerships (PTP) (Ogden Submission Processing Campus)
  - Section 965 Returns

3.12.15.2.15.1  
(01-01-2023)  
**Short Length Records**

- (1) The following types of return are processed as **Short Length Records**:
- Common Trusts. See IRM 3.12.15.4.7(4) CCC "5" for definition.
  - Nominee returns - See IRM 3.12.15.2.15.1.1.
  - IRC 761(a) Elections - See IRM 3.12.15.2.15.1.2.
  - Inactive returns (returns with no income or deductions on page 1 and no dollar entries on pages 4 and 5 of Form 1065, Form 1125-A, Line 18a, Form 8825 (Rental Real Estate Income and Expenses of a Partnership or an S Corporation) and Line 9 on Schedule F (Profit or Loss From Farming)).

**Note:** An inactive return with an Audit Code, correspondence received date or nonrecourse loan present is processed as a long record.

- (2) Only the following fields may be present on short length records:

Fields	Title
<b>01NC</b>	Name Control
<b>01EIN</b>	Employer Identification Number
<b>01TXP</b>	Tax Period
<b>01RCD</b>	Received Date
<b>01CCC</b>	Computer Condition Code
<b>01NOP</b>	Number of Partners <b>(except Amended Returns)</b>
<b>Section 05</b>	Address (only if address has changed) on Form 1065

**Note:** On short length records, **do not correspond** for missing information or attachments and **do not** apply missing schedule codes.

- (3) Code and Edit (C&E) must edit “SR” in the top left margin above the form number for all Short Record returns **except amended returns**.

3.12.15.2.15.1.1  
(01-01-2020)  
**Nominee Return**

- (1) Partnerships that are formed solely for the purpose of acting as a “Nominee” or “Agent” are not required to file a partnership return. They are required to file Form 1099 showing the actual owner of the income.
- (2) Although they are not required to do so, some of these partnerships may file Form 1065 solely for the purpose of telling IRS that they are not required to file.
- (3) These returns will usually have only partnership entity information and a statement that the partnership is a nominee and is not required to file.
- (4) Process nominee returns as “Final”, Short Record returns.
- (5) CCC “F” is required.

3.12.15.2.15.1.2  
(01-01-2020)  
**IRC 761(a)  
Return/Election**

- (1) The term “partnership” includes a syndicate, group, pool, joint venture or other unincorporated organization through or by means of which any business, financial operation or venture is carried on, and which is not a corporation, trust or estate.
- (2) Under IRC 761(a), certain arrangements treated as partnerships (investing partnerships and operating agreements) may elect to be excluded from the partnership rules. Form 1065 need only be filed for the year of the election and a statement of the election should be attached to the return. If the return shows any tax data relating to an entity level computation of income, it cannot be treated as a Section 761(a) election.
- (3) Returns can be identified as potential Section 761(a) elections if the return has **all** of the following:
  - Name, address, and EIN but **no** tax data entries
  - An attachment listing the names and addresses of all the members of the organization.
  - A statement to elect not to be treated as a partnership.
  - CCC “8” is present.

- (4) Or, if the partnership has referenced one of the following on the return or attachments:
- Section 761(a) or Treas. Reg. 1.761-2 annotated.
  - Rev. Proc. 2002-68 (for tax years beginning before 01/01/2004)
  - Rev. Proc. 2003-84 (for tax years beginning after 01/01/2004)
  - Publication 541 (Partnerships) or Publication 550 (Investment Income and expenses)
  - Lottery Club
  - Exclusion filed under Subchapter K
  - The joint purchase, retention, sale or exchange of investment property
  - The joint production, extraction or use of property
- (5) C & E is instructed to refer the return to Examination. Examination will determine if the election is accepted, rejected, or selected for Examination. After Examination has made their determination, process each return as directed.

If	Then
The election is <b>"Accepted"</b> by Examination,	<ol style="list-style-type: none"> <li>1. Complete the processing of the return as a "Short Record".</li> <li>2. Edit CCC "F" and CCC "8".</li> <li>3. Edit the number of partners to "2" on the return and enter in Field 01NOP.</li> </ol>
Examination determines that the response is less than satisfactory, but does not request more information to be obtained from the partnership,	<ol style="list-style-type: none"> <li>1. Consider the election "Rejected".</li> <li>2. Process as a Form 1065 long record.</li> </ol>
Examination determines the return is "Selected for Examination",	Document Perfection will complete the processing of the return by deleting any money amount in Sections 02, 03, 04 and 05 and editing Audit Code "1".
Examination determines correspondence is required,	Issue Letter 1355C.

3.12.15.2.15.2  
(01-01-2020)  
**Non-ADP Return**

- (1) When a Form 1065 is for a Non-ADP period, reject the record from ERS, and process as Non-Master File.
- a. Use RJECT Command Code (CC) and reject the record with Action Code "620".
  - b. If CC RJECT is not in your profile, use CC SSPND and suspend the record with Action Code "620".
- (2) For NMF items with payment:

- a. Follow instructions in Error Resolution System (ERS), BMF General Instruction, IRM 3.12.38, Error Resolution System (ERS), BMF General Instructions.
- b. Use Action Code "343" and suspend to Accounting for research.
- c. Reject from ERS.
- d. Transfer to Non-Master File (NMF) or Unidentified, dependent upon instruction from Accounting.

- (3) For International Returns - with and without remittance - follow instructions in IRM 3.12.38, Error Resolution System (ERS), BMF General Instructions.

3.12.15.2.15.3  
(01-01-2021)  
**IRC 6020(b) Returns**

- (1) When the partnership fails to file a return, IRC 6020(b) of the Internal Revenue Code is the authority for the IRS to prepare a return.
- (2) CCC "4" is required.
- (3) The return **must** be signed by a revenue officer or revenue agent.

**Note:** Starting July 1, 2013, we will accept the revenue officer's (RO) electronic signature or typed signature as a valid signature on the return.

- (4) If the return is **not** signed by a revenue officer or revenue agent, return the document to Collections using Form 4227.

3.12.15.2.15.4  
(01-01-2023)  
**Publicly Traded Partnerships (PTP)**

- (1) All coding and correction of Form 1065 with Doc. Code 67 (Publicly Traded Partnerships) is worked in Ogden Submission Processing Center (OSPC).
- (2) Publicly traded partnerships (Document (Doc.) Code 67) are corrected using the same correction procedures as Form 1065.
- (3) See IRM 3.12.15.19.28 for correction procedures for Error Code 737 that, if generated, applies only to these PTP returns.

3.12.15.2.15.5  
(01-01-2022)  
**Section 965 Returns**

- (1) Identify a Section 965 return when any of the following are present and the partnerships Tax Period is 201712 through 202012:
  - "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements, or
  - IRC 965 Transition Tax Statement (or similar 965 statement) attached to the return, or
  - A significant entry is present on Schedule K, lines 11 and/or line 13d, with the notation "Section 965" (or similar language).
  - Code "G" in Box 11 on Schedule K-1, or Code "X" in Box 13 on Schedule K-1.

**Note:** A significant entry is defined as any amount other than zero.

- (2) Section 965 returns are held in management suspense with Action Code "460."
- (3) If a Section 965 return has been identified by ERS and C&E has not edited Action Code "460" and/or CCC "J", SSPND with Action Code "460" and enter CCC "J" in Field 01CCC.
- (4) Follow the instructions below to finish processing the return:

**Note:** Ensure the return has been correctly identified as a Section 965 return.

**965 Processing**

If	Then
The return is identified as a Section 965 return in error,	<ol style="list-style-type: none"> <li>1. Remove “J” from Field 01CCC, if present</li> <li>2. Ensure any correspondence issues are addressed.</li> </ol> <p><b>Note:</b> Code and Edit (C&amp;E) has been instructed <b>not</b> to correspond on Section 965 returns. C&amp;E will notate “K-1 missing” or similar in the lower left margin (action trail) of the return, if correspondence is needed for missing Schedules K-1.</p> <ol style="list-style-type: none"> <li>3. Continue normal return processing.</li> </ol>
The return is confirmed as a Section 965 return, and correspondence is needed,	<ol style="list-style-type: none"> <li>1. Verify “J” is present in Field 01CCC</li> <li>2. Resolve any field errors and/or error codes,</li> <li>3. Suspend the return and initiate correspondence.</li> </ol> <p><b>Note:</b> Code and Edit (C&amp;E) has been instructed <b>not</b> to correspond on Section 965 returns. C&amp;E will notate “K-1 missing” (or similar language) in the lower left margin (action trail) of the return, if correspondence is needed for missing Schedules K-1.</p>
The return is confirmed as a Section 965 return, and correspondence is <b>not</b> needed	<ol style="list-style-type: none"> <li>1. Verify “J” is present in Field 01CCC.</li> <li>2. Resolve any field errors and/or error codes.</li> </ol>

3.12.15.2.16  
(01-01-2024)

**Elective Payment  
Election (EPE) and  
Credit Transfers**

(1) Under the Inflation Reduction Act (IRA of 2022 and CHIPS and Science Act of 2022, the taxpayer can elect to:

- Take certain credits as a “Elective ”Payment or “Deemed Payment”.
- Transfer a credit to another taxpayer.
- Claim the credit as a General Business Credit.

- (2) For tax periods 202201 - 202212, identify a "Elective Payment" or "Deemed Payment" when the taxpayer writes "IRA22DPE" on an attachment or on Form 1065, Line 29
- (3) When a return is identified with a "Elective Payment Election", and Code and Edit (C&E) has not done so, do the following:

1. "J" in Field 01RPB
2. Place a flag at the top of the return and attach the "IRA22EPE/TRE Reminder" sheet under the entity portion of the return.

**Note:** P&A will provide the pre-printed reminds for ERS to use.

3. Suspend with Action Code "450".
4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.

- (4) When a return is identified with a "Credit Transfer", and C&E has not done so, do the following:

1. Enter "K" in Field 01RPC.
2. Place a flag at the top of the return and attach the "IRA22EPE/TRE Reminder" sheet under the entity portion of the return.

**Note:** P&A will provide the pre-printed reminders for ERS to use

3. Suspend with Action Code "450."
4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
5. Give the return to the lead. The lead will place the return in the designated are for LB&I review.

**Note:** A return can have both an RPC "J" and an RPC "K."

3.12.15.2.17  
(01-01-2022)

◆ **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.

#

**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>

#

- (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.

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.

3.12.15.2.18  
(01-01-2022)  
♦ **Examination (Exam)**  
**"Funny Box" Criteria** ♦

- (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.

3.12.15.2.19  
(01-01-2022)  
♦ **Business Master File (BMF) Identification (ID) Theft** ♦

- (1) BMF Identification (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 & 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.

- (2) The manager/lead will expedite the case to the P&A staff for referral to one of the 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.

3.12.15.2.20  
(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 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).
- (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, in red, when voiding a return.

3.12.15.3  
(01-01-2023)

Types of Errors

- (1) This subsection gives a description of the types of errors generated during Form 1065 processing.
- (2) The Error Resolution System (ERS) will identify errors according to type and priority. This will show in the record heading:
- Action Code Error (Priority I)
  - Section Error (Priority II) - Includes terminus error and ISRP (Integrated Submission and Remittance Processing) problem code.
  - Validity Error (Priority III)
  - Math/Consistency Error (Error Codes) (Priority IV)
- (3) There may be records where the tax examiner finds that programming has not supplied a section or a field that is needed to solve an error. In this event, the tax examiner can use Command Code (CC) GTSEC. (See IRM 3.12.15.2.11). This should be reported to Headquarters for correction of the display.

3.12.15.3.1  
(01-01-2016)

**Priority I Errors - Action Code/Unpostable Code Errors**

- (1) **Description:**
  - All records with an invalid Action Code assigned by Document Perfection will be placed in the Error Inventory and will be displayed as a Priority I Error.
  - All records with a valid Action Code will be assigned to a Suspense Inventory and will be displayed as a Priority I Error.
- (2) **Display** - The Action Code for the record with the literal description of the action or unpostable condition will be shown.
- (3) **Correction Procedures** - Process Priority I errors as follows:

If	Then
Suspense action is required,	Enter CC SSPND with the correct Action Code.
Suspense action is <b>not</b> required,	Enter "000" in the Clear Field (CL) Field.

**Note:** Except for priority statute and manual refund cases, **do not** remove the document from the block.

- (4) See IRM 3.12.38, BMF General Instructions, procedures for correcting Priority I Action Code errors in Suspense and Unpostable Code Correction.

3.12.15.3.2  
(01-06-2023)

**Priority II Errors - Section Errors**

- (1) Most edit, missing section, and terminus errors should be eliminated by the ISRP system. However, edit errors and/or terminus errors may be present if normal ISRP validity checks have been bypassed.
- (2) **Edit Error** - A section with an error detected by ISRP. Edit errors will be coded as follows:
  - **Code 1** - Split screen transmission, key verifier attempted to change Check Digit, key verifier changed 4 or more digits of TIN, or the original entry operator shows that a required section is missing.
  - **Code 2 - CATCH-ALL ISRP ERROR:** Any error attributed to ISRP that is not described below, such as invalid characters in a field, or a combination of errors listed below.
  - **Code 3** - Invalid section ending point.
  - **Code 4** - Invalid field length.
  - **Code 5** - Questionable section - the ISRP operator input the same section more than once. The computer program will drop all duplicate sections and display on the error screen the first one encountered.

**Note:** When displayed, this type of error will display all input fields, except for the Remittance in Section 01 of the section in error. Transcribed data will be present. Computer generated data will not be present.

- (3) **Correction Procedures:**
  - Check all fields of the section when this condition exists verifying that fields are entered as coded.

**Note:** Ensure the return is for the taxpayer whose name is in Section 01.

- If no correction is needed, or once the section is correct, transmit from the bottom of the screen.
- If the section needs to be deleted, enter CC DLSEC with the section number.

- (4) **Terminus Error** - This error is caused by a section with variable length input fields that have an erroneous size field.
- a. Examine all fields of the section.
  - b. Make the necessary corrections to the record.
  - c. Once the section is correct, or if no corrections are necessary, transmit from the bottom of the screen.
  - d. If the return was suspended prior to the beginning of a new year and the return has been reactivated, access the record using Command Code GTREC, check all fields for necessary correction, then drop the cursor to the bottom of the screen and transmit.

(5) **Correction Procedures:**

- CC CRECT will be displayed. If the section needs to be deleted, use CC DLSEC to delete the section.
- If no corrections are needed, transmit from the bottom of the screen.

3.12.15.3.3  
(01-01-2016)

**Priority III - Field Errors**

- (1) **Definition** - Any field that does not meet the requirement(s) for that field will be shown as a Priority III error. Consistency and or relationships with other fields will not be a factor.
- (2) Some reasons for this type of error are:
- Non-numeric character in a number field.
  - Non-alphabetical character in an alpha field.
  - Blank space in a number field.
  - Blank in the first position of an alpha field if followed by significant data.
- (3) **Display** - Every field displayed is in error.
- All fields with a Priority III error will be displayed in columnar format in the order encountered in the record.
  - An overflow field is identified by all question marks for a money field or a single pound sign in the last position of a Name Line.
- (4) **Correction Procedures:**
- a. Correct every error field displayed using the specific instructions within each section for the field in error.
  - b. Check the information on the source document to determine if each displayed field has been correctly coded and transcribed.
  - c. Enter the correct data for each field displayed.
  - d. If no data is to be in a displayed field, blank the field.
  - e. Transmit.

- 3.12.15.3.4  
(01-01-2016)  
**Priority IV Errors - Consistency/Math Errors**
- (1) **Definition** - Any valid field used in any computation in which the result is inconsistent with (or contrary to) any other valid field will have Error Code 001-999 assigned and will be shown as a Priority IV Error.
  - (2) **Display** - These errors will be displayed with the 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.
    - a. 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.
    - b. All errors must be resolved by either eliminating the error or entering a Clear Code.
  - (3) **Correction Procedures:**
    - Correct all coding and transcription errors.
    - If the data in the field is correct, enter a "C" in the Clear Code field.
- 3.12.15.4  
(01-01-2016)  
**Section 01 Errors**
- (1) This subsection gives instructions for correcting Section 01 error conditions.
- 3.12.15.4.1  
(01-01-2016)  
**General Information**
- (1) Section 01 has entity data and codes for returns and is required for every record.
- 3.12.15.4.1.1  
(01-01-2016)  
**Remittance (RMIT)**
- (1) This entry represents prepayment of a penalty.
  - (2) It must be blank or numbers.
  - (3) If an amount is present, it must be dollars and cents.
  - (4) The Remittance field **cannot** be changed by ERS.
- 3.12.15.4.2  
(01-01-2024)  
**Error Record Format**
- (1) Listed below are the fields that are in **Section 01** of Form 1065. See Exhibit 3.12.15-1, Form 1065, U.S. Return of Partnership Income.
  - (2) The Field Designator, Field Length (maximum length for variable fields), Title, and Location where the data is obtained on the return is shown below:

Field Designator	Field Length	Title	Location on Form 1065
01NC	4	Name Control/Check Digit	First Name line Form 1065, page 1
01EIN	9	Employer Identification Number	Form 1065, page 1, Box "D"
01TXP	6	Tax Period	Form 1065, page 1, between form Title and OMB Number
01RCD	8	Received Date	Form 1065, page 1, Deduction Area
01CCC	10	Computer Condition Code	Form 1065, page 1, dotted portion of Line 1a
01TXB	8	Tax Period Beginning	Form 1065, page 1, Left of field 01TXP
01NAI	6	North American Industry Classification Code System (NAICS)	Form 1065, page 1, Box "C"
01DOB	6	Date Business Started	Form 1065, page 1, Box "E"
01NOP	6	Number of Partners	Form 1065, page 1, Line I
01IRC	1	Initial Return Code	Form 1065, page 1, to the left of Box "G"
01TT	1	Technical Termination	Form 1065, page 1, Box "G(6)"
01AMC	1	Accounting Method Code	Form 1065, page 1, Box "H"
01M3	1	Schedule M-3	Form 1065, page 1, Box "J"
01ADC	15	Audit Code	Form 1065, page 1, left margin next to Line 9
01SIC	1	Special Income Code	Form 1065, page 1, left margin next to Line 9
01CRD	8	Correspondence Received Date	N/A, no longer edited by C & E
01ISI	1	Installment Sales Indicator	Form 1065, page 1, left margin next to Line 9
01NRL	1	Nonrecourse Loan Code	Form 1065, page 1, left margin next to Line 9
01MSC	2	Missing Schedule Code	Form 1065, page 1, left margin next to Line 9
01HSC	1	Historic Structure Code	Form 1065, page 1, left margin next to Line 9
01SWC	1	Salary and Wage Code	Form 1065, page 1, right margin next to Line 9
01EP	1	EPMF (Employee Plans Master File) Code	Form 1065, page 1, right margin next to Line 18

Field Designator	Field Length	Title	Location on Form 1065
01PSN	9	PTIN (Preparer Tax Identification Number) <b>Note:</b> For Tax Year 2009 and before, field may show Preparer SSN (Social Security Number)	Form 1065, page 1, Preparer PTIN area
01PEN	9	FIRM's Employer Identification Number	Form 1065, page 1, Preparer EIN area
01CBI	1	Paid Preparer Checkbox Indicator	Form 1065, bottom page 1 to the right of signature date
01PTN	10	Paid Preparer Phone Number	Form 1065, bottom page 1 below preparer EIN
01RP1	20	Return Processing Code (RPC)	Form 1065, right margin next to Line 1c.
01RP2	15	Overflow for RPCs	If more than 20 RPCs are needed, enter more RPCs in Field 01RP2.

3.12.15.4.3  
(01-01-2023)

**Field 01NC - Name Control/Check Digit**

- (1) **Description** - Field 01NC is found in the entity section of Form 1065.
- (2) **Valid Condition** - Field 01NC has four positions and the valid characters are alpha, numeric, hyphen, ampersand and blank.
  - If a check digit is present, the computer makes an additional mathematical test of the EIN.
  - A check digit **must** have blanks in the first 2 positions **and** a letter other than "E", "G" or "M" in the last 2 positions.
- (3) **Invalid Condition** - Field 01NC is invalid if **any** of the following conditions are present:
  - The first position is blank.
  - The second, third or fourth position is not an alpha, number, hyphen, ampersand or blank.
  - There are any intervening blanks between significant characters.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Correct using the Check Digit, if present. Delete the entry in Field 01NC and enter the correct Check Digit.
  - c. If the correct Check Digit **cannot** be determined, enter the Name Control.
  - d. If the Name Control **cannot** be determined, research following instructions in Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.

3.12.15.4.4  
(01-01-2023)

**Field 01EIN - Employer  
Identification Number**

- (1) **Description** - Field 01EIN is found in the entity section of Form 1065, Box "D".
- (2) **Valid Condition** - Field 01EIN must have nine numbers.
- (3) **Invalid Condition** - Field 01EIN is invalid if **any** of the following conditions are present:
  - The EIN is not numbers.
  - The EIN is less than nine characters.
  - The first two digits of the EIN are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89.
  - The EIN is all zeroes or nines.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.

If	Then
The EIN was transcribed correctly,	Research for another EIN on the return or attachments and enter in Field 01EIN.
The EIN <b>cannot</b> be determined,	<ol style="list-style-type: none"> <li>1. Research IDRS for the correct EIN using CC NAMEE/NAMEB.</li> <li>2. If found, enter the correct EIN. (See Figure 3.12.15-1)</li> </ol>
<b>No</b> EIN can be found,	<ol style="list-style-type: none"> <li>1. SSPND record with Action Code "320".</li> <li>2. Route to Entity Control using Form 4227.</li> <li>3. Notate Form 4227 "ASSIGN EIN". (See Figure 3.12.15-1)</li> </ol>

**Caution:** Always ensure that the Name Control matches the Master File record whenever you change an EIN.

- b. If the EIN is changed from the one the taxpayer used, issue Letter 3875C as a non-suspense letter to the address on the return. Continue processing the return.

**Note:** Do not send Letter 3875C when: three or less digits of the EIN are transposed, different, or missing; or INOLES shows the account has been "Merged To" or "Merged From"; or the EIN on the return is the taxpayer's SSN and research shows there is no valid entity on Master File for that EIN.

3.12.15.4.4.1  
(01-01-2019)

**Field 01EIN - Suspense  
Correction**

- (1) Determine if Entity Control has found the correct EIN.

If	Then
Entity found the correct EIN,	Enter in Field 01EIN
Entity assigned an EIN,	<ol style="list-style-type: none"><li>1. Enter in Field 01EIN.</li><li>2. GTSEC 01 and enter the Entity Assignment Date (from the lower left corner of the return) in Field 01CRD if it is <b>after</b> the Return Due Date.</li></ol>

2a-Employer Identification Number		
<b>DRAFT</b>		
<b>Form 1065</b> U.S. Return of Partnership Income For calendar year 2023, or tax year beginning _____, 2023, ending _____, 2023 Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.		
OMB No. 1545-0123		
<b>2023</b>		
<b>A</b> Principal business activity <b>Farming</b> <b>B</b> Principal product or service <b>Pigs</b> <b>C</b> Business code number <b>112210</b>	<b>Type or Print</b> <b>Name of partnership</b> <b>Copperhead Farms</b> <b>Number, street, and room or suite no. If a P.O. box, see instructions.</b> <b>517 South Gila PKY</b> <b>City or town, state or province, country, and ZIP or foreign postal code</b> <b>Houston, TX 77013</b>	<b>D</b> Employer identification number <b>01EIN</b> <b>E</b> Date business started <b>09-01-86</b> <b>F</b> Total assets (see instructions) <b>\$</b>
<b>G</b> Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return <b>H</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		

2b-Assignment of EIN		
<b>DRAFT</b>		
<b>Form 1065</b> U.S. Return of Partnership Income For calendar year 2023, or tax year beginning _____, 2023, ending _____, 2023 Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.		
OMB No. 1545-0123		
<b>2023</b>		
<b>A</b> Principal business activity <b>Sports</b> <b>B</b> Principal product or service <b>Baseball</b> <b>C</b> Business code number <b>711210</b>	<b>Type or Print</b> <b>Name of partnership</b> <b>Gator Associates</b> <b>Number, street, and room or suite no. If a P.O. box, see instructions.</b> <b>777 Keelback Ave</b>	<b>D</b> Employer identification number <b>E</b> Date business started <b>06-30-98</b> <b>F</b> Total assets (see instructions) <b>\$ 9,910</b>
<b>G</b> Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return <b>H</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		

Intra-SC Reject or Routing Slip		Name-Unit	Date
		Unit 10	02-17-24
<input checked="" type="checkbox"/> Accounting <input type="checkbox"/> Adjustments <input type="checkbox"/> Batch and Numbering <input type="checkbox"/> Clearing and Deposit <input type="checkbox"/> Collection <input type="checkbox"/> Criminal Investigation <input type="checkbox"/> QORDT <input type="checkbox"/> ITPP <input type="checkbox"/> Data Control (Balancing) <input type="checkbox"/> Document Services <input checked="" type="checkbox"/> Entity Control <input type="checkbox"/> Error Resolution <input type="checkbox"/> Examination (Audit) <input type="checkbox"/> Files <input type="checkbox"/> Reject Correction <input type="checkbox"/> Returns Analysis <input type="checkbox"/> Statute Control <input type="checkbox"/> Other activity (explain)	<input type="checkbox"/> IMF <input checked="" type="checkbox"/> BMF <input type="checkbox"/> NMF <input type="checkbox"/> EPMF <input type="checkbox"/> IRAF <input type="checkbox"/> IRP <input type="checkbox"/> CAVR <input type="checkbox"/> Other file:	<input type="checkbox"/> Missing or illegible data <input type="checkbox"/> EIN <input type="checkbox"/> SSN <input type="checkbox"/> Name <input type="checkbox"/> Address <input type="checkbox"/> Other (specify) <input type="checkbox"/> Signature <input type="checkbox"/> Tax period <input type="checkbox"/> Filing requirements <input type="checkbox"/> Form <input type="checkbox"/> Review for necessary action <input type="checkbox"/> Renumber to <input type="checkbox"/> Tax class <input type="checkbox"/> Doc. code <input type="checkbox"/> Other: <input type="checkbox"/> Unpostable code: Cycle: <input type="checkbox"/> Action Code: <input type="checkbox"/> Reinput <input type="checkbox"/> Questionable items <input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions <input type="checkbox"/> Other data: <input type="checkbox"/> Other (explain)	

**Assign EIN**

Form 4227 (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service

Figure 3.12.15-1 Employer Identification Number (01EIN)

3.12.15.4.5  
(01-01-2023)

**Field 01TXP - Tax Period**

(1) **Description** - Field 01TXP is found on page 1, between Form Title and OMB Number of Form 1065. Tax Period ending is printed in year (YYYY), month (MM) format e.g., Dec. 31, 2023 is printed 202312.

(2) **Valid Condition** - The Tax Period must be present and have six numbers.

(3) **Invalid Condition** - Field 01TXP is invalid if **any** of the following conditions are present:

- The Tax Period is **not** all numbers.
- The last two digits (month) are **not** 01-12.
- The Tax Year (first four digits) is **after** the current year.
- The Tax Year is equal to the current year (i.e., 2023), **but** the month is **after** the current processing month.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. Determine the correct Tax Period from Form 1065 and attachments.

If	Then
The Tax Period <b>cannot</b> be found,	Enter the current year.
A non-final return and the Tax Period ending is equal to or later than the current year-month by <b>not more than four months</b> ,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "480".</li> <li>2. Attach Form 4227 and notate "EARLY FILED".</li> </ol>
A non-final return and the Tax Period ending is later than the current year-month by four months or more,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "211".</li> <li>2. Attach Form 3696 or other approved Correspondence Action Sheet and request confirmation of the Tax Period ending.</li> </ol> <p><b>Note:</b> When confirmed, the return will be processed after the end of that Tax Period.</p>
A "Final" return <b>and</b> the Tax Period ending is the same as or later than the Received Date,	Change the Tax Period to the month preceding the Received Date.

3.12.15.4.6  
(01-01-2023)

**Field 01RCD - Received Date**

(1) **Description - Field 01RCD** is a number field that is either the date stamped by Receipt and Control or edited by C & E.

- The legal due date is the 15th day of the third month after the Tax Period ending.
- Partnerships whose partners are all Nonresident Aliens must file their return by the 15th day of the sixth month following the close of the year.
- When the due date falls on a weekend or legal holiday, the return is timely if postmarked by the first business day following the due date.

#

(2) Consider the return timely if:

#

before the legal due date.

#

#

#

#

(3) **Valid Condition** - Field 01RCD **must** be present and entered in “YYYYMMDD” format.

(4) **Invalid Condition** - Field 01RCD is invalid if **any** of the following conditions are present:

- The Received Date is **not** present.
- The Received Date is **not** in “YYYYMMDD” format.
- The Received Date is **later** than the current processing date.
- The Received Date is **not** all numbers.
- The Received Date is **not** within the valid month, day range detailed below:

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

(5) **Correction Procedures:**

- a. Correct coding and transcription errors.

If	Then
The Received Date is invalid and it appears that the incorrect year was used (i.e., 20230115 instead of 20240115), and other information (Julian date, postmark date, and/or signature date) shows that the Received Date should be a current year,	Change the Received Date year to the current year.
Multiple Received Dates are present,	<ol style="list-style-type: none"><li>1. Use the earliest IRS stamped Received Date.</li><li>2. Circle out all other dates.</li></ol>
The return was addressed to the IRS and delivered to a State agency,	Use the postmark date as the Received Date
The return was addressed to a State agency,	Use the IRS date stamp as the Received Date. (See Figure 3.12.15-2)

If	Then
The Received Date cannot be determined,	<p>Determine the entry to Field 01RCD using the following priority order:</p> <ol style="list-style-type: none"> <li>1. Earliest legible postmark (e.g., U.S. Post Office, foreign postmark, or Private Delivery Service).</li> </ol> <p><b>Note:</b> For certified mail only - If a postmark is not present, look for a "USPS.com Track &amp; Confirm" record that has been attached to the return (should be before the envelope. Use the Acceptance date on the record to determine timeliness, follow normal editing procedures. If the "USPS.com Track &amp; Confirm" record is not attached, no action is required.</p> <p><b>Note:</b> If an envelope is not attached, use the postmark date stamped on the face of the return.</p> <ol style="list-style-type: none"> <li>2. Service Center Automated Mail Processing System (SCAMPS) digital date.</li> <li>3. Revenue officer's or other IRS official's signature date.</li> <li>4. Signature date if within the current year (unless other information shows signature date is invalid).</li> <li>5. DLN Julian date minus 10 days.</li> <li>6. Current date minus 10 days.</li> </ol>

### Received Date Location and Examples

**Form 1065 pg. 1**

Deductions (see instructions for limitations)	10	Guaranteed payments to partners . . . . .		10
	11	Repairs and maintenance . . . . .		11
	12	Bad debts . . . . .		12
	13	Rent . . . . .		13
	14	Taxes and licenses . . . . .		14
	15	Interest (see instructions) . . . . .		15
	16a	Depreciation (if required, attach Form 4562) . . . . .	01RCD	16a
	b	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .		16b
	17	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .		17
	18	Retirement plans, etc. . . . .		18
	19	Employee benefit programs . . . . .		19
	20	Energy efficient commercial buildings deduction (attach Form 7205) . . . . .		20
	21	Other deductions (attach statement) . . . . .		21
22	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 21 . . . . .		22	
Ordinary business income . . . . .			23	

**Form 1065 pg. 1**

Deductions (see instructions for limitations)	10	Guaranteed payments to partners . . . . .		10
	11	Repairs and maintenance . . . . .		11
	12	Bad debts . . . . .		12
	13	Rent . . . . .		13
	14	Taxes and licenses . . . . .		14
	15	Interest (see instructions) . . . . .		15
	16a	Depreciation (if required, attach Form 4562) . . . . .		16a
	b	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .		16b
	17	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .		17
	18	Retirement plans, etc. . . . .		18
	19	Employee benefit programs . . . . .		19
	20	Energy efficient commercial buildings deduction (attach Form 7205) . . . . .		20
	21	Other deductions (attach statement) . . . . .		21
22	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 21 . . . . .		22	
Ordinary business income . . . . .			23	

**RECEIVED**  
**04152024**  
**OGDEN, UT**  
**IRS**

**Form 1065 pg. 1**

Deductions (see instructions for limitations)	10	Guaranteed payments to partners . . . . .		10
	11	Repairs and maintenance . . . . .		11
	12	Bad debts . . . . .		12
	13	Rent . . . . .		13
	14	Taxes and licenses . . . . .		14
	15	Interest (see instructions) . . . . .		15
	16a	Depreciation (if required, attach Form 4562) . . . . .	04-15-24	16a
	b	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .		16b
	17	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .		17
	18	Retirement plans, etc. . . . .		18
	19	Employee benefit programs . . . . .		19
	20	Energy efficient commercial buildings deduction (attach Form 7205) . . . . .		20
	21	Other deductions (attach statement) . . . . .		21
22	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 21 . . . . .		22	
Ordinary business income . . . . .			23	

**Figure 3.12.15-2 Received Date (01RCD)**

- b. A private delivery service (PDS) is a business that delivers packages. The "Timely Mailing as Timely Filing" rule now applies to some PDS.

When the rule applies to a PDS, it is referred to as a "Designated" PDS. See IRM 3.10.72, Receiving, Extracting and Sorting for a list of designated private delivery services.

**Note:** Private delivery services do not deliver to P.O. Boxes. Partnerships must use the U.S. Postal Service to mail items to an IRS P.O. Box address.

3.12.15.4.7  
(01-01-2023)

**Field 01CCC - Computer Condition Code**

- (1) **Description - Field 01CCC** is an alpha or number field edited on the dotted portion of Line 1a, Form 1065.
- (2) **Valid Condition** - Valid characters are "A", "B", "D", "F", "G", "I", "J", "L", "M", "O", "Q", "R", "S", "T", "W", "X", "Y", "1", "2", "3", "4", "5", "6", "7", "8" and "9".
- (3) **Correction Procedures** - Correct Field 01CCC using the following procedures:

If	Then
Field 01CCC was transcribed incorrectly,	Enter the correct Computer Condition Code from the dotted portion of Line 1a on page 1.
The Computer Condition Code was edited incorrectly,	<ol style="list-style-type: none"> <li>1. Examine the document to determine the correct CCC.</li> <li>2. Enter the correct code in Field 01CCC and on the return. (See Figure 3.12.15-3)</li> </ol>
The Computer Condition Code(s) edited on Form 1065 is illegible or invalid,	<ol style="list-style-type: none"> <li>1. Examine the document to determine the correct CCC.</li> <li>2. Enter the correct code in Field 01CCC and on the return.</li> </ol>
No reply to correspondence or the correspondence was undeliverable,	Enter "3" in Field 01CCC and on the return.
CCC "G" is deleted from Field 01CCC,	<ol style="list-style-type: none"> <li>1. GTSEC to review all sections.</li> <li>2. Enter data where necessary.</li> </ol>
CCC "5" is present with a Computer Condition Code other than A, B, F, R, W, 4, 6 and/or 9,	Delete the invalid Computer Condition Code(s).
CCC "6" is present with a Computer Condition Code other than A, B, F, R, W, 4, 5, 8 and/or 9,	Delete the invalid Computer Condition Code(s).  <b>Note:</b> CCC "6" is not necessary if Computer Condition Codes F, 4, 5, or 8 are present. These Computer Condition Codes will also suppress the "Failure to File on Correct Media Penalty."

If	Then
CCC "8" is present with a Computer Condition Code other than A, B, F, R, W, 4, 6 and/or 9,	Delete the invalid Computer Condition Code(s).

- (4) Computer Condition Codes (CCCs) are assigned by tax examiners or are computer generated. Presence of one of the following Computer Condition Codes initiates action as explained below. Listed below are the valid Computer Condition Codes for Form 1065.

CCC	Description
<b>A</b>	Date Business Started is blank.
<b>B</b>	Schedule M-3 is attached or Line J is checked "Yes".
<b>D</b>	Partnership gave Reasonable Cause for Failure to Pay Penalty <b>Note:</b> C & E has been instructed not to edit this Computer Condition Code unless instructed by Compliance on a Secured or Prepared return, or from Form 13133, Expedite Processing Cycle.
<b>F</b>	<ul style="list-style-type: none"> <li>• Final return (Line J on Form 1065 is checked)</li> <li>• Nominee return.</li> <li>• Accepted Section 761(a) election.</li> <li>• Deceased</li> <li>• Dissolved</li> <li>• Liquidation</li> <li>• Out-of-Business</li> <li>• IRC 501(c)(3)</li> <li>• IRC 708(b)(1)(B)</li> <li>• Filed in accordance with Rev. Proc. 2003-84</li> </ul>
<b>G</b>	Amended, corrected or superseding return. <b>Note:</b> CCC "G" is invalid if any other CCC is present <b>except</b> "S" "T" "W" and/or "3" and <b>must</b> have a Received Date.
<b>I</b>	Tax Period is 198106 or later <b>and</b> Form 6781, Gains and Losses from Section 1256 Contracts and Straddles, is attached.
<b>J</b>	Input <b>J</b> in Field 01CCC when any of the following are present: <ul style="list-style-type: none"> <li>• "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements, or</li> <li>• IRC 965 Transition Tax Statement (or similar statement) attached to the return, or</li> <li>• A significant entry is present on Schedule K, lines 11 and/or 13d, with the notation "Section 965" (or similar language).</li> </ul> <b>Note:</b> A significant entry is defined as any amount other than zero. <ul style="list-style-type: none"> <li>• See IRM 3.12.15.2.15.5, Section 965 Returns.</li> </ul>
<b>L</b>	Taxpayer writes "Section 6114 Election" on the return or Form 8833, Treaty-Based Return Position Disclosure Under IRC 6114 or IRC 7701(b) , is attached.

CCC	Description
<b>M</b>	<p><b>Form 8949 (Sales and Other Dispositions of Capital Assets), Opportunity Zone</b></p> <p>a. CCC "M" is valid for Tax Periods 201712 and later. A Field Error will display if Tax Period is before 201712 and CCC "M" is present. Verify the Tax Period and make corrections as needed.</p> <p>b. Enter "M" in Field 01CCC when,</p> <ul style="list-style-type: none"> <li>• Tax Period is 201712 and later, <b>and</b></li> <li>• Form 8949, Sales and Other Dispositions of Capital Assets, contains a code "Z" and/or code "Y" in column (f).</li> </ul> <p><b>Note:</b> Tax Cuts and Jobs Act of 2017, P.L. 115-97 (H.R. 1), Section 13823, Opportunity Zones. Taxpayers who elect to defer gain on the sale of an asset by investing in an Opportunity Zone Fund will show they are deferring the gain by entering code "Z" and/or code "Y" in column (f).</p>
<b>O</b>	Manual Refund/Settlement Freeze
<b>Q -</b> Reserved for future use.	<p>Form 8913, Credit for Filing Telephone Excise Tax Paid - This field is no longer used, but is still in ERS programming.</p> <p><b>Note:</b> This credit was used for tax periods 200612 to 200711.</p>

CCC	Description
R	<ul style="list-style-type: none"> <li>There is an indication such as "DO NOT ASSESS FAILURE TO FILE PENALTY" on a secured return annotated with "599"</li> <li><b>"IRC 6032" or "Common Trust" is notated by the partnership</b></li> <li><b>Partnership's electronic return was rejected and the postmark on the mailed is within 10 calendar days of rejection notification.</b></li> <li><b>The return is not received by the original</b></li> </ul> <p><b>there is no indication of any income, deductions, credits or partnership states it's inactive.</b></p> <ul style="list-style-type: none"> <li>Form 13133, Expedite Processing Cycle, is attached and Examination shows application of the Condition Code</li> </ul> <p><b>Note:</b> If Rev. Proc. 84-35 (10 or fewer partners) is notated on the return or on an attachment to the return, treat as a reason given by the partnership for delay in filing the return, Letter 1382C should be issued.</p> <p><b>Reminder:</b> All returns with an "R" Code <b>must</b> have an IRS Received Date. If not present, enter the IRS Received Date.</p>
S	Form 8883, Asset Allocation Statement Under Section 338, is attached.
T	<p>Form 8886, Reportable Transaction Disclosure Statement, is attached. Form 8886 is valid for Tax Periods 201301 and later.</p> <p><b>Note:</b> Form 8886 replaces Form 8271, Investor Reporting of Tax Shelter Registration Number. Form 8271 was valid for Tax Periods 200711 and before.</p>
W	Record cleared by Statute Control Unit.
X	<ul style="list-style-type: none"> <li>Prevents the refund of prepaid credits or credit offset on publicly traded partnerships.</li> <li>Prevents the refund if Form 8697 or Form 8866 is attached and a dollar amount (interest due) is written by the Taxpayer in the bottom margin of Form 1065.</li> <li>Prevents the refund of repayment of the Qualified Therapeutic Credit (QTDP). If Form 4255 is attached, See IRM 3.12.15.1.</li> </ul>
Y	Return was filed for a Short Period due to a change in accounting period.

#

CCC	Description
1	Form 8824, Like-Kind Exchanges, is attached.
2	Form 8938, Statement of Specified Foreign Financial Assets, is attached.
3	Correspondence Received Date - reply is missing, incomplete or notice was undeliverable.
4	IRC 6020(b)
5	<p>Common Trusts, IRC 6032</p> <ul style="list-style-type: none"> <li>Box A, Principal Business Activity is notated with COMMON TRUST FUND, COMMON TRUST or NAICS Code 525920</li> <li>IRC 6032 Common Trust Fund or similar notations marked within margins of Form 1065.</li> </ul> <p><b>Note:</b> CCC "5" is valid with CCC "A", "B", "F", "R", "W", "4", "6" and/or "9" only.</p>
6	<p>Suppresses the Failure to File on Correct Media Penalty when a Form 1065 is filed with 100 partners or more and any of the following conditions are present:</p> <ul style="list-style-type: none"> <li>Inactive return</li> <li>IRC 501d religious organization</li> <li>Nominee Return</li> <li>Substitute for Return (SFR)</li> <li>Re-entry/re-input returns that have previously been e-filed.</li> </ul> <p><b>Note:</b> CCC "6" is valid with CCC A, B, "F", "R", "W", "4", "5", "8" and/or "9" only.</p> <p><b>Note:</b> CCC "6" is not necessary on MEF/e-filed returns.</p>
7	Reasonable Cause for failure to file a delinquent return was considered and denied.
8	<p>IRC 761(a)</p> <p><b>Note:</b> CCC "8" is valid with CCC "A", "B", "F", "R", "W", "4", "6" and/or "9" only.</p>
9	<p>Foreign Partnership (OSPC only)</p> <p><b>Note:</b> Address on the return is foreign.</p>

**Final Return Designation**

**DRAFT**

<b>Form 1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2023, or tax year beginning _____, 2023, ending _____, 20____.		OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2023</div>	
Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.					
A Principal business activity		Name of partnership		D Employer identification number	
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.		E Date business started	
C Business code number		City or town, state or province, country, and ZIP or foreign postal code		F Total assets (see instructions)	
				\$	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return					
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____					
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____					
J Check if Schedules C and M-3 are attached <input type="checkbox"/>					
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes					
<b>Caution:</b> Include <b>only</b> trade or business income and expenses on lines 1a through 23 below. See instructions for more information.					
<b>Income</b>	1a	Gross receipts or sales	b Less returns and allowances	c Balance	1c
	2	Cost of goods sold (attach Form 1125-A)			2
	3	Gross profit. Subtract line 2 from line 1c. <b>01CCC</b>			3
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7	Other income (loss) (attach statement)			7

**DRAFT**

<b>Form 1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2023, or tax year beginning <b>08-01</b> , 2023, ending <b>12-31</b> , 20 <b>23</b> .		OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2023</div>	
Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.					
A Principal business activity		Name of partnership		D Employer identification number	
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.		E Date business started	
C Business code number		City or town, state or province, country, and ZIP or foreign postal code		F Total assets (see instructions)	
				\$	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return					
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____					
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____					
J Check if Schedules C and M-3 are attached <input type="checkbox"/>					
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes					
<b>Caution:</b> Include <b>only</b> trade or business income and expenses on lines 1a through 23 below. See instructions for more information.					
<b>Income</b>	1a	Gross receipts or sales	b Less returns and allowances	c Balance	1c
	2	Cost of goods sold (attach Form 1125-A)			2
	3	Gross profit. Subtract line 2 from line 1c. <b>F</b>			3
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7	Other income (loss) (attach statement)			7
	8	Total income (loss). Combine lines 3 through 7			8
	9	Salaries and wages (other than to partners) (less employment credits)			9
	10	Guaranteed payments to partners			10

Figure 3.12.15-3 Computer Condition Codes (01CCC)

3.12.15.4.8  
(01-01-2023)  
**Field 01TXB - Tax Period Beginning**

- (1) **Description - Field 01TXB** is found to the left/near the title of page 1, Form 1065. The Tax Period Beginning Date is printed in YYYYMMDD format, e.g., September 1, 2023 is printed 20230901.
- (2) **Valid Condition** - The Tax Period Beginning Date must be present if the return is a "Final" or a "Short Period". The Tax Period Beginning date must be eight numbers.
- (3) **Invalid Condition - Field 01TXB** is invalid if **any** of the following conditions are present:
  - The Tax Period beginning date is not all numbers.
  - The last two digits (month) are not 01-12.
  - The Tax Period beginning date is later than Tax Period end date (e.g., if tax period is 202212 and Tax Period beginning date is 1/1/2023 or later).
  - The Tax Period beginning date is earlier than 12 months before Tax Period end date (e.g., if tax period is 202312, and Tax Period beginning date is 11/01/2022 or earlier)
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Determine the correct Tax Period beginning from Form 1065. If it's an "Initial return", use the Date Business Started from the face of the Form 1065 entered in box E found to the right of the entity. For "Final" or "Short Period" returns, refer to the IF/THEN table in **Error Code 008** for resolution.

3.12.15.4.9  
(01-01-2024)  
**Field 01NAI - North American Industry Code System (NAICS)**

- (1) **Description - Field 01NAI** is a number field found on page 1, Box "C" of Form 1065. The NAICS code identifies the partnership Principal Business Activity.
- (2) **Valid Condition:**
  - Six numbers digits within a range of 000001-999999 on all full length records.
  - Blanks on all short length records. (See IRM 3.12.15.2.15.1)
- (3) **Invalid Condition:**
  - Not numbers
  - Entry not within range of 000001-999999 for full length records.
  - Entry present and Section 02 is not present.
  - Entry has six of the same digits.
- (4) **Correction Procedures** - Determine the correct NAICS Code in the following order:
  - a. Form 1065, Box "C", Business Code Number.
  - b. Form 1065, Box "A", Principal Business Activity.
  - c. Form 1065, Box "B", Principal Product or Service.

If	Then
The box "C" is complete,	Enter the NAICS Code if present.
The correct code <b>cannot</b> be determined on a full length record,	<ul style="list-style-type: none"> <li>If you cannot make the determination enter "999999" in Field 01NAI. (<b>Figure 3.12.15-4</b>)</li> </ul>
Field 01NAI is present on Short Record returns (Section 02 is not required),	Delete the entry.
Return is a Prior Year return with a Principal Industry Activity (PIA) Code or a PIA code with leading zeroes,	1. If the NAICS Code cannot be determined, edit NAICS Code "999999" in Field 01NAI.
Field 01NAI is present and Section 02 was not entered when required,	Enter Section 02.

<b>DRAFT</b>		<b>NAICS Code Location</b>	
<b>Form 1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2023, or tax year beginning _____, 2023, ending _____, 20____.	
Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.		OMB No. 1545-0123	
<b>A</b> Principal business activity <b>Farming</b>		<b>D</b> Employer identification number <b>00-3125478</b>	
<b>B</b> Principal product or service <b>Pigs</b>		<b>E</b> Date business started <b>09-01-86</b>	
<b>C</b> Business code number <b>112210</b>		<b>F</b> Total assets (see instructions) \$	
<b>Name of partnership</b> <b>Copperhead Farms</b>			
<b>Number, street, and room or suite no. If a P.O. box, see instructions.</b> <b>517 South Gila PKY</b>			
<b>City or town, state or province, country, and ZIP or foreign postal code</b> <b>Houston, TX 77013</b>			
<b>G</b> Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
<b>H</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____			
<b>I</b> Number of Schedules K-1: Attach one for each person who was a partner at any time during the tax year.			

Figure 3.12.15-4 NAICS Code (01NAI)

3.12.15.4.10  
(01-01-2023)  
**Field 01DOB - Date  
Business Started**

- (1) **Description** - Field 01DOB is a number field found on page 1, Box "E" of Form 1065.
  - Date Business Started is entered in year (YYYY), month (MM) format e.g., Dec. 31, 2021, is printed 202112.
- (2) **Valid Condition:**
  - Valid characters are numbers only.
  - Field 01DOB may be **blank**.
- (3) **Invalid Condition:**
  - The Date Business Started is **not** all numbers or blank.
  - The last two digits (month) are **not** 01-12.
- (4) **Correction Procedures:**

If	Then
Field 01DOB was transcribed or coded incorrectly,	Enter the correct date from page 1, Box "E". ( <b>Figure 3.12.15-5</b> )
A month is present but a <b>year is not present</b> ,	Enter "1950" for the year.
A year is present but a <b>month is not present</b> ,	Enter "01" for the month.
A year <b>and</b> month are not present in Box "E" or cannot be determined,	<b>DO NOT</b> enter any data in Field 01DOB. Enter Computer Condition Code "A" in Field 01CCC.
The partnership enters a future date as Date Business Started,	<b>DO NOT</b> enter any data in Field 01DOB. Enter Computer Condition Code "A" in Field 01CCC.

### Date Business Was Established Designation

**DRAFT**

Form **1065**  
Department of the Treasury  
Internal Revenue Service

**U.S. Return of Partnership Income**  
For calendar year 2023, or tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_.  
Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123  
**2023**

A Principal business activity	Name of partnership	D Employer identification number
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started <b>01DOB</b> ←
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return  
H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): \_\_\_\_\_

**DRAFT**

Form **1065**  
Department of the Treasury  
Internal Revenue Service

**U.S. Return of Partnership Income**  
For calendar year 2023, or tax year beginning **1-01**, 2023, ending **12-31**, 20**23**.  
Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123  
**2023**

A Principal business activity <b>Sports</b>	Name of partnership <b>Taipan Associates</b>	D Employer identification number <b>00-2345678</b>
B Principal product or service <b>Baseball</b>	Number, street, and room or suite no. If a P.O. box, see instructions. <b>777 Salamander Ave</b>	E Date business started <b>08-01-2007</b> ←
C Business code number <b>711210</b>	City or town, state or province, country, and ZIP or foreign postal code <b>Minneapolis, MN 55401</b>	F Total assets (see instructions) \$ <b>9,910</b>

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return  
H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): \_\_\_\_\_

**Figure 3.12.15-5 Date Business Started (01DOB)**

3.12.15.4.11  
(01-01-2023)

**Field 01NOP - Number of Partners**

- (1) **Description - Field 01NOP** is found on page 1, Line I on Form 1065.
- This entry consists of the number of Schedules K-1 attached to the return.
  - It can be used to determine the number of partners in the partnership.
- (2) **Valid Condition:**
- Must be numbers, 2 through 999,999. See Figure 3.12.15-6.
- (3) **Invalid Condition:**
- Not** numbers.
- (4) **Correction Procedures:**
- Correct coding and transcription errors.
  - If Form 1065, Line I (i) is zero or blank, check the return and attachments for any indication of the number of partners and enter in Field 01NOP.
  - If the number of partners is not found, follow the procedures below:

If	And	Then
Amended return ("G" Coded),		GTSEC 01 and enter "G" in Field 01CCC.
"Final" return,		1. GTSEC 01 and enter "F" in Field 01CCC. 2. Enter "2" in Field 01NOP.
IRC 736 or Treas. Reg. 1.736-1 (Payment to a retiring partner),		Enter "2" Field 01NOP.
Reinput/Re-entry document,		Enter "2" in Field 01NOP.
Returns filed for 201412 and before Tax Periods		Enter "2" in Field 01NOP.
IRC 501(d) return (Religious and Apostolic Organizations),		Enter "2" in Field 01NOP.
IRC 6020(b),		1. GTSEC 01 and enter "4" in Field 01CCC. 2. Enter "6" in Field 01NOP.
Short Record return, See IRM 3.12.15.2.15.1 for a description of a Short Record,		Enter "2" in Field 01NOP.

If	And	Then
Form 1065, Line 22	Form 8825 is attached, and Line 21 on Form	Enter "2" in Field 01NOP.
Form 1065, Line 22	Form 8825 is not attached,	Enter "2" in Field 01NOP.
	Form 8825 is attached, and Line 21 on Form	<p>(1) If Schedules K-1 are attached, enter the number of Schedules K-1 to Field 01NOP and continue processing.</p> <p>(2) If Schedules K-1 are not attached, and there is no indication C&amp;E issued Letter 1355C for the missing Schedules K-1, then:</p> <ul style="list-style-type: none"> <li>• GTSEC 01 and <b>enter "33" in Field 01MSC.</b></li> <li>• enter "2" in Field 01NOP.</li> </ul>

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If	And	Then
Form 1065, Line 22	Form 8825 is <b>not</b> attached,	<ol style="list-style-type: none"> <li>1. Review the return and attachments for Schedules K-1 or an indication C&amp;E issued Letter 1355C for missing Schedules K-1. and/or missing Form 8825, if needed, etc.  <b>Note:</b> C&amp;E is instructed to notate in the lower right hand corner of Form 1065 if they issue Letter 1355C</li> <li>2. If Schedules K-1 are attached, enter the number of Schedules K-1 to Field 01NOP and continue processing.</li> <li>3. If there is no indication Letter 1355C was sent, then: <ul style="list-style-type: none"> <li>• GTSEC 01 and enter <b>“33”</b> in <b>Field 01MSC.</b></li> <li>• enter <b>“2”</b> in Field 01NOP.</li> </ul> </li> </ol>

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If	And	Then
Form 1065, Line 22	Form 8825 is attached,	<ol style="list-style-type: none"> <li>Review the return and attachments for Schedules K-1 or, an indication C&amp;E issued Letter 1355C, e.g., for missing Schedules K-1. and any other condition, such as missing schedule, missing signature, etc.  <b>Note:</b> C&amp;E is instructed to notate in the lower right hand corner of Form 1065 if they issue Letter 1355C</li> <li>If there is no Schedules K-1 and no indication Letter 1355C was sent, then: <ul style="list-style-type: none"> <li>GTSEC 01 and enter <b>33</b> in Field 01MSC.</li> <li>enter "2" in Field 01NOP.</li> </ul> </li> </ol>

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- d. If the partnership shows that the number of Schedules K-1 is "1" or the attached Schedule K-1 shows 100 percent interest in the partnership, follow the procedures below:

If	Then
Schedule K-1 shows two names in the partners' Name and Address Section,	Correspond requesting Schedules K-1 for each partner using Letter 1355C.
Partnership entity section shows: <ul style="list-style-type: none"> <li>"Limited Partnership" (LP)</li> <li>"Limited Liability Partnership" (LLP)</li> <li>"Limited Liability Company" (LLC)</li> <li>"Limited Liability Land Trust" (LLLT)</li> <li>"Unincorporated Business Organization" (UBO) or</li> <li>"2", "3" or "4" is present in Field 06LPC,</li> </ul>	<ol style="list-style-type: none"> <li>GTSEC 01 and enter CCC "F" in Field 01CCC.</li> <li>Enter "2" in Field 01NOP.</li> <li>Advise the taxpayer that we are deleting the partnership filing requirement with a non-suspense Letter 3733C.</li> </ol>

If	Then
Partnership shows payment to a retired or deceased partner or cites IRC 736 or Treasury Regulations 1.736-1,	Enter "2" in Field 01NOP.
The partnership shows this is a "Final" Return,	<ol style="list-style-type: none"> <li>1. GTSEC 01 and enter CCC "F" in Field 01CCC, if necessary.</li> <li>2. Enter 2 in Field 01NOP.</li> </ol>
<p>The partnership does not show this is a final return or does not notate:</p> <ul style="list-style-type: none"> <li>• IRC 736 or Treas. Reg. 1.736-1</li> <li>• "Limited Liability Partnership" (LLP)</li> <li>• "Limited Liability Company" (LLC)</li> <li>• "Limited Liability Land Trust" (LLLT)</li> <li>• "Unincorporated Business Organization" (UBO),</li> </ul>	Correspond informing the partnership that the partnership cannot have one partner and ask for an explanation using Letter 1355C.
The partnership submits a response to our request for Schedules K-1,	<ol style="list-style-type: none"> <li>1. Change the number of Schedules K-1 to the number given by the partnership.</li> <li>2. Write the DLN of the parent return in the upper left corner of the first Schedule K-1.</li> <li>3. Place Schedules K-1 in a gusset folder.</li> <li>4. Forward the folder with the Schedules K-1 to Batching &amp; Numbering to process the Schedules K-1.</li> </ol>

DRAFT		Number of Partners Designation	
Form <b>1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2023, or tax year beginning _____, 2023, ending _____, 20____. Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.	
OMB No. 1545-0123		20 <b>23</b>	
A Principal business activity	Type or Print	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)
			\$
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____			
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: <b>01NOP</b> ←			
J Check if Schedules C and M-3 are attached <input type="checkbox"/>			
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			

DRAFT		Number of Partners	
Form <b>1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2023, or tax year beginning <b>1-01</b> , 2023, ending <b>12-31</b> , 20 <b>23</b> . Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.	
OMB No. 1545-0123		20 <b>23</b>	
A Principal business activity	Type or Print	Name of partnership	D Employer identification number
<b>Sports</b>		<b>Taipan Associates</b>	<b>00-2345678</b>
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started
<b>Baseball</b>		<b>777 Salamander Ave</b>	<b>08-01-2007</b>
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)
<b>711210</b>		<b>Honolulu, HI 99820</b>	<b>\$ 9,910</b>
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____			
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: <b>22</b> ←			
J Check if Schedules C and M-3 are attached <input type="checkbox"/>			
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			

Figure 3.12.15-6 Number of Partners (01NOP)

3.12.15.4.12  
(01-01-2022)**Field 01IRC - Initial  
Return Code**

- (1) **Description** - Field 01IRC is edited to the left of Line G, page 1 of Form 1065. (See Figure 3.12.15-7)
- (2) **Valid Condition** - Blank or "2".
- (3) **Invalid Condition** - Entries other than "2" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors. C & E will edit to the left of Line G. (See Figure 3.12.15-7)
  - b. Field 01IRC **must** have a "2" if any of the following conditions is present:
    - Page 1, Box E has a Date Business Started that is within 12 months from the Tax Period ending date.
    - The "Initial Return" box on Line G is checked.
    - There is a taxpayer notation of "Initial Filing", such as, "FIRST RETURN", "NEW PARTNERSHIP", etc.

Initial Return Code Designation			
<b>DRAFT</b>			
Form <b>1065</b>	<b>U.S. Return of Partnership Income</b>		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2023, or tax year beginning _____, 2023, ending _____, 20____.		<b>2023</b>
Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.			
A Principal business activity	Name of partnership	D Employer identification number	
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started	
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)	
Type or Print		\$	
G Check applicable boxes: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____			

Initial Return Code / Short Period			
<b>DRAFT</b>			
Form <b>1065</b>	<b>U.S. Return of Partnership Income</b>		OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2023, or tax year beginning <b>8-01</b> , 2023, ending <b>12-31</b> , 20 <b>23</b> .		<b>2023</b>
Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.			
A Principal business activity	Name of partnership	D Employer identification number	
<b>Sports</b>	<b>Taipan Associates</b>	<b>00-2345678</b>	
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started	
<b>Baseball</b>	<b>777 Salamander Ave</b>	<b>08-01-2017</b>	
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)	
<b>2</b>	<b>Honolulu, HI 99820</b>	\$ <b>9,910</b>	
G Check applicable boxes: (1) <input checked="" type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____			

Figure 3.12.15-7 Initial Return Code (01IRC)

3.12.15.4.13  
(04-30-2018)  
**Field 01TT - Technical Termination**

- (1) **Description** - Field 01TT is found on Line G, Box (6) *Technical termination* - also check (1) or (2), page 1 of Form 1065.
- (2) Technical terminations have been repealed for partnerships with tax years beginning after 12-31-2017. Field 01TT should be blank for partnerships with a Tax Period Beginning date of 01-01-2018 or later.
- (3) **Valid Condition** - Blank or "1".
- (4) **Invalid Condition** - Entries other than "1" or blank.
- (5) **Correction Procedures:**

If	Then
Box (6) on Line G is checked and boxes (3), (4), or (5) are not checked,	Enter "1" in Field 01TT. <b>Exception:</b> Leave Field 01TT blank if the Tax Period Beginning date is 01-01-2018 or later.
Box (6) on Line G is not checked	Leave Field 01TT blank.

3.12.15.4.14  
(01-01-2023)  
**Field 01AMC -  
Accounting Method  
Code**

- (1) **Description** -Field **01AMC** is found on Line H, page 1 of Form 1065.
- (2) **Valid Condition** - Entry must be a number or blank.
- (3) **Invalid Condition** - Field 01AMC will generate as an error if the Accounting Method Code is other than "1", "2", "3" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Code Field 01AMC as follows:

If	Then
"Cash" box is checked,	Enter "1" in Field 01AMC.
"Accrual" box is checked,	Enter "2" in Field 01AMC.
"Other" box is checked,	Enter "3" in Field 01AMC.
No box is checked,	Leave Field 01AMC blank.

3.12.15.4.15  
(01-01-2023)  
**Field 01M3 - Schedule  
M-3**

- (1) **Description** - Field 01M3 is found on Line J, page 1 of Form 1065.
- (2) **Valid Condition** - "1" or blank.
- (3) **Invalid Condition** - Entries other than "1" or blank.
- (4) **Correction Procedures:**

If	Then
Box (J) is checked	Enter "1" in Field 01M3.
Box (J) is not checked	Leave Field 01M3 blank.

3.12.15.4.16  
(01-01-2019)

**Field 01DRE - Form 8858  
Attached**

- (1) **Description - Field 01DRE** is based on the partnership entry on page 3, Schedule B, Line 13\* on Form 1065. \*(Prior year revision, Line 15).
- (2) **Valid Condition** - Number or blank.
- (3) **Invalid Condition:**
  - No number
  - Entry other than "0" through "999999 "
- (4) **Correction Procedures:**

If	Then
Field 01DRE was transcribed incorrectly,	Enter the correct number of Form 8858 attached from page 3, Schedule B, Line 13.
The entry is greater than "1",	<ol style="list-style-type: none"> <li>1. Verify "2" is present in Field 01ADC.</li> <li>2. If not present, enter "2" in Field 01ADC.</li> </ol>

3.12.15.4.17  
(01-01-2024)

**Field 01ADC - Audit  
Code**

- (1) **Description - Field 01ADC** is a number field edited in the left margin next to Line 9 of Form 1065. Identified by "1 -" followed by the appropriate audit code(s). Audit codes are used to identify specific conditions requested by Examination.
- (2) **Valid Condition:**
  - Numbers (maximum of fifteen codes).
  - Must be "1", "2", "3", "4", "5", "6", "7", "8", "9" or blank.
  - Field 01ADC may be present on short length records.
- (3) **Invalid Condition:**
  - Not numbers or blank.
  - More than fifteen Audit Codes used at one time.
  - A digit or character appears after the first blank.
- (4) **Correction Procedures:**

If	Then
Field 01ADC was transcribed incorrectly,	Enter the correct code from the left margin next to Line 9.
The Audit Code was coded incorrectly,	Complete <b>one</b> of the following: a. Delete any invalid digits or characters. b. Delete any duplicate digits or characters. c. Delete any blanks between valid digits. d. Re-edit following the instructions below.

Audit Code	Enter when any of the following conditions exist
1	<ul style="list-style-type: none"> <li>Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached.</li> <li>Form 8275 or Form 8275-R, Disclosure Statement, is attached or statement referring specifically to IRC 6662 (Disclosure) or IRC 707 (Disguised Sale).</li> <li>Form 8886, Reportable Transaction Disclosure Statement, is attached.</li> <li>Section 761(a) election that is "Selected" by Examination.</li> <li>Form 1065 has the notation "Disregarded Entity" in the header or entity portion of the return (on page 1, Form 1065).</li> </ul>
2	<ul style="list-style-type: none"> <li><b>Form 1065</b>, Schedule B, Box 1(e), Foreign Partnership is checked.</li> <li>Form 1065, Schedule B, Line 9 (Foreign Trust), is answered "Yes"</li> <li>Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, is attached.</li> <li>Form 5472, Information Return of a 25% Foreign Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, is attached.</li> <li>Form 5713, International Boycott Report, is attached <b>and both</b> questions in 7(f) are answered "Yes".</li> <li>Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, is attached <b>and</b> Part V, Lines refer to Part IV, Lines 10a - 11f</li> <li>Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), is attached.</li> <li>Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, is attached.</li> <li>Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446), is attached.</li> <li>Form 8832, Entity Classification Election, is attached and either box 6(d), (e) or (f) is checked.</li> <li>Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), is attached.</li> <li>Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), is attached.</li> <li>Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, is attached.</li> </ul>
3	
4	<ul style="list-style-type: none"> <li>Form 1065, Schedule B, Question 2 (Dual Partner Code) is present and the Yes box is checked (for Tax Periods 201811 and before on prior year revisions).</li> </ul>

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Audit Code	Enter when any of the following conditions exist
6	Form 3115, Application for Change in Accounting Method, is attached.
7	<ul style="list-style-type: none"> <li>Form 1065, Schedule B, Question 10a (Field 0610a) is answered Yes.</li> <li>Form 5713, International Boycott Report, is attached and either one or both questions in 7(f) is <b>not</b> answered "Yes".</li> <li>Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, is attached and Part V, Lines before, refer to Part IV, Lines 10a - 11f.)</li> </ul>
8	<p>Schedule M-3, Net Income (Loss) Reconciliation for Certain Partnerships, is attached.</p> <p><b>Caution:</b> All returns with a Schedule M-3 attached must be sent to Ogden for processing.</p>
9	
C	Form 8283, Box 2b is checked, Box 2b1 is checked or Line 3, column (h) has an entry.

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3.12.15.4.18  
(01-01-2023)  
**Field 01SIC - Special  
Income Code**

- (1) **Description - Field 01SIC** is edited in the left margin next to Line 9 of Form
- (2) **Valid Condition** - Valid characters are "1" and blank.
- (3) **Invalid Condition** - Field 01SIC will generate as an error if the Special Income Code is other than "1" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.

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3.12.15.4.19  
(01-01-2020)  
**Field 01CRD -  
Correspondence  
Received Date**

- (1) **Description - Field 01CRD** is a number field found on the partnership reply to correspondence.
- (2) **Valid Condition** - Field 01CRD must be numbers and in MMDDYYYY format.
- (3) **Invalid Condition** - Field 01CRD is invalid if either of the following conditions are present:
  - Not numbers.
  - Not in YYYYMMDD format.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.

- b. Determine the CRD from the date the reply was received at the campus. If the reply was **not** date stamped, use the U.S. Postal Service postmark date on the envelope attached to the reply.

**Note: For certified mail only** - If a postmark is not present, look for a "USPS.com Track & Confirm" record that has been attached to the return (should be before the envelope. See Figure 3.12.15-7). Use the Acceptance date on the record to determine timeliness, follow normal editing procedures. If the "USPS.com Track & Confirm" record is not attached, no action is required.

- c. If more than one CRD is present, use the CRD that made the return complete and processable.
- d. Do **not** enter the CRD when any of the following conditions are present:

**Do not enter CRD**

- The correspondence was received before the due date of the return
- The correspondence was required because of an IRS processing error, for example, a request for a return or schedule that we lost during processing
- The correspondence was not necessary
- The correspondence was issued in error

- e. If the reply was missing, incomplete or the notice was undeliverable, enter CCC "3" in Field 01CCC.

**Note:** If there is an indication that Entity Control has assigned an EIN to the return, enter the entity assignment date found in the lower left-hand corner of the return, in Field 01CRD if it is later than the actual Correspondence Received Date.

3.12.15.4.20  
(01-01-2023)

**Field 01ISI - Installment  
Sales Indicator**

- (1) **Description** - Field 01ISI is edited in the left margin next to Line 9 of Form 1065 as "3 -" followed by the appropriate code when Form 6252, Computation of Installment Sales Income, is attached.

- (2) **Valid Condition** - Numbers "1", "2", "3" or blank.

**Exception:** If multiple Form 6252 are attached, enter code "1" in Field 01ISI if at least one Form 6252 has a positive (Yes) response. If Form 6252 is **not** attached, Field 01ISI will be blank.

- (3) **Invalid Condition** - Field 01ISI will generate as an error if the Installment Sales Indicator Code is other than "1", "2", "3", or blank.

- (4) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. Examine the return and attachments to determine the correct code.
- c. Delete the incorrect entry and enter the correct code on the screen and in the left margin next to Line 9 as "3 -" followed by the correct code.
- d. If a code cannot be determined, leave Field 01ISI blank.

ISI Code	Description
1	Shows a "Yes" to Question "3" of Form 6252, Installment Sale Income.
2	Shows a "No" to Question "3" of Form 6252.
3	Shows that Form 6252 is attached but there is a multiple, illegible or no response to Question "3".

3.12.15.4.21  
(01-01-2023)  
**Field 01NRL -  
Nonrecourse Loan Code**

- (1) **Description - Field 01NRL** is edited in the left margin next to Line 9 of Form 1065 as "4 -1" when there is an entry on Schedule L, Line 18, Columns (b) or (d) and/or Schedule K-1, Question K, Nonrecourse.
- (2) **Valid Condition** - Valid entries are "1" or blank.
  - Code "1" if there is an amount other than zero on Schedule L, Line 18, Columns (b) or (d) or when there is an attachment that shows a Nonrecourse Loan.
- (3) **Invalid Condition** - Field 01NRL will generate as an error if the Nonrecourse Loan Code is other than a "1" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Examine the return and attachments to determine the correct code.
  - c. If a code is not present, delete the entry.

3.12.15.4.22  
(01-01-2016)  
**Field 01MSC - Missing  
Schedule Code**

- (1) Form 1065 will be charged penalties for not providing a complete return. Code and Edit (C&E) will be responsible for initiating correspondence when needed, requesting the missing information, and ERS will be responsible for coding Field 01MSC appropriately if the missing information is not received.
- (2) Enter Field 01MSC whenever the taxpayer does not respond to our request for missing information. See the chart below for the correct code:

MSC	Missing Schedule(s)
33	Schedule K-1
34	Schedule L (Balance Sheet)
36	Schedule K-1 and Schedule L
45	Schedule K
46	Schedule K and Schedule K-1
47	Schedule K and Schedule L
49	Schedule K, Schedule K-1 and Schedule L

(3) **Invalid Condition** - Field 01MSC will generate as an error when **any** of the following conditions exist:

- Field 01MSC is invalid if it is not numbers and not one of the Missing Schedule Codes shown above.
- The same Missing Schedule Code appears more than once.
- The Missing Schedule Code does not begin in the first position of the field.

**Note:** There is always a possibility that a Missing Schedule Code is edited by C & E. However, employees working the suspense files of the Error Resolution System (ERS) must enter the appropriate code based on the response received from the taxpayer.

(4) **Correction Procedures:**

- a. Correct all coding and transcription errors.

(5) **Suspense Procedures:**

If	Then
Taxpayer responds with missing information,	Enter Correspondence Received Date in Field 01CRD and continue processing.
Taxpayer does not respond,	Enter appropriate Missing Schedule Code in Field 01MSC as shown in (2) above.
Taxpayer does not give missing TINs on Schedule K-1,	Enter Missing Schedule Code "33" in Field 01MSC and continue processing.
Taxpayer gives missing Schedules K-1 and/or missing TINs,	Write the DLN of the return on the first Schedule K-1, in the upper left hand corner, then detach and send for processing. Enter Correspondence Received Date in Field 01CRD.  <b>Caution:</b> Enter missing TINs on each Schedule K-1 before detaching for processing.

3.12.15.4.23  
(01-01-2023)  
**Field 01HSC - Historic  
Structure Code**

- (1) **Description** - Field 01HSC is edited in the left margin next to Line 9 of Form
- (2) **Valid Condition** - Valid Historic Structure Codes are "3" and blank.
- (3) **Invalid Condition** - Field 01HSC will generate as an error when the Historic Structure Code is other than "3" or blank.
- (4) **Correction Procedures:**

#  
#

- a. Correct coding and transcription errors.
- b. Determine the correct code from the return and attachments.

If	And	Then
The tax year is 2016 or later,	There is an amount on Form 3468, Part III, Line 11e or f,	Enter "3" in Field 01HSC.
The tax year is 2010 to 2015,	There is an amount on Form 3468, Part III, Line 11e, f, g, h, i, or j,	Enter "3" in Field 01HSC.
The tax year is 2008 or 2009,	There is an amount on Form 3468, Part III, Line 10e, f, g, h, i, or j,	Enter "3" in Field 01HSC.
The tax year is 2006 or 2007,	There is an amount present on Form 3468, Line 1e, f, g, or h,	Enter "3" in Field 01HSC.
The tax year is 1996 to 2005,	There is an amount present on Form 3468, Part I, Line 1b or 1c,	Enter "3" in Field 01HSC.
The tax year is 2008 and before,	Form 3468 is not attached,	Leave Field 01HSC blank.

3.12.15.4.24  
(01-01-2023)

#### Field 01SWC - Salary and Wage Code

- (1) **Description - Field 01SWC** is edited in the right margin next to Line 9 of Form 1065.
- (2) **Valid Condition** - Valid entries are "1" and blank.
- (3) **Invalid Condition** - Field 01SWC will generate as an error when the Salary and Wage Code is other than a "1" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Field 01SWC **must** have a "1" if **any** of the following conditions exist:

Criteria for Field 01SWC
<ul style="list-style-type: none"> <li>• An entry is present on page 1, Line 9, Form 1065</li> <li>• An entry is present on Form 1125-A, Line 3</li> <li>• An entry is present on Form 8825, Line 13, Columns A-H</li> <li>• An entry is present on Form 4835, Farm Rental Income and Expenses, Line 20</li> <li>• An entry is present on Schedule F, Line 22 (Rev 2011), or on Schedule F, Line 24 (Rev 2010 and before)</li> <li>• An attachment shows an amount to support any of the above entries</li> </ul>

- c. In all other cases, Field 01SWC is blank.

3.12.15.4.25  
(01-01-2023)

**Field 01EP - EPMF Code**

- (1) **Description** - Field **01EP** is edited to the right of Line 18 of Form 1065.
- (2) **Valid Condition** - Valid entries are "1" and blank.
- (3) **Invalid Condition** - Field 01EP will generate as an error when the EPMF Code is other than "1" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Field 01EP **must** have a "1" if **any** of the following conditions exist:

Criteria for Field 01EP
<ul style="list-style-type: none"> <li>• An entry on Line 18, Form 1065.</li> <li>• An entry on Line 23, Schedule F (Form 1040) Farm Income and Expenses.</li> <li>• An entry on Line 21, Form 4835 (Form 1040) Farm Rental Income and Expenses</li> <li>• An entry on Line 19, Schedule C (Form 1040), Profit or Loss from Business.</li> <li>• An attachment shows an amount to support any of the above entries.</li> </ul>



- c. If Field 01EP is blank, delete the entry on the screen.

3.12.15.4.26  
(01-01-2023)

**Field 01PSN - Preparer Social Security Number**  
**Field 01PEN - Preparer Employer Identification Number**

- (1) **Description** - Field is transcribed from the right of the Paid Preparer section of Form 1065 (below the Taxpayer Signature section). Data may or may not be present in Fields 01PSN and 01PEN.
- (2) **Valid Condition** - Entries are blank, all numbers or a "P" for the first character followed by eight number characters, such as the Preparer Tax Identification Number (PTIN).

**Note:** A Preparer Tax Identification Number (PTIN) is a valid entry in Field 01PSN. The format for a PTIN is a nine-digit number beginning with the alpha "P" (i.e., **P** XXXXXXXXX).

- (3) **Invalid Condition** - Fields 01PSN and 01PEN are invalid if any of the following conditions are present:
  - Field 01PSN is other than nine numbers **or** a "P" followed by eight digits.
  - Field 01PEN is other than nine numbers.
  - Fields have all zeroes.
  - Fields have all nines.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. If Fields 01PSN or 01PEN are invalid, determine as follows:

If	Then
Only a valid PTIN is present,	Enter the PTIN in Field 01PSN and on Form 1065.
Only a valid EIN is found,	Enter the EIN in Field 01PEN and on Form 1065.
Only a valid SSN is found,	Enter the SSN in Field 01PSN and on Form 1065.
A valid PTIN is present <b>and</b> an EIN is also present,	Enter the PTIN in Field 01PSN and on Form 1065.
A valid PTIN is present <b>and</b> an SSN is also present,	Enter the PTIN in Field 01PSN and on Form 1065.
A valid PTIN is <b>not</b> present but <b>both</b> an EIN and SSN are present,	Enter the SSN in Field 01PSN and on Form 1065.
A valid TIN (PTIN, EIN or SSN) <b>cannot</b> be found,	Delete Fields 01PSN and 01PEN.

3.12.15.4.27  
(01-01-2023)

**Field 01CBI - Paid  
Preparer Checkbox  
Indicator**

- (1) **Description** - The paid preparer check box indicator is transcribed from the bottom of page 1, Form 1065, to the right of the signature date. The checkbox is used to show whether the partnership has elected to allow the paid preparer to answer questions about the partnership return as it is processed. Data may or may not be present in Field 01CBI.
- (2) **Valid Condition** - Valid entries are "1" and blank.
- (3) **Invalid Condition** - Field 01CBI will generate as an error when the Paid Preparer Checkbox Indicator is other than "1" or blank.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Enter a "1" in Field 01CBI on the screen if the "Yes" box is checked.
  - c. Delete Field 01CBI if "No" box is checked, both boxes are checked or there is no entry.
  - d. If invalid, delete the entry on the screen.

3.12.15.4.28  
(01-01-2023)

**Field 01PTN - Paid  
Preparer Telephone  
Number**

- (1) **Description** - The paid preparer telephone number is transcribed from the bottom of page 1, Form 1065, below the paid preparer EIN. Data may or may not be present in Field 01PTN.
- (2) **Valid Condition** - Field 01PTN must be alpha or numeric or a combination of alpha and numeric characters, not to exceed 10 characters or blank.
- (3) **Invalid Condition** - Field 01PTN will generate as an error when the Paid Preparer Telephone Number is other than 10 alpha/numerics.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.

- b. If a telephone number is invalid, delete the entry on the screen.

3.12.15.4.29

(04-26-2023)

**Field 01RP1 and Field  
01RP2 - Return  
Processing Code (RPC)**

- (1) **Description** - A Return Processing Code (RPC) is an alpha or numeric character used to identify a specific condition for the computer. The RPC is edited on page 1, in the right margin next to line 1c of Form 1065.
- (2) **Valid Condition** - Field 01RP1 must be alpha or numeric or a combination of alpha and numeric characters, not to exceed 20 characters or blank.
- (3) **Invalid Condition:**
- Characters are other than "A" through "Z" or "1" through "9".
  - More than 20 characters.
- Note:** If more than 20 RPCs are needed, enter more RPCs in Field 01RP2.
- (4) **Correction Procedures:**
- a. Correct misplaced entries and transcription errors.
- b. When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:

**Note:** RPCs do not need to be entered in any specific order.

RPC	Explanation
A	Form 5471, Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued, is attached.
B	Form 5471, Schedule H, Current Earnings and Profits, is attached.
C	Form 5471, Schedule I-1, Information for Global Intangible Low-Taxed Income, is attached.
D	Form 5471, Schedule P, Previously Taxed Earnings and Profits of U.S. Shareholder in Certain Foreign Corporations, is attached.
E	Form 8865, Schedule G, Statement of Application of the Gain Deferred Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
G	Form 5471, Schedule G-1, Cost Sharing Arrangement.
J	Taxpayer writes <b>IRA22DPE</b> on Form 1065, or on an attachment.
K	Taxpayer writes <b>IRA22TRE</b> on Form 1065, or on an attachment.

RPC	Explanation
L	Form 7204, Consent to Extend the Time to Assess Tax related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
2	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI), is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached.
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.
9	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund "QOF" Investments, is attached.

3.12.15.5  
(01-01-2016)

#### Section 02 Errors

- (1) This subsection gives instructions for correcting Section 02 error conditions.

3.12.15.5.1  
(01-01-2016)

#### General Information

- (1) Section 02 has monetary amounts.  
(2) The entries are of variable lengths.  
(3) All entries are **dollars only**.

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3.12.15.5.2  
(01-01-2023)

#### Error Record Format

- (1) Data in **Section 02** is obtained from Form 1065. See Exhibit 3.12.15-1, Form 1065, U.S. Return of Partnership Income.  
(2) The Form 1065 field designators, the title and the location on the return where the data is obtained is shown below:

Field Designator	Maximum Length	Title	Positive/ Negative	Location on Form 1065
0201A	15	Gross Receipts or Sales	(±)	Form 1065, page 1, Line 1a
0201B	15	Returns and Allowances	(±)	Form 1065, page 1, Line 1b
0202	15	Cost of Goods Sold	(±)	Form 1065, page 1, Line 2
0204	15	Ordinary Income (Loss) from Other Partnerships and Estates and Trusts	(±)	Form 1065, page 1, Line 4
0205	15	Net Farm Profit (Loss) from Schedule F	(±)	Form 1065, page 1, Line 5
0206	15	Net Gain (Loss) from Form 4797	(±)	Form 1065, page 1, Line 6
0207	15	Other Income	(±)	Form 1065, page 1, Line 7
0208	15	Total Income	(±)	Form 1065, page 1, Line 8
02TAS	15	Total Assets	(±)	Form 1065, page 1, Box "F"
02K02	15	Net Rental Real Estate Income (Loss)	(±)	Form 1065, Schedule K, Line 2
02K3A	15	Gross Income (Other Rental Activities)	(±)	Form 1065, Schedule K, Line 3a
02K3C	15	Balance Net Income (Loss) (Other Rental Activities)	(±)	Form 1065, Schedule K, Line 3c
02K05	15	Interest Income	(±)	Form 1065, Schedule K, Line 5
02K6A	15	Ordinary Dividend Income	(±)	Form 1065, Schedule K, Line 6a
02K07	15	Royalty Income	(±)	Form 1065, Schedule K, Line 7
02K9A	15	Net Long Term Capital Gain (Loss)	(±)	Form 1065, Schedule K, Line 9a
02K10	15	Net Gain	(±)	Form 1065, Schedule K, Line 10
02K11	15	Other Income Amount	(±)	Form 1065, Schedule K, Line 11
02KA1	15	Partnerships to which Section 42(j)(5) applies	(+)	Form 1065, Schedule K, Line 15a
02KA4	15	Other than on Line 15a(1)	(+)	Form 1065, Schedule K, Line 15b
02KB1	15	Qualified Rehab	(+)	Form 1065, Schedule K, Line 15c

Field Designator	Maximum Length	Title	Positive/Negative	Location on Form 1065
02ITR	1	International Tax Reporting Checkbox	(+)	Form 1065, Schedule K, Line 16
02FTP	15	Foreign Gross Passive Income	(±)	Form 1065, Schedule K, Line 16f <b>Note:</b> Field applicable to tax years 202012 and prior.
02FTG	15	Foreign Gross Income - Other	(±)	Form 1065, Schedule K, Line 16h <b>Note:</b> Field applicable to tax years 202012 and prior.
02DIN	15	Interest Expense at Partners Level	(±)	Form 1065, Schedule K, Line 16i <b>Note:</b> Field applicable to tax years 202012 and prior.
02DED	15	Foreign Deductions at Partners Level - Other	(±)	Form 1065, Schedule K, Line 16j <b>Note:</b> Field applicable to tax years 202012 and prior.
02DAP	15	Deductions on Foreign Source Income at Partnership Level - Passive	(±)	Form 1065, Schedule K, Line 16m <b>Note:</b> Field applicable to tax years 202012 and prior.
02DAG	15	Deductions on Foreign Source Income at Partnership Level - Other	(±)	Form 1065, Schedule K, Line 16o <b>Note:</b> Field applicable to tax years 202012 and prior.
02FTC	15	Total Foreign Taxes	(±)	Form 1065, Schedule K, Line 16p <b>Note:</b> Field applicable to tax years 202012 and prior.
02FTR	15	Reduction in Foreign Taxes	(±)	Form 1065, Schedule K, Line 16q <b>Note:</b> Field applicable to tax years 202012 and prior.
02MCV	15	Merchant Card Vendor	(±)	Form 1065, (Rev 2011 only), Line 1a <b>Note:</b> Field applicable only to Tax Year 2011

(3) **Invalid Condition** - Any field in Section 02 will be invalid if not all numbers.

**Exception:** Field 02ITR is a checkbox.

- (4) **Correction procedures** - Check for coding and transcription errors or misplaced entries.

3.12.15.5.3  
(01-01-2022)  
**Field 02ITR -  
International Tax  
Reporting Checkbox**

- (1) Field 02ITR is transcribed from Form 1065, Schedule K, Line 16.
- (2) Field 02ITR is a 1 digit field valid for tax periods 202112 and later.
- (3) **Invalid Condition:**
- The field length is more than 1 character and not "0" or "1"
  - The tax period is before 202112
- (4) **Correction Procedures:**
- a. Correct coding errors, transcription errors, and misplaced entries.
  - b. If the tax period is before 202112; delete the field.

3.12.15.6  
(01-01-2020)  
**Section 03 Errors**

- (1) This subsection identifies Section 03 field errors.

3.12.15.6.1  
(01-01-2023)  
**General Information**

- (1) **Section 03** has monetary amounts.
- (2) The entries are of variable lengths.
- (3) All entries are **dollars only** except 03TAX on Form 1065 which can be dollars and cents.

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3.12.15.6.2  
(01-01-2024)  
**Error Record Format**

- (1) Data in Section 03 is obtained from Form 1065, Form 8825 (Rental Real Estate Income and Expenses of a Partnership or an S Corporation) and Schedule F (Profit or Loss From Farming). See Exhibit 3.12.15-1, Form 1065, U.S. Return of Partnership Income.
- (2) The Form 1065 field designators, the title and the location on the return where the data is obtained is shown below:

Field Designator	Field Length	Title	Positive/ Negative	Location on Form 1065
0309	15	Net Salary and Wages (Other than to partners)	(+)	Form 1065, page 1, Line 9
0310	15	Guaranteed Payments to Partners	(+)	Form 1065, page 1, Line 10
0311	15	Repairs Deduction	(±)	Form 1065, page 1, Line 11
0312	15	Bad Debts Deduction	(±)	Form 1065, page 1, Line 12
0313	15	Rent Deduction	(+)	Form 1065, page 1, Line 13
0314	15	Taxes/Licenses	(+)	Form 1065, page 1, Line 14
0315	15	Net Interest	(+)	Form 1065, page 1, Line 15
0316C	15	Depreciation Deduction	(±)	Form 1065, page 1, Line 16c
0317	15	Depletion	(±)	Form 1065, page 1, Line 17
0318	15	Retirement Programs	(±)	Form 1065, page 1, Line 18
0319	15	Employee Benefit Plans	(±)	Form 1065, page 1, Line 19
03EED	15	Energy efficient com- mercial buildings deduction (attach Form 7205)	(+/-)	Form 1065, page 1, Line 20
03OTH	15	Other Deductions	(±)	Form 1065, page 1, Line 21
03TOT	15	Total Deductions	(±)	Form 1065, page 1, Line 22
03OBI	15	Ordinary Income (Loss) from Business	(±)	Form 1065, page 1, Line 23
03TAX	15	3.5 percent Tax	(+)	Form 1065, page 1, write-in above Line 23.
03A01	15	Beginning Inventory Amount	(+)	Form 1125-A, Line 1
03A02	15	Net Purchases	(±)	Form 1125-A, Line 2
03A06	15	Total Costs	(±)	Form 1125-A, Line 6
03A07	15	Ending Inventory Amount	(+)	Form 1125-A, Line 7
03H02	15	Gross Rents	(+)	Form 8825, Line 18a
03FL3	15	Gross Farm Income Cash	(±)	Form 1040, Schedule F, Line 9* (dotted portion) *(Line 11, dotted portion for prior years)
03FL1	15	Sale of Livestock	(±)	Schedule F, Line 1c

(3) **Invalid Condition** - Any field in Section 03 will be invalid if not all numbers.

(4) **Correction procedures** - Check for coding and transcription errors or misplaced entries.

3.12.15.7  
(01-01-2020)  
**Section 04 Errors**

(1) This subsection identifies Section 04 field errors.

3.12.15.7.1  
(01-01-2020)  
**General Information**

(1) **Section 04** has monetary amounts.

(2) The entries are of variable lengths.

(3) All entries are **dollars only**.

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3.12.15.7.2  
(01-01-2023)  
**Error Record Format**

(1) Data in Section 04 is obtained from Form 1065. See Exhibit 3.12.15-1, Form 1065, U.S. Return of Partnership Income.

(2) The Form 1065 field designators, the title and the location on the return where the data is obtained is shown below:

Field Designator	Field Length	Title	Positive/Negative	Location on Form 1065
0419D	15	Mortgages, notes, bonds payable in 1 year or more	(±)	Form 1065, Schedule L, Line 19b, Column (d)
04PCA	15	Partners' Capital Account Ending	(±)	Form 1065, Schedule M-2, Line 9

(3) **Invalid Condition** - Any field in Section 04 will be invalid if not all numbers.

(4) **Correction procedures** - Check for coding and transcription errors or misplaced entries.

3.12.15.8  
(01-01-2016)  
**Section 05 Errors**

(1) This subsection gives instructions for correcting Section 05 error conditions.

3.12.15.8.1  
(01-01-2023)  
**General Information**

(1) **Section 05** has address information of the partnership filing Form 1065.

(2) Section 05 will be present if any the following conditions exist:

- Has an address change.
- Form 1065, page 1, Line G, Box "3" is checked to show an address change.

(3) This section **cannot** be present on a "G" Coded short length record.

(4) Section 05 can be present on other short length records.

3.12.15.8.2  
(01-01-2016)

**Foreign Address -  
General Information**

- (1) Ogden Submission Processing Center (OSPC) will process returns with Foreign/International and U.S. Possessions/Territories addresses.
- (2) The determination of a Foreign Address is based only on the address of the partnership.
- (3) A Foreign or international address is any address that is not in one of the 50 states or the District of Columbia.
- (4) The following U.S. Possessions/Territories are considered foreign.
  - American Samoa
  - Federated States of Micronesia
  - Guam
  - Marshall Islands
  - Northern Mariana Islands
  - Palau
  - Puerto Rico
  - Virgin Islands (U.S.)
- (5) 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/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:

If ZIP Code is	Then
340	AA
090-098	AE
962-966	AP

- (6) All returns with a foreign or U.S. possession/territory address must be shipped to OSPC.
  - a. SSPND with Action Code "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.

3.12.15.8.2.1  
(01-01-2016)

**◆ Foreign Addresses  
(OSPC Only)◆**

- (1) A Foreign Address will have:
  - Street address or P.O. Box
  - City or town name
  - Other principal subdivision (i.e., province, state, county, etc.)
  - Postal Code, if present can be before or after the city, town, province, state, county, etc. name but always before the Foreign country.
  - Foreign country
- (2) Returns with an address in the U.S. Possessions/Territories are considered foreign returns for processing purposes and are entered in the same way as domestic addresses.

- a. A two-character alpha code must be entered in Field 05ST for the possession/territory name.

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

- b. A ZIP Code **must** be present for U.S. Possessions/Territories. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries and Exhibit 3.12.15-17.

3.12.15.8.3  
(01-01-2016)  
**Error Record Format**

- (1) Listed below are the fields that are in Section 05. Data in this section is obtained from Form 1065: (See Exhibit 3.12.15-1, Form 1065, U.S. Return of Partnership Income).

Field Designator	Maximum Length	Title	Location on Form 1065
05CON	35	"In-Care-Of" Name	Entity section, Form 1065
05FAD	35	Foreign Address	Entity section, Form 1065
05ADD	35	Street Address	Entity section, Form 1065
05CTY	22	City	Entity section, Form 1065
05ST	2	State	Entity section, Form 1065
05ZIP	12	ZIP Code	Entity section, Form 1065

3.12.15.8.4  
(01-01-2019)

◆ **Field 05CON - "In Care Of" Name** ◆

- (1) **Description** - Field **05CON** is found in the entity section of the return.
- (2) **Valid Condition** - Field **05CON** 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 Condition** - Field **05CON** is invalid if any of the following conditions are present:

- The first position is % (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:**

- a. 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>05CON</b>.</li> </ol>
A blank is in the first position,	<ol style="list-style-type: none"> <li>1. Delete blank.</li> <li>2. Enter the "In-Care-Of" name beginning with an alpha or numeric in Field <b>05CON</b>.</li> </ol>
The first character of the "In-Care-Of" name is not alpha or numeric,	<ol style="list-style-type: none"> <li>1. Verify "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>05CON</b>.</li> </ol>
Two consecutive blanks are present between significant characters,	Delete any unnecessary blanks in Field <b>05CON</b> .

3.12.15.8.5  
(01-01-2022)

◆ **Field 05FAD - Foreign Address** ◆

(1) **Description** - Field **05FAD** is in the entity section of the return.

- a. This field will have an entry when there is a foreign address present on the return.
- b. Field **05FAD** should not be present on "G" coded short length records.

(2) **Valid Condition** - Valid characters are alpha, numeric and special characters.

(3) **Invalid Conditions** - Field **05FAD** 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 inputs a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.

(4) **Correction Procedures:**

- a. Correct all coding and transcription errors.

If	Then
Field <b>05FAD</b> is present,	<ol style="list-style-type: none"> <li>1. GTSEC <b>05</b>.</li> <li>2. Ensure Field <b>05CTY</b> has a Foreign Country Code and Field <b>05ST</b> has a "." (period/ space). See Document 7475, <b>State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries</b>.</li> </ol> <p><b>Exception:</b> Use the country code based on the province in Field <b>05CTY</b> if the Foreign address is from Canada and the address has a province name or abbreviation. See Exhibit 3.12.15-19 , Province/Country Code - Canada Only.</p>
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 the proper position in Field <b>05FAD</b> . See Exhibit 3.12.15-18, Province, State and Territory Abbreviations.
A foreign address is not present on the return,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code 610.</li> <li>2. Renumber return with domestic DLN.</li> </ol>

- b. 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.

If	And	Then
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All of 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 listed on Form 8822-B, Lines 8 or 9,</li> </ul>	<ol style="list-style-type: none"> <li>1. Enter address shown on Form 8822 or Form 8822-B in Field <b>05FAD</b>.</li> <li>2. Notate "Form 8822/8822-B detached" on tax return.</li> <li>3. Detach Form 8822 or 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 Form 8822 or Form 8822-B daily and hand carry to Entity Control for expedite processing.

3.12.15.8.6  
(06-26-2016)  
**Field 05ADD - Street Address**

- (1) **Description - Field 05ADD** is found in the entity section of the return.
  - Field 05ADD should **not** be present on "G" Coded short length records.
- (2) **Valid Condition** - Valid characters are alpha, numeric, blank, dash or slash.
- (3) **Invalid Condition** - Field 05ADD will generate as an error when any of the following conditions are present:

- Any character is present other than alpha, numeric, blank, dash or slash.
- 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.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors.

If	Then
The first position is blank,	All positions must be blank.
Field 05ADD is present,	Fields 05CTY, 05ST and 05ZIP must be present.
Street address is in error <b>and</b> a valid Major City Code is present,	Correct by entering the entire name of the city in Field 05CTY and the State Code in Field 05ST. (See Document 7475)
A good address is not found,	Delete address and revert to INOLE.

- b. If **Form 8822** (Change of Address) or **Form 8822-B** (Change of Address - Business) **is attached** to the return, compare the Name Control, EIN, Address, City, State and ZIP Code information on the Form 8822 or Form 8822-B to the return.

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

3.12.15.8.7  
(02-05-2018)  
**Field 05CTY - City**

- (1) **Description - Field 05CTY** is found in the entity section of the return.
- (2) **Valid Condition** - Valid characters are alpha and blank.
- (3) **Invalid Condition** - Field 05CTY will generate as an error when any of the following conditions are present:
  - The first position is blank.
  - Any character is present other than blank or alpha.
  - Any character follows two consecutive blanks.
  - The Major City Code does **not** match any of the valid codes in the Major City Code Table.

**Note:** Certain cities within each state are designated “**Major Cities**” and are assigned a special code of two alpha characters. ISRP will enter the Major City Code as appropriate. This code represents the city and state and is transcribed on the error record with no intervening blanks and no other characters in the City field either before or after the code.

  - Foreign Country Code is not valid if Field 05CTY has “XX”.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. Determine if a Major City Code is used.

**Note:** For a listing of Major City Codes, See Document 7475.

If	Then
A Major City Code is used,	Field 05CTY must be present.
Field 05CTY has an error,	Check to see if the Major City Code is correct.
Field 05CTY is not valid and a Major City Code cannot be determined,	Input the entire city name.
A Major City Code is not used and Field 05CTY is present,	Field 05ST (State) must be present.
A Foreign Address is shown on the return,	Enter appropriate Foreign Country Code in Field 05CTY (See Document 7475) <b>Exception:</b> Use the country code based on the province in Field 05CTY if the Foreign address is from Canada and the address has a province name or abbreviation. See Exhibit 3.12.15-19, Province/Country Code - Canada Only.
Field 05CTY (Field 06CTY) has an incorrect Country Code or "XX",	Enter appropriate Foreign Country Code in Field 05CTY (See Document 7475).

- c. If **Form 8822** (Change of Address) or **Form 8822-B** (Change of Address - Business) is **attached to the return**, compare the Name Control, EIN, Address, City, State and ZIP Code information on the Form 8822 or Form 8822-B to the return.

3.12.15.8.8  
(01-01-2016)

**Field 05ST - State**

- (1) **Description** - **Field 05ST** is found in the entity section of the return.
- (2) **Valid Condition** - Valid characters are alpha and blank.
- (3) **Invalid Condition** - The field is invalid if it is not in the State Code Table.
- (4) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. For a list of valid State Codes, See Document 7475 and Exhibit 3.12.15-17, U.S. Possessions/Territories State Abbreviations and ZIP Codes.
- c. If unable to perfect, DLSEC 05.

- d. If Form 8822 (Change of Address) or Form 8822-B (Change of Address - Business) is attached to the return, compare the Name Control, EIN, Address, City, State and ZIP Code information on the Form 8822 or Form 8822-B to the return. See IRM 3.12.15.8.6.

3.12.15.8.9  
(01-01-2016)

**Field 05ZIP - ZIP Code**

- (1) **Description - Field 05ZIP** is found in the entity section of the return.
- (2) **Valid Condition** - Valid characters are number and blank.
- (3) **Invalid Condition** - Field 05ZIP will generate as an error when **any** of the following conditions are present:
  - Any character is other than numbers or blank.
  - An entry is other than five or nine positions.
  - The entry is not within the range of 00401 and 99999.
  - The entry does not match the Major City Code or State Code.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.

If	Then
Field 05ZIP is transcribed incorrectly,	Enter the correct entry from the return. Only the first five digits are required to be entered in Field 05ZIP.
A valid ZIP Code is not available from the return or an attachment,	<ol style="list-style-type: none"> <li>1. Determine the first 3 digits of a valid ZIP Code for the Major City. (See Document 7475 or Exhibit 3.12.15-17 for U.S. Possessions/Territories ZIP Codes).</li> <li>2. Enter "01" for the fourth and fifth digits in Field 05ZIP.</li> </ol>
The Major City is not listed in Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries or the first three digits cannot be determined,	Enter the ZIP Code in Field 05ZIP of the State shown in the address using Document 7475.

- b. If **Form 8822** (Change of Address) or **Form 8822-B** (Change of Address - Business) is **attached to the return**, compare the Name Control, EIN, Address, City, State and ZIP Code information on the Form 8822 or Form 8822-B against the return.

3.12.15.9  
(01-01-2024)  
**Section 06 - Schedule B**  
**(Form 1065)**

- (1) This subsection gives Section 06 error conditions.

3.12.15.9.1  
(01-01-2024)

**General Information**

- (1) **Section 06** has alpha numeric characters, checkboxes, money amounts and dates.
- (2) Section 06 is transcribed in dollars only.
- (3) There is no math check on these fields.

3.12.15.9.2  
(01-01-2024)

**Error Record Format**

- (1) Listed below are the fields in Section 06 from Form 1065, Schedule B, Other Information.
- (2) The field designators, title and location where the date is obtained from is shown in the table below:

Field Designator	Field Length	Field title	Positive/Negative	Location
06LPC	1	Limited Partnership Code	N/A	Form 1065, Schedule B, Line 1
06DPC	1	Dual Partner Code	N/A	Form 1065, <b>(prior year 201811 and before only)</b> , Schedule B, Line 2
06FDC	1	Foreign/Domestic Corporation Code	N/A	Form 1065, Schedule B, Line 2a
06INE	1	Individual/Estate Ownership Code	N/A	Form 1065, Schedule B, Line 2b
06PCS	1	Ownership of Foreign or Domestic Corporation Code	N/A	Form 1065, Schedule B, Line 3a
06DPT	1	Ownership of Foreign Partnership or Trust Code	N/A	Form 1065, Schedule B, Line 3b
06PTT	1	Partnership Level Tax Treatment Election Code	N/A	Form 1065 <b>(prior year 201811 and before only)</b> , Schedule B, Question 5
0610a	1	Yes/No Checkbox	N/A	Form 1065, Schedule B, Line 10a
0610b	1	Did the partnership make a basis adjustment under section 743(b)? Yes/No Checkbox	N/A	Form 1065, Schedule B, Line 10b

Field Designator	Field Length	Field title	Positive/Negative	Location
06b2	15	Total aggregate amount of section 743(b)	(+)	Form 1065, Schedule B, Line 10b, \$ amount
0610c	1	Did the partnership make a basis adjustment under section 734(b)? Yes/No Checkbox	N/A	Form 1065, Schedule B, Line 10c
06c2	15	Total amount of section 734(b) adjustment	(+)	Form 1065, Schedule B, Line 10c, \$ amount
0610d	1	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b)? Yes/No Checkbox	N/A	Form 1065, Schedule B, Line 10d
06DRE	6	Number of Form 8858 attached	N/A	Form 1065, Schedule B, Line 13
06FPI	6	Number of Form 8805 attached	N/A	Form 1065, Schedule B, Line 14
06FPC	1	Foreign Partner Code	N/A	Form 1065, Schedule B, Line 14
06IRI	6	Number of Form 8865 attached	N/A	Form 1065, Schedule B, Line 15
06NFC	3	Number of Form 5471 attached	N/A	Form 1065, Schedule B, Line 17
06CRT	1	Qualified Opportunity Fund Code - Yes/No Checkbox	N/A	Form 1065, Schedule B, Question 25 <b>Note:</b> For prior year revisions 202012 and before, Schedule B, Question 26.

Field Designator	Field Length	Field title	Positive/Negative	Location
06QOF	15	Qualified Opportunity Fund Amount	(+)	Form 1065, Schedule B, Question 25 <b>Note:</b> For prior year revisions 202012 and before, Schedule B, Question 26.
06NFP	5	Number of foreign partners that disposed of an interest or received distributions	N/A	Form 1065, Schedule B, Line 26 <b>Note:</b> For prior year revisions 202012 and before, Schedule B, Line 27.
06TSF	1	Were there any transfers between the partnership and its partners?	N/A	Form 1065, Schedule B, Line 27 <b>Note:</b> For prior year revisions 202012 and before, Schedule B, Line 28.
0629a	1	Is the partnership a specified affiliate of an applicable foreign corporation? Yes/No checkbox	N/A	Form 1065, Schedule B, Line 29a
0629b	1	Is the partnership an expatriated entity with respect to a covered surrogate foreign corporation? Yes/No Checkbox	N/A	Form 1065, Schedule B, Line 29b

Field Designator	Field Length	Field title	Positive/Negative	Location
06DAC	1	At any time did the partnership receive a digital asset? Yes/No Checkbox	N/A	Form 1065, Schedule B, Line 30
06ELC	1	Partnership Audit Election Code	N/A	Form 1065, Schedule B, Line 31 <b>Note:</b> For prior year revision 2022, Schedule B, Line 30. For prior year revision 2021, Schedule B, Line 29. For prior year Revisions 202012 and before, Schedule B, Question 25.
06SK1	3	Total Number of Schedules K-1	N/A	Form 1065, Schedule B, Line 31 <b>Note:</b> For prior year revision 2022, Schedule B, Line 30. For prior year revision 2021, Schedule B, Line 29, For prior year revisions 202012 and before, Schedule B, Question 25.

3.12.15.9.3  
(01-01-2024)

**Field 06LPC - Limited Partnership Code**

- (1) Field 06LPC is transcribed from Schedule B, Line 1 of Form 1065.
- (2) **Invalid Condition** - Entry other than "1", "2", "3", "4", "5", or "6".
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors. If Field 06PLC was transcribed incorrectly, enter the correct code from Schedule B, Line 1. See Figure 3.12.15-8, Foreign Partner Code Field (06FPC).
  - b. Determine the correct code as follows:

If	Then
The "Domestic General Partnership" box is checked	Enter "1" in Field 06LPC.
The "Domestic Limited Partnership" box is checked	Enter "2" in Field 06LPC.
The "Domestic Limited Liability Company" box is checked	Enter "3" in Field 06PLC.
The "Domestic Limited Liability Partnership" box is checked	Enter "4" in Field 06PLC.
The "Foreign Partnership" box is checked	Enter "5" in Field 06PLC.
The "Other" box is checked	Enter "6" in Field 06PLC.
Multiple boxes are checked	Enter code for the first box checked.
<b>No</b> box is checked	Leave blank.

3.12.15.9.4  
(01-01-2024)

**Field 06DPC - Dual Partner Code**

- (1) Field 06DPC is based on the partnership response to the question on Schedule B, Line 2 on prior year revisions of Form 1065.
- (2) **Invalid Condition:**
  - Tax Period is 201812 or later.
  - Other than "1", "2", or "3", or blank.
  - Other than blank on short length records.
- (3) **Correction Procedures:**

If	Then
Field 06DPC was transcribed incorrectly,	Enter the correct Dual Partner Code from Schedule B, Line 2.
The "Yes" box is checked,	Enter "1" in Field 06DPC. Verify "4" is present in Field 01ADC.
The "No" box is checked,	Enter "2" in Field 06DPC.
Both boxes are checked,	Enter "3" in Field 06DPC.

If	Then
Neither box is checked or Tax Period is 201812 and later,	Leave Field 06DPC blank.

- a. If Schedule B is not attached and the tax year is **199112 through 201811**, determine and correct Field 06DPC as follows:

If	Then
Schedule K-1 is attached and Question I (i) shows type of entity is "Partnership" (Question K on Tax Years 2004-2006, Question B on Tax Years 1993-2003 or Question C on Tax Years 1991-1992).	Enter "1" in Field 06DPC.
Schedule K-1 is not attached,	Enter "2" in Field 06DPC.

3.12.15.9.5  
(01-01-2024)  
**Field 06FDC -  
Foreign/Domestic  
Corporation Code**

- (1) Field 06FDC is based on the partnership response to the question on Schedule B, Line 2a\* of Form 1065. \*(Prior year revision, Line 3a).
- (2) **Invalid Condition:**
  - Other than "1", "2", "3" or blank on full length records.
  - Other than blank on short length records
- (3) **Correction Procedures:**

If	Then
Field 06FDC was transcribed incorrectly,	Enter the correct Foreign Domestic Corporation Code from Schedule B, Line 2a.
The "Yes" box is checked,	Enter "1" in Field 06FDC.
The "No" box is checked,	Enter "2" in Field 06FDC.
Both boxes are checked,	Enter "3" in Field 06FDC.
Neither box is checked,	Leave Field 06FDC blank.

3.12.15.9.6  
(01-01-2024)  
**Field 06INE -  
Individual/Estate  
Ownership Code**

- (1) Field 06INE is based on the partnership response to the question on Schedule b, Line 2b\* of Form 1065. \*(Prior year revision, Line 3b).
- (2) **Invalid Condition:**
  - Other than "1", "2", or "3", or blank.
  - Other than blank on short length records.
- (3) **Correction Procedures:**

If	Then
Field 06INE was transcribed incorrectly,	Enter the correct Individual/Estate Ownership Code from Schedule B, Line 2b.
The "Yes" box is checked,	Enter "1" in Field 06INE.
The "No" box is checked,	Enter "2" in Field 06INE.
Both boxes are checked,	Enter "3" in Field 06INE.
Neither box is checked,	Leave Field 06INE blank.

3.12.15.9.7  
(01-01-2024)

**Field 06PCS - Ownership  
of Foreign or Domestic  
Corporation Code**

(1) Field 06PCS is based on the partnership response to the question on Schedule B, Line 3a\* of Form 1065. \*(Prior year revision, Line 4a).

(2) **Invalid Condition:**

- Other than "1", "2", or "3", or blank.
- Other than blank on short year length records.

(3) **Correction Procedures:**

If	Then
Field 06PCS was transcribed incorrectly,	Enter the correct Ownership of Foreign or Domestic Corporation Code from Schedule B, Line 3a.
The "Yes" box is checked,	Enter "1" in Field 06PCS.
The "No" box is checked,	Enter "2" in Field 06PCS.
Both boxes are checked,	Enter "3" in Field 06PCS.
Neither box is checked,	Leave Field 06PCS blank.

3.12.15.9.8  
(01-01-2024)

**Field 06DPT - Ownership  
of Foreign Partnership  
or Trust Code**

(1) Field 06DPT is based on the partnership response to the question on Schedule B, Line 3b\* of Form 1065. \*(Prior year revision, Line 4b).

(2) **Invalid Condition:**

- Other than "1", "2", or "3", or blank.
- Other than blank on short length records.

(3) **Correction Procedures:**

If	Then
Field 06DPT was transcribed incorrectly,	Enter the correct Ownership of Foreign Partnership or Trust Code from Schedule B, Line 3b.

If	Then
The "Yes" box is checked,	Enter "1" in Field 06DPT.
The "No" box is checked,	Enter "2" in Field 06DPT.
Both boxes are checked,	Enter "3" in Field 06DPT.
Neither box is checked,	Leave Field 06DPT blank.

3.12.15.9.9  
(01-01-2024)

**Field 06PTT -  
Partnership Level Tax  
Treatment Election Code**

(1) Field 06PTT is based on the partnership response to the question on Schedule B, question 5 on prior year revisions of Form 1065.

(2) **Invalid Condition:**

- Tax period 201812 or later.
- Other than "1", "2", or "3", or blank.
- Other than blank on short length records.

(3) **Correction Procedures:**

If	Then
Field 06PTT was transcribed incorrectly,	Enter the correct Partnership Level Tax Treatment Election Code from Schedule B, question 5.
The "Yes" box is checked,	Enter "1" in Field 06PTT.
The "No" box is checked,	Enter "2" in Field 06PTT.
Both boxes are checked,	Enter "3" in Field 06PTT.
Neither box is checked, or Tax Period is 201812 and later,	Leave Field 06PTT blank.

3.12.15.9.10  
(01-01-2024)

**Field 0610a - Section  
754 election**

(1) Field 0610a is based on the partnership response to the question on Schedule B, question 10a, Form 1065.

(2) **Invalid Condition:**

- Other than "1", "2", or "3", or blank.
- Other than blank on short length records.

(3) **Correction Procedures:**

If	Then
Field 0610a was transcribed incorrectly,	Enter the correct Partnership section 754 election from Schedule B, question 10a.

If	Then
The "Yes" box is checked,	<ol style="list-style-type: none"> <li>1. Enter "1" in Field 0610a.</li> <li>2. Verify "7" is present in Field 01ADC.</li> <li>3. If not present, enter "7" in Field 01ADC.</li> </ol>
The "No" box is checked,	Enter "2" in Field 0610a.
Both boxes are checked,	<ol style="list-style-type: none"> <li>1. Enter "3" in Field 0610a.</li> <li>2. Verify "7" is present in Field 01ADC.</li> <li>3. If not present, enter "7" in Field 01ADC.</li> </ol>
Neither box is checked,	Leave Field 0610a blank.
Before 199512,	<b>DO NOT</b> code.

3.12.15.9.11  
(01-01-2024)

**Field 0610b - Optional  
basis adjustment under  
section 743(b)**

(1) Field 0610b is based on the partnership response to the question on Schedule B, question 10b, Form 1065.

(2) **Invalid Condition:**

- Other than "1", "2", or "3", or blank.
- Other than blank on short length records.

(3) **Correction Procedures:**

If	Then
Field 0610b was transcribed incorrectly,	Enter the correct Optional basis adjustment under section 743(b) from Schedule B, question 10b.
The "Yes" box is checked,	Enter "1" in Field 0610b.
The "No" box is checked,	Enter "2" in Field 0610b.
Both boxes are checked,	Enter "3" in Field 0610b.
Neither box is checked,	Leave Field 0610b blank.

3.12.15.9.12  
(01-01-2024)

**Field 06b2 - Total  
aggregate net positive  
amount under section  
743(b)**

(1) Field 06b2 is based on the partnership response to the total aggregate net positive amount on Schedule B, question 10b, Form 1065.

(2) **Invalid Condition:**

- Field is other than all numbers or blank.
- Field is negative.
- Tax Period is before 202301.

(3) **Correction Procedures:**

- a. Correct transcription errors.

**Note:** Ensure the money amount is from the total aggregate net positive amount.

- b. If the amount is negative, delete the field.
- c. If the Tax Period is before 202301, delete the field.

3.12.15.9.13  
(01-01-2024)

**Field 0610c - Optional basis adjustment under section 734(b)**

- (1) Field 0610c is based on the partnership response to the question on Schedule B, question 10c, Form 1065.

(2) **Invalid Condition:**

- Other than "1", "2", or "3", or blank.
- Other than blank on short length records.

(3) **Correction Procedures:**

If	Then
Field 0610c was transcribed incorrectly,	Enter the correct Optional basis adjustment under section 734(b) from Schedule B, question 10c.
The "Yes" box is checked,	Enter "1" in Field 0610c.
The "No" box is checked,	Enter "2" in Field 0610c.
Both boxes are checked,	Enter "3" in Field 0610c.
Neither box is checked,	Leave Field 0610c blank.

3.12.15.9.14  
(01-01-2024)

**Field 06c2 - Total aggregate net positive amount under section 734(b)**

- (1) Field 06c2 is based on the partnership response to the total aggregate net positive amount on Schedule B, question 10c, Form 1065.

(2) **Invalid Condition:**

- Field is other than all numbers or blank.
- Field is negative.
- Tax Period is before 202301.

(3) **Correction Procedures:**

- a. Correct transcription errors.

**Note:** Ensure the money amount is from the total aggregate net positive amount.

- b. If the amount is negative, delete the field.
- c. If the Tax Period is before 202301, delete the field.

3.12.15.9.15  
(01-01-2024)

**Field 0610d - Is the partnership required to adjust the basis of partnership property.**

(1) Field 0610d is based on the partnership response to the question on Schedule B, question 10d, Form 1065.

(2) **Invalid Conditions:**

- Other than “1”, “2”, or “3”, or blank.
- Other than blank on short length records.

(3) **Correction Procedures:**

If	Then
Field 0610d was transcribed incorrectly,	Enter the correct response if the partnership is required to adjust the basis of partnership property from Schedule B, question 10d.
The “Yes” box is checked,	Enter “1” in Field 0610d.
The “No” box is checked,	Enter “2” in Field 0610d.
Both boxes are checked,	Enter “3” in Field 0610d.
Neither box is checked,	Leave Field 0610d blank.

3.12.15.9.16  
(01-01-2024)

**Field 06DRE - Form 8858 Attached**

(1) Field 06DRE is based on the partnership entry on Schedule B, Line 13\* on Form 1065. \*(Prior year revision, Line 15).

(2) **Invalid Condition:**

- Entry other than “0” through “999999”.

(3) **Correction Procedures:**

If	Then
Field 06DRE was transcribed incorrectly,	Enter the correct number of Form 8858 attached from Schedule B, Line 13.
The entry is greater than “1”,	<ol style="list-style-type: none"> <li>1. Verify “2” is present in Field 01ADC.</li> <li>2. If not present, enter “2” in Field 01ADC.</li> </ol>

3.12.15.9.17  
(01-01-2024)

**Field 06FPI - Form 8805 Attached**

(1) Field 06FPI is based on the partnership entry on Schedule B, Line 14\* on Form 1065. \*(Prior year revision, Line 16).

(2) **Invalid Condition:**

- Entry other than “0” through “999999”.

(3) **Correction Procedures:**

If	Then
Field 06FPI was transcribed incorrectly,	Enter the correct number of Form 8805 attached from Schedule B, Line 14.
The entry is greater than "1",	<ol style="list-style-type: none"> <li>1. Verify "2" is present in Field 01ADC.</li> <li>2. If not present, enter "2" in Field 01ADC.</li> </ol>

3.12.15.9.18

(01-01-2024)

**Field 06FPC - Foreign Partner Code**

(1) Field 06FPC, Foreign Partner Code, is based on the partnership response to the question on Schedule B, Line 14\* on Form 1065, "Does this partnership have any foreign partners?" \*(Prior year revision, Question 16).

(2) **Invalid Condition:**

- Entry other than "1", "2", "3", or blank.

(3) **Correction Procedures:**

If	Then
Field 06FPC was transcribed incorrectly,	Enter the correct Foreign Partner Code from Schedule B, Line 14.
The "Yes" box is checked,	<ol style="list-style-type: none"> <li>1. Enter "1" in Field 06FPC.</li> <li>2. Verify "2" is present in Field 01ADC.</li> <li>3. If not present, enter "2" in Field 01ADC.</li> </ol>
The "No" box is checked,	Enter "2" in Field 06FPC.
Both boxes are checked,	Enter "3" in Field 06FPC.
Neither box is checked,	Leave Field 06FPC blank.

Foreign Partner Code (1065 pg. 3)

11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . .	<input type="checkbox"/>
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .	
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions . . . . .	
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership . . . . .	06FPC
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return . . . . .	
16a	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .	
b	If "Yes," did you or will you file required Form(s) 1099? . . . . .	
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return . . . . .	

Figure 3.12.15-8 Foreign Partner Code Field (06FPC)

3.12.15.9.19  
(01-01-2024)  
**Field 06IRI - Form 8865 Attached**

(1) Field 06IRI is found on Schedule B, Line 15\*, on Form 1065. \*(Prior year revision, Line 17).

- (2) **Invalid Condition:**
- Entry other than "0" through "999999".

(3) **Correction Procedures:**

If	Then
Field 06IRI was transcribed incor- rectly,	Enter the correct number from Schedule B, Line 15.
Field 06IRI has an entry greater than "1",	1. Verify "2" is present in Field 01ADC. 2. If not present, enter "2" in Field 01ADC.

3.12.15.9.20  
(01-01-2024)  
**Field 06NFC - Form 5471 Attached**

(1) Field 06NFC is found on Schedule B, Line 17\*, on Form 1065. \*(Prior year revision, Line 19).

- (2) **Invalid Condition:**
- Entry other than "0" to "999"

(3) **Correction Procedures:**

If	Then
Field 06NFC was transcribed in- correctly,	Enter the correct number from Schedule B, Line 17.

3.12.15.9.21  
(01-01-2024)

**Field 06CRT - Form 8996, Qualified Opportunity Fund Code**

(1) Field 06CRT is found on Schedule B, Line 25 on Form 1065.

**Note:** For prior years 202012 and before, Line 26.

(2) **Invalid Condition:**

- An entry other than "0", "1", "2", "3", or blank.
- Tax period is before 201812.

(3) **Correction Procedures:**

If	Then
Field 06CRT was transcribed incorrectly,	Enter the correct Qualified Opportunity Fund Code from Schedule B, Line 25.
The "Yes" box is checked,	Enter "1" in Field 06CRT.
The "No" box is checked,	Enter "2" in Field 06CRT.
Both boxes are checked,	Enter "3" in Field 06CRT.
Neither box is checked,	Enter "0" in Field 06CRT.
Tax Period is before 201812,	Enter "0" in Field 06CRT.

**Note:** If Form 8996 is attached, verify "6" is present in Field 01RP1.

3.12.15.9.22  
(01-01-2024)

**Field 06QOF - Form 8996, Qualified Opportunity Fund Amount**

(1) Field 06QOF is found on Schedule B, Line 25 on Form 1065.

**Note:** For prior years 202012 and before, Line 26.

(2) **Invalid Condition:**

- Field is other than all numbers or blank.
- Field is negative.
- Tax period is before 201812.

(3) **Correction Procedures:**

- a. Correct transcription errors.
- b. If the amount is negative, delete the field.
- c. If the Tax Period is before 201812, delete the field.

**Note:** If Form 8996 is attached, verify "6" is present in Field 01RP1.

3.12.15.9.23  
(01-01-2024)

**Field 06NFP - Number of Foreign Partners that disposed of an interest or received distributions.**

(1) Field 06NFP is found on Schedule B, Line 26 on Form 1065.

**Note:** For prior years 202012 and before, Line 27.

(2) **Invalid Condition:**

- Field is other than all numbers.
- Field is other than "00000" through "99999".
- Tax Period is before 201912

(3) **Correction Procedures:**

- a. Correct transcription errors.
- b. If other than "00000" through "99999", delete the field.
- c. If the Tax Period is before 201912, delete the field.

3.12.15.9.24  
(01-01-2024)

**Field 06TSF - Were there any transfers between the Partnership and its partners subject to disclosure requirements.**

- (1) Field 06TSF is a checkbox for transfers between the partnership and its partners subject to disclosure of Regulations section 1.707-8 on Schedule B, Question 27, Form 1065. Code and Edit will edit a "1", "2", or "3" to the right of Question 27.

**Note:** For prior years 202012 and before, Question 28.

(2) **Invalid Condition:**

- Field is other than a number.
- Field is other than "0", "1", "2", or "3".
- Tax Period is before 201912

(3) **Correction Procedures:**

If	Then
Field 06TSF was transcribed incorrectly,	Enter the correct code from Schedule B, Question 27.
The "Yes" box is checked,	Enter a "1" in Field 06TSF.
The "No" box is checked,	Enter a "2" in Field 06TSF.
Both boxes are checked,	Enter a "3" in Field 06TSF.
Neither box is checked,	Enter a "0" in Field 06TSF.
Other than "0", "1", "2", or "3",	Delete the field.
Tax Period is before 201912,	Delete the field.

3.12.15.9.25  
(01-01-2024)

**Field 0629a - Is the partnership required to file Form 7208 under the applicable foreign corporation rules.**

- (1) Field 0629a is found on Schedule B, Question 29a, Form 1065.

(2) **Invalid Condition:**

- Field is other than a number.
- Field is other than "0", "1", "2", or "3".
- Tax Period is before 202301.

(3) **Correction Procedures:**

If	Then
Field 0629a was transcribed incorrectly,	Enter the correct code from Schedule B, Question 29a.
The "Yes" box is checked,	Enter a "1" in Field 0629a.

If	Then
The "No" box is checked,	Enter a "2" in Field 0629a.
Both boxes are checked,	Enter a "3" in Field 0629a.
Neither box is checked,	Enter a "0" in Field 0629a.
Other than "0", "1", "2", or "3",	Delete the field.
Tax Period is before 202301,	Delete the field.

3.12.15.9.26  
(01-01-2024)

**Field 0629b - Is the partnership required to file Form 7208 under the covered surrogate corporation rules.**

(1) Field 0629b is found on Schedule B, Question 29b, Form 1065.

(2) **Invalid Condition:**

- Field is other than a number.
- Field is other than "0", "1", "2", or "3".
- Tax Period is before 202301.

(3) **Correction Procedures:**

If	Then
Field 0629b was transcribed incorrectly,	Enter the correct code from Schedule B, Question 29b.
The "Yes" box is checked,	Enter a "1" in Field 0629b.
The "No" box is checked,	Enter a "2" in Field 0629b.
Both boxes are checked,	Enter a "3" in Field 0629b.
Neither box is checked,	Enter a "0" in Field 0629b.
Other than "0", "1", "2", or "3",	Delete the field.
Tax Period is before 202301,	Delete the field.

3.12.15.9.27  
(01-01-2024)

**Field 06DAC - Digital Assets checkbox**

(1) Field 06DAC is found on Schedule B, Line 30, Form 1065.

(2) **Invalid Condition:**

- Field is other than a number.
- Field is other than "0", "1", "2", or "3".
- Tax Period is before 202301.

(3) **Correction Procedures:**

If	Then
Field 06DAC was transcribed incorrectly,	Enter the correct code from Schedule B, Line 30.

If	Then
The "Yes" box is checked,	Enter a "1" in Field 06DAC.
The "No" box is checked,	Enter a "2" in Field 06DAC.
Both boxes are checked,	Enter a "3" in Field 06DAC.
Neither box is checked,	Enter a "0" in Field 06DAC.
Other than "0", "1", "2", or "3",	Delete the field.
Tax Period is before 202301,	Delete the field.

3.12.15.9.28

(01-01-2024)

**Field 06ELC -  
Partnership Audit  
Election Code**

(1) Field 06ELC is found on Schedule B, Line 31 on Form 1065.

(2) **Invalid Condition:**

- Blank
- An entry other than "0", "1", "2", or "3"
- Tax Period is before 201812.

(3) **Correction Procedures:**

If	Then
Field 06ELC was transcribed incorrectly,	Enter the correct code from Schedule B, Line 31.
The "Yes" box is checked,	Enter a "1" in Field 06ELC.
The "No" box is checked,	Enter a "2" in Field 06ELC.
Both boxes are checked,	Enter a "3" in Field 06ELC.
Neither box is checked,	Enter a "0" in Field 06ELC.
Tax Period is before 201812,	Enter a "0" in Field 06ELC.

3.12.15.9.29

(01-01-2024)

**Field 06SK1 - Total  
Number of Schedules  
K-1 (From Schedule B-2,  
Part III, Line 3)**

(1) Field 06SK1 is found on Schedule B, Line 31 next the statement "Enter the total from Schedule B-2, Part III, Line 3", on Form 1065.

(2) **Invalid Condition:**

- Not a number.
- Entry other than one to 999.
- Tax Period is before 201812

(3) **Correction Procedures:**

If	Then
Field 06SK1 was transcribed incorrectly,	Enter the correct number from Schedule B, Line 31. <b>Exception:</b> If greater than 999, see below.
Field 06SK1 is more than 999,	Delete the amount and enter 001.
Field 06SK1 is blank or not numeric,	Enter 000.
Tax Period is before 201812,	Delete the amount and enter 000.

3.12.15.10  
(01-01-2024)  
**Section 07 Errors**

- (1) This section gives instructions for correcting Section 07 error conditions.

3.12.15.10.1  
(01-01-2024)  
**General Information**

- (1) Section 07 has money amounts from the tax and payment section of Form 1065.  
(2) Section 07 is transcribed in dollars only.

3.12.15.10.2  
(01-01-2024)  
**Error Record Format**

- (1) Listed below are fields in Section 07 from Form 1065.  
(2) The field designators, title and location where the data it obtained from is shown in the table below:

Field Designator	Field Length	Field Title	Positive/Negative	Location
07L24	15	Interest due under look-back method - completed long-term contracts (attach Form 8697)	(+)	Form 1065, Line 24.
07L25	15	Interest due under look-back method - income forecast method (attach Form 8866)	(+)	Form 1065, Line 25.
07L26	15	BBA AAR imputed underpayment	(+)	Form 1065, Line 26.

Field Designator	Field Length	Field Title	Positive/Negative	Location
07L27	15	Other taxes	(+)	Form 1065, Line 27.
07L28	15	Total balance due. Add lines 24 through 27	(+)	Form 1065, Line 28.
07EPE	15	Elective payment election amount from Form 3800	(+)	Form 1065, Line 29.
07L30	15	Payment	(+)	Form 1065, Line 30.
07B/R	15	Amount Owed/Overpayment	(+/-)	Form 1065, Lines 31/32.

3.12.15.10.3  
(01-01-2024)  
**Field 07L24 and Field 07L25 Form 8697 Interest Computation Under the Look-Back-Method for Completed Long-Term Contracts and Form 8866 Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method**

- (1) Field 07L24 is transcribed from line 24 Form 1065.
- (2) Field 07L25 is transcribed from line 25 Form 1065.
- (3) **Invalid Conditions:** Fields 07L24 and 07L25 are invalid if:
  - Tax period is before 202301.
  - Fields are other than all numeric or blank.
  - Field lengths are more than 15 characters.
  - Fields are negative.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.

If	Then
A refund is claimed on Form 8697 or Form 8866	<ol style="list-style-type: none"> <li>1. Disallow the credit,</li> <li>2. Delete the credit amount from Form 1065 refund, if included</li> <li>3. Detach and route Form 8697 or Form 8866 to Accounts Management,</li> </ol> <p><b>Note:</b> IRM 3.12.15.2.14, Perfection of Attachments.</p>

If	Then
Form 8697 or Form 8866 is paid in full or has a balance due,	No action is needed.

3.12.15.10.4  
(01-01-2024)

**Field 07L26 BBA AAR  
Imputed Underpayment**

- (1) This Field is transcribed from Line 26 Form 1065.
- (2) **Invalid Conditions:** Field 07L26 is invalid if:
  - Tax period is before 202301.
  - Field is other than all numeric or blank.
  - Field length is more than 15 characters.
  - Field is negative.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors.

3.12.15.10.5  
(01-01-2024)

**Field 07L27 Other Taxes**

- (1) This field is transcribed from Line 27 Form 1065.
- (2) **Invalid Conditions:** Field 07L26 is invalid if:
  - Tax period is before 202301.
  - Field is other than all numeric or blank.
  - Field length is more than 15 characters.
  - Field is negative.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors.

3.12.15.10.6  
(01-01-2024)

**Field 07L28 Total  
Balance Due.**

- (1) This field is transcribed from Line 28 Form 1065.
- (2) This field is the total of Fields 07L24, 07L25, 07L26, and Field 07L27.
- (3) **Invalid Conditions:** Field 07L28 is invalid if:
  - Tax period is before 202301.
  - Field is other than numeric or blank.
  - Field length is more than 15 characters.
  - Field is negative.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors.
  - b. Compare lines 24 - 27 of Form 1065 to the displayed fields, if incorrect, overlay the screen with the correct information.

3.12.15.10.7  
(01-01-2024)

**Field 07EPE Elective  
Payment Election  
Amount.**

- (1) This field is transcribed from line 29 Form 1065 and represents the taxpayers amount of Elective payment election (EPE) amount claimed on Form 3800.
- (2) **Invalid Conditions:** Field 07EPE is invalid if.

- Tax period is before 202301.
- Field is other than numeric or blank.
- Field length is more than 15 characters.
- Field is negative.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. If there is an amount present in Field 07EPE and a supporting Form #  
then SSPND with Action Code 211 and correspond using Letter 1355C.
- c. If **No Reply** to correspondence, then disallow the EPE credit shown and remove the amount claimed in Field 07EPE. IRM 3.12.15.19.25 Error Code 731, Elective payment election (EPE) Disallowance for more information.

3.12.15.10.8  
(01-01-2024)  
**Field 07L30 Payments.**

- (1) This field is transcribed from line 30 Form 1065.

(2) **Invalid Conditions:** Field 07L30 is invalid if:

- Field is other than numeric or blank.
- Field length is more than 15 characters.
- Field is negative.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors.
- b. Accept the Taxpayers amount.

3.12.15.10.9  
(01-01-2024)  
**Field 07B/R Amount Owed/Overpayment.**

- (1) This field is transcribed from lines 31 and 32 Form 1065.

- (2) Line 31 is Amount Owed and will always be positive.

- (3) Line 31 is Overpayment Amount and will always be negative.

(4) **Invalid Conditions:** Field 07B/R is invalid if:

- Field (lines 31 and 32) are other than numeric or blank.
- Field (line 31 and 32) are more than 15 characters.
- Line 31 is negative.
- Line 32 is positive.

(5) **Correction procedures:**

- a. Correct coding and transcription errors. IRM 3.12.15.19.30 Error Code 739 Amount Owed/Overpayment.

3.12.15.11  
(01-01-2022)  
**Section 10 - Schedule D (Form 1065), Form 4797, Form 8949 and Form 8996**

- (1) This subsection gives Section 10 error conditions.

3.12.15.11.1  
(01-01-2022)  
**General Information**

- (1) **Section 10** has alpha numeric characters, checkboxes, money amounts, dates and percentages.
- (2) Section 10 is transcribed in dollars only with the exception of Field 1014, which is transcribed in dollars and cents.
- (3) There is no math check on these fields.

3.12.15.11.2  
(01-01-2022)  
**Error Record Format**

- (1) Listed below are the fields in Section 10 from Form 1065, Schedule D, Capital Gains and Losses, Form 4797, Sales of Business Property, Form 8949, Sales and Other Dispositions of Capital Assets, and Form 8996, Qualified Opportunity Fund.
- (2) The field designators, title and location where the data is obtained from is shown in the table below:

Field Designator	Field Length	Field Title	Positive/Negative	Location
10OID	1	Checkbox - Did the Partnership dispose of any Investment(s) in a qualified opportunity fund during this year?	N/A	Schedule D, above Part I
101AD	15	Line 1a, Short Term Proceeds (Sales price)	(+)	Schedule D, Part I, Line 1a, Column (d)
101AE	15	Line 1a, Short Term Cost or Other Basis	(+)	Schedule D, Part I, Line 1a, Column (e)
101BD	15	Line 1b, Short Term Proceeds (Sales price)	(+)	Schedule D, Part I, Line 1b, Column (d)
101BE	15	Line 1b, Short Term Cost or Other Basis	(+)	Schedule D, Part I, Line 1b, Column (e)
101BG	15	Line 1b, Short Term Adjustments to Gain or Loss	(±)	Schedule D, Part I, Line 1b, Column (g)
1002D	15	Line 2, Short Term Proceeds (Sales price)	(+)	Schedule D, Part I, Line 2, Column (d)
1002E	15	Line 2, Short Term Cost or Other Basis	(+)	Schedule D, Part I, Line 2, Column (e)
1002G	15	Line 2, Short Term Adjustments to Gain or Loss	(±)	Schedule D, Part I, Line 2, Column (g)
1003D	15	Line 3, Short Term Proceeds (Sales price)	(+)	Schedule D, Part I, Line 3, Column (d)
1003E	15	Line 3, Short Term Cost or Other Basis	(+)	Schedule D, Part I, Line 3, Column (e)
1003G	15	Line 3, Short Term Adjustments to Gain or Loss	(±)	Schedule D, Part I, Line 3, Column (g)
108AD	15	Line 8a, Long Term Proceeds (Sales price)	(+)	Schedule D, Part II, Line 8a, Column (d)

Field Designator	Field Length	Field Title	Positive/Negative	Location
108AE	15	Line 8a, Long Term Cost or Other Basis	(+)	Schedule D, Part II, Line 8a, Column (e)
108BD	15	Line 8b, Long Term Proceeds (Sales price)	(+)	Schedule D, Part II, Line 8b, Column (d)
108BE	15	Line 8b, Long Term Cost or Other Basis	(+)	Schedule D, Part II, Line 8b, Column (e)
108BG	15	Line 8b, Long Term Adjustments to Gain or Loss	(±)	Schedule D, Part II, Line 8b, Column (g)
1009D	15	Line 9 Long Term Proceeds (Sales price)	(+)	Schedule D, Part II, Line 9, Column (d)
1009E	15	Line 9, Long Term Cost or Other Basis	(+)	Schedule D, Part II, Line 9, Column (e)
1009G	15	Line 9, Long Term Adjustments to Gain or Loss	(±)	Schedule D, Part II, Line 9, Column (g)
1010D	15	Line 10 Long Term Proceeds (Sales price)	(+)	Schedule D, Part II, Line 10, Column (d)
1010E	15	Line 10, Long Term Cost or Other Basis	(+)	Schedule D, Part II, Line 10, Column (e)
1010G	15	Line 10, Long Term Adjustments to Gain or Loss	(±)	Schedule D, Part II, Line 10, Column (g)
10014	15	Capital Gain Distributions	(+)	Schedule D, Part II, Line 14
101B	15	Gain due to partial dispositions of MACRS assets	(+)	Form 4797, Line 1b
101C	15	Loss due to partial dispositions of MACRS assets	(+)	Form 4797, Line 1c
101AZ	9	EIN from description of property	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Z" in Column (f)
101BZ	8	Date Acquired (YYYYMMDD)	N/A	Form 8949, Part I, Line, Column (b), if Code "Z" in Column (f)
101GZ	15	Amount of adjustment	(+)	Form 8949, Part I, Line, Column (g), if Code "Z" in Column (f)
101Z	1	Form 8949 Indicator	N/A	Form 8949, right margin of Part I, Line 1, Row 1, if Code "Z" in Column (f)

Field Designator	Field Length	Field Title	Positive/ Negative	Location
101AY	9	EIN from description of property	N/A	Form 8949, Part I, Line 1, Column (a), if Code "Y" in Column (f)
101CY	8	Date sold or disposed of (YYYYMMDD)	N/A	Form 8949, Part I, Line 1, Column (c), if Code "Y" in Column (f)
101GY	15	Recaptured amount	(+)	Form 8949, Part I, Line 1, Column (g), if Code "Y" in Column (f)
101Y	1	Form 8949 Indicator	N/A	Form 8949, right margin of Part I, Line 1, Row 1, if Code "Y" in Column (f)
102AZ	9	EIN from description of property	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Z" in Column (f)
102BZ	8	Date Acquired (YYYYMMDD)	N/A	Form 8949, Part II, Line 1 Column (b), if Code "Z" in Column (f)
102GZ	15	Amount of adjustment	(+)	Form 8949, Part II, Line 1 Column (g), if Code "Z" in Column (f)
102Z	1	Form 8949 Indicator	N/A	Form 8949, Part II, right margin Line 1, Row 1, if Code "Z" in Column (f)
102AY	9	EIN from description of property	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Y" in Column (f)
102CY	8	Date sold or disposed of (YYYYMMDD)	N/A	Form 8949, Part II, Line 1, Column (c), if Code "Y" in Column (f)
102GY	15	Recaptured amount	(+)	Form 8949, Part II, Line 1, Column (g), if Code "Y" in Column (f)
102Y	1	Form 8949 Indicator	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Y" in Column (f)
10I5	1	Checkbox	N/A	Form 8996, Part I, Line 5
10Q6	1	Reserved for Future Use	N/A	Form 8996, Part I, Line 6

Field Designator	Field Length	Field Title	Positive/Negative	Location
10II6	15	Total qualified opportunity zone property held 6 months	(+)	Form 8996, Part II, Line 7 <ul style="list-style-type: none"> <li>Line 6 - 2019</li> <li>Line 5 - 2018 and 2017</li> </ul>
10II7	15	Total assets held 6 months	(+)	Form 8996, Part II, Line 8 <ul style="list-style-type: none"> <li>Line 7 - 20189</li> <li>Line 6 - 2018 and 2017</li> </ul>
10II9	15	Total qualified opportunity zone property held last day of year	(+)	Form 8996, Part II, Line 10 <ul style="list-style-type: none"> <li>Line 9 - 2019</li> <li>Line 8 - 2018 and 2017</li> </ul>
1010	15	Total assets held last day of year	(+)	Form 8996, Part II, Line 11 <ul style="list-style-type: none"> <li>Line 10 - 2019</li> <li>Line 10 - 2018 and 2017</li> </ul>
1013	3	Divide Line 12 by 2.0 (Line 13 is expressed as a decimal amount 0.00)	N/A	Form 8996, Part III, Line 14 <ul style="list-style-type: none"> <li>Line 13 - 2019</li> <li>Line 12 - 2018 and 2017</li> </ul>
1014	15	Is Line 13 equal to or more than .90	(±)	Form 8996, Part III, Line 115 <ul style="list-style-type: none"> <li>Line 14 - 2019</li> <li>Line 13 - 2018 and 2017</li> </ul>

3.12.15.11.3  
(01-01-2021)

**Field 10OID - Qualified Opportunity Fund Investments**

- (1) Field 10OID - Checkbox is transcribed from Form 1065, Schedule D, above Part I.
- (2) **Invalid Condition** - Field 10OID is invalid if:
  - Checkbox values are not 0, 1, 2 or 3.
  - Field length is more than 1.
  - Tax Period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

If	Then
Form 1065, Schedule D checkbox is marked "Yes",	Enter "1" in Field 10OID.
Form 1065, Schedule D checkbox is marked "No",	Enter "2" in Field 10OID.
Both the "Yes" and "No" checkboxes are marked,	Enter "3" in Field 10OID.
Neither box is checked,	Delete Field 10OID.

3.12.15.11.4  
(01-01-2020)

**Field 101AD through  
Field 10014 - Form 1065,  
Schedule D**

- (1) Field 101AD through Field 10014 are transcribed from Form 1065, Schedule D, Parts I and II.
- (2) **Invalid Condition** - Section 10 Field Errors will display if Field 101AD through Field 10014 are not numbers.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.

3.12.15.11.5  
(01-01-2022)

**Field 101B and field  
101C - Form 4797**

- (1) Field 101B and Field 101C must be entered if Form 4797, Lines 1a and 1b has an entry.
- (2) **Invalid Condition** - Field 101B and Field 101C are invalid if:
  - The field is more than 15 characters.
  - The field is not numbers, positive, and dollars only.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 201712, delete the field.

3.12.15.11.6  
(01-01-2021)

**Field 101AZ and Field  
102AZ - Form 8949, EIN  
from Description of  
Property**

- (1) Field 101AZ and Field 102AZ must be present if Form 8949, Part I, Column (f) **or** Part II, Column (f) are coded with a "Z" by the taxpayer.
- (2) **Invalid Condition** - Field 101AZ and Field 102AZ are invalid if:
  - EIN is not numbers.
  - Field length is not 9 characters.
  - Tax Period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

If	And	Then
Field 101AZ has an entry,	Form 8949, Part I, Column (f) does not have a "Z" present in the same row,	Delete the EIN.
Field 101AZ has an entry,	The EIN is incomplete or invalid,	Delete the EIN.
Field 102AZ has an entry,	Form 8949, Part II, Column (f) does not have a "Z" present in the same row,	Delete the EIN.
Field 102AZ has an entry,	The EIN is incomplete or invalid,	Delete the EIN.

3.12.15.11.7  
(01-01-2021)

**Field 101AY and Field 102AY - Form 8949 - EIN from Description of Property**

(1) Field 101AY and Field 102AY must be present if Form 8949, Part I , Column (f) **or** Part II, Column (f) are coded with a "Y" by the taxpayer.

(2) **Invalid Condition** - Field 101AY and Field 102AY are invalid if:

- The EIN is not numbers.
- Field length is not 9 characters.
- Tax period is before 201712.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 201712, delete the field.

If	And	Then
Field 101AY has an entry,	Form 8949, Part I, Column (f) does not have a "Y" present in the same row,	Delete the EIN.
Field 101AY has an entry,	The EIN is incomplete or invalid,	Delete the EIN.
Field 102AY has an entry,	Form 8949, Part II, Column (f) does not have a "Y" present in the same row,	Delete the EIN.
Field 102AY has an entry,	The EIN is incomplete or invalid,	Delete the EIN.

3.12.15.11.8  
(01-01-2021)

**Field 101BZ and 102BZ -  
Form 8949 - Date  
Acquired**

- (1) Field 101BZ and Field 102BZ must be present if Form 8949, Part I, Column (f) or Part II, Column (f) are coded with a "Z" by the taxpayer.
- (2) **Invalid Condition** - Field 101BZ and Field 102BZ are invalid if:
  - Field length is other than 8 characters (YYYYMMDD).
  - Date acquired is other than numbers.
  - Month is zero or greater than 12.
  - Day range does not match the number of days in the month.
  - Tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

If	And	Then
Field 101BZ has an entry,	Form 8949, Part I, Column (f) does not have a "Z" entered by the taxpayer in that same row,	Delete the date.
Field 101BZ has an entry,	The date is not complete. For example, only the year is present,	Delete the date.
Field 102BZ has an entry,	Form 8949, Part II, Column (f) does not have a "Z" entered by the taxpayer in that same row,	Delete the date.
Field 102BZ has an entry,	The date is not complete. For example, only the year is present,	Delete the date.

3.12.15.11.9  
(01-01-2021)

**Field 101CY and 102CY -  
Form 8949 - Date Sold  
or Disposed of**

- (1) Field 101CY and Field 102CY must be present if Form 8949, Part I, Column (f) or Part II, Column (f) are coded with a "Y" by the taxpayer.
- (2) **Invalid Condition** - Field 101CY and Field 102CY are invalid if:
  - Field is other than 8 characters (YYYYMMDD).
  - Field is other than numbers.
  - Month is zero or greater than 12.
  - Day range does not match the number of days in the month.
  - Tax period is before 201712.
- (3) **Correction Procedures**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

3.12.15.11.10  
(01-01-2021)

**Field 101GZ and Field 102GZ - Form 8949 - Amount of Adjustment**

- (1) Field 101GZ and Field 102GZ must be present if Form 8949, Part I, Column (f) **or** Part II, Column (f) are coded with a "Z" by the taxpayer.
- (2) **Invalid Condition** - Field 101GZ and Field 102GZ are invalid if:
  - Field length is more than 15 characters.
  - Amount is other than numbers, positive and dollars only.
  - Tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 201712, delete the field.

3.12.15.11.11  
(01-01-2021)

**Field 101GY and Field 102GY - Form 8949 - Recaptured Amount**

- (1) Field 101GY and Field 102GY must be present if Form 8949, Part I, Column (f) **or** Part II, Column (f) are coded with a "Y" by the taxpayer.
- (2) **Invalid Condition** - Field 101GY and Field 102GY are invalid if:
  - Field length is more than 15 characters.
  - Amount is other than numbers, positive and dollars only.
  - Tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding errors, transcription errors, and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 201712, delete the field.

3.12.15.11.12  
(01-01-2024)

**Field 101Z and Field 102Z - Form 8949 Indicator, Line 1**

- (1) An indicator will be entered in Field 101Z and Field 102Z when Form 8949, Part I **or** Part II has more than one row with a "Z" present in Column (f). C&E will edit Z - 1 in the right margin of Part I **or** Part II, Line 1, Row 1. See Exhibit 3.12.15-6, Form 8949 - Sales and Other Dispositions of Capital Assets.
- (2) **Invalid Condition** - Field 101Z and Field 102Z are invalid if:
  - Field length is more than 1 character.
  - Indicator is other than 0 (default) or space or "1" (more than one row with a "Z" in Column (f)).
  - Tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

3.12.15.11.13  
(01-01-2021)

**Field 101Y and Field 102Y - Form 8949 Indicator**

- (1) An indicator will be entered in Fields 101Y and 102Y when Form 8949, Part I, has more than one row with a "Y" in Column (f) **or** Part II, has more than one row with a "Y" in Column (f). C&E will edit Y-1 in the right margin of Part I, Line 1, Row 1 **or** Part II, Line 1, Row 1.
- (2) **Invalid Condition** - Field 101Y and Field 102Y are invalid if:
  - Field length is more than one character.

- Field is other than “blank” (default) or zero or “1” (more than one row with a “Y” in column (f)).
- Tax period is before 201712.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 201712, delete the field.

3.12.15.11.14  
(01-01-2022)

**Field 1015 - Form 8996  
Checkbox, Line 5**

- Field 1015 Checkbox is found on Form 8996, Part I Line 5.
- Form 8996 is valid for tax periods ending 201712 and later, see the table below for Form 8996 revision line numbers.

**Form 8996 Revisions for Field 1015**

2021 and later	2020	2019	2018 and 2017
Line 5	Line 5	Line 5	N/A
Line 6	N/A	N/A	N/A
Line 7	Line 7	Line 6	Line 5
Line 8	Line 8	Line 7	Line 6
Line 10	Line 10	Line 9	Line 8

(3) **Invalid Condition** - Field 1015 is invalid if:

- Checkbox values are not 1, 2 or 3.
- Field length is more than 1.
- Tax period is before 201712.

(4) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 201712, delete the field.

If	Then
Form 8996, Part I, Line 5 checkbox is marked “Yes”,	Enter “1” in Field 1015.
Form 8996, Part I, Line 5 checkbox is marked “No”,	Enter “2” in Field 1015.
Both the “Yes” and “No” checkboxes are marked,	Enter “3” in Field 1015.
Neither checkbox is marked,	Delete Field 1015.

3.12.15.11.15  
(01-01-2022)

**Field 10Q6 - Form 8996 -  
Reserved for Future Use**

(1) Field 10Q6 - Checkbox is transcribed from Form 8996, Line 6.

(2) **Invalid Condition** - Field 10Q6 is invalid if:

- The checkbox value is not "0" or "1."
- The field length is more than 1 character.
- The tax period is before 201712.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If the tax period is before 201712, delete the field.

If	Then
Form 8996, Line 6, box is "Yes"	Enter "1" in Field 10Q6.
Box 6 is not checked,	Delete Field 10Q6.

3.12.15.11.16  
(01-01-2021)

**Fields 10I16, 10I17, 10I19  
and 10I10 - Form 8996,  
Lines 6, 7, 9 and 10**

(1) Fields 10I16, 10I17, 10I19 and 10I10 are transcribed from Form 8996, Part II, Lines , 7, 8, 9 and 10.

(2) **Invalid Condition** - Fields 10I16, 10I17, 10I19 and 10I10 are invalid if:

- Field length is more than 15 characters.
- Fields are other than numbers, positive and dollars only.
- Tax period is before 201712.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a field is negative, delete the field.
- c. If the tax period is before 201712, delete the field.

3.12.15.11.17  
(01-01-2021)

**Field 1013 - Form 8996,  
Line 14**

(1) Field 1013 is a percentage found on Form 8996, Part III, Line 13. It is expressed as a decimal amount (0.00).

**Note:** The ERS screen will display 000 (the decimal is implied), for example, 50 percent will display as 050.

(2) **Invalid Condition** - Field 1013 is invalid if:

- The field is not numbers.
- Field length is more than 3 characters.
- The value exceeds 1.00.
- Tax period is before 201712.

(3) **Correction Procedures:**

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

If	Then
Field 1013 is more than 3 characters, For example, 0.456,	Enter the first 3 characters, for example enter 0.45.
Field 1013 is greater than 1, For example, 1.456,	Delete the field.
The tax period is before 201712,	Delete the field.

3.12.15.11.18

(01-01-2022)

**Field 1014 - Form 8996,  
Line 15**

- (1) Field 1014 is found on Form 8996, Part III, Line 15.

**Form 8996 Revisions for Field 1014**

Prior Year Revision	Line
2020	Part III, Line 15
2019	Part III, Line 14
2018 and 2017	Part III, Line 13

- (2)
- Invalid Condition**
- Field 1014 is invalid if:

- Field length is more than 15 characters.
- Field is not numbers, positive and entered as dollars and cents.
- Tax period is before 201712.

- (3)
- Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a field is negative, delete the field.
- If the tax period is before 201712, delete the field.

3.12.15.12

(01-01-2023)

**Section 20 Errors -  
Reserved for future use.**

- (1) This subsection identifies Section 20 field errors.

3.12.15.12.1

(11-09-2022)

**Error Record Format**

- Data in **Section 20** was obtained from Form 8913 (Credit for Federal Telephone Excise Tax Paid).
- The field designators, title and location on the return where the data is obtained is shown below:

Field Designator	Field Length	Title	Positive/ Negative	Location on Form 8913
20TTR - Reserved for future use	15	Telephone Excise Tax Paid	(+)	Line 15(d)

Field Designator	Field Length	Title	Positive/Negative	Location on Form 8913
20TTI - Reserved for future use	15	Telephone Excise Tax Interest	(+)	Line 15(e)

3.12.15.13  
(01-01-2016)

**Section 21 Errors -  
Small Employer Health  
Insurance Premiums  
(Form 8941)**

- (1) This subsection identifies Section 21 field errors.

3.12.15.13.1  
(01-01-2019)

**General Information**

- (1) Section 21 has money amounts.  
(2) Dollar and cent fields should be dollars only, and positive only.

**Note:** Field 21LN1, 2102, 2113, and 2114 should be 4 numbers.

- (3) Valid characters are numbers and blank only.  
(4) Any entry on Line 2 with a decimal point will be rounded down, e.g., 8.5 would be 8.  
(5) The credit is not valid for any tax period before 201012.

3.12.15.13.2  
(01-01-2017)

**Error Record Format**

- (1) Section 21 data is obtained from Form 8941, Credit for Small Employer Health Insurance Premiums.  
(2) This section is not required.  
(3) All fields in Section 21 are numbers and are transcribed as dollars only.  
(4) All fields in Section 21 must be positive.  
(5) Fields 21CBX and 21BXC cannot be blank, the default is zero for no boxes checked.  
(6) Field 21LN1 cannot be all zeros.  
(7) The field designators, title and location on the return where the data is obtained is shown below:

Field Designator	Field Length	Title	Positive/Negative	Location on Form 8941
21CBX	1	SHOP checkbox indicator	(+)	Box A
21LNB	9	EIN Employment report	(+)	Box B

Field Designator	Field Length	Title	Positive/ Negative	Location on Form 8941
21BXC	1	Previous Forms 8941 Filed	(+)	Box C
21LN1	4	Number of Full Time Employees	(+)	Line 1
2102	4	Number of Full time Employees	(+)	Line 2
2103	15	Average Annual Wages	(+)	Line 3
2104	15	Health Insurance Premiums Paid	(+)	Line 4
2105	15	Premiums You Would Have Paid	(+)	Line 5
2110	15	Premium Subsidies Paid	(+)	Line 10
2113	4	Number of Employees With Premiums Paid Under Qualified Arrangement	(+)	Line 13
2114	4	Number of Full Time Employees With Premiums Paid Under Qualified Arrangement	(+)	Line 14
2115	15	Credit for Small Employer Health Insurance Premiums from Partner- ships, S Corporations, Estates, and Trusts	(+)	Line 15
2116	15	Sum of Lines 12 and 15	(+)	Line 16

- (8) **Invalid Conditions** - Any field in Section 21 will be invalid if not all numbers or a dollar amount.
- (9) **Correction Procedures** - Correct all misplaced entries, coding errors, and transcription errors.

3.12.15.14  
(01-01-2016)  
**Section 22 Errors - New  
Hire Retention Credit  
(Form 5884-B)**

- (1) Form 5884-B, New Hire Retention Credit, is used to figure the new hire retention credit for retained workers. This credit was enacted as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. While the credit expired December 31, 2011, it is possible for Form 5884-B to be attached to Form 1065 (with Lines 12 and 13 completed) if the partnership claimed the credit on their year 2011 K-1 for a fiscal filed year.

3.12.15.14.1  
(01-01-2016)  
**General Instructions**

- (1) Section 22 has numbers and money amounts.
- (2) All fields should be dollars only, and positive only.

3.12.15.14.2  
(01-01-2016)  
**Error Record Format**

- (1) Section 22 data is obtained from Form 5884-B, New Hire Retention Credit.
- (2) The field designators, title and location on the return where the data is obtained is shown below:

Field Designator	Field Length	Title	Positive/Negative	Location on Form 5884-B
2210	15	Total of Line 9, columns (a) through (c)	(+)	Line 10
2211	7	Number of retained workers for whom receiving credit	(+)	Line 11

- (3) Invalid Conditions - Any field in Section 22 will be invalid if not all numbers.
- (4) Correction Procedures - Correct all misplaced entries, coding errors, and transcription errors.

3.12.15.15  
(01-01-2024)  
**Section 23, 24 and 25 -  
Form 3800 - General  
Business Credit**

- (1) Sections 23, 24, and 25 are transcribed from Form 3800, General Business Credit, part III, which may be attached to Form 1065 to support the Elective Payment Election (EPE) on line 29.
- (2) All fields, except registration numbers, are transcribed in dollars only.
- (3) Column g can be positive or negative (+/-) in the following fields:
- Field 231BG.
  - Field 231GG.
  - Field 241XG.

The remaining money fields must be Positive (+) only.

- (4) Listed below are the fields displayed in Sections 23-25 of Form 3800.  
**Section 23**

Field Designator	Field Length	Field Title	Positive/Negative	Location Form 3800, Part III
231BB	12	Form 7207 (registration number)	N/A	Line 1b, column b
231BG	15	Form 7207 (Credit Transfer Election Amount)	+/-	Line 1b, column g
231BH	15	Form 7207 (Gross Elective Payment Election)	+	Line 1b, column h
231BI	15	Form 7207 (Net elective payment election amount)	+	Line 1b, column i
231BJ	12	Form 7207 (Net GBC - Add columns e, f, g - i)	+	Line 1b, column j
231DB	12	Form 3468 Part III, Line 1 (registration number)	N/A	Line 1d, column b

Field Designator	Filed Length	Field Title	Positive/Negative	Location Form 3800, Part III
231DG	15	Form 3468 Part III, Line 1 (Credit Transfer Election amount)	+	Line 1d, column j
231DJ	15	Form 3468, Part III, Line 1 (Net GBC - Add columns e, f, g - i)	+	Line 1d, column j
231FB	12	Form 8835, Part II (registration number)	N/A	Line 1f, column b
231FG	15	Form 8835, Part II (Credit Transfer Election amount)	+	Line 1f, column g
231FJ	15	Form 8835, Part II (Net GMC - Add columns e, f, g - i)	+	Line 1f, column j
231GB	12	Form 7210, (registration number)	N/A	Line 1g, column b
231GG	15	Form 7210 (Credit Transfer Election amount)	+/-	Line 1g, column g
231GH	15	Form 7210 (Gross Elective Payment Election)	+	Line 1g, column h
231GI	15	Form 7210 (Net elective payment election)	+	Line 1g, column I
231GJ	15	Form 7210 (Net GBC - Add columns e, f, g - i)	+	Line 1g, column 1j

**Section 24**

Field Designator	Field Length	Field Title	Positive/Negative	Location on Form 3800 , Part III
241OB	12	Form 3468, Part IV (registration number)	N/A	Line 1o, column b
241OH	15	Form 3468 (Gross Elective Payment Election)	+	Line 1o, column h

Field Designator	Field Length	Field Title	Positive/ Negative	Location on Form 3800 , Part III
241OI	15	Form 3468 (Net elective payment election)	+	Line 1o, column I
241OJ	15	Form 3468, Part IV (Net GBC - Add columns e, f, g - i)	+	Line 1o, column j
241SB	15	Form 8911, part II (registration number)	N/A	Line 1s, column b
241SG	15	Form 8911, Part ii (Credit transfer Election amount)	+	Line 1s, column g
241SJ	15	Form 8911, Part II ( Net GBC - Add columns e, f, g - i)	+	Line 1s, column j
241UB	12	Form 7213, Part II (registration number)	N/A	Line 1u, column b
241UG	15	Form 7213, Part II (Credit Transfer Election amount)	+	Line 1u, column g
241UJ	15	Form 7213, Part II (Net GBC - Add columns e, f, g - i)	+	Line 1u, column j
241XB	12	Form 8933 (regis- tration number)	N/A	Line 1x, column b
241XG	15	Form 8933 (Credit Transfer Election amount)	+/-	Line 1x, column g
241XH	15	Form 8933 (Gross Elective Payment Election)	+	Line 1x, column h
241XI	15	Form 8933 (Net elective payment election mount	+	Line 1x, column I
241XJ	15	Form 8933 Add columns e, f, g - I	+	Line 1x, column j

**Section 25**

Field Designator	Field Length	Field Title	Positive/Negative	Location on Form 3800 , Part III
25AAB	12	Form 8936, Part V (registration number)	N/A	Line 1aa, column b
25AAJ	15	Form 8936, Part V (Net GBC - Add columns e. f. g - i)	+	Line 1aa, column j
254AB	12	Form 3468, Part IV (registration number)	N/A	Line 4a, column b
254AG	15	Form 3468, Part iv (Credit Transfer Election amount)	+	Line 4a, column g
254AJ	15	Form 3468, part IV (Net GBC - Add columns e, f, f - i)	+	Line 4a, column j
254EB	12	Form 8835, Part II (registration number)	N/A	Line 4e, column b
254EG	15	Form 8835, Part II (Credit Transfer Election amount)	+	Line 4e, column g
254EJ	15	Form 8835, Part II (Net GBC - Add columns e, f, g - i)	+	Line 4e, column j
25IND	1	Indicator that Part V, column b, has significant date	N/A	Part V Indicator "1" edited right margin Line 1zz

**(5) Invalid Condition:**

- The tax period is before 202301.

**(6) Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- If Form 3800, General Business Credit, is not attached and the EPE

Action Code 211 and correspond using Letter 1355C.

#

3.12.15.16 (1) This subsection has instructions for correcting Section 26 Field Errors.  
(01-01-2022)

**Section 26 - Form 8997 -** (2) If tax period is before 201901 delete any fields in Section 26.

**Initial and Annual  
Statement of Qualified  
Opportunity Fund (QOF)  
Investments**

3.12.15.16.1 (1) Section 26 has information reported on Form 8997, Initial and Annual  
(01-01-2022) Statement of Qualified Opportunity Fund (QOF) Investments.

**Section 26 Field Errors**

Field Designator	Field Length	Field Title	Location on Form 8997	Dollars/Cents	Pos/Neg
261A	9	EIN	Part I, Row 1, Column a		
261B	8	Date	Part I, Row 1, Column b		
261D	1	Special Gain Code	Part I, Row 1, Column d		
261E	15	\$ Amount	Part I, Row 1, Column e	\$ only	+
261F	15	\$ Amount	Part I, Row 1, Column f	\$ only	+
261IN	1	Indicator	Edited right margin, Part I, Row 1		
2612E	15	\$ Amount	Part I, Line 2, Column e (Column e total)	\$ only	+
2612F	15	\$ Amount	Part I, Line 2, Column f (Column f total)	\$ only	+
262A	9	EIN	Part II, Row 1, Column a		
262B	8	Date	Part II, Row 1, Column b		
262D	1	Special Gain Code	Part II, Row 1, Column d		
262E	15	\$ Amount	Part II, Row 1, Column e	\$ only	+
262F	15	\$ Amount	Part II, Row 1, Column f	\$ only	+

Field Designator	Field Length	Field Title	Location on Form 8997	Dollars/Cents	Pos/Neg
262IN	1	Indicator	Edited right margin, Part II, Row 1		
2622E	15	\$ Amount	Part II, Line 2, Column e (Column e total)	\$ only	+
2622F	15	\$ Amount	Part II, Line 2, Column f (Column f total)	\$ only	+
263A	9	EIN	Part III, Row 1, Column a		
263B	8	Date	Part III, Row 1, Column b		
263D	1	Special Gain Code	Part III, Row 1, Column d		
263E	15	\$ Amount	Part III, Row 1, Column e	\$ only	+
263F	15	\$ Amount	Part III, Row 1, Column f	\$ only	+
263IN	1	Indicator	Edited right margin, Part III, Row 1		
2632E	15	\$ Amount	Part III, Line 2, Column e (Column e total)	\$ only	+
2632F	15	\$ Amount	Part III, Line 2, Column f (Column f total)	\$ only	+
264A	9	EIN	Part IV, Row 1, Column a		
264B	8	Date	Part IV, Row 1, Column b		
264D	1	Special Gain Code	Part IV, Row 1, Column d		
264E	15	\$ Amount	Part IV, Row 1, Column e	\$ only	+
264F	15	\$ Amount	Part IV, Row 1, Column f	\$ only	+
264IN	1	Indicator	Edited right margin, Part IV, Row 1		

Field Designator	Field Length	Field Title	Location on Form 8997	Dollars/Cents	Pos/Neg
2642E	15	\$ Amount	Part IV, Line 2, Column e (Column e total)	\$ only	+
2642F	15	\$ Amount	Part IV, Line 2, Column f (Column f total)	\$ only	+

3.12.15.16.2  
(01-01-2022)

**Fields 261A, 262A, 263A and 264A**

- (1) Fields 261A, 262A, 263A and 264A - Form 8997 - EIN.
- (2) **Invalid Condition** - Fields 261A, 262A, 263A and 264A are invalid if:
  - The field is more than 9 characters.
  - The field is not numbers.
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201901, delete the field.

3.12.15.16.3  
(01-01-2022)

**Fields 261B, 262B, 263B and 264B**

- (1) Fields 261B, 262B, 263B and 264B - Form 8997 - Date.
- (2) **Invalid Condition** - Fields 261B, 262B, 263B and 264B are invalid if:
  - The field is not 8 characters (YYYYMMDD).
  - The field is not numbers.
  - The months is zero or more than 12.
  - The day range does not match the number of days in the month.
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. if the tax period is before 201901, delete the field.

3.12.15.16.4  
(01-01-2022)

**Fields 261D, 262D, 263D and 264D**

- (1) Fields 261D, 262D, 263D and 264D - Form 8997 - Special Gain Code.
- (2) **Invalid Condition** - Fields 261D, 262D, 263D and 264D are invalid if:
  - The field is more than 1 character.
  - The field is not A, B, C, D, E or F.
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201901, delete the field.

3.12.15.16.5  
(01-01-2022)  
**Fields 261IN, 262IN,  
263IN and 264IN**

- (1) If an of Parts I, II, III or IV have more than one row of tax data, an indicator will be entered in Fields 261IN (Part I), 262IN (Part II), 263IN (Part III) and 264IN (Part IV).
- (2) **Invalid Condition** - Fields 261IN, 262IN, 263IN and 264IN are invalid if:
  - The field is more than 1 character.
  - The field is not "blank", "0", or "1" (more than one row with data present).
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201901, delete the field.

3.12.15.16.6  
(01-01-2022)  
**All other Fields in  
Section 26**

- (1) Money Amount fields - Form 8997.
- (2) **Invalid Condition** - Money amount fields can only be positive and are invalid if:
  - The field is more than 15 characters.
  - The field is not dollars only.
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201901, delete the field.

3.12.15.17  
(01-01-2020)  
**Section 29 - Form 6252 -  
Installment Sale Income**

- (1) Section 29 has information reported on Form 6252, Installment Sale Income.
- (2) Section 29 is not required.
- (3) Section 29 is valid for Tax Periods ending 201712 and later.
- (4) Valid fields are listed below:

Field Designator	Field Length	Title	Location on Form 6252
2901	1	Description of Property Indicator	Line 1
2902A	8	Date Acquired (YYYYMMDD)	Line 2a
2902B	8	Date Sold	Line 2b
2907	15	Subtract Line 6 from Line 5 (Net Property Selling Price)	Part I, Line 7
2919	5	Gross Profit percentage (expressed as a decimal amount) 0.0000	Part II, Line 19
2921	15	Payments received during year	Part II, Line 21
2923	15	Payments received in prior years	Part II, Line 23

3.12.15.17.1  
(01-01-2020)

**Field 2901 - Description  
of Property**

- (1) Field 2901 is found on Form 6252, Line 1.
- (2) **Invalid Condition** - Field 2901 is invalid if:
  - The field is more than 1 character.
  - The field is other than "0", "1", "2", "3", or "4".
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding, transcription, and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

If	Then
"Timeshares or residential lots" is shown on Form 6252, Line 1	Enter "1" in Field 2901.
"Sale by an individual of personal use property (within the meaning of Section 1275(b)(3))" is shown on Form 6252, Line 1	Enter "2" in Field 2901.
"Sale of any property used or produced in the trade or business of farming (within the meaning of Section 2032A(e)(4) or (5))" is shown on Form 6252, Line 1	Enter "3" in Field 2901.
"Other" is shown on Form 6252, Line 1	Enter "4" in Field 2901.
No description is given	Delete Field 2901.

3.12.15.17.2  
(01-01-2022)

**Fields 2902A and 2902B  
- Date Acquired and  
Date Sold**

- (1) Fields 2902A and 2902B are found on Form 6252, Line 2a and 2b.
- (2) **Invalid Condition** - Fields 2902A and 2902B are invalid if:
  - The field is other than 8 characters.
  - The field is not numbers.
  - The month is zero or greater than 12.
  - The day range does not match the number of days in the month.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding, transcription, and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

3.12.15.17.3  
(01-01-2020)

**Fields 2907, 2921, and 2923 - Net Property Payments received during year and Payments received in prior years.**

- (1) Fields 2907, 2921, and 2923 are transcribed from Form 6252, Part I, Line 7, Part II, Line 21, and Part II, Line 23.
- (2) **Invalid Condition** - Fields 2907, 2921, and 2923 are invalid if:
  - The field is more than 15 characters.
  - The field is not numbers, positive, or entered in **dollars and cents**.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding, transcription, and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

3.12.15.17.4  
(01-01-2020)

**Field 2919 - Gross profit percentage**

- (1) Field 2919 is transcribed from Form 6252, Part II, Line 19. The gross profit percentage is expressed as a decimal (0.0000).

**Note:** The ERS screen will display 00000 (the decimal is implied), for example, 50 percent will display as 05000.
- (2) **Invalid Condition** - Field 2919 is invalid if:
  - The field is more than 5 characters.
  - The field is not numbers.
  - The value exceeds 1.0000.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding, transcription and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

3.12.15.18  
(01-01-2024)

**Section 31 - Form 8936, Schedule A, Clean Vehicle Credit Amount**

- (1) Section 31 is transcribed from Form 8936, Schedule A, Clean Vehicle Credit Amount, which may be attached to Form 1065 for tax periods 202301 and later.
- (2) "Vehicle Identification Number" (VIN) fields are alpha/numeric with 17 characters.
- (3) "Placed in Service" dates are numeric with 8 characters in YYYYMMDD format.
- (4) All money amounts are positive (+) and are transcribed in dollars only.
- (5) If more than two Schedule A's are filed, an indicator will be edited in the lower right margin.

3.12.15.18.1  
(01-01-2024)

**Error Record Format**

- (1) Listed below are fields in Section 31 from Form 8936, Schedule A, Clean Vehicle Credit Amount.
- (2) The field designators, title and location where the data is obtained from is shown in the table below:

Field Designator	Field Length	Field Title	Positive/Negative	Location
311VI	17	Vehicle Identification number (VIN)	N/A	First Form 8936, Schedule A, Part I, Line 2
311DT	8	Date vehicle was placed in service - (YYYYMMDD) format	N/A	First Form 8936, Schedule A, Part I, Line 3
31109	15	Tentative credit amount	(+)	First Form 8936, Schedule A, Part II, Line 9
31111	15	Credit amount for business use of new clean vehicle	(+)	First Form 8936, Schedule A, Part II, Line 11
31117	15	Smaller of Line 15 or Line 16	(+)	First Form 8936, Schedule A, Part IV, Line 17
31126	15	Smaller of Line 24 or Line 25	(+)	First Form 8936, Schedule A, Part V, Line 26
311IN	1	Indicator field for results of MeF check of VIN against portal	N/A	N/A
312VI	17	Vehicle identification number (VIN)	N/A	Second Form 8936, Schedule A, Part I, Line 2
312DT	8	Date vehicle was placed in service - (YYYYMMDD) format	N/A	Second Form 8936, Schedule A, Part I, Line 3
31209	15	Tentative credit amount	(+)	Second Form 8936, Schedule A, Part II, Line 9
31211	15	Credit amount for business use of new clean vehicle	(+)	Second Form 8936, Schedule A, Part II, Line 11
31217	15	Smaller of Line 15 or Line 16	(+)	Second Form 8936, Schedule A, Part IV, Line 17
31226	15	Smaller of Line 24 or Line 25	(+)	Second Form 8936, Schedule A, Part V, Line 26

Field Designator	Field Length	Field Title	Positive/Negative	Location
312IN	1	Indicator field for results of MeF check of VIN against portal	N/A	N/A
31RDV	15	ERS input only - verified field for CVC amount	(+)	N/A
313IN	1	Indicator more than 2 Forms 8936, Schedule A's attached	N/A	Second Form 8936, Schedule A, edited bottom right margin

3.12.15.18.2  
(01-01-2024)  
**Field 311VI and Field 312VI**

- (1) Field 311VI and Field 312VI is found on the first and second Form 8936, Schedule A's, part I, Line 2.
- (2) **Invalid Condition:**
  - Field is more than 17 characters.
  - Tax Period is before 202301.
- (3) **Correction Procedures:**
  - a. Correct any transcription errors and misplaced entries.
  - b. If the tax period is before 202301, delete the field.

3.12.15.18.3  
(01-01-2024)  
**Field 311DT and Field 312DT**

- (1) Field 311DT and Field 312DT is found on the first and second Form 8936, Schedule A's Part I, Line 3.
- (2) **Invalid Condition:**
  - The field is not 8 characters (YYYYMMDD).
  - The field is not numbers.
  - The months is zero or more than 12.
  - The tax period is before 202301.
- (3) **Correction Procedures:**
  - a. Correct any transcription errors and misplaced entries.
  - b. If the tax period is before 202301, delete the field.

3.12.15.18.4  
(01-01-2024)  
**Field 31109 and Field 31209**

- (1) Field 31109 and Field 31209 is found on the first and second Form 8936, Schedule A's Part II, Line 9.
- (2) **Invalid Condition:**
  - The field is more than 15 characters.
  - The field is not dollars only.
  - The tax period is before 202301.
- (3) **Correction Procedures:**

- a. Correct any transcription errors and misplaced entries.
- b. If the tax period is before 202301, delete the field.

3.12.15.18.5  
(01-01-2024)

**Field 31111 and Field 31211**

- (1) Field 31111 and Field 31211 is found on the first and second Form 8936, Schedule A's Part II, Line 11.

- (2) **Invalid Condition:**

- The field is more than 15 characters.
- The field is not dollars only.
- The tax period is before 202301.

- (3) **Correction Procedures:**

- a. Correct any transcription errors and misplaced entries.
- b. If the tax period is before 202301, delete the field.

3.12.15.18.6  
(01-01-2024)

**Field 31117 and Field 31217**

- (1) Field 31117 and Field 31217 is found on the first and second Form 8936, Schedule A's Part IV, Line 17.

- (2) **Invalid Condition:**

- The field is more than 15 characters.
- The field is not dollars only.
- The tax period is before 202301.

- (3) **Correction Procedures:**

- a. Correct any transcription errors and misplaced entries.
- b. If the tax period is before 202301, delete the field.

3.12.15.18.7  
(01-01-2024)

**Field 31126 and Field 31226**

- (1) Field 31126 and Field 31226 is found on the first and second Form 8936, Schedule A's Part V, Line 26.

- (2) **Invalid Condition:**

- The field is more than 15 characters.
- The field is not dollars only.
- The tax period is before 202301.

- (3) **Correction Procedures:**

- a. Correct any transcription errors and misplaced entries.
- b. If the tax period is before 202301, delete the field.

3.12.15.18.8  
(01-01-2024)

**Field 313IN**

- (1) Field 313IN is found on the second Form 8936, Schedule A, edited on the bottom right margin.

- (2) **Invalid Condition:**

- Anything other than a "1" or "0".
- The tax period is before 202301.

- (3) **Correction Procedures:**

- a. Correct any transcription errors and misplaced entries.

- b. If the tax period is before 202301, delete the field.

3.12.15.19  
(01-01-2020)  
**Priority IV Errors - Error  
Codes 001 through 999**

- (1) This subsection gives detailed error correction procedures for Error Codes 001 through 999. These errors will be displayed with the 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.

3.12.15.19.1  
(01-25-2023)  
**◆Error Code 001 - Tax  
Year - Invalid Entry◆**

(1) **Fields Displayed**

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

- (2) **Invalid Condition** - Error Code 001 will generate when **any** of the following conditions are present:
- Computer Condition Code “G” is Not Present** -The processing date is equal to or more than two years and 10 months after the Return Due Date or the Received Date (whichever is later) **and** Computer Condition Code “W” is **not** present.
  - Computer Condition Code “G” is Present** -The processing date is equal to or more than 2 years and 10 months after the Return Due Date **and** Computer Condition Code “W” is **not** present.
  - “G” Coded and Non- “G” Coded Returns** - The processing date is less than two years after the Return Due Date and Computer Condition Code “W” is present.
- (3) **Correction Procedures:**
- Correct all misplaced entries, coding and transcription errors.
  - Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

**Statute Control**

<b>If</b>	<b>Then</b>
<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 TE/GR 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 2019 and 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 2019 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.</li> </ul>	Enter "W" in Field 01CCC and on the return and continue processing.

- 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>Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present.</li> <li>See IRM 3.12.15.4.6 to determine the Received Date.</li> </ol>
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.

If	Then
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. <b>Note:</b> Do not send the return to Statute Control.
The return Received Date is two years and nine months or more after the Return Due Date and the return is stamped, "No Statute Issue," "Statute N/A," or a similar statement indicating there is no statute issue.	Enter CCC "W" in Field 01CCC and on the return. <b>Note:</b> Do not send the return to Statute Control.
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 2019 and prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2019 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>

**(4) Suspense Correction**

- 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.

3.12.15.19.2  
(01-01-2023)

◆Error Code 002 - Name  
Control Mismatch◆

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name	Length
CL	Clear Code	1
01NC	Name Control/Check Digit	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
<b>05CON</b>	"In-Care-Of" Name	35
<b>05FAD</b>	Foreign Address	35
<b>05ADD</b>	Street Address	35
<b>05CTY</b>	City	22
<b>05ST</b>	State	2
<b>05ZIP</b>	ZIP Code	12

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

(3) **Correction Procedures:**

- a. Before taking any 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 01EIN, the computer will validate the entries with the NAP and reset the On-Line Entity (OLE) indicators correctly upon transmitting the ERS screen.

- b. Correct all misplaced entries, coding and transcription errors.
- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- d. **Refer to all the following research instructions in this error code before taking any action.**
- e. 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.

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

- f. 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,	<ol style="list-style-type: none"> <li>1. Ensure the entity information matches the return.</li> <li>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, send Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. Ensure the entity information matches 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., 11-111111), 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>
Multiple EINs are found,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code 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.

If	Then
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 MT EIN cases.
The "MT" EIN does not match the entity on the return or attachment,	SSPND with Action Code 320 to Entity Control.

- g. 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 1065 (Line G, Box (3))**, 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 with Action Code 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>

- h. If the Name change has not been made, research IDRS using Command Code 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 with Action Code 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>

- i. The Name Control for EINs with the prefix **20, 26, 27, 45, 46, 47, 81, or 82** will be the first four characters of the Primary Name line. These EINs were assigned by the Modernized Internet EIN (MODI-EIN) application for partnerships at [www.irs.gov](http://www.irs.gov).

#### (4) Suspense Correction

- a. 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 IRS 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 IRS Received Date,	Continue processing.

- b. 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 correctly,	<ol style="list-style-type: none"> <li>1. Enter the correct EIN in Field 01EIN and on the return.</li> <li>2. Enter "C" in the Clear Code field.</li> </ol>
Payment cannot be found,	Enter "C" in the Clear Code field.

3.12.15.19.3  
(01-01-2022)

◆ **Error Code 003 –  
Check Digit Invalid** ◆

(1) **Fields Displayed**

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.

If	Then
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 Command Code NAMEB/NAMEE for correct EIN.

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

If	Then
The EIN on <b>Form 1065</b> matches the EIN on CC NAMEB/NAMEE,	Enter Name Control from CC NAMEB/NAMEE in Field 01NC.
Research shows a different EIN,	Verify the EIN and name on CC INOLES.
Name Control on CC INOLES matches the name on the return or attachment,	<ol style="list-style-type: none"> <li>1. Overlay Field 01EIN with the EIN from CC INOLES. Enter the new EIN on the return.</li> <li>2. Send 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>• CC 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 with Action Code “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.

3.12.15.19.4  
(01-01-2023)

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

(1) **Fields Displayed**

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

(2) **Invalid Condition** - 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 attachments. 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 IDRS using Command Code (CC) INOLES to determine the correct Name Control:

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 CC NAMEB/NAMEE for a new EIN.

6. If a new EIN is found, verify the Name Control using IDRS CC INOLES:

If	Then
The Name Control on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> <li>1. Ensure the entity information matches the return.</li> <li>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, send 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., 11-111111), or</li> <li>• INOLES shows the account has been <b>merged to</b> or <b>merged from</b>, or</li> <li>• The TIN on the return is the taxpayer's SSN (check CC INOLEG).</li> </ul>
Multiple EINs are found,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code 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.
The MT EIN does not match the entity on the return or attachment,	SSPND with Action Code 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 1065 (Line G, Box (3))**, research 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.
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 with Action Code 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 IDRS using CC 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 with Action Code "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 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 IRS 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 IRS 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,	<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 correctly,	<ol style="list-style-type: none"> <li>1. Enter the correct EIN in Field 01EIN and on the return.</li> <li>2. Enter "C" in the Clear Code field.</li> </ol>
Payment can't be found,	Enter "C" in the Clear Code field.

3.12.15.19.5  
(01-01-2023)

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

(1) **Fields Displayed**

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.
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:

- Earliest legible Postmark Date (e.g., U.S. Postal Service (USPS), Foreign or Private Delivery Service (PDSS)).

**Note:** Use the postmark date stamped on the face of the return, if the envelope was not attached.

- Service Center Automated Mail Processing System (SCAMPS) digital date.
- Revenue officer's or other IRS official's signature date.
- Signature date, if within the current year (unless other information shows the signature date is invalid).
- Julian Date of the Document Locator Number (DLN) minus 10 days.
- Current date minus 10 days.

- (4) If a return is faxed to another service area 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.

3.12.15.19.6  
(01-01-2016)  
**Error Code 006 -  
Remittance Without  
Received Date**

(1) **Fields Displayed**

Field Designator	Field Name	Length
RMIT>	Remittance Amount	15
01TXP	Tax Period	6
01RCD	Received Date	8

- (2) **Invalid Condition - Error Code 006** - Remittance is received with the return but a Received Date is **not** present.

(3) **Correction Procedures:**

- Correct all misplaced entries, coding and transcription errors.
- Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.
- If the Received Date is missing or illegible, determine the date as follows:
  - IRS date stamp.**
  - Legible U.S. Post Office **postmark date** or foreign postmark or an acceptable designated private delivery service. See IRM 3.10.72, Receiving, Extracting, and Sorting, for further details.

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

3. Service Center Automated Mail Processing System (SCAMPS) digital date.

4. **Signature** (Use a signature date only for the current year return; if it is a prior year return use the DLN Julian date).

- 5. DLN Julian Date minus ten days. (MeF Form 1065 use the Julian date).
- 6. Current date minus ten days.

#

- (RDD), despite Saturday, Sunday or Holiday extension dates.
- e. If both U.S. Postal Service and private meter postmarks are present, honor the U.S. Postal Service postmark.

**Note:** Do not consider private metered mail dates as postmark dates unless there is a “PO” or “US PO” in the date circle.

3.12.15.19.7  
(01-01-2024)  
◆ **Error Code 007-  
Received Date Earlier  
Than Tax Year** ◆

(1) **Fields Displayed**

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

- (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	And	Then
The Received Date is invalid and it appears that the incorrect year was used (i.e., 20230115 instead of 20240115), 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,		<ol style="list-style-type: none"> <li>1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP.</li> <li>2. Enter "F" in Field 01CCC.</li> </ol>
The return is not an early filed <b>Final</b> return,	The Tax Period ending date is passed,	<ol style="list-style-type: none"> <li>1. Change the Received Date to one day after the tax period ending date. For example, the tax period is 202208, enter 20220801 in Field 01RCD.</li> <li>2. See IRM 3.12.15.2.20 Working Trail, for more information.</li> </ol>
The return is not an early filed "Final" return,	The Tax Period ending is less than four months after the Received Date,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code 480.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation "EARLY FILED".</li> </ol>

If	And	Then
The return is not an early filed "Final" return,	The Tax Period ending is more than four months after the Received Date,	<ol style="list-style-type: none"> <li>1. Initiate correspondence for clarification of the Tax Period.</li> <li>2. SSPND with Action Code 211.</li> </ol>

(4) **Suspense Correction**

If	Then
The taxpayer replies that the return is a "Final",	<ol style="list-style-type: none"> <li>1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP.</li> <li>2. Enter "F" in Field 01CCC.</li> </ol>
The taxpayer replies that the return is not a "Final" return,	SSPND with Action Code 480 until the end of the tax period given by the taxpayer.
The taxpayer fails to reply or the reply is not adequate,	<ol style="list-style-type: none"> <li>1. Enter "3" in Field 01CCC.</li> <li>2. SSPND with Action Code 480 until the end of the tax period shown on the return.</li> </ol>

3.12.15.19.8  
(07-29-2022)

**Error Code 008 - Tax  
Period Beginning  
Missing**

(1) **Fields Displayed**

Field Designator	Field Name	Length
01TXB	Tax Period Beginning	8
01TXP	Tax Period	6
01CCC	Computer Condition Code	10

(2) **Invalid Condition - Error Code 008** will generate for the following conditions:

- Tax Period Beginning is not present with a CCC "Y" or "F",
- Tax Period Beginning is after the Tax Period Ending, or
- Tax Period Beginning is earlier than 12 months before Tax Period Ending.

(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.

**Note:** If the tax period is for a 52 - 53 week filer, adjust the tax period beginning date to one year prior to the end of the tax period.

If	And	Then
The return is a "Final" or a "Short Period",	Tax Period Beginning is present on return,	Enter Tax Period Beginning in YYYYMMDD format.
The return is a "Final" or a "Short Period",	The day is not present in the Tax Period Beginning,	Enter "01" for the day.
The return is a <b>Final</b> or a <b>Short Period</b> ,	Tax Period Beginning is not present,	Determine a Tax Period Beginning date from the ending Tax Period.
The return is an "Initial Short Period",	Tax Period Beginning is not present,	Use the "Date Business Started" from the face of the Form 1065 entered in Box E.
The return is not a "Final "or "Short Period",		Remove CCC "Y" or "F" from field display.

3.12.15.19.9  
(01-01-2024)

◆ **Error Code 010 -  
Amended Return G  
Coded** ◆

(1) **Fields Displayed**

Field Designator	Field Name	Length
01NC	Name Control	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Code	10
01TXB	Tax Period Beginning	8
01NAI	NAICS Code	6
01DOB	Date Business Started	6
01IRC	Initial Return Code <b>(Form 1065 )</b>	1
01TT	Technical Termination Code <b>(Form 1065 )</b>	1
01AMC	Accounting Method Code	1
01NOP	Number of Partners	6
01M3	Schedule - M3	1
01ADC	Audit Code	3
01SIC	Special Income Code	1
01CRD	Correspondence Received Date	8
01ISI	Installment Sales Indicator	1
01NRL	Nonrecourse Loan Code	1
01MSC	Missing Schedule Code	2
01HSC	Historic Structure Code	1
01SWC	Salary and Wage Code	1
01EP	EPMF Code	1
01PSN	Preparer PTIN	9
01PEN	Preparer Employer Identification Number	9
01CBI	Paid Preparer Checkbox Indicator	1
01PTN	Paid Preparer Telephone Number	10
01RP1	Return Processing Code (RPC)	20
01RP2	Overflow for RPCs	15
Section 02	Form 1065	
Section 03	Form 1065	
Section 04	Form 1065	
Section 05	Form 1065	

Field Designator	Field Name	Length
Section 06	<b>Form 1065, Schedule B</b>	
Section 07	<b>Form 1065, Tax and Payment Section</b>	
Section 10	<b>Form 1065, Schedule D</b>	
Section 21	<b>Form 8941</b>	
Section 22	<b>Form 5884-B</b>	
Section 23	<b>Form 3800</b>	
Section 24	<b>Form 3800</b>	
Section 25	<b>Form 3800</b>	
Section 26	<b>Form 8997</b>	
Section 29	<b>Form 6252</b>	
Section 31	<b>Form 8936, Schedule A</b>	

(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** have entries.

(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), such as BRTVU, BMFOL, SUMRY, and TXMOD to determine if information is the same as a 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 with Action Code 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 <b>02 through 05</b> as needed.</li> <li>2. Ensure the Section 01 fields are correct.</li> <li>3. Delete the "G" code in Field 01CCC.</li> </ol>

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

3.12.15.19.10  
(01-01-2024)

**Error Code 012 - Short  
Record (Invalid Fields)**

(1) **Fields Displayed**

**Note:** This Error Code will generate on Form 1065.

Field Designator	Field Name	Length
01NC	Name Control	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Code	10
01TXB	Tax Period Beginning	8
01NAI	NAICS Code	6
01DOB	Date Business Started	6
01IRC	Initial Return Code	1
01TT	Technical Termination Code	1
01AMC	Accounting Method Code	1
01NOP	Number of Partners	6
01M3	Schedule M-3	1
01ADC	Audit Code	3
01SIC	Special Income Code	1
01CRD	Correspondence Received Date	8
01ISI	Installment Sales Indicator	1
01NRL	Nonrecourse Loan Code	1
01MSC	Missing Schedule Code	2
01HSC	Historic Structure Code	1
01SWC	Salary and Wage Code	1
01EP	EPMF Code	1
01PSN	Preparer Social Security Number	9
01PEN	Preparer Employer Identification Number	9
01CBI	Paid Preparer Checkbox Indicator	1
01PTN	Paid Preparer Telephone Number	10
01RP1	Return Processing Code (RPC)	20
01RP2	Overflow for RPCs	15
Section 02		
Section 03		
Section 04		
Section 05		

Field Designator	Field Name	Length
Section 06	Form 1065, Schedule B	
Section 07	Form 1065, Tax and Payment Section	
Section 21	Form 8941 Small Employer Health Insurance Premiums	
Section 22	Form 5884-B New Hire Retention Credit	
Section 23	Form 3800	
Section 24	Form 3800	
Section 25	Form 3800	
Section 26	Form 8997	
Section 29	Form 6252	
Section 31	Form 8936, Schedule A	

(2) **Invalid Condition - Error Code 012** will generate when one of the following conditions is present:

- Computer Condition Code “5” or “8” is present and fields other than 01NC, 01EIN, 01TXP, 01RCD, 01NOP, 01CCC and 01CRD have entries.
- Computer Condition Code “6” is present and fields other than 01NC, 01EIN, 01TXP, 01RCD, 01NOP, 01CCC, 01ADC and 01CRD have entries.

(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 “5”, “6” or “8” was input correctly. See IRM 3.12.15.4.7, Computer Condition Codes, for further information.

If	Then
CCC “5”, “6” or “8” was input <b>correctly</b> ,	<ol style="list-style-type: none"> <li>1. DLSEC to delete all sections except Section 01.</li> <li>2. GTSEC 01 and delete the invalid entries that are present in Section 01.</li> </ol>
CCC “5”, “6” or “8” was input <b>incorrectly</b> ,	<ol style="list-style-type: none"> <li>1. Determine from Form 1065 if any fields are required in Section 02 through 08. If required, GTSEC and enter the required data.</li> <li>2. Ensure that the Section 01 fields are correct.</li> <li>3. Delete the “5”, “6” or “8” code in Field 01CCC.</li> </ol>

3.12.15.19.11

(01-01-2023)

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

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name	Length
<b>05CON</b>	"In-Care-Of" Name	35
<b>05FAD</b>	Foreign Address	35
<b>05ADD</b>	Street Address	35
<b>05CTY</b>	City	22
<b>05ST</b>	State	2
<b>05ZIP</b>	ZIP Code	12

(2) **Invalid Condition** - Error Code 014 generates when **any** of the following conditions are present:

- A Major City Code is not used, the street address is present, and Field **05CTY** or Field **05ST** is not present.
- A Major city Code is used and Field **05ADD** is not present.
- A Major City Code is used and Field **05ST** 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**, or CCs INOLES, NAMEB/NAMEE, ENMOD.

If	And	Then
A Major City Code is present,	A street address is not available,	<ol style="list-style-type: none"> <li>1. Enter the City Name (spelled out, not in Major City format) in Field <b>05CTY</b>.</li> <li>2. Enter the State Code in Field <b>05ST</b>.</li> </ol>
The Major City Code is correct,	The state is present,	Delete Field <b>05ST</b> .
The ZIP Code or Address can't be corrected from the information on the return, attachments or from research,		DLSEC Section <b>05</b> .

3.12.15.19.12

(01-01-2023)

◆ **Error Code 015 - Foreign Address/State** ◆

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name	Length
<b>05CON</b>	"In-Care-Of" Name	35
<b>05FAD</b>	Foreign Address	35
<b>05ADD</b>	Street Address	35
<b>05CTY</b>	City	22
<b>05ST</b>	State	2
<b>05ZIP</b>	ZIP Code	12

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

- Field **05ST** has an entry other than "." (period/space) when Field **05FAD** is present.
- Field **05ZIP** has an entry when Field **05FAD** 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 <b>05FAD</b> ,	<ol style="list-style-type: none"> <li>1. Field <b>05ST</b> must have "." (period/space)</li> <li>2. Delete any entry in Field <b>05ZIP</b>.</li> </ol>
A foreign address is not present in Field <b>05FAD</b> ,	Check return for foreign address.

If	Then
A foreign address is present on the return,	<ol style="list-style-type: none"> <li>1. Enter the foreign address in Field <b>05FAD</b>. <b>Note:</b> If more space is required, continue entering the address in Field <b>05ADD</b></li> <li>2. Field <b>05CTY</b> must have the correct Foreign Country Code. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries).</li> <li>3. Field <b>05ST</b> must have “.” (period/space).</li> <li>4. Delete any entry in Field <b>05ZIP</b>.</li> </ol>
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 with Action Code 610.</li> <li>3. Renumber return with domestic DLN.</li> </ol>

3.12.15.19.13  
(01-01-2023)

◆ **Error Code 016 - ZIP Code/State Mismatch** ◆

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name	Length
<b>05CON</b>	“In-Care-Of” Name	35
<b>05FAD</b>	Foreign Address	35
<b>05ADD</b>	Street Address	35
<b>05CTY</b>	City	22
<b>05ST</b>	State	2
<b>05ZIP</b>	ZIP Code	12

(2) **Invalid Condition** - Error Code 016 will generate when the ZIP Code is inconsistent with the Major City Code 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 Command Codes INOLES, NAMEB/NAMEE, ENMOD for valid ZIP Code information.

If	And	Then
Unable to determine a valid ZIP Code from the return or attachment,	A valid ZIP Code is found through IDRS research,	Enter the valid ZIP Code found in Field <b>05ZIP</b> .
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 listed 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,	Enter Major City Code in Field <b>05CTY</b> .
The address is in a major city,	A Major City Code can't be determined,	<ol style="list-style-type: none"> <li>1. Enter the name of the city in Field <b>05CTY</b>.</li> <li>2. Enter the State Code in Field <b>05ST</b>.</li> </ol>
The address is not in a major city,		<ol style="list-style-type: none"> <li>1. Enter the correct state abbreviation in Field <b>05ST</b>.</li> <li>2. Enter ZIP Code in Field <b>05ZIP</b>.</li> </ol>

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

3.12.15.19.14

(01-01-2024)

**Error Code 026 - Tax  
Period Mismatch****(1) Fields Displayed**

Field Designator	Field Name
CL	Clear Code
01EIN	Employer Identification Number
01TXP	Tax Period
>>>>	Tax Period <b>Underprint</b>
01CCC	Computer Condition Code
01ADC	Audit Code

**(2) Invalid Condition - Error Code 026** will generate when any of the following conditions are present:

- The Tax Period underprint does **not** agree with the month on the EIF.
- An "F" is not present in Field 01CCC.

**(3) Correction Procedures:**

- Before taking any more research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the tax period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.
- Correct all misplaced entries, coding and transcription errors.
- Partnerships may file 52-53 week returns. A 52-53 week tax year can end 6 days before to 3 days after the end of the month.

If	Then
Tax year ends up to 3 days after the end of the month,	Use the previous month in Field 01TXP. <b>Example:</b> The end of the tax year is May 2, 2023, then the Tax Period is 202304.
The year ends 6 days before the end of the month,	Use the year ending month in Field 01TXP. <b>Example:</b> The end of the tax year is April 26, 2023, enter 202304 in Field 01TXP.

- See Exhibit 3.12.15-20, **Error Code 026 - Error Correction Procedures** and for research and correction procedures.
- See table below for a list of transaction codes and definitions applicable to possible changes to the fiscal year month.

**Note:** If TC053 or TC054 is NOT present or pending and there is a Form 1128 attached to the return, then SSPND with Action Code 320 to Entity. Attach Form 4227 with an explanation.

Transaction Code	Definition
016	Shows a change to various entity data (e.g., filing requirement, Fiscal Year Month (FYM), etc.)
052	Reverses TC 053, 054 and 055 (manual input)
053	Approved Form 1128, Application to Adopt, Change, or Retain a Tax Year, to accept change of accounting period.
054	Retained Fiscal Year Month (FYM) (Rev. Proc. 87-32) .
055	Approved Form 8716, Election to Have a Tax Year Other Than a Required Tax Year.
057	Reversal of TC 054 and 055 (generated).
058	Denied Form 1128, <b>Application to Adopt, Change, or Retain a Tax Year</b> , to accept change of accounting period.
059	Denied Form 8716, <b>Election to Have a Tax Year Other Than a Required Tax Year</b> .

- (4) Acceptable reasons for filing a “Short Period” return include, but are not limited to, the following:
- IRC 444 - Election of taxable year other than required taxable year.
  - IRC 645 - Certain revocable trusts treated as part of estate.
  - IRC 671 through IRC 679 - Grantors and others treated as substantial owners.
  - IRC 806 - Small life insurance company deduction.
  - Treas. Reg. 1.442-1(b)(2) - Change of Annual Accounting Period.
  - Rev. Proc. 76-10 - Group change to Annual Accounting Period.
  - Rev. Proc. 85-58 - Changes in Accounting Periods and Methods of Accounting.
  - Rev. Proc. 87-32 - Changes in Accounting Periods and Methods of Accounting.
  - Rev. Proc. 2002-38 - Changes in Accounting Periods; Automatic approval for flow through entities.
  - Rev. Proc. 2006-46 - Period of Computation of Taxable Income.
  - IRC 708(b) - Technical Termination.

3.12.15.19.14.1  
(01-01-2021)  
**Error Code 026 -  
Suspense Correction**

- (1) See Exhibit 3.12.15-21, **Error Code 026** - Suspense Correction Procedures, for suspense correction procedures.
- (2) If no reply, Rejects will process as follows:

If	Then
The last Tax Period with a TC 150 is <b>12 months or more</b> before the tax period of the return	<ol style="list-style-type: none"> <li>1. Input TC 474 on REQ77 for the year and month before the beginning month of the Tax Period on Form 1065 and enter 1 for the number of cycles. <b>Example:</b> If the Tax Period is 202309, use 202209; if the Tax Period is 202311, use 202211.</li> <li>2. Input TC 016 on BNCHG (follow local procedures) so that the return will post and TC 474 to suppress the notice.</li> <li>3. Enter "3" in Field 01ADC.</li> <li>4. Enter "3" in Field 01CCC.</li> <li>5. SSPND "420".</li> <li>6. After the return has been held for one cycle, enter a "C" in the Clear Code field.</li> </ol>
The last Tax Period with a TC 150 is <b>less than 12 months</b> before the tax period of the return	Enter a "Y" in Field 01CCC.

3.12.15.19.15  
(01-01-2016)  
**Error Code 028 -  
Received Date Missing**

- (1) **Fields Displayed - Error Code 028** will display as follows:

Field Designator	Field Name
01RCD	Received Date
01CCC	Computer Condition Code

- (2) **Invalid Condition** - Error Code 028 will generate when **both** of the following conditions are present:

- Computer Condition Code "R" is present.
- Received Date is not present.

- (3) **Correction Procedures:**

- a. Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.

If	Then
CCC "R", is present,	Enter the Received Date in Field 01RCD.
CCC "R", is <b>not</b> present,	Delete code "R", from Field 01CCC.
The return is <b>not</b> "G" Coded,	<ol style="list-style-type: none"> <li>1. GTSEC 02 and enter the data in the fields for Section 02 and transmit.</li> <li>2. When Error Code 010 generates, enter appropriate fields.</li> <li>3. Delete CCC "G" from Field 01CCC.</li> </ol>
The return is correctly "G" Coded,	<p>Enter the Received Date in Field 01RCD, determined in the following order:</p> <ol style="list-style-type: none"> <li>1. Earliest legible U.S. Post Office, foreign, or private Delivery Service postmark date.  <b>Note: For certified mail only</b> - If a postmark is not present, look for a "USPS.com Track &amp; Confirm" record that has been attached to the return (should be before the envelope). Use the Acceptance date on the record to determine timeliness, follow normal editing procedures. If the "USPS.com Track &amp; Confirm" record is not attached, no action is required.</li> <li>2. Service Center Automated Mail Processing System (SCAMPS) digital date.</li> <li>3. Revenue officer's or other IRS official's signature date.</li> <li>4. Signature date, if within the current year (unless other information shows signature date is invalid).</li> <li>5. The DLN Julian Date minus 10 days.</li> <li>6. Current date minus 10 days.  <b>Note: Do not</b> consider private metered mail dates as postmark dates unless there is a "PO" or "US-PO" in the date circle.</li> </ol>

- b. If multiple dates are on the return, use the earliest date as the Received Date.

**Reminder:** Received Date should always be present. After determining if the Computer Condition Code is correct, enter the Received Date as part of your correction.

3.12.15.19.16  
(01-01-2016)

**Error Code 034 -  
Correspondence  
Received Date Not Valid**

(1) **Fields Displayed**

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

(2) **Invalid Condition - Error Code 034** will generate when either of the following conditions are present:

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

**Note:** An entry in Field 01CRD does not require an entry in Field 01RCD.

(3) **Correction Procedures:**

- Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.
- The Received Date will either be stamped or edited on the return. If the Received Date is missing or illegible, see table below.

**Received Date missing or illegible, determine in the following order:**

- Legible U.S. Post Office postmarked date.  
**Note: For certified mail only** - If a postmark is not present, look for a "USPS.com Track & Confirm" record that has been attached to the return (should be before the envelope). Use the Acceptance date on the record to determine timeliness, follow normal editing procedures. If the "USPS.com Track & Confirm" record is not attached, no action is required.
- Postmark date stamped in the margin by Receipt and Control.
- Signature date (unless other information shows signature date is invalid). This applies to Revenue officers' or other IRS Official's signature date.
- The DLN Julian Date minus 10 days.
- The current date minus 10 days.

**Note:** Do not consider private metered mail dates as postmark dates unless there is a "PO" or "US-PO" in the date circle.

- The Correspondence Received Date will be determined from the date the reply was received at the Campus. Refer to the return for the Correspondence

dence Received Date edited in the entity section of the return. This can be verified by checking the stamped Received Date on the correspondence attached to the return.

**Note:** If more than one CRD is present, use the CRD that made the return complete and processable.

If	Then
The Correspondence Received Date is present and later than the processing date,	Delete the CRD from Field 01CRD.
More than one Received Date is present,	<ol style="list-style-type: none"> <li>1. If more than one CRD is present, use the CRD that made the return complete and processable.</li> <li>2. Enter "3" in Field 01CCC on Form 1065.</li> </ol>

3.12.15.19.17  
(01-01-2016)

**Error Code 073 - Fields 01CCC and 01CRD Present**

(1) **Fields Displayed**

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

(2) **Invalid Condition - Error Code 073** will generate when a "3" is present in Field 01CCC and an entry is present in Field 01CRD.

(3) **Correction Procedures:**

- Correct all misplaced entries, coding and transcription errors.
- If IRS correspondence is attached, determine if a reply has been received from the taxpayer.

If	Then
Reply to correspondence has been received,	Delete the "3" in Field 01CCC.
<b>No</b> reply received,	Delete entry in Field 01CRD.

3.12.15.19.18  
(01-01-2016)

**Error Code 702 - Received Date Not Present**

(1) **Fields Displayed**

Field Designator	Field Name
01RCD	Received Date
01CRD	Correspondence Received Date

- (2) **Invalid Condition - Error Code 702** will generate when the return has been processed through RPS **and** a Received Date is not present.
- (3) **Correction Procedures:**
- Compare the displayed fields with the return. If incorrect, overlay with the correct information.
  - Determine the Received Date in the following priority:

**Received Date priority:**

- Stamped date on the return.
  - Envelope postmark date
- Note: For certified mail only** - If a postmark is not present, look for a "USPS.com Track & Confirm" record that has been attached to the return (should be before the envelope) Use the Acceptance date on the record to determine timeliness, follow normal editing procedures. If the "USPS.com Track & Confirm" record is not attached, no action is required.
- Service Center Automated Mail Processing System (SCAMPS) digital date.
  - Revenue officer's signature date.
  - Taxpayer's signature date if within the current year (unless other information shows the signature date is invalid).
  - DLN Julian date minus 10 days.
  - Current date minus 10 days.

- (4) If more than one CRD is present, use the CRD that made the return complete and processable.

3.12.15.19.19

(01-01-2017)

**Error Code 725 -  
Number of Partners and  
Total Assets Same**

(1) **Fields Displayed**

Field Designator	Field Name
CL	Clear Code
01NOP	Number of Partners
02TAS	Total Assets

- (2) **Invalid Condition - Error Code 725** will generate when the number of Schedules K-1 **and** the Total Assets are the **same**.
- (3) **Correction Procedures** - Compare the displayed fields with the return. If incorrect, overlay with the correct information.

If	Then
ISRP transcribed Number of Schedules K-1 and/or Total Assets incorrectly,	Enter correct amount from the return.
The return shows that the Number of Schedules K-1 and Total Assets are the same, <b>Caution:</b> This scenario would be rare.	Enter a "C" in the Clear Code field. <b>Caution:</b> Partnerships required to file electronically are assessed large penalties when the Number of Partners field is not correct.

3.12.15.19.20  
(01-01-2017)

**Error Code 726 -  
Number of Partners and  
Date Business Started  
Same**

(1) **Fields Displayed**

Field Designator	Field Name
CL	Clear Code
01DOB	Date Business Started
01NOP	Number of Partners (Number of Schedules K-1)

- (2) **Invalid Condition - Error Code 726** will generate when the Number of Schedules K-1 **and** the Date Business Started are the **same**.
- (3) **Correction Procedures** - Compare the displayed fields with the return. If incorrect, overlay with the correct information.

If	Then
ISRP transcribed Number of Schedules K-1 and/or Date Business Started incorrectly,	Correct the field to agree with the return.
The return shows that the Number of Schedules K-1 and Date Business Started are the same, <b>Caution:</b> This scenario would be rare.	Enter a "C" in the Clear Code field. <b>Caution:</b> Partnerships required to file electronically are assessed large penalties when the Number of Partners field is not correct.

3.12.15.19.21

(06-25-2017)

**Error Code 727 -  
Number of Partners and  
NAICS Code Same**

(1) **Fields Displayed**

Field Designator	Field Name
CL	Clear Code
01NAI	NAICS Code
01NOP	Number of Partners

(2) **Invalid Condition - Error Code 727** will generate when one of the following conditions is present:

- The Number of Schedules K-1 **and** the NAICS Code are the **same**.
- The Number of Schedules K-1 is greater than 999.

(3) **Correction Procedures** - Compare the displayed fields with the return. If incorrect, overlay with the correct information.

If	Then
ISRP transcribed Number of Schedules K-1 and/or NAICS Code incorrectly,	Correct the field to agree with the return.
The return shows that the Number of Schedules K-1 and NAICS Code are the same, <b>Caution:</b> This scenario would be very rare.	Enter a "C" in the Clear Code field. <b>Caution:</b> Partnerships required to file electronically are assessed large penalties when the Number of Partners field is not correct.
The Number of Schedules K-1 is greater than 999,	Enter a "C" in the Clear Code field. <b>Caution:</b> Partnerships required to file electronically are assessed large penalties when the Number of Partners field is not correct.

3.12.15.19.22

(01-01-2024)

**Error Code 728 -  
Number of Partners  
Invalid**

(1) **Fields Displayed**

Field Designator	Field Name
CL "X"	Clear Code
01NOP	Number of Partners
01CCC	Computer Condition Code

- (2) **Invalid Condition** - The number of Schedules K-1 is "1" and CCC "F", or "6" is not present.
- (3) **Correction Procedures:**
- a. If the partnership shows that the number of Schedules K-1 is "1" or the attached Schedule K-1 shows 100 percent interest in the partnership, follow the procedures below:

If	Then
The partnership shows that this is a "Final Return",	<ol style="list-style-type: none"> <li>1. Enter "2" in Field 01NOP.</li> <li>2. Enter "F" in Field 01CCC.</li> </ol>
There is an indication that this is a short length record return (e.g., common trust, 761(a), amended return, nominee, etc.) (IRM 3.12.15.2.15.1),	<p>Enter "2" in Field 01NOP for all short length record returns.</p> <p><b>Exception:</b> Do not enter a "2" on an amended return. Enter "G" in Field 01CCC.</p>
Partnership entity section shows <ul style="list-style-type: none"> <li>• Domestic "Limited Partnership" (LP),</li> <li>• Domestic "Limited Liability Partnership" (LLP),</li> <li>• Domestic "Limited Liability Company" (LLC),</li> <li>• "Limited Liability Land Trust" (LLLT), or</li> <li>• "Unincorporated Business Organization" (UBO) or</li> <li>• "2", "3", or "4" is present in Field 06LPC.</li> </ul>	<ol style="list-style-type: none"> <li>1. Enter CCC "F" in Field 01CCC and "2" in Field 01NOP.</li> <li>2. Continue processing.</li> <li>3. Advise the taxpayer that we are deleting the partnership filing requirement with a non-suspense letter using Letter 3733C.</li> </ol>
Partnership shows payment to a retired or deceased partner or cites Reg. Section 1.7361,	Enter "2" in Field 01NOP.
None of the above are present,	Correspond using Letter 1355C, informing the partnership that they can't have one 100 percent partner and ask for an explanation.
The partnership responds stating they are a Limited Partnership, Limited Liability Partnership, Company, Land Trust or Unincorporated Business Organization,	<ol style="list-style-type: none"> <li>1. Enter CCC "F" in Field 01CCC.</li> <li>2. Advise the taxpayer that we are deleting the partnership filing requirement with a non-suspense letter using Letter 3733C.</li> <li>3. Continue processing.</li> </ol>
The partnership fails to respond,	<ol style="list-style-type: none"> <li>1. Enter "F" in Field 01CCC and "2" in Field 01NOP.</li> <li>2. Advise the taxpayer that we are deleting the partnership filing requirement with a non-suspense letter using Letter 3733C.</li> <li>3. Continue processing.</li> </ol>

3.12.15.19.23 (1) **Fields Displayed**  
 (01-01-2024)  
**Error Code 729 - Clean  
 Vehicle (CVC)  
 Disallowance**

Field Designator on Form 1065	Field Name
01TXP	Tax Period
311VI	Vehicle Identification Number (VIN) for first Schedule A
311DT	Date vehicle was placed in service for first Schedule A
31109	Tentative credit amount for first Schedule A
31111	Credit amount for business use of new clean vehicle for first Schedule A
>>>>	<b>Computer</b> generated credit amount for business use of new clean vehicle for first Schedule A
31117	Smaller of Line 15 or Line 16 for first Schedule A
31126	Smaller of Line 24 or Line 25 for first Schedule A
>>>>	<b>Computer</b> generated amount for the smaller of Line 24 or Line 25 for first Schedule A
311IN	Indicator field for results of MeF check of VIN against portal for first Schedule A
312VI	Vehicle Identification Number (VIN) for second Schedule A
312DT	Date vehicle was placed in service for second Schedule A
31209	Tentative credit amount for second Schedule A
31211	Credit amount for business use of new clean vehicle for second Schedule A
>>>>	<b>Computer</b> generated - credit amount for business use of new clean vehicle for second Schedule A
31217	Smaller of Line 15 or Line 16 for second Schedule A
31226	Smaller of Line 24 or Line 25 for second Schedule A
>>>>	<b>Computer</b> generated - smaller of Line 24 or 25 for second Schedule A
312IN	Indicator field for results of MeF check of VIN against portal for 2nd Schedule A

Field Designator on Form 1065	Field Name
31RED>	<b>Computer</b> generated - reduced amount of CVC credit
31RDV	CVC verified field - ERS input only
313IN	Indicator (More than 2 Schedule A's attached)

(2) **Invalid Condition - Error Code 729** will generate when the Clean Vehicle Credit (CVC) from Form 8936, Schedule A differs from the amount allowed or the information provided does not support the credit claimed.

- The tax period is before 202301.
- The Vehicle Identification Number (VIN) is less than 17 alpha numeric characters.
- The Placed in Service Date is less than 8 numeric characters.
- The taxpayers amount of CVC differs from the amount allowed.

(3) **Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- Compare the displayed fields with the return and attachments. If incorrect overlay the screen with the correct information.
- The Taxpayer will attach Form 8936 Schedule A, Clean Vehicle Credit Amount and report their credit on Form 1065 Line 29.
- If Form 8936, Schedule A, Clean Vehicle Credit Amount, is not attached  
correspond for the missing Form 8936 Schedule A.
- If the return was e-filed and Field 311IN or 312IN are "1", then send TPNC 74.
- If a math error is present and transcription is correct, the send TPNC 74.
- TPNC 74 is the only valid Notice Code for Error Code 729.

#

(4) **Suspense Correction**

- If **No Reply** to correspondence, then enter CCC 3 and send TPNC 74.

3.12.15.19.24  
(01-01-2024)  
**Error Code 730 - Total  
Balance  
Due/Overpayment  
Mismatch**

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name
07L24	Interest due under the look-back method computed long-term contracts (attach 8697).
07L25	Interest due under the look-back method- income forecast (attach Form 8866)

Field Designator on Form 1065	Field Name
07L26	BB AAR imputed underprint
07L27	Other Taxes
007L28	Total balance due. Add lines 24 through 27.
>>>>	Underprint Amount

(2) **Invalid Conditions** Error Code 730 generates when:

- Tax period is 202301 or after.

(3) **Correction Procedures**

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

the computer's figures still exists after all actions above for math verification have been taken and all the necessary corrections have been made send TPNC 75.

- Valid TPNCs for EC 730 are 75 and 90.

3.12.15.19.25

(01-01-2024)

**Error Code 731 -  
Elective Payment  
Election (07EPE)  
Disallowance**

(1) Field Displayed

Field Designator on Form 1065	Field Name
01TXP	Tax Period
231BI	Form 7207 Net Elective Payment Election Amount
231GI	Form 7210 Net Elective Payment Election Amount
241OI	Form 3468 Net Elective Payment Election Amount
241XI	Form 8933 Net Elective Payment Election Amount
07EPE	Form 1065 page 1, Line 29
07EPE>	Computer Generated Elective Payment Election (EPE)
07EVP	Elective Payment Election (EPE) Verified Field <b>ERS input only</b>

(2) **Invalid conditions** Error Code 731 generates when:

- Field 07EPE, Elective Payment Election, and the computer underprint
- not support the credit claimed on Form 1065 Line 29.
- The tax period is before 202301.

#

(3) **Correction Procedures**

- Correct coding errors, transcription errors, and misplaced entries.
  - Compare the displayed fields with the return and attachments. If incorrect overlay the screen with the correct information.
  - The taxpayer will attach Form 3800 General Business Credit, and report their EPE credit on Form 1065 Line 29.
  - If Form 3800, General Business Credit, is not attached and the EPE with Action Code 211 and correspond using Letter 1355C.
- the computer's figures still exists after all the actions for math verification have been taken and all the necessary corrections have been made send TPNC 73.
- Valid TPNC's For EC 731 are 73.

#

#

(4) **Suspense Correction:**

- If **No Reply** to correspondence, then disallow the EPE credit shown and remove the amount claimed on Field 07EPE. Enter CCC" 3" and send TPNC 73.

3.12.15.19.26  
(01-01-2023)

**Error Code 734 - Total  
Income and Computer  
Amounts Differ**

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name
0201A	Gross Receipts or Sales
0201B	Returns and Allowances
0201C>	Gross Profit - <b>Computer</b>
0202	Cost of Goods Sold
0204	Ordinary Income
0205	Net Farm Profit
0206	Net Ordinary Gains
0207	Other Income
0208	Total Income
>>>>	Total Income - <b>Computer</b>

(2) **Invalid Condition - Error Code 734** will generate when the transcribed Total

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(3) **Correction Procedures:**

- Compare the data on the screen with the partnership entries on the return.

- b. Correct all misplaced entries, coding and transcription errors.

If	Then
The partnership completed a field specific to this error code or calculated the Total Income field <b>incorrectly</b> ,	Change Field 0208 to agree with the underprint amount.
Line 8, <b>Total Income</b> is the only entry present,	<ol style="list-style-type: none"> <li>1. Verify that the entries on Lines 4 through 7 have been brought forward from schedules and/or attachments.</li> <li>2. If the amount is not identified on Lines 4 through 7, enter the amount from Line 8 in Field 0207 and on Line 7 of the return.</li> </ol>
Line 1C has an entry but Lines 1A and 1B are blank,	Enter Line 1C amount to Field 0201A.
Edited correctly,	Enter the verified total of Lines 3 through 7 in Field 0208 on the screen and edit Line 8 on the return, if different.

3.12.15.19.27  
(01-01-2024)

**Error Code 736 - Total  
Deductions and  
Computer Amounts  
Differ**

(1) **Fields Displayed**

Field Designator on Form 1065	Field Name
0309	Net Salary and Wage
0310	Payments to Partners
0311	Repairs and Maintenance
0312	Bad Debts
0313	Rent
0314	Taxes and Licenses
0315	Interest Expense
0316C	Depreciation
0317	Depletion
0318	Retirement Plans
0319	Employee Benefit Program
03EED	Energy efficient commercial buildings deduction
03OTH	Other Deductions
03TOT	Total Deductions
>>>>	Total Deductions - <b>Computer</b>

(2) **Invalid Condition - Error Code 736** will generate when the transcribed Total

#

(3) **Correction Procedures:**

- a. Compare the data on the screen with the partnership entries on the return.
- b. Correct all misplaced entries, coding and transcription errors.

If	Then
The partnership has failed to complete a field specific to this error code (other than Line 21) or incorrectly calculated the Total Deduction field,	Change Field 03TOT to agree with the underprint amount.
Line 21 is not perfected when the only entry present was on Line 22,	Enter amount from Line 22 in Field 03OTH.
Fields specific to the error code were transcribed incorrectly,	Enter correct amount from the return.
The partnership shows a negative amount on Line(s) 9, 10, 13, 14 or 15, <b>Note:</b> Follow taxpayer intent by looking at Line 23 before changing Line 21.	<ol style="list-style-type: none"> <li>1. "X" the negative amount and subtract on Line 21 of the return.</li> <li>2. Delete the negative amount from the corresponding field on the screen.</li> <li>3. Enter (the adjusted) amount from Line 21 in Field 03OTH.</li> </ol>
Line 22, <b>Total Deductions</b> is the only entry present,	<ol style="list-style-type: none"> <li>1. Verify that the entries on Lines 9 through 21 have been brought forward correctly from schedules and/or attachments.</li> <li>2. If the amount is not identified on Lines 9 through 21, enter the amount from Line 22 in Field 03OTH and on Line 21 of the return.</li> </ol>
There are amounts in Line 9 through 21, but an amount is not on Line 22,	Enter the verified total of Lines 9 through 21 in Field 03TOT on the screen and the return, if different.
The <b>same</b> income is shown on Form 8825 (Rental Real Estate Income and Expenses of a Partnership or an S Corporation) and on page 1 of Form 1065,	<ol style="list-style-type: none"> <li>1. "X" the amounts on page 1,</li> <li>2. Edit the Line 22 amount on Form 8825 to Line 2 of Schedule K.</li> </ol> <p><b>Note:</b> Do not bring deduction amounts forward from Form 8825 to page 1, Form 1065.</p>

3.12.15.19.28

(01-01-2016)

**Error Code 737 -  
Publicly Traded  
Partnership Without Tax****(1) Fields Displayed**

Field Designator	Field Name
CL	Clear Code
01CCC	Computer Condition Code
03TAX	3.5 percent Tax

- (2) **Invalid Condition - Error Code 737** will generate if the return is identified as a Publicly Traded Partnership (PTP) with Document Code 67 when there is **no tax** amount written-in above Line 22 of Form 1065 and CCC "F" is not present.

**(3) Correction Procedures:**

- Compare the entry in Field 03TAX to the area above Line 22, Form 1065 and correct any coding or transcription errors.
- If Field 03TAX is blank, check return and attachments for the tax computation.

If	Then
A 3.5 percent tax amount is found on return or attachment,	<ol style="list-style-type: none"> <li>Edit amount to area above Line 22, Form 1065.</li> <li>Enter amount in Field 03TAX.</li> </ol>
A 3.5 percent tax amount is not found on return or attachment,	Check return for any indication that it is a "Final" return.
Indication on return that it is a "Final" return,	Enter "F" in Field 01CCC.
No indication that the return is a "Final" return,	Enter \$1.00 in Field 03TAX.

3.12.15.19.29

(01-01-2024)

**Error Code 738 -  
Ordinary Income/Taxable  
Income and Computer  
Amounts Differ****(1) Fields Displayed**

Field Designator on Form 1065	Field Name
0208	Total Income
>>>>	Total Income - <b>Computer</b>
S03NP	(Not Present)
03TOT	Total Deduction
>>>>	Total Deduction - <b>Computer</b>
03OBI	Ordinary Income
>>>>	Ordinary Income - <b>Computer</b>

(2) **Invalid Condition - Error Code 738** will generate when the transcribed figure

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(3) **Correction Procedures:**

1. Compare the entry in Field 03OBI (Form 1065) to Line 223 of the return and correct any transcription errors.

If	Then
The partnership has failed to complete a field specific to this error code or calculated the Ordinary Income field incorrectly,	Change Field 03OBI to agree with the underprint amount.
Fields 0208, 03TOT or 03OBI are transcribed incorrectly,	Enter correct amount from the return.
Line(s) 8, 21 or 22 are edited incorrectly,	Correct entry and enter the correct amount in Fields 0208, 03TOIT or 03OBI.
There is an amount present for Ordinary Income on Line 23 but the amount is not identified on Lines 1 through 22,	<ol style="list-style-type: none"> <li>1. Edit the amount from Line 23 to Lines 7 and 8.</li> <li>2. Enter the amount in Fields 0207 and 0208. Enter as negative amounts if Line 22 amount is negative.</li> </ol>
There are amounts on Lines 1 through 22 but an amount is not on Line 23,	Enter the underprint in Field 03OBI.
There are <b>no</b> transcription errors and the partnership has made an error in its calculations,	<ol style="list-style-type: none"> <li>1. Enter the underprint amount in Field 03OBI.</li> <li>2. Edit an "X" next to the partnership figures on Line 23 of the return.</li> <li>3. Enter the correct figure to the left of the "X".</li> </ol> <p style="text-align: center;">below.</p>

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If	Then
	<p>Prepare Letter 3733C to inform the partnership of the error in the calculations informing the partnership to be sure to prepare amended Schedules K-1 for the partners in the partnership.</p> <p><b>Reminder:</b> This letter is sent to the partnership for <b>information only</b> and does not require a response.</p> <p><b>Exception:</b> The partnership does not need to be notified if Total Income is changed due to an amount being moved from page 1, Form 1065 to Schedule K or vice versa.</p>

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3.12.15.19.30  
(01-01-2024)  
**Error Code 739 -  
Amount  
Owed/Overpayment**

(1) **Field Displays**

Field Designator	Field Name
07L28	Balance due. Add lines 24 through 27
>>>>>	Underprint
07EPE	Elective Payment Election. Form 3800
>>>>>	Underprint
07L30	Payment
07B/D	Amount Owed/Overpayment
>>>>>	Underprint

(2) **Invalid Conditions** Error Code 739 generates when:

- The difference between Balance Due/Overpayment Taxpayer and
- Tax period is before 202301.

#

(3) **Correction Procedures**

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. Compare the displayed fields with the return and attachments. If incorrect overlay the screen with the correct information.
- c. **If you are processing a 2022 Tax Year Form** and the taxpayer has indicated an "Elective Payment "or "Deemed Payment" by writing "IRA22DPE" on an attachment or on Form 1065, Line 29 dotted portion, refer to the instructions found at IRM 3.12.15.2.16 , Elective Payment Election (EPE) and Credit Transfers.

**Note:** Do not continue processing return. Ensure that Action Code 450 is entered and the return with EPE is held for LB&I review.

- d. If there is an amount present on Form 1065, Line 29 and Form 3800, is not attached, SSPND using Action Code 211 and correspond using letter 1355C.
- e. Form 1065, Line 29 has an amount and Form 3800, is attached, and the Tax payer has figured or transferred Part III Form 3800 incorrectly send TPNC 73.

#

computer's figures still exists after all actions above for math verification have been take and all the necessary corrections have been made send TPNC 73

- g. Valid TPNC's for EC 739 are 73 and 76.

(4) **Suspense Correction:**

- **No Reply** to correspondence, then disallow the amount claimed in Field 07EPE. Enter CCC "3" and send TPNC 76.

3.12.15.19.31

(01-01-2016)

**Error Code 999 - End of Year Reformats**

(1) **Field Displayed**

Field Designator	Field Name
01TXP	Tax Period

- (2) **Invalid Condition - Error Code 999** will generate for all returns that are in error status at the end of the processing year.

- (3) **Correction Procedure** - Since the system will revalidate the record and set validity checks based on next processing year's program, the only correction procedure required for Error Code 999 is for the tax examiner to transmit.

3.12.15.19.32

(11-09-2022)

**♦Error Code 074 - TETR Inconsistent with Tax Year♦ - Reserved for Future Use**

- (1) **General Information** - TETR was used for tax periods 201612 through 200711 and is no longer applicable.

(2) **Fields Displayed**

Field Designator on Form 1065	Field Name
CL	Clear Code
01TXP	Tax Period
20TTR - Reserved for future use	Telephone Excise Tax Refund

Field Designator on Form 1065	Field Name
20TTI - Reserved for future use	Telephone Excise Tax Credit Interest
03TC> - Reserved for future use	Total Telephone Excise Tax Refund - Computer
03TET> - Reserved for future use	Telephone Excise Tax Refund
03TRV> - Reserved for future use	TETR Credit Verified

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**Form 1065, U.S. Return of Partnership Income**Exhibit 3.12.15-1

## Exhibit 3.12.15-1 (Cont. 1) (01-01-2024)

## Form 1065, U.S. Return of Partnership Income

**DRAFT**

Form 1065 (2023)

Page **2****Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:				<b>Yes</b>	<b>No</b>
<b>a</b> <input type="checkbox"/> Domestic general partnership	<b>06LPC<sup>b</sup></b>	<b>b</b> <input type="checkbox"/> Domestic limited partnership			
<b>c</b> <input type="checkbox"/> Domestic limited liability company		<b>d</b> <input type="checkbox"/> Domestic limited liability partnership			
<b>e</b> <input type="checkbox"/> Foreign partnership		<b>f</b> <input type="checkbox"/> Other: _____			
<b>2</b> At the end of the tax year:					
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .				<b>06FDC</b>	
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .				<b>06INE</b>	
<b>3</b> At the end of the tax year, did the partnership:					
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .				<b>06PCS</b>	
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .				<b>06DPT</b>	
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
<b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?				<b>Yes</b>	<b>No</b>
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.					
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.					
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.					
<b>d</b> The partnership is not filing and is not required to file Schedule M-3 . . . . .					
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.					
<b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? . . . . .					
<b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .					
<b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .					
<b>8</b> At any time during calendar year 2023, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country . . . . .					
<b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .					
<b>10a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election . . . . .				<b>0610a</b>	
See instructions for details regarding a section 754 election.					
<b>b</b> For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount \$ <b>06b2</b> and the total aggregate net negative amount \$ ( ) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions . . . . .				<b>0610b</b>	

Form **1065** (2023)

## Exhibit 3.12.15-1 (Cont. 2) (01-01-2024)

## Form 1065, U.S. Return of Partnership Income

**DRAFT**

Form 1065 (2023)

Page **3**

<b>Schedule B Other Information (continued)</b>		<b>Yes</b>	<b>No</b>
<b>c</b>	For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ ( _____ ) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions . . . . .		<b>0610c</b>
<b>d</b>	For this tax year, is the partnership required to adjust the basis of partnership property under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year \$ <b>06c2</b> . . . . . The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .		<b>0610d</b>
<b>11</b>	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . . <input type="checkbox"/>		
<b>12</b>	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .		
<b>13</b>	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions . . . . . <b>06DRE</b>		
<b>14</b>	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership . . . . . <b>06FPI</b>		<b>06FPC</b>
<b>15</b>	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return . . . . . <b>06IRI</b>		
<b>16a</b>	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .		
<b>b</b>	If "Yes," did you or will you file required Form(s) 1099? . . . . .		
<b>17</b>	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return . . . . . <b>06NFC</b>		
<b>18</b>	Enter the number of partners that are foreign governments under section 892 . . . . .		
<b>19</b>	During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . . .		
<b>20</b>	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . . . .		
<b>21</b>	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? . . . . .		
<b>22</b>	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions . . . . . If "Yes," enter the total amount of the disallowed deductions . . . . . \$ _____		
<b>23</b>	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . . . .		
<b>24</b>	Does the partnership satisfy one or more of the following? See instructions . . . . . <b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. <b>b</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the partnership has business interest expense. <b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
<b>25</b>	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . . If "Yes," enter the amount from Form 8996, line 15 . . . . . \$ <b>06QOF</b>		<b>06CRT</b>
<b>26</b>	Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership . . . . . <b>06NFP</b> Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
<b>27</b>	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? . . . . .		<b>06TSF</b>
<b>28</b>	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: _____ By vote: _____ By value: _____		
<b>29</b>	Is the partnership required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions): <b>a</b> Under the applicable foreign corporation rules? . . . . .		<b>0629a</b>

Form **1065** (2023)

Exhibit 3.12.15-1 (Cont. 3) (01-01-2024)

Form 1065, U.S. Return of Partnership Income

DRAFT

Form 1065 (2023)

Page 4

Schedule B	Other Information (continued)	Yes	No
b	Under the covered surrogate foreign corporation rules? If "Yes" to either (a) or (b), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.	0629b	
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions		
31	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 If "No," complete Designation of Partnership Representative below.	06DAC 06ELC 06SK1	

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR

U.S. address of PR

U.S. phone number of PR

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

Form 1065 (2023)

## Exhibit 3.12.15-1 (Cont. 4) (01-01-2024)

## Form 1065, U.S. Return of Partnership Income

**DRAFT**

Form 1065 (2023)

Page **5**

<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 23)	<b>1</b>
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)	<b>2 02K02</b>
	<b>3a</b> Other gross rental income (loss)	<b>3a 02K3A</b>
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c 02K3C</b>
	<b>4</b> Guaranteed payments: <b>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b>	<b>4c</b>
	<b>c</b> Total. Add lines 4a and 4b	<b>4c</b>
	<b>5</b> Interest income	<b>5 02K05</b>
	<b>6</b> Dividends and dividend equivalents: <b>a</b> Ordinary dividends	<b>6a 02K6A</b>
	<b>b</b> Qualified dividends <b>6b</b> <b>c</b> Dividend equivalents <b>6c</b>	<b>6c</b>
	<b>7</b> Royalties	<b>7 02K07</b>
<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065))	<b>8</b>	
<b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065))	<b>9a 02K9A</b>	
<b>b</b> Collectibles (28%) gain (loss)	<b>9b</b>	
<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>9c</b>	
<b>10</b> Net section 1231 gain (loss) (attach Form 4797)	<b>10 02K10</b>	
<b>11</b> Other income (loss) (see instructions) Type: _____	<b>11 02K11</b>	
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562)	<b>12</b>
	<b>13a</b> Cash contributions	<b>13a</b>
	<b>b</b> Noncash contributions	<b>13b</b>
	<b>c</b> Investment interest expense	<b>13c</b>
	<b>d</b> Section 59(e)(2) expenditures: <b>(1)</b> Type: _____ <b>(2)</b> Amount: _____	<b>13d(2)</b>
<b>e</b> Other deductions (see instructions) Type: _____	<b>13e</b>	
<b>Self-employment</b>	<b>14a</b> Net earnings (loss) from self-employment	<b>14a</b>
	<b>b</b> Gross farming or fishing income	<b>14b</b>
	<b>c</b> Gross nonfarm income	<b>14c</b>
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5))	<b>15a 02KA1</b>
	<b>b</b> Low-income housing credit (other)	<b>15b 02KA4</b>
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	<b>15c 02KB1</b>
	<b>d</b> Other rental real estate credits (see instructions) Type: _____	<b>15d</b>
	<b>e</b> Other rental credits (see instructions) Type: _____	<b>15e</b>
	<b>f</b> Other credits (see instructions) Type: _____	<b>15f</b>
<b>Inter-national</b>	<b>16</b> Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <b>02ITR</b> <input type="checkbox"/>	
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment	<b>17a</b>
	<b>b</b> Adjusted gain or loss	<b>17b</b>
	<b>c</b> Depletion (other than oil and gas)	<b>17c</b>
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>17d</b>
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>17e</b>
	<b>f</b> Other AMT items (attach statement)	<b>17f</b>
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income	<b>18a</b>
	<b>b</b> Other tax-exempt income	<b>18b</b>
	<b>c</b> Nondeductible expenses	<b>18c</b>
	<b>19a</b> Distributions of cash and marketable securities	<b>19a</b>
	<b>b</b> Distributions of other property	<b>19b</b>
	<b>20a</b> Investment income	<b>20a</b>
	<b>b</b> Investment expenses	<b>20b</b>
<b>c</b> Other items and amounts (attach statement)		
<b>21</b> Total foreign taxes paid or accrued	<b>21</b>	

Form **1065** (2023)

## Exhibit 3.12.15-2 (01-01-2024)

## Schedule F, Profit or Loss From Farming

**DRAFT****SCHEDULE F**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Farming**Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity**B** Enter code from Part IV**C** Accounting method:☐ Cash ☐ Accrual**D** Employer ID number (EIN) (see instr.)**E** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**G** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b>	Sales of purchased livestock and other resale items (see instructions)	<b>1a</b>	
<b>b</b>	Cost or other basis of purchased livestock or other items reported on line 1a	<b>1b</b>	
<b>c</b>	Subtract line 1b from line 1a	<b>1c</b>	<b>03FL1</b>
<b>2</b>	Sales of livestock, produce, grains, and other products you raised	<b>2</b>	
<b>3a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	
<b>3b</b>	Taxable amount	<b>3b</b>	
<b>4a</b>	Agricultural program payments (see instructions)	<b>4a</b>	
<b>4b</b>	Taxable amount	<b>4b</b>	
<b>5a</b>	Commodity Credit Corporation (CCC) loans reported under election	<b>5a</b>	
<b>5b</b>	CCC loans forfeited	<b>5b</b>	
<b>5c</b>	Taxable amount	<b>5c</b>	
<b>6</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2023	<b>6a</b>	
<b>b</b>	Taxable amount	<b>6b</b>	
<b>c</b>	If election to defer to 2024 is attached, check here <input type="checkbox"/>	<b>6d</b>	Amount deferred from 2022
<b>7</b>	Custom hire (machine work) income	<b>7</b>	
<b>8</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>8</b>	
<b>9</b>	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	<b>9</b>	<b>03FL3</b>

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b>	Car and truck expenses (see instructions). Also attach Form 4562	<b>10</b>		<b>23</b>	Pension and profit-sharing plans	<b>23</b>	
<b>11</b>	Chemicals	<b>11</b>		<b>24</b>	Rent or lease (see instructions):		
<b>12</b>	Conservation expenses (see instructions)	<b>12</b>		<b>a</b>	Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b>	Custom hire (machine work)	<b>13</b>		<b>b</b>	Other (land, animals, etc.)	<b>24b</b>	
<b>14</b>	Depreciation and section 179 expense (see instructions)	<b>14</b>		<b>25</b>	Repairs and maintenance	<b>25</b>	
<b>15</b>	Employee benefit programs other than on line 23	<b>15</b>		<b>26</b>	Seeds and plants	<b>26</b>	
<b>16</b>	Feed	<b>16</b>		<b>27</b>	Storage and warehousing	<b>27</b>	
<b>17</b>	Fertilizers and lime	<b>17</b>		<b>28</b>	Supplies	<b>28</b>	
<b>18</b>	Freight and trucking	<b>18</b>		<b>29</b>	Taxes	<b>29</b>	
<b>19</b>	Gasoline, fuel, and oil	<b>19</b>		<b>30</b>	Utilities	<b>30</b>	
<b>20</b>	Insurance (other than health)	<b>20</b>		<b>31</b>	Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b>	Interest (see instructions):			<b>32</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>21a</b>		<b>a</b>		<b>32a</b>	
<b>b</b>	Other	<b>21b</b>		<b>b</b>		<b>32b</b>	
<b>22</b>	Labor hired (less employment credits)	<b>22</b>		<b>c</b>		<b>32c</b>	
				<b>d</b>		<b>32d</b>	
				<b>e</b>		<b>32e</b>	
				<b>f</b>		<b>32f</b>	
<b>33</b>	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>					
<b>34</b>	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9	<b>34</b>					

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

**35** Reserved for future use.**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:**a** ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2023

## Exhibit 3.12.15-3 (01-01-2024)

## Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation

<b>Form 8825</b> (Rev. November 2018) Department of the Treasury Internal Revenue Service		<b>Rental Real Estate Income and Expenses of a Partnership or an S Corporation</b> ▶ Attach to Form 1065 or Form 1120S. ▶ Go to <a href="http://www.irs.gov/Form8825">www.irs.gov/Form8825</a> for the latest information.				OMB No. 1545-0123	
Name						Employer identification number	
<b>1</b> Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.							
Physical address of each property—street, city, state, ZIP code		Type—Enter code 1–8; see page 2 for list		Fair Rental Days	Personal Use Days		
<b>A</b>							
<b>B</b>							
<b>C</b>							
<b>D</b>							
<b>Rental Real Estate Income</b>		<b>Properties</b>					
<b>2</b> Gross rents . . . . .		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>		
<b>Rental Real Estate Expenses</b>							
<b>3</b> Advertising . . . . .		<b>3</b>					
<b>4</b> Auto and travel . . . . .		<b>4</b>					
<b>5</b> Cleaning and maintenance . . . . .		<b>5</b>					
<b>6</b> Commissions . . . . .		<b>6</b>					
<b>7</b> Insurance . . . . .		<b>7</b>					
<b>8</b> Legal and other professional fees . . . . .		<b>8</b>					
<b>9</b> Interest (see instructions) . . . . .		<b>9</b>					
<b>10</b> Repairs . . . . .		<b>10</b>					
<b>11</b> Taxes . . . . .		<b>11</b>					
<b>12</b> Utilities . . . . .		<b>12</b>					
<b>13</b> Wages and salaries . . . . .		<b>13</b>					
<b>14</b> Depreciation (see instructions) . . . . .		<b>14</b>					
<b>15</b> Other (list) ▶ . . . . .		<b>15</b>					
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . . .		<b>16</b>					
<b>17</b> Income or (loss) from each property. Subtract line 16 from line 2 . . . . .		<b>17</b>					
<b>18a</b> Total gross rents. Add gross rents from line 2, columns A through H . . . . .		<b>18a</b>	<b>03H02</b>				
<b>b</b> Total expenses. Add total expenses from line 16, columns A through H . . . . .		<b>18b</b>					
<b>19</b> Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .		<b>19</b>					
<b>20a</b> Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .		<b>20a</b>					
<b>b</b> Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.							
<b>(1)</b> Name . . . . .		<b>(2)</b> Employer identification number . . . . .					
. . . . .		. . . . .					
<b>21</b> Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: . . . . .		<b>21</b>					
• Form 1065 or 1120S: Schedule K, line 2							

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10136Z Form 8825 (Rev. 11-2018)

## Exhibit 3.12.15-4 (01-01-2024)

## Schedule D, Capital Gains and Losses

## DRAFT

SCHEDULE D  
(Form 1065)Department of the Treasury  
Internal Revenue Service

Name of partnership

## Capital Gains and Losses

Attach to Form 1065 or Form 8865.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

2023

Employer identification number

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. **100ID**

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	<b>101AD</b>	<b>101AE</b>		
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<b>101BD</b>	<b>101BE</b>	<b>101BG</b>	
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	<b>1002D</b>	<b>1002E</b>	<b>1002G</b>	
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	<b>1003D</b>	<b>1003E</b>	<b>1003G</b>	
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>6</b>	
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11 . . . . .			<b>7</b>	

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	<b>108AD</b>	<b>108AE</b>		
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>108BD</b>	<b>108BE</b>	<b>108BG</b>	
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	<b>1009D</b>	<b>1009E</b>	<b>1009G</b>	
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>1010D</b>	<b>1010E</b>	<b>1010G</b>	
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>	
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>	
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .			<b>13</b>	
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	<b>10014</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11 . . . . .			<b>15</b>	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2023

## Exhibit 3.12.15-5 (01-01-2024)

## Form 4797, Sales of Business Property

DRAFT

Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2023**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

- 1a Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1a**
- b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets. . . . . **1b 101B**
- c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets. . . . . **1c 101C**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

- 3 Gain, if any, from Form 4684, line 39 . . . . . **3**
- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**
- 6 Gain, if any, from line 32, from other than casualty or theft . . . . . **6**
- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . . **7**

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years. See instructions . . . . . **8**
- 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11 Loss, if any, from line 7 . . . . . **11** ( )
- 12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**
- 13 Gain, if any, from line 31 . . . . . **13**
- 14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . **14**
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . **16**
- 17 Combine lines 10 through 16. . . . . **17**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . . **18b**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2023)

**Form 8949, Sales and Other Dispositions of Capital Assets**

Cat. No. 33655H (11-07-2023)  
Any line marked with a #  
is for **Official Use Only**

## Form 8949, Sales and Other Dispositions of Capital Assets

## Exhibit 3.12.15-7 (01-01-2024)

## Form 8996, Qualified Opportunity Fund

<b>Form 8996</b> (Rev. December 2021) Department of the Treasury Internal Revenue Service	<b>Qualified Opportunity Fund</b> ▶ Go to <a href="http://www.irs.gov/Form8996">www.irs.gov/Form8996</a> for instructions and the latest information. ▶ Attach to your tax return. See instructions.	OMB No. 1545-0123  Attachment Sequence No. <b>996</b>
Name _____		Employer identification number _____

<b>Part I General Information and Certification</b>	
<b>1</b>	Type of taxpayer: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership
<b>2</b>	Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))? <input type="checkbox"/> <b>No. STOP.</b> Do not file this form with your tax return. <input type="checkbox"/> <b>Yes.</b> Go to line 3.
<b>3</b>	Is this the first period the taxpayer is a QOF? <input type="checkbox"/> <b>Yes.</b> By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions. <input type="checkbox"/> <b>No.</b>
<b>4</b>	If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF . . . . . ▶ _____
<b>5</b>	Did any investor dispose of, in part or in whole, their equity interest in the fund? <input type="checkbox"/> <b>Yes.</b> Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year. <input type="checkbox"/> <b>No.</b>
<b>6</b>	<input type="checkbox"/> Do not check this box. Reserved for future use.

<b>Part II Investment Standard Calculation</b>			
<b>7</b>	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes" . . . . .	<b>7</b>	<b>10116</b>
<b>8</b>	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes" . . . . .	<b>8</b>	<b>10117</b>
<b>9</b>	Divide line 7 by line 8 . . . . .	<b>9</b>	
<b>10</b>	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year . . . . .	<b>10</b>	<b>10119</b>
<b>11</b>	Total assets held by the taxpayer on the last day of the taxpayer's tax year . . . . .	<b>11</b>	<b>10110</b>
<b>12</b>	Divide line 10 by line 11 . . . . .	<b>12</b>	

<b>Part III Qualified Opportunity Fund Average and Penalty</b>			
<b>13</b>	Add lines 9 and 12 . . . . .	<b>13</b>	
<b>14</b>	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes" . . . . .	<b>14</b>	<b>1013</b>
<b>15</b>	Is line 14 equal to or more than 0.90? <input type="checkbox"/> <b>Yes.</b> Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> <b>No.</b> The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions . . . . .	<b>15</b>	<b>1014</b>

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37820G Form **8996** (Rev. 12-2021)

**Exhibit 3.12.15-8 (01-01-2024)**  
**Form 1125-A, Cost of Goods Sold**

<b>Form 1125-A</b> (Rev. November 2018) Department of the Treasury Internal Revenue Service		<b>Cost of Goods Sold</b> ▶ <b>Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.</b> ▶ <b>Go to <a href="http://www.irs.gov/Form1125A">www.irs.gov/Form1125A</a> for the latest information.</b>		OMB No. 1545-0123	
Name				Employer identification number	
1	Inventory at beginning of year	1	03A01		
2	Purchases	2	03A02		
3	Cost of labor	3			
4	Additional section 263A costs (attach schedule)	4			
5	Other costs (attach schedule)	5			
6	<b>Total.</b> Add lines 1 through 5	6	03A06		
7	Inventory at end of year	7	03A07		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8			
<b>9a</b> Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶					
<b>b</b> Check if there was a writedown of subnormal goods <span style="float: right;"><input type="checkbox"/></span>					
<b>c</b> Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) <span style="float: right;"><input type="checkbox"/></span>					
<b>d</b> If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO <span style="float: right;"><b>9d</b> <input type="text"/></span>					
<b>e</b> If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>					
<b>f</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>					

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

**General Instructions**

**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

**Small business taxpayer.** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55988R

Form **1125-A** (Rev. 11-2018)

## Exhibit 3.12.15-9 (01-01-2024)

## Form 8941, Credit for Small Employer Health Insurance Premiums

**DRAFT**

**Form 8941**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Credit for Small Employer Health Insurance Premiums**

Attach to your tax return.  
Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.

OMB No. 1545-2198

**2023**  
Attachment  
Sequence No. **65**

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
- 21CBX** ☐ **Yes.** Enter Marketplace Identifier (if any): \_\_\_\_\_
- ☐ **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: **21LNB**
- C** Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2022 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.
- ☐ **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.
- 21BXC** ☐ **No.** Go to line 1.

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b> Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) . . . . .	<b>1</b>	<b>21LN1</b>
<b>2</b> Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>	<b>2102</b>
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$62,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	<b>2103</b>
<b>4</b> Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>	<b>2104</b>
<b>5</b> Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>	<b>2105</b>
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	
<b>7</b> Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>	
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>	
<b>9</b> If line 3 is \$30,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>	
<b>10</b> Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions . . . . .	<b>10</b>	<b>2110</b>
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	
<b>13</b> If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) . . . . .	<b>13</b>	<b>2113</b>
<b>14</b> Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>	<b>2114</b>
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	<b>2115</b>
<b>16</b> Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>16</b>	<b>2116</b>
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>17</b>	
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>	<b>2118</b>
<b>19</b> Enter the amount you paid in 2023 for taxes considered payroll taxes for purposes of this credit. See instructions . . . . .	<b>19</b>	
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, Part III, line 6f . . . . .	<b>20</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2023)

## Exhibit 3.12.15-10 (01-01-2024)

## Form 3800, General Business Credit

**DRAFT**

Form **3800** **General Business Credit**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895  
**2023**  
Attachment Sequence No. **22**

Name(s) shown on return \_\_\_\_\_ Identifying number \_\_\_\_\_

**A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of IRC 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of IRC 59A(e) for the BEAT? See instructions ☐ Yes ☐ No

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
Go to Part III before Parts I and II. See instructions.

1	General business credit from Part III, line 2, column (e)	1
2	Passive activity credits from Part III, line 2, column (f)	2
3	Enter the applicable passive activity credits allowed for 2023. See instructions	3
4	Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	4
5	Carryback of general business credit from 2024. See instructions	5
6	Add lines 1, 3, 4, and 5	6

**Part II Allowable Credit**

**7 Regular tax before credits:**

- Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2.
- Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return.
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 9978 amount included on line 1d; or the amount from the applicable line of your return.

**8 Alternative minimum tax:**

- Individuals. Enter the amount from Form 6251, line 11.
- Corporations. Enter the amount from Form 4626, Part II, line 13.
- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.

**9 Add lines 7 and 8**

**10a Foreign tax credit**

**10b Certain allowable credits (see instructions)**

**10c Add lines 10a and 10b**

**11 Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16

**12 Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-

**13 Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions**

**14 Tentative minimum tax:**

- Individuals. Enter the amount from Form 6251, line 9.
- Corporations. Enter -0-.
- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.

**15 Enter the greater of line 13 or line 14**

**16 Subtract line 15 from line 11. If zero or less, enter -0-**

**17 Enter the smaller of line 6 or line 16**

**C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2023)

**Exhibit 3.12.15-10 (Cont. 1) (01-01-2024)**  
**Form 3800, General Business Credit**

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Form 3800 (2023) Page **3**

**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
<b>1a</b>	Form 3468, Part II . . . . .									
<b>b</b>	Form 7207 . . . . .	<b>231BB</b>					<b>231BG</b>	<b>231BH</b>	<b>231BI</b>	<b>231BJ</b>
<b>c</b>	Form 6765 . . . . .									
<b>d</b>	Form 3468, Part III . . . . .	<b>231DB</b>					<b>231DG</b>			<b>231DJ</b>
<b>e</b>	Form 8826 . . . . .									
<b>f</b>	Form 8835, Part II . . . . .	<b>231FB</b>					<b>231FG</b>			<b>231FJ</b>
<b>g</b>	Form 7210 . . . . .	<b>231GB</b>					<b>231GG</b>	<b>231GH</b>	<b>231GI</b>	<b>231GJ</b>
<b>h</b>	Form 8820 . . . . .									
<b>i</b>	Form 8874 . . . . .									
<b>j</b>	Form 8881, Part I . . . . .									
<b>k</b>	Form 8882 . . . . .									
<b>l</b>	Form 8864 (diesel) . . . . .									
<b>m</b>	Form 8896 . . . . .									
<b>n</b>	Form 8906 . . . . .									
<b>o</b>	Form 3468, Part IV . . . . .	<b>241OB</b>						<b>241OH</b>	<b>241OI</b>	<b>241OJ</b>
<b>p</b>	Form 8908 . . . . .									
<b>q</b>	Reserved (45Z) . . . . .									
<b>r</b>	Form 8910 . . . . .									
<b>s</b>	Form 8911, Part II . . . . .	<b>241SB</b>					<b>241SG</b>			<b>241SJ</b>
<b>t</b>	Form 8830 . . . . .									
<b>u</b>	Form 7213, Part II . . . . .	<b>241UB</b>					<b>241UG</b>			<b>241UJ</b>
<b>v</b>	Form 3468, Part V . . . . .									
<b>w</b>	Form 8932 . . . . .									
<b>x</b>	Form 8933 . . . . .	<b>241XB</b>					<b>241XG</b>	<b>241XH</b>	<b>241XI</b>	<b>241XJ</b>
<b>y</b>	Form 8936, Part II . . . . .									
<b>z</b>	Reserved . . . . .									
<b>aa</b>	Form 8936, Part V . . . . .	<b>25AAB</b>								<b>25AAJ</b>
<b>bb</b>	Form 8904 . . . . .									
<b>cc</b>	Form 7213, Part I . . . . .									
<b>dd</b>	Form 8881, Part II . . . . .									
<b>ee</b>	Form 8881, Part III . . . . .									
<b>ff</b>	Form 8864, line 8 . . . . .									
<b>gg</b>	Reserved (1gg) . . . . .									
<b>hh</b>	Reserved (1hh) . . . . .									
<b>ii</b>	Reserved (1ii) . . . . .									
<b>jj</b>	Reserved (1jj) . . . . .									
<b>zz</b>	Other credits . . . . .									
<b>2</b>	Add lines 1a through 1zz . . . . .									

Form **3800** (2023)

## Exhibit 3.12.15-10 (Cont. 2) (01-01-2024)

## Form 3800, General Business Credit

## DRAFT

Form 3800 (2023)

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**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. *(continued)*

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3	Form 8844 . . . . .									
4	<b>Specified credits:</b>									
a	Form 3468, Part VI . . . . .	254AB					254AG			254AJ
b	Form 5884 . . . . .									
c	Form 6478 . . . . .									
d	Form 8586 . . . . .									
e	Form 8835, Part II . . . . .	254EB					254EG			254EJ
f	Form 8846 . . . . .									
g	Form 8900 . . . . .									
h	Form 8941 . . . . .									
i	Form 6765 ESB credit . . . . .									
j	Form 8994 . . . . .									
k	Form 3468, Part VII . . . . .									
l	Reserved (4l) . . . . .									
m	Reserved (4m) . . . . .									
z	Other specified credits . . . . .									
5	Add lines 4a through 4z . . . . .									
6	Add lines 2, 3, and 5 . . . . .									

Form 3800 (2023)

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## Exhibit 3.12.15-11 (01-01-2024)

## Form 5884-B, New Hire Retention Credit

Form <b>5884-B</b> (December 2010) Department of the Treasury Internal Revenue Service	<b>New Hire Retention Credit</b> ▶ Attach to your tax return. ▶ Use Part II to list additional retained workers.	OMB No. 1545-2202 Attachment Sequence No. <b>65</b>	
Name(s) shown on return		Identifying number	
<p>A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.</p>			
<b>Part I New Hire Retention Credit for Retained Workers</b>			
Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.	(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
<b>1</b> Enter the retained worker's social security number . . . . .	<b>1</b>		
<b>2</b> Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	<b>2</b> / / 2010	/ / 2010	/ / 2010
<b>3</b> Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 80% (.80) . . . . .	<b>4</b>		
<b>5</b> Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form . . . . .	<b>5</b>		
<b>6</b> Add lines 3 and 5 . . . . .	<b>6</b>		
<b>7</b> Multiply line 6 by 6.2% (.062) . . . . .	<b>7</b>		
<b>8</b> Maximum credit allowable . . . . .	<b>8</b> 1,000 00	1,000 00	1,000 00
<b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .	<b>9</b>		
<b>10</b> Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II . . . . .	<b>10</b>	<b>2210</b>	
<b>11</b> Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) . . . . .	<b>11</b> 2211		
<b>12</b> New hire retention credit from partnerships and S corporations (see instructions) . . . . .	<b>12</b>		
<b>13</b> <b>Current year credit.</b> Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) . . . . .	<b>13</b>		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 55035V Form **5884-B** (12-2010)

## Exhibit 3.12.15-12 (01-01-2024)

## Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

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Form **8997**Department of the Treasury  
Internal Revenue ServiceInitial and Annual Statement of  
Qualified Opportunity Fund (QOF) InvestmentsAttach to your tax return.  
Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.

OMB No. 1545-0123

**2023**Attachment  
Sequence No. **997**

Name

Tax identification number (see instructions)

**Part I** Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF		261IN
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF	
261A	261B		261D	261E	261F	
1 Enter the totals, if any, from continuation sheet . . . . .						
2 Enter the totals from columns (e) and (f) . . . . .				2612E	2612F	

**Part II** Current Tax Year Capital Gains Deferred by Investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF		262IN
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF	
262A	262B		262D	262E	262F	
1 Enter the totals, if any, from continuation sheet . . . . .						
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .				2622E	2622F	

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer? See instructions for more information.

- ☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.
- ☐ **No.** Skip the next question and go to Part III.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer**

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

- ☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.
- ☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37821R

Form **8997** (2023)

Exhibit 3.12.15-12 (Cont. 1) (01-01-2024)

Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

DRAFT

Form 8997 (2023)

Page 2

Part III

Inclusion Events and Certain Other Transfers During the Current Tax Year

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of \$1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest		263IN
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income	
263A	263B		263D	263E	263F	
1 Enter the totals, if any, from continuation sheet . . . . .						
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .				2632E	2632F	

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV

Total QOF Investments Due to Deferrals at Year End (see instructions)

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment		264IN
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF	
264A	264B		264D	264E	264F	
1 Enter the totals, if any, from continuation sheet . . . . .						
2 Enter the totals from columns (e) and (f) . . . . .				2642E	2642F	

Form 8997 (2023)

## Exhibit 3.12.15-13 (01-01-2024)

## Form 6252, Installment Sale Income

**DRAFT**

Form **6252** **Installment Sale Income** OMB No. 1545-0228  
Department of the Treasury Internal Revenue Service Use a separate form for each sale or other disposition of property on the installment method. **2023**  
Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information. Attachment Sequence No. **67**

Name(s) shown on return Identifying number

**1** Description of property **2901**

**2a** Date acquired (mm/dd/yyyy) **2902A** **b** Date sold (mm/dd/yyyy) **2902B**

**3** Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year ☐ Yes ☐ No

**4** Reserved for future use ☐ Yes ☐ No

**Part I Gross Profit and Contract Price.** Complete this part for all years of the installment agreement.

**5** Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated **5**

**6** Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) **6**

**7** Subtract line 6 from line 5 **7 2907**

**8** Cost or other basis of property sold **8**

**9** Depreciation allowed or allowable **9**

**10** Adjusted basis. Subtract line 9 from line 8 **10**

**11** Commissions and other expenses of sale **11**

**12** Income recapture from Form 4797, Part III (see instructions) **12**

**13** Add lines 10, 11, and 12 **13**

**14** Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form. See instructions **14**

**15** If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0- **15**

**16** **Gross profit.** Subtract line 15 from line 14 **16**

**17** Subtract line 13 from line 6. If zero or less, enter -0- **17**

**18** **Contract price.** Add line 7 and line 17 **18**

**Part II Installment Sale Income.** Complete this part for all years of the installment agreement.

**19** Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.) **19 2919**

**20** If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- **20**

**21** Payments received during year (see instructions). **Don't** include interest, whether stated or unstated **21 2921**

**22** Add lines 20 and 21 **22**

**23** Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated **23 2923**

**24** **Installment sale income.** Multiply line 22 by line 19 **24**

**25** Enter the part of line 24 that is ordinary income under the recapture rules. See instructions **25**

**26** Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions **26**

**Part III Related Party Installment Sale Income.** **Don't** complete if you received the final payment this tax year.

**27** Name, address, and taxpayer identifying number of related party

**28** Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No

**29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

**a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)

**b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

**c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

**d** ☐ The second disposition occurred after the death of the original seller or buyer.

**e** ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

**30** Selling price of property sold by related party (see instructions) **30**

**31** Enter contract price from line 18 for year of first sale **31**

**32** Enter the **smaller** of line 30 or line 31 **32**

**33** Total payments received by the end of your 2023 tax year (see instructions) **33**

**34** Subtract line 33 from line 32. If zero or less, enter -0- **34**

**35** Multiply line 34 by the gross profit percentage on line 19 for year of first sale **35**

**36** Enter the part of line 35 that is ordinary income under the recapture rules. See instructions **36**

**37** Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions **37**

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R Form **6252** (2023)



## Exhibit 3.12.15-14 (Cont. 1) (01-01-2024)

## Form 8936, Schedule A, Clean Vehicle Credit Amount

## DRAFT

Schedule A (Form 8936) 2023

Page **2****Part IV Credit Amount for Previously Owned Clean Vehicle**

<b>13a</b>	Is the sales price of the vehicle more than \$25,000?	
	<input type="checkbox"/> <b>Yes. Stop here.</b> The vehicle doesn't qualify for the Part IV credit.	
	<input type="checkbox"/> <b>No.</b>	
<b>b</b>	Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.	
	<input type="checkbox"/> <b>Yes.</b>	
	<input type="checkbox"/> <b>No. Stop here.</b> You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.	
<b>c</b>	Can you be claimed as a dependent on another person's tax return, such as your parent's return?	
	<input type="checkbox"/> <b>Yes. Stop here.</b> You can't claim a credit amount if you can be claimed as a dependent.	
	<input type="checkbox"/> <b>No.</b>	
<b>d</b>	Is the vehicle a qualified fuel cell motor vehicle? See instructions.	
	<input type="checkbox"/> <b>Yes.</b>	
	<input type="checkbox"/> <b>No.</b>	
<b>14</b>	Enter the sales price of the vehicle . . . . .	<b>14</b>
<b>15</b>	Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>
<b>16</b>	Maximum vehicle credit amount . . . . .	<b>16</b> \$4,000
<b>17</b>	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b> <b>31117 31217</b>

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

<b>18a</b>	Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.	
	<input type="checkbox"/> <b>Yes.</b>	
	<input type="checkbox"/> <b>No. Stop here.</b> The vehicle is not a qualified commercial clean vehicle unless the exception applies.	
<b>b</b>	Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.	
	<input type="checkbox"/> <b>Yes.</b>	
	<input type="checkbox"/> <b>No. Stop here.</b> You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.	
<b>c</b>	Is the vehicle also powered by gas or diesel? See instructions.	
	<input type="checkbox"/> <b>Yes.</b>	
	<input type="checkbox"/> <b>No.</b>	
<b>19</b>	Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>19</b>
<b>20</b>	Section 179 expense deduction (see instructions) . . . . .	<b>20</b>
<b>21</b>	Subtract line 20 from line 19 . . . . .	<b>21</b>
<b>22</b>	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"] . . . . .	<b>22</b>
<b>23</b>	Enter the incremental cost of the vehicle. See instructions . . . . .	<b>23</b>
<b>24</b>	Enter the smaller of line 22 or line 23 . . . . .	<b>24</b>
<b>25</b>	<b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more) . . . . .	<b>25</b>
<b>26</b>	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 . . . . .	<b>26</b> <b>31126 31226</b>

Schedule A (Form 8936) 2023

313IN

Exhibit 3.12.15-15 (01-01-2024)

Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations

DRAFT

Form **5471**  
(Rev. December 2023)

Information Return of U.S. Persons With Respect to Certain Foreign Corporations

Go to [www.irs.gov/Form5471](https://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

Attachment Sequence No. **121**

Name of person filing this return

A Identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

B Category of filer (See instructions. Check applicable box(es).):  
1a ☐ 1b ☐ 1c ☐ 2 ☐ 3 ☐ 4 ☐ 5a ☐ 5b ☐ 5c ☐

City or town, state, and ZIP code

Percentage of the foreign corporation's voting power owned by U.S. person at the end of its annual accounting period %

Filer's tax year beginning

INFORMATION ONLY

D Check box if this is a final Form 5471 for the foreign corporation.

E Check if any excepted specified foreign financial assets are reported on this form (see instructions).

F Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40.

G If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions).

H Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation

b(1) Employer identification number, if any

b(2) Reference ID number (see instructions)

b(3) Previous reference ID number(s), if any (see instructions)

c Country under whose laws incorporated

d Date of incorporation

e Principal place of business

f Principal business activity code number

g Principal business activity

h Functional currency code

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States

b If a U.S. income tax return was filed, enter:

(i) Taxable income or (loss)

(ii) U.S. income tax paid (after all credits)

c Name and address of foreign corporation's statutory or resident agent in country of incorporation

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock

(b) Number of shares issued and outstanding

(i) Beginning of annual accounting period

(ii) End of annual accounting period

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2023)

Exhibit 3.12.15-15

Internal Revenue Manual

Cat. No. 33655H (11-07-2023)  
Any line marked with a # is for **Official Use Only**

33655320

Exhibit 3.12.15-16 (01-01-2024)

Form 1065 - Schedule K-1

<b>INFORMATION ONLY</b>		651123																	
Schedule K-1 (Form 1065) Department of the Treasury Internal Revenue Service		OMB No. 1545-0123																	
2023		<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1																	
DRAFT	<b>Part I Information About the Partnership</b>		<b>Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>																
	<b>A</b> Partnership's employer identification number		<b>1</b> Ordinary business income (loss)	<b>14</b> Self-employment earnings (loss)															
	<b>B</b> Partnership's name, address, city, state, and ZIP code		<b>2</b> Net rental real estate income (loss)																
	<b>C</b> IRS center where partnership filed return:		<b>3</b> Other net rental income (loss)	<b>15</b> Credits															
	<b>D</b> <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)		<b>4a</b> Guaranteed payments for services																
	<b>E</b> Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)		<b>4b</b> Guaranteed payments for capital	<b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/>															
	<b>F</b> Name, address, city, state, and ZIP code for partner entered in E. See instructions.		<b>4c</b> Total guaranteed payments	<b>17</b> Alternative minimum tax (AMT) items															
	<b>G</b> <input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member		<b>5</b> Interest income																
	<b>H1</b> <input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner		<b>6a</b> Ordinary dividends																
	<b>H2</b> <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____		<b>6b</b> Qualified dividends	<b>18</b> Tax-exempt income and nondeductible expenses															
<b>I1</b> What type of entity is this partner?		<b>6c</b> Dividend equivalents																	
<b>I2</b> If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>		<b>7</b> Royalties																	
<b>J</b> Partner's share of profit, loss, and capital (see instructions):		<b>8</b> Net short-term capital gain (loss)	<b>19</b> Distributions																
<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th colspan="2" style="text-align: center;">Beginning</th><th colspan="2" style="text-align: center;">Ending</th></tr></thead><tbody><tr><td>Profit</td><td style="text-align: right;">%</td><td></td><td style="text-align: right;">%</td></tr><tr><td>Loss</td><td style="text-align: right;">%</td><td></td><td style="text-align: right;">%</td></tr><tr><td>Capital</td><td style="text-align: right;">%</td><td></td><td style="text-align: right;">%</td></tr></tbody></table>		Beginning		Ending		Profit	%		%	Loss	%		%	Capital	%		%	<b>9a</b> Net long-term capital gain (loss)	
Beginning		Ending																	
Profit	%		%																
Loss	%		%																
Capital	%		%																
<b>K1</b> Partner's share of liabilities:		<b>9b</b> Collectibles (28%) gain (loss)	<b>20</b> Other information																
<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th colspan="2" style="text-align: center;">Beginning</th><th colspan="2" style="text-align: center;">Ending</th></tr></thead><tbody><tr><td>Nonrecourse</td><td style="text-align: right;">\$</td><td></td><td style="text-align: right;">\$</td></tr><tr><td>Qualified nonrecourse financing</td><td style="text-align: right;">\$</td><td></td><td style="text-align: right;">\$</td></tr><tr><td>Recourse</td><td style="text-align: right;">\$</td><td></td><td style="text-align: right;">\$</td></tr></tbody></table>		Beginning		Ending		Nonrecourse	\$		\$	Qualified nonrecourse financing	\$		\$	Recourse	\$		\$	<b>9c</b> Unrecaptured section 1250 gain	
Beginning		Ending																	
Nonrecourse	\$		\$																
Qualified nonrecourse financing	\$		\$																
Recourse	\$		\$																
<b>K2</b> Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>		<b>10</b> Net section 1231 gain (loss)																	
<b>K3</b> Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>		<b>11</b> Other income (loss)																	
<b>L</b> Partner's Capital Account Analysis		<b>12</b> Section 179 deduction	<b>21</b> Foreign taxes paid or accrued																
<b>M</b> Did the partner contribute property with a built-in gain (loss)?		<b>13</b> Other deductions																	
<b>N</b> Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)		<b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*																	
		<b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes*																	
		*See attached statement for additional information.																	
		For IRS Use Only																	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

www.irs.gov/Form1065

Cat. No. 11394R

Schedule K-1 (Form 1065) 2023

**Exhibit 3.12.15-17 (06-14-2017)****◆ 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 3.12.15-17 (Cont. 1) (06-14-2017)****◆ 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 3.12.15-17 (Cont. 2) (06-14-2017)****◆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 3.12.15-17 (Cont. 3) (06-14-2017)****◆ 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 3.12.15-17 (Cont. 4) (06-14-2017)****◆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 3.12.15-17 (Cont. 5) (06-14-2017)

## ◆ U.S. Possessions ZIP Codes ◆

*Virgin Islands - U.S. (VI)*

Virgin Islands - U.S. (VI) City	Virgin Islands - U.S. (VI) ZIP Code
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

**Exhibit 3.12.15-18 (06-14-2017)****♦ 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 3.12.15-18 (Cont. 1) (06-14-2017)****◆ 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 3.12.15-18 (Cont. 2) (06-14-2017)****◆ 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 Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

**Exhibit 3.12.15-18 (Cont. 3) (06-14-2017)****◆ 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 3.12.15-18 (Cont. 4) (06-14-2017)****◆ 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 3.12.15-18 (Cont. 5) (06-14-2017)****◆ 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 3.12.15-18 (Cont. 6) (06-14-2017)****◆ 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 3.12.15-18 (Cont. 7) (06-14-2017)****◆ 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 3.12.15-19 (01-01-2017)****◆ Province/Country Code-Canada Only ◆**

The table below shows abbreviations and Country Codes for Canada.

<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 Field 02CTY</b>
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 3.12.15-20 (01-01-2020)

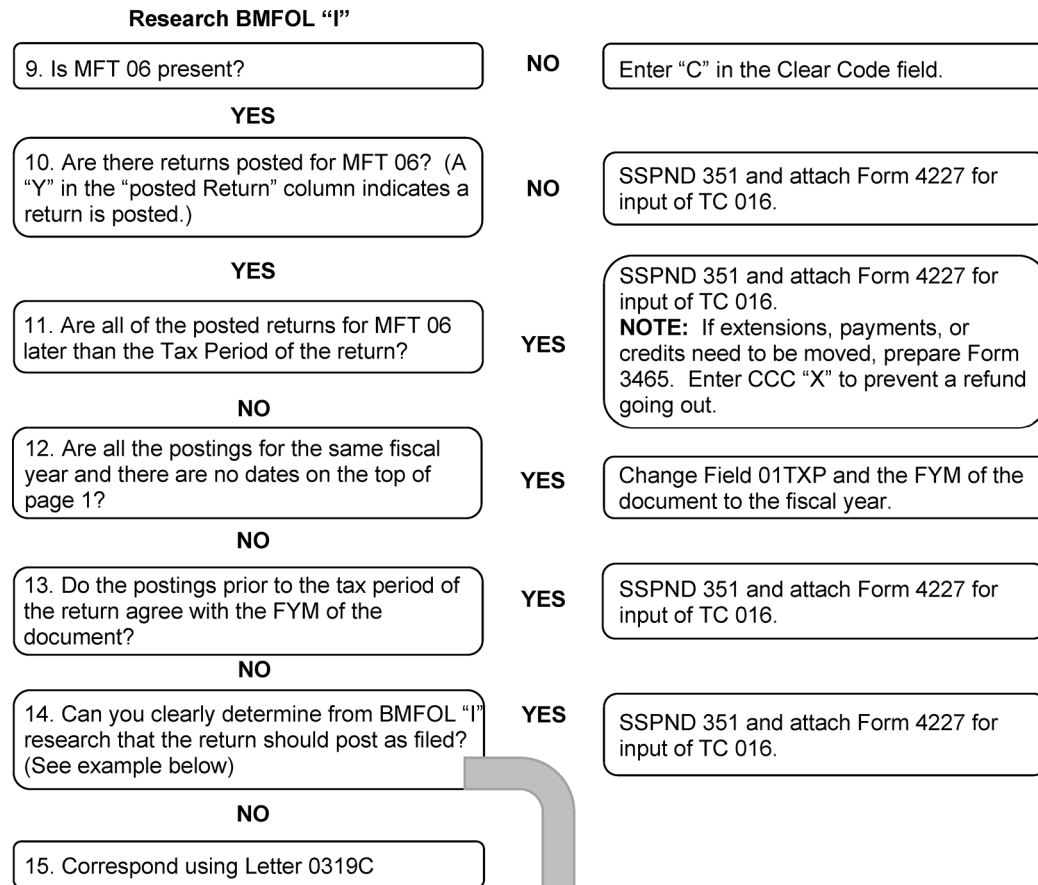
## Error Code 026 Flow Chart - Error Correction Procedures

### Error Code 026 Correction Procedures

**Always drop the cursor to the bottom of the screen and transmit before proceeding.**  
**Note:** If prepaid credits are present, see Error Code for instructions.

<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           1. Is the Tax Period edited correctly?  <b>Note:</b> Search the return and attachments for the correct Tax Period if there is no pre-printed label and/or no written date(s) on the top of Page 1         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>YES</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           2. Is the Tax Period transcribed correctly?         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>YES</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           3. Is the EIN transcribed correctly?         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>YES</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           4. Is CCC "Y" or "G" present?         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>NO</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           5. Is the return Final?         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>NO</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           6. Is the return for a Short Period (not Initial or Final) with an acceptable reason attached? (See Error Code 026 for definition.)         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>NO</b> </div> <div style="text-align: center; margin-bottom: 5px;"> <b>Research INOLES ENMOD (or BMFOLE)</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           7. Does the FYM agree with the FYM on the document, or Is there a <b>PENDING</b> (PN) TC 016 or 090 with the correct FYM shown on ENMOD?         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>NO</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           8. Is TC 052, 053, 054, 055, 057, 058, or 059 present, and is the date of the transaction within 12 months of the Tax Period on the document? (See Error Code 026 for definition of TC's)  <b>Caution:</b> If TC053 or 054 is NOT present or pending and there is a Form 1128 attached to the return, then SSPND 320 to Entity. Attach Form 4227 with an explanation.         </div> <div style="text-align: center; margin-bottom: 5px;"> <b>NO</b> </div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>NO</b>            Change the document and the screen.  <b>Note:</b> Be aware of special situations such as 52-53-week filers before changing the Tax Period.         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>NO</b>            Change the Tax Period (Field 01TXP).         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>NO</b>            Change the EIN and research INOLES on the new EIN to ensure the FYM agrees with the document.         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>YES</b>            Enter "C" in the Clear Code field.         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>YES</b>            Enter an "F" in Field 01CCC.         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>YES</b>            Enter a "Y" in Field 01CCC.         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>YES</b>            Enter "C" in the Clear Code field.         </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <b>YES</b> </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">           1. If the transaction code Tax Period matches the return enter "C" in the Clear Field.            2. If TC 053, 054 or 055 is present, enter a "Y" in Field 01CCC.            3. If TC 059 is present, SSPND 351 to Rejects to correspond for return with correct tax period.            4. If there is a Tax Period mismatch SSPND 320 to Entity and attach Form 4227 with an explanation.         </div>
--	--

(Continued on next page)

**Exhibit 3.12.15-20 (Cont. 1) (01-01-2020)****Error Code 026 Flow Chart - Error Correction Procedures**

**EXAMPLE: The return is filed for FYM 202111**

**INOLES shows: FYM 06**

**BMFOL "I" shows:**

	Tax Period	Posted Return
201711	Y	
201811	Y	
201911	Y	
202011	Y	
202111	N	
202206	Y	
202306	N	

**The tax return for 202111 still needs to post. In this example, SSPND 351 for input of TC016.**

Exhibit 3.12.15-21 (01-01-2020)

Error Code 026 Flow Chart - Reply/No Reply Procedures

## Reply Procedures

1. Does the Tax Period agree with the FYM?

YES

Change 01TXP to agree with the correct Tax Period. On the next screen, enter a "C" in the Clear Code Field.

NO

2. Does the Tax Period disagree with the FYM?

YES

Change 01TXP to agree with the correct Tax Period and input a TC 016.

## No Reply Procedures

### Short Period

1. Is the return for a Short Period?

YES

Enter a "Y" in Field 01CCC.

NO

### Full Period

2. Is the last Tax Period with a TC 150 12 months or **more** prior to the return?

YES

- (1) Input TC 016 on ENMOD with CC BNCHG.
- (2) Input TC 474 on REQ77 (using a 2-cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed.
- (3) When PN 016 generates on ENMOD, clear EC 026.

NO

3. Is the last TC 150 **less than** 12 months prior to the return tax period?

YES

Enter a "Y" in Field 01CCC.

**Exhibit 3.12.15-22 (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆**

Potential Frivolous Argument	Description
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/Uniform Commercial Code (UCC) 1-207 or UCC 1-308	Return has income and deductions but the jurat has been altered or stricken. May include reference to UCC 1-207/ 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, <b>Claim for Refund and Request for Abatement</b> , filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ol style="list-style-type: none"> <li>Files a return claiming several 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>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>Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law.</li> <li>Files a return that attempts to send some type of message or protest to the IRS, but fails to include sufficient identifying information for the Service to either determine the identity of the taxpayer or correspondent or return address.</li> </ol>
Challenges to Authority/Due Process	Questions several 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 3.12.15-22 (Cont. 1) (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆**

Potential Frivolous Argument	Description
Collection Issues	Files frivolous documents contending that several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and 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 wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual or business files a return reporting false amounts of income (generally “Other” or “Miscellaneous income”) and claims 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 (Original Issue Discount) 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 wages 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 wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.

**Exhibit 3.12.15-22 (Cont. 2) (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Argument</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 Service, 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 zeros inserted on the form, the individual references <b>U.S. vs. Long</b> .
Unsigned Returns	The individual completes a return but does not 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 is offset by the value of the labor (barter income), etc.

## Exhibit 3.12.15-22 (Cont. 3) (01-01-2022)

## ◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Argument	Description
Zero Returns	Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 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 have 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”.
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 more information.</p>

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**Exhibit 3.12.15-23 (01-01-2016)****“No Reply” Procedures**

Enter “3” in Field 01CCC for any “No Reply” to correspondence that is not shown below.

<b>Correspondence Issue</b>	<b>“No Reply” Procedures</b>
Missing signature	<ol style="list-style-type: none"> <li>1. Enter “3” in Field 01CCC.</li> <li>2. Continue processing.</li> </ol>
Tax Period can’t be determined	See Exhibit 3.12.15-20 and Exhibit 3.12.15-21.
Tax Period is more than 12 months	See Exhibit 3.12.15-20 and Exhibit 3.12.15-21.
Number of partners Line I, page 1) is “1” with 100 percent interest on Schedule K-1	<ol style="list-style-type: none"> <li>1. Enter “2” in Field 01NOP.</li> <li>2. Enter “F” and “3” in Field 01CCC.</li> <li>3. Continue processing.</li> </ol>
Number of partners (Line I, page 1) is blank	<ol style="list-style-type: none"> <li>1. Enter “2” in Field 01NOP.</li> <li>2. Enter “3” in Field 01CCC.</li> <li>3. Enter “33” in Field 01MSC.</li> <li>4. Continue processing.</li> </ol>
Schedule K-1 shows 2 names in the partner’s name and address section	<ol style="list-style-type: none"> <li>1. Enter “2” in Field 01NOP.</li> <li>2. Enter “3” in Field 01CCC.</li> <li>3. Continue processing.</li> </ol>
Schedule K missing and is required	<ol style="list-style-type: none"> <li>1. Enter “3” in Field 01CCC.</li> <li>2. Enter “45” in Field 01MSC.</li> <li>3. Continue processing.</li> </ol>
Schedule L missing and is required	<ol style="list-style-type: none"> <li>1. Enter “3” in Field 01CCC.</li> <li>2. Enter “34” in Field 01MSC.</li> <li>3. Continue processing.</li> </ol>
Schedules K-1 missing	<ol style="list-style-type: none"> <li>1. Enter “3” in Field 01CCC.</li> <li>2. Enter “33” in Field 01MSC.</li> <li>3. Continue processing.</li> </ol>
Missing TIN on Schedules K-1	<ol style="list-style-type: none"> <li>1. Enter “3” in Field 01CCC.</li> <li>2. Enter “33” in Field 01MSC.</li> <li>3. Continue processing.</li> </ol>
Schedule K-1 and Schedule L missing	<ol style="list-style-type: none"> <li>1. Enter “2” in Field 01NOP (if Line I is blank).</li> <li>2. Enter “3” in Field 01CCC.</li> <li>3. Enter “36” in Field 01MSC.</li> <li>4. Continue processing.</li> </ol>
Schedule K-1 and Schedule K missing	<ol style="list-style-type: none"> <li>1. Enter “2” in Field 01NOP (If Line I is blank).</li> <li>2. Enter “3” in Field 01CCC.</li> <li>3. Enter “46” in Field 01MSC.</li> <li>4. Continue processing.</li> </ol>
Schedule K and Schedule L missing	<ol style="list-style-type: none"> <li>1. Enter “3” in Field 01CCC.</li> <li>2. Enter “47” in Field 01MSC.</li> <li>3. Continue processing.</li> </ol>

**Exhibit 3.12.15-23 (Cont. 1) (01-01-2016)****No Reply Procedures**

<b>Correspondence Issue</b>	<b>“No Reply” Procedures</b>
Schedule K, Schedule K-1 and Schedule L missing	1. Enter “2” in Field 01NOP (If Line I is blank). 2. Enter “3” in Field 01CCC. 3. Enter “49” in Field 01MSC. 4. Continue processing.
Schedule K is missing	1. Enter “3” in Field 01CCC. 2. Continue processing.
Form 8586 and Form 8609, (If 8586, Line 2, 3a or Schedule K, Lines 15a or 15b missing	1. Enter “3” in Field 01CCC. 2. Continue processing.

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**Exhibit 3.12.15-24 (01-01-2024)****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
BBA	Bipartisan Budget Act of 2015
BEA	Bureau of Economic Analysis
BMF	Business Master File
BOB	Block Out of Balance
C&E	Code and Edit
CCC	Computer Condition Code

**Exhibit 3.12.15-24 (Cont. 1) (01-01-2024)****Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
CDP	Collection Due Process
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
DPE	Deemed Payment Election
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.	For Example
EIF	Entity Index File
EIN	Employer Identification Number
EOCU	EO Compliance Unit
EPE	Elective Payment Election
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

**Exhibit 3.12.15-24 (Cont. 2) (01-01-2024)**  
**Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
ID	Identification or Identity
IDRS	Integrated Document Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
ISRP	Integrated Submission and Remittance Processing
ITIN	RS Individual Taxpayer Identification Number
KCSPC	Kansas City Submission Processing Center
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
MeF	Modernized Electronic Filing
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
MODI-EIN	Modernized Internet EIN
MT	Merge To
NAICS	North America Industry Classification System
NAP	National Account profile
NDC	National Distribution Center
NMF	Non-Master File
N/A	Not Applicable
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

## Exhibit 3.12.15-24 (Cont. 3) (01-01-2024)

## Terms/Definitions/Acronyms

Acronyms and Abbreviations	Definition
PRP	Program Requirements Package
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
SB/SE	Small Business & 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
TE/GE	Tax Exempt & Government Entities
TETR <b>Note:</b> TETR is no longer applicable and was used for tax periods 200612 to 200711.	Telephone Excise Tax Refund

**Exhibit 3.12.15-24 (Cont. 4) (01-01-2024)**  
**Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
TIA	Tax Information Authorization
TPE	Tax Period Ending
TPNC	Tax Payer Notice Code
TRA	Tax Reform Act
TY	Tax Year
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