NOTE: DO NOT REMOVE AND INSERT PAGES OR DISPOSE OF OBSOLETE TRANSMITTALS PRIOR TO JANUARY 1, 2024.

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1)   This transmits revised IRM 3.12.21, Error Resolution - Credit and Account Transfers.

MATERIAL CHANGES

(1)   IRM 3.12.21.1.1 - Updated sub-section titled, **Background**, to include text (Paragraph (4) that all Non-Master File (NMF) are processed in the Kansas City Submission Processing Campus (KCSPC).

(2)   IRM 3.12.21.3.2 - Updates graphic with **Figure 3.12.21-9b** in sub-section titled, **Form 3413 - Transcription List**. SERP IPU 23U0626, dated May 15, 2023

(3)   IRM 3.12.21.3.3 - Updates graphic with **Figure 3.12.21-10** in sub-section entitled, **Form 3552 - Prompt Assessment Billing Assembly.**IPU 23U0626 issued 05-15-2023

(4)   IRM 3.12.21.4.2.7 - Revised subsection titled, **Field 01-D - Tax Period (Validity Checks)**, to include the following additions::

- For **FORM 3552 Only** (displaying TC-767 in Sections 02-19 and other TC's):
- After more coordination between information Technology (IT) and their UWR customers, the program specifications were changed, and we changed procedures to read as follows:
- If the Format Code equals From Form 3552 (325 or 326), **And** Transaction Code in Section 02-19 is 767 **AND**
- The MFT Code in **MFT 01, AND** the Tax Period **Either** is 202003, 202006, 202009, or 202012 **or greater than 202105 OR**
- The MFT Code equals **MFT 09, MFT 11, or MFT 14** and Tax Peiod equals 20212, **or greater than 202111, AND**
- The Transaction Code in Section 01 is 150,290, 294, 298, 300, 304, or 308, **AND**
- The Transaction Code is Section 02-19 is **EITHER** blank 150,290,291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309 the transaction is correct
- Procedures are listed in the second and third rows, respectively, of the table under Paragraph (10).
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8..1.1.1.5.7.3.2.11: Procedures 1and 1.1**
- **Source : Unified Work Request (UWR) 435123**
- For **Form 3413 ONLY** (displaying TC-766 or TC-767 in Section 02-19 and other TC's)
- Expands the process for this item to include the following specifications:
- If Format Code equals From 3413 (025 or 026). **AND** Transaction Code in Section 02-19 **EITHER** is 766 or 767 **AND**
- The MFT Code equals **MFT 01** and Tax Period is 202003, 202006, 202009 or 202012 **OR**
- The MFT Code equals **MFT 09, MFT 11, or MFT 14** and the Tax Period is 202012, **AND**
- The Reference Number is 280, 296, or 299, **OR**
- MFT Code equals **MFT 01** and Tax Period **is greater than or equal to 202106, OR**
- MFT Code equals **MFT 09, MFT 11, or MFT 14** and the Tax Period **is greater than or equal to 202112 AND**
- The **Reference Number equals 271 or 276 AND**
- The Transaction Code in Section 01 is 150, 290, 294, 298, 300, 304, or 308 **AND**

- The Transaction Code in Section 02-19 is **EITHER** blank 150, 290, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309, the transaction is correct.
- Procedures are listed in the second and third rows, respectively, of the table under **Paragraph (11) AND**
- The second and third rows, respectively, of the table under **Paragraph (12)**
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.11: Procedures 2. and 2.1**.
- **Source : Unified Work Request (UWR) 435123**

SERP IPU 23U0683 dated June 1, 2023

(5)   IRM 3.12.21.4.2.7 - = Revised subsection titled, **Field 01-D - Tax Period (Validity Checks)**. to inroduce process and procedures for **Reference Number 793** The following will appear invalid **EITHER** if the following conditions (as displayed in the table under **Paragraph (16) are NOT** correct:

- If the **Reference Number is 793**, and
- The MFT is either **MFT 30 or MFT 31** and
- The **Tax Period** is equal to or greater than **202101** and
- The **Transaction Code of Section 01 is 290 and/or 300** and
- **The Transaction Code of Section 02 - 19 is blank 240, 241, 290, 291, 300 and or 301**
- Procedures are listed in the second and third rows, respectively of the table under **Paragraph (16)**
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 22 and 22.1**
- **Source: Unified Work Request (UWR) 375652**

SERP IPU dated June 1, 2023

(6)   IRM 3.12.21.4.2.7 - Revised subsection titled, **Fields 01-D - TaxPeriod (Validity Checks),:**. to introduce process and procedures for correction/computation of **Field 40-M, Qualified Small Business Credit**. The following will appear invalid **EITHER** if the following conditions (as displayed in the table under **Paragraph (23)** are **NOT** correct

- If the **Qualified Small Business Credit**, is not equal to zero (0) **AND**
- The MFT is **MFT 01** and the Tax Period **is greater than 201711 AND**
- The MFT is **MFT 11 or MFT 14** and the Tax Period **is greater than 201711 AND**
- **The Transaction Code or Section 01 is 290, 294, 298, 300, 304 or 308** and
- **The Transaction Code of Section 02-19 is blank 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308 and or 309**
- Procedures are listed in the second and third rows, respectivefully, of the table under **Paragraph (23)**.
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.22;**
- **Procedures 1., 1.1, 1.1.1, and 1.1.1.1**
- **Source: Unified Work Request (UWR) 861550**

SERP IPU 23U0683, dated June 1, 2023

(7)   IRM 3.12.21.4.2.19 - Revised subsection titled, **Fields 01-M and 01-N- Reference Number and Reference Number Amount.** .

- Introduces new **Reference Number 271**
- Valid with MFT's 01, 09, 11 and 14
- Valid for use with Document Codes 51 and 52
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.11, Procedures 2. and 2.1**
- **Source: Unified Work Request (UWR) 435123**
- **IMPORTANT" Reference Number 271** is for use with the **FORM 3413 ONLY** (displaying, TC766?TC767 in Section 02-19) and is so noted in the procedures
- Introduces new **Reference Number 276**
- Valid with MFT's 01, 09, 11 and 14

- Valid for use with Document Codes 51 and 52.
- **Source: FSP No.: 1:35:04:06 (JGMF): Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedures 2 and 2.1**
- **Source: Unified Work Request (UWR) 435123**
- I**MPORTANT: Reference Number 276** is for use with the **Form 3413 ONLY** (displaying TC766/TC767 in Section 02-19) and is so noted in the procedures.
- Introduces new **Reference Number 793**
- Valid with MFT's 30 and MFT 31
- Valid for use with Document Codes 51 and 52
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.9: Procedures 22 and 22.1**
- **Source: Unified Work Request (UWR) 375652**

SERP IPU 23U0683, dated June 1, 2023

(8)   IRM 3.12.21.4.2.19 -(41) Revised subsection titled, **Fields 01-M and 01-N- Reference Number and Reference Number Amount.**. As a result of additional coordination between Information Technology (IT) and their customers, changed the text for the **Form 35552 (when TC-767 is in Section 02-19)** to read as follows:

- **If FORMAT CODE (325 or 326 equals "Form 3552", AND**
- **Transaction Code in Section 02-19 equals TC-767**
- **MFT is 01** AND
- **Tax Period is 202003, 202006, 202009 or 202012, OR greater than 202105 OR**
- **MFT is 09, 11 or 14 AND**
- **Tax Period is 202012, OR greater than 20211 AND**
- Transaction Code (TC) in Section 01, is 150, 290, 294, 298, 300, 304, or 308 **AND** Transaction Code in Section 02-19 is BLANK 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308 and or 309
- If the transcribed fields are not according to the criteria described above, the Tax Period, MFT, and Transaction Code fields will appear invalid (such as, set to "error")
- **Source: FSP: No.: 1:35:04:06 (JGMF): Process 3.1.2.8.1.1.1.5.7.3.2.11: Procedures 1. and 1.1**

(9)   IRM 3.12.21.4.2.19 -(43) Added new text to subsection titled, **Fields 01-M and 01-N - Reference Number and Reference Number Amount**, for the **Form 3424 (when the Reference Number is 271 or 276)**.

- **Reference Number 271 or 276 (FORM 3413 Only) (beginning Calendar Year 2023**
- **MFT is MFT 01** AND
- **Tax Period is greater than or equal to 202106 OR**
- **MFT is Either 09, 11 or 14 AND**
- **Tax Period is greater than or equal to 202112 AND**
- **The Reference Number is 271 or 276 AND**
- **Transaction Code (TC) is Section 01 is** 150, 290, 294, 298, 300, 305, or 308 **AND Transaction Code in Section 02-19 is blank** 150, 290, 291,294, 295, 298, 299, 300, 301, 304, 306, and or 309
- If the transcribed fields are not according to the criteria described above, the Tax Period, MFT, Reference Number and Transaction Code fields will appear invalid such as set to "error"
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedures 2. and 2.1**

(10)   IRM 3.12.21.4.2.19 (48) - Added new text to subsection titled, **Fields 01-M and 01-N - Reference Number and Reference Number Amount for Reference Numbe 793**

- **Reference Number 793** (beginning Calendar Year 2023)
- If the **Reference Number 793 AND**
- **MFT is 30 or 31 (Individual Income Tax Returns), AND**
- The Tax Period is **equal to or greater than** 202101 **AND**

- The Transaction Code in **Section 01** is 290 and or 300 **AND**
- The Transaction Code in **Section 02-19** is blank 240, 241, 290, 291, 300 and or 301
- If the Transaction fields **do not meet the criteria** as described above, the Reference Number, MFT, Transaction Code and Transaction Amount fields will appear invalid (such as set to "error")
- **Sources: Unified Work Request (UWR) 375652** AND
- **FSP No.: 1:35:04:06 (JGMF): Process3.1.2.8.1.1.1.5.7.3.2.9; Procedure 22 and 22.1**

(11)   IRM 3.12.21.9.1 - Revised subsection titled, **Section 40 - Fields A TrhoughZ Descriptions**

- Added new **Field 40-P Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, Form 943 Form 944 and Form CT-1**
- This field is valid for MFT 01, MFT 09, MFT 11 and MFT 14
- Added new **Field 40-Q, Non-refundable portion of COBRA premium assistance credit (Form 941 Form 943, Form 944 and Form CT-1**
- This field is valid for MFT 01, MFT 09 MFT 11 and MFT 14
- Re-numbered remaining field designations from 40-P through 40-X to 40-R to 40-Z respectfully
- **Source: FPS No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.19**
- **Source: Unified Work Request (UWR) 435123**

SERP IPU 23U0504, dated April 13, 2023

(12)   IRM 3.12.21.9.2 - Revised subsection titled, **Correction Procedures - Section 40**

- Added new **Field 40-P, non-refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, Form 943, Form 944 and Form CT-1)**
- This field is valid for MFT 01, MFT 09, MFT 11, and MFT 14
- Added new **Field 40-Q, Non-refundable portion of COBRA premium assistance credit (Form 941, Form 943, Form 944 and Form CT-1)**
- This field is valid for MFT 01, MFT 09, MFT 11 and MFT 14
- Renumbered remaining field designation from 40-P through 40X to 40-R to 40-Z respectfully
- **Source: FSP No.: 1:35:04:06 (JGMF) ; Process 3.1.2.8.1.1.1.5.7.3.2.19**
- **Source: Unified Work Request (UWR) 435123**

SERP IPU 23U0504, dated April 13, 2023

(13)   IRM 3.12.21.9.2.1 - Revised subsection titled, **Section 40 - Field Requirements- Fields A Through Z**

- Added requirements and correction procedures for two (2) new fields
- Added new **Field 40-P, Non-refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, Form 943, Form 944, and Form CT-1)**
- Field 40-P is found under item P (Section 40), Page 2, Form 3413, also Line 11d, Page 1, Form 3552.
- This field is valid for MFT 01, MFT 09, MFT 11, and MFT 14
- **Source: UWR 435123**
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.11 : Procedures 1. and 1.1**
- Added new **Field 40-Q, Non -refundable portion of COBRA premium assistance credit (Form 941, Form 943, Form 944 and CT-1**
- Field 40-Q is found under Item Q (Section 40), Page 2, Form 3413: also Line 11e, Page 1, Form 3552.
- This field is valid for MFT 01, MFT 09, MFT 11 and MFT 14
- Renumbered remaining former field designations from **40-P through 40-X to 40-R to 40-Z,** respectfully
- **Source: UWR 435123**
- **Source:FSP: No.: 1:35:04:06 (JGMF): Process 3.1.2.8.1.1.1.5.7.3.2.11: Procedures 1. and 1.1**

SERP IPU 23U0504, dated April 13, 2023

(14)   IRM 3.12.21.9.2.1 - Added text to subsection titled, **Section 40 - Field Requirements - Fields A through Z**

- Beginning with Calendar Year 2024, programming specifications include computing the **Field 40-M, Qualified Small Business Credit**
- Added the following cross - referenced text (Caution) for Field 40-M corrections IRM 3.12.21.4.2.7 (23) describes procedures regarding the computation of Field 40-M, Field 01-C, (MFT) Field 01-D (Tax Period), and the Transaction Codes will appear invalid if the conditions described in the table under (23) are **NOT** met.

(15)   Exhibit 3.12.21-2, entitled **Form 3413 Section and Field Indicators**.- Updated the graphic in the first page of the Exhibit, displaying the first page of Form 3414, Transcription List (Account Transfer-in). SERP IPU 23U0625, dated May 15, 2023.I

(16)   Exhibit 3.12.21-2 - **Form 3413 Section and Field Indicators (Cont.1)** Updated the graphic in the second page of the Exhibit, displaying the second page of Form 3413, Transcription List (Account Transfer-In). SERP IPU 23U0526, dated May 15, 2023

(17)   Exhibit 3.12.21-3 - **Form 3552 Section and Field Indicators** - Updated Figure 3.12.21-3 displaying Form 3552, Prompt Assessment Billing Assembly. SERP IPU 23U0626 dated May 15, 2023

(18)   Exhibit 3.12.21-8 - **Introduces new Reference Numbers**.

- Adds the following new Reference Numbers to the Reference Numbers Table.
- Introduces new **Reference Number 271**.
- Valid with MFT's 01, 09, 11 and 14.
- Valid for use with Document Codes 51 and 52.
- **Source: UWR 435123**
- **Source: FSP No.: 1:35:04:06 (GMF); Process 3.1.2.8.1.1.1.5.7.3.2.11: Procedures 1. and 1.1** and,
-
- Introduces new **Reference Number 793**.
- Valid with MFTs30 and MFT 31.
- Valid for use with Document Codes 51 and 52.
- **Source: UWR 375652**
- **Source: FSP No.: 1:35:04:06 (JGMF); Process 3.1.2.8.1.1.1.5.7.3.2.9 Procedures 22 and 22.1**
- **SERP IPU 23U0683, dated June 1, 2023**

(19)   Exhibit 3.12.21-9 - **Revised Credit Reduction Chart**

- Added the following Credit Reduction Rates for Calendar Year 2022 :
- California (CA) - 0.3%
- Connecticut (CT) - 0.3%
- Illinois (IL) - 0.3%
- New York (NY) - 0.3%
- Virgin Islands (VI) - 3.6%
- Refer to Exhibit 3.12.21-9 for chart breakdown/details.
- **Source: UWR 865302**
- **Source: FSP No.: 1:35:04:06 (JGMF); CR-RATE-TABLE; Pages 4.3-ACTRFE-11 THROUGH 14..**

IPU 23U0683 issued 06-01-2023

(20)   Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes.

- Spelling, grammar, formatting and plain language
- IRM references, citations, and links
- IRM graphics and alternative text
- Italics, removed per IRM Style Guide
- Included modifications throughout the text to Verbal Descriptive Narratives (VDN's)

Other significant changes to IRM 3.12.21, Error Resolution - Credit and Account Transfers, are shown above.

EFFECT ON OTHER DOCUMENTS

IRM 3.12.21, Error Resolution - Credit and Account Transfers, dated November 5, 2022 (effective January 01, 2022), is superseded. The following IRM Procedural Updates (IPUs) issued April 13, 2023 through June 1,2023 have been incorporated into this IRM IPU 23U0504 issued April 13, 2023, IUP 23U0626 issued May 15, 2023 and IPU 23U0683

AUDIENCE

Wage and Investment (W&I) Submission Processing Employees

James L. Fish
Director, Submission Processing
Wage and Investment Division

3.12.21
Credit and Account Transfers

Table of Contents

3.12.21.1
(01-01-2022)
Program Scope and Objectives

(1) **PURPOSE/PROGRAM OBJECTIVES:** This IRM provides campus Error Resolution and Rejects personnel procedures for correcting paper registers with Credit and Account Transfer transaction record errors identified in campus operations. These records contain payment transaction data (such as for Jeopardy, Prompt and Quick assessments, account adjustments and reactivation of retention register accounts).

- Credit and Account Transfers are payment transaction documents and forms prepared by campus Accounting and or Accounts Management employees based on information received from Examination field personnel.
- After Accounting and or Accounts Management receives this transaction information from Examination, they prepare payment transaction forms referred to as Credit and Account Transfers documents (see Paragraph (2) below)
- Integrated Submissions and Remittance Processing (ISRP) transcription operators perform data entry of these records.
- The Generalized Mainline Framework (GMF) computer runs receive these transcribed records from ISRP and sends them through a series of consistency and validity checks to establish data integrity and validity.
- Records **passing** GMF validation post to the correct taxpayer Master File accounts (such as, Individual Master File (IMF), the Business Master File (BMF), and or the Individual Retirement Account (IRAF).
- Error Resolution (Function 270) receives transaction records **failing** the GMF validity runs and performs research and correction to perfect these records for re-entry through ISRP and the GMF.

   Note: ERS and Rejects examiners are the campus personnel performing the research and correction on these records.

- Documents which are not fully correctable by ERS/Rejects examiners) are returned to the originators for research, perfection and or revision before returning them to ERS for resolution.
- ERS and Rejects send the corrected records through ISRP for data input and through GMF validation until the records pass GMF validity checks and post this information to the appropriate Master File account.

(2) Submission Processing (SP) campus Accounting Function personnel prepare the following forms used for processing Credit and Account Transfers:

- **Form 3413, Transcription List (Account Transfer-In)**
- **Form 3552, Prompt Assessment Billing Assembly**

(3) **AUDIENCE: Wage and Investment (W and I) Submission Processing (SP) employees**. This IRM is created for Error Resolution and Rejects personnel as follows:

- **ERROR RESOLUTION:**
- **Supervisory Tax Examining Technician** oversees correction of the Error Resolution System (ERS) program and reports to the Campus Chief of Input Corrections.
- **Lead Tax Examining Technicians** review and approve subordinate employees' work and report to the Supervisory Tax Examining Technician.
- **Tax Examining Technicians** are campus tax examiners manning program Function 270 (Error Resolution) who correct payment records and report to the Lead Tax Examining Technician.

- • **REJECTS:**
- • **Supervisory Tax Examining Technicians** manage the Rejects department and report to the Campus Chief of Input Corrections.
- • **Lead Tax Examining Technicians** manage, review and approve subordinate employees work and report to the Supervisory Tax Examining Technician.
- • **Tax Examining Technicians** are campus examiners manning the Rejects program function and report to the Lead Tax Examining Technician.

(4) **POLICY OWNER**: The Director, Submission Processing, Wage and Investment Division, oversees and monitors all Submission Processing (SP) Headquarters and campus functions and operations processing Wage and Investment (W&I) income (and related) documents. This includes the production and operations of those internal organizations described in Paragraph (5) below.

(5) **PROGRAM OWNERS:** The following Submission Processing organizations share administrative and procedural responsibility for the Credit and Account Transfers program:

- • **Accounting and Tax Payments Branch** oversees related Headquarters personnel and campus Accounting and Data Control personnel preparing the Form 3413 and Form 3552.
- • **Paper Processing Branch** oversees related Headquarters personnel and campus Integrated Submissions and Remittance Processing (ISRP), Error Resolution System (ERS) and Rejects personnel who provide payment record transcription input and corrections, respectively.

(6) **Primary Stakeholders:** are Headquarters areas impacted by these procedures and or those that may influence the project, impacting a change in workflow, other duties, change in established time frames, and similar issues. They are as follows:

- • Small Business/Self-Employed (SBSE), Large Business and International (LB&I); Chief Financial Officer (CFO); Custodial Detail Database (CDDB), Statistics of Income (SOI); Tax Exempt/Government Entities (TE/GE); Compliance

3.12.21.1.1
(01-01-2024)
Background

(1) Error Resolution System (ERS) functions 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 ERS due to the Generalized Mainline Framework (GMF). The entries from Integrated Submissions and Remittance Processing (ISRP) transcription records are transferred to ERS fields.

(2) The GMF programming causes records to fall out to the Error Resolution paper registers if they fail to meet certain criteria, including (but NOT limited to):

- • Invalid characters in a field (such as, numeric instead of alpha characters)
- • Invalid length of field (such as, EIN (or SSN) with 8 digits instead of 9)
- • Invalid codes in field (such as, AC 009)
- • 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

(3) **Process Flow After Accounting Prepares Form 3413 and Form 3552**:

- The ISRP system operators transcribe this information
- The transcribed records are validated through the GMF programming runs
- Campus ERS examiners correct records failing GMF validation on printed paper error registers.
- ISRP transcribers and GMF validation runs re-input corrected records.
- Validated records post to the correct Master Files.

(4) The following Submission Processing (SP) campuses process **Credit and Account Transfers**:

- **Austin (AUSPC)** processes domestic and international Individual Master File (IMF) documents.
- **Kansas City (KCSPC)** processes IMF documents.
- **Ogden (OSPC)** processes domestic and international Business Master File (BMF) documents.
- All Non-Master File (NMF) are processed in the Kansas City Submission Processing Campus (KCSPC).

Note: As of September 30, 2021, the Fresno Submission Processing Center (FSPC) no longer processes these documents.

(5) **Program Goals:** The program goals are to process cases correctly in a timely manner.

3.12.21.1.2
(01-01-2020)
Authority

(1) Authority for these procedures is found in sources including IRC 6302 and the United States Code Title 31, Subtitle III, Financial Management:

- IRC 6302, **Mode or time of collection** (Title 26)
- USC Section 321, **General Authority of the Secretary** (Title 31)
- USC Section 3301, **General Duties of the Secretary of the Treasury** (Title 31)
- USC Section 3302, **Custodians of Money** (Title 31)
- USC Section 3303, **Designation of Depositories** (Title 31)
- USC Section 3702, **Authority to Settle Claims** (Title 31)

3.12.21.1.3
(01-01-2022)
Responsibilities

(1) The Director, Submission Processing (Wage and Investment Division), is the executive responsible for overseeing and monitoring campus operations, and processing performance, and production trends set with W&I returns and related documents. This executive is also responsible for overseeing Headquarters and Submission Processing (SP) personnel, including campus employees, and for the effectiveness and efficiency of their operations.

(2) The Operations Manager oversees and monitors operational and production performance for their operation.

(3) The team manager/lead oversees, monitors campus production performance and ensures employees have the tools to perform their duties.

(4) The team employees follow instructions contained in this IRM and maintain updated IRM procedures.

3.12.21.1.4
(01-01-2018)
Program Management and Review

(1) **Program Goals:** First line managers of personnel working Credit and Account Transfer transactions will conduct reviews of cases assigned to all employees to ensure effective operational internal controls.

(2) **Program Reports:** Below are a list of reports used to show receipts, production and inventory for the paper return process. These reports are used to report and monitor the daily and weekly status of the program to completeness:

- PCC 6040, SC WP&C Performance and Cost Report
- PCC 6240, SC WP&C Program Analysis Report

(3) **Program Effectiveness:** is measured by the following:

- Embedded Quality Submission Processing (EQSP)
- Balanced Measures
- Managerial Reviews

(4) **Annual Review:** Federal Manager Financial Integrity Act (FMFIA).

3.12.21.1.5
(01-01-2021)
Program Controls

(1) Accounting reports as determined by the Accounting and Data Controls Internal Revenue Manuals (IRMs) listed below:

- IRM 3.17.30 , SC Data Controls
- IRM 3.17.41, Accounting and Data Control, Excise Reporting
- IRM 3.17.41.5.1, Operating Reports
- IRM 3.17.46, Automated Non-Master File Accounting
- IRM 3.17.64, Accounting Control General Ledger Policies and Procedures

(2) The reports for the Control Data Analysis are on the Control-D/Web Access services, which has a login program control. The following reports are used to show receipts, production and inventory for the paper return process and monitor daily and weekly status of the program to completeness:

- PCC 6040, SC WP&C Performance and Cost Report
- PCC 6240, SC WP&C Program Analysis Report

3.12.21.1.6
(01-01-2020)
Terms/Definitions/ Acronyms

(1) The following table contains a list of terms, acronyms, and or abbreviations used throughout this IRM.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AC	Action Code
ADP	Automated Data Processing
AFD	Alpha-Numeric Field Designator
AM	Accounts Management
AMA	Automated Manual Assessment
APO	Army Post Office
BMF	Business Master File

Acronyms and Abbreviations	Definition
C&E	Code and Edit
CC	Command Code
C/GEN	Computer Generated
CR	Credit Reduction
DLN	Document Locator Number
Doc Code	Document Code
E-File	Electronically File
e.g.	For Example
EIN	Employer Identification Number
EOCU	EO Compliance Unit
etc.	Et Cetera
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LB&I	Large Business and International
LCU	Large Corporate Underpayment
MeF	Modernized Electronic Filing
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
NAICS	North American Industry Classification System
N/A	Not Applicable
OSPC	Ogden Submission Processing Center
P.O.	Post Office
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
SB/SE	Small Business/Self-Employed
SP	Submission Processing
SSN	Social Security Number

Acronyms and Abbreviations	Definition
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TE/GE	Tax Exempt/Government Entities
TETR	Telephone Excise Tax Refund
TIN	Taxpayer Identification Number
TPE	Tax Period Ending
TY	Tax Year
U.S.	United States
USPS	United States Postal Service
W&I	Wage and Investment
ZIP	Zone Improvement Plan

3.12.21.1.7
(01-01-2018)
Related Resources

(1) Initial processing of the requests for these transfers and preparation of the input documents is described in the following Internal Revenue Manuals (IRMS):

- • **IRM 3.17.243, Miscellaneous Accounting**
- • **IRM 3.17.244, Manual Assessments**
- • **IRM 3.17.10, Dishonored Check File (DCF) and Unidentified Remittance File (URF)**
- • **IRM 3.17.21, Credit and Account Transfers**
- • **IRM 3.17.46, Automated Non-Master File Accounting**
- • **IRM 3.17.220, Excess Collections File (XSF)**
- • **IRM 3.24.21, Credit and Account Transfers**
- • Learning and Education materials (i.e., coursebooks and job aids)

(2) This IRM provides instructions for correcting the following input documents:

a. **Form 3413, Transcription List (Account Transfer-In)**; and,
b. **Form 3552, Prompt Assessment Billing Assembly**.

3.12.21.2
(01-01-2019)
General Error Correction Procedures

(1) This section describes the various error conditions, how they are identified on the registers, the action codes, and how they are used to resolve these conditions.

3.12.21.2.1
(01-01-2019)
Error Register

(1) General descriptions of the contents, format and correction method of the error register are provided in **IRM 3.12.37, IMF General Instructions** or **IRM 3.12.38, BMF General Instructions**.

(2) **Action Codes-** every action taken on the error register requires the use of an action code. The Action Code is entered to the left of the section number being worked. The valid action codes for the error register are as follows:

a. **Action Code 3-** (See Figure 3.12.21-1.)

Note: Issue a Form 4227, Intra-SC Reject or Routing Slip, and notate on the form the error you need corrected.

```
   0-792-000101                 KZE   1171      00251-165-12900-3

 3    01    ACORO   B000000136 *C01+   D202212+   E20230607+   F20230607+   G150+
```
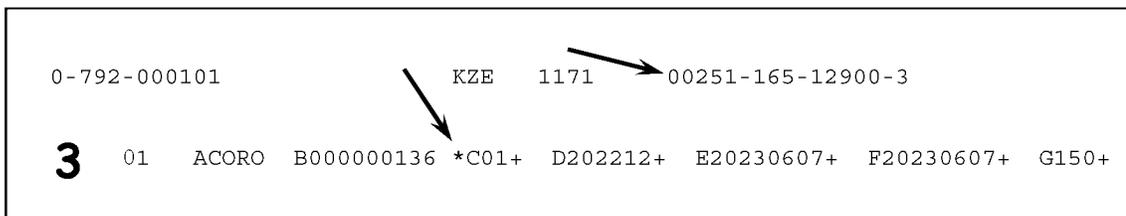
Figure 3.12.21-1 Example of Action Code 3 - Used to Reject the Record (Unprocessable Document)

b. **Action Code 4-** (See Figure 3.12.21-2.)

Note: Action Code 4 is not valid for Section 01.

```
   0-972-000211        MNO    1092      00151-137-12913-3


   01   AALUM   B000000149 C01+   D202212+   E20230511+   F20230511+   G150+   H296700+   I

        L         +   M   +   N          +   O     +   P       +   Q     +

   02   A20230511+   B160+   C 20000+   D20230511+   E190+   F11011+   G20230511+   H

 4 03   A20230511+   B160+   C 20000+   D20230511+   E190+   F11011+   G20230511+   H
```
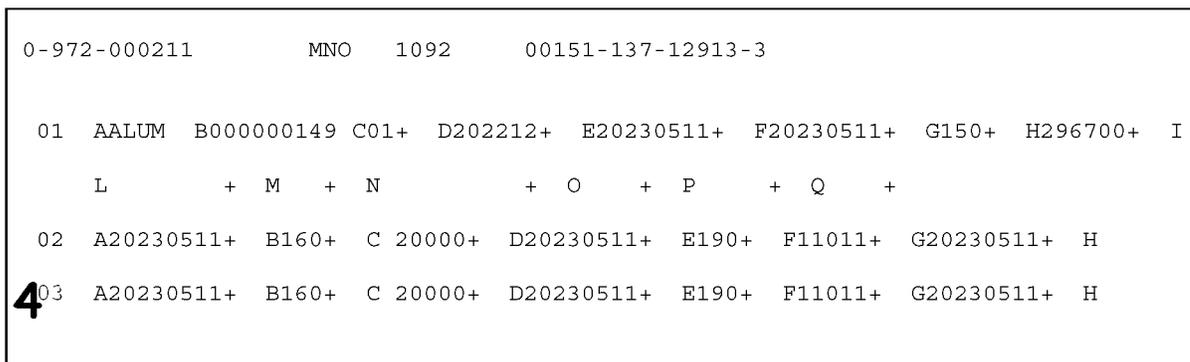
Figure 3.12.21-2 Example of Action Code 4 - Used to Delete a Section from a Record on the Register

c. **Action Code 5-** (See Figure 3.12.21-3.)

```
   0-811-000010        LZX    1311      00151-123-13200-3


   01    AGOLD   B000002782   C30+   D202212+   E20230426+   F20230426+   G150+   H329600+

         L         +   M   +   N          +   O     +   P       +   Q     +

 5    02 A20230426,      B190,
```
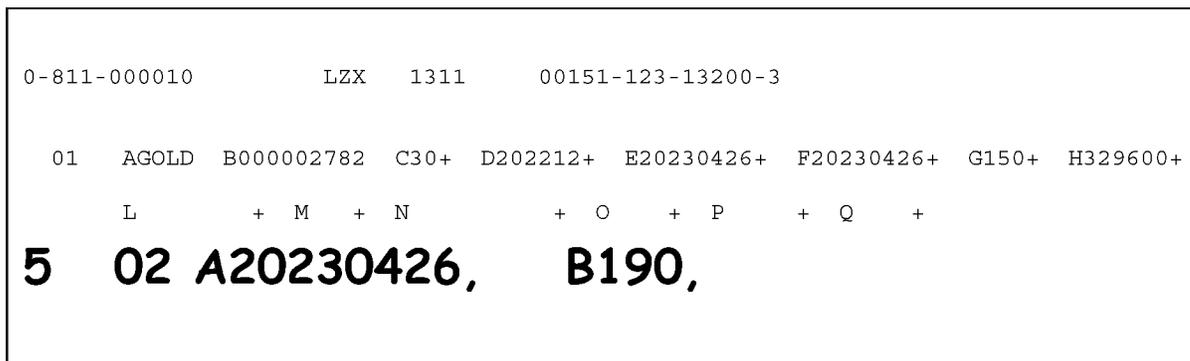
Figure 3.12.21-3 Example of Action Code 5 - Used to Add a Section to the Record

d.   **Action Code 6-** (See Figure 3.12.21-4.)

```
0-111-000732        ABC   1311     00151-172-13200-3


  01   AAZUR  B000003641  C01+  D202212+  E20230614+  F20230614+  G290+  H300000+

       L        +  M  +  N         +  O    +  P     +  Q     +

                                          190
 6 02   A20230614+  B160+  C      +  D20230614+  E901+  F      +
```

**Figure 3.12.21-4 Example of Action Code 6 - Used to Change a Field or Fields
of a Section Within the Error Record**

e.   **Action Code 7-** (See Figure 3.12.21-5.)

```
 0-432-000007       NOP   1721     00151-354-11100-3


 7 01   AGREE  B000003456  C30+  D202212+  E20231213+  F20231213+  G300+  H

       L        +  M  +  N         +  O    +  P     +  Q     +

   02   A20231213+  B350+  C  114821+  D20231213+  E340+  F      +
```

**Figure 3.12.21-5 Example of Action Code 7 - Used to Indicate That the Data on the Error
Register is Correct (i.e., No Action is Necessary)**

3.12.21.2.2 (01-01-2016) **Types of Error Conditions**	(1) The types of error conditions you will encounter include validity, terminus, ex-traneous section, and missing section. This section will provide descriptions of and resolution instructions for each condition.
3.12.21.2.2.1 (01-01-2016) **Validity Errors**	(1) Validity errors are identified either because a field, which must have data, is blank, or because the computer identified invalid characters within that field. Fields are validity checked to ensure correct data before transmittal to the master file. Each field that is found invalid is identified on the register with an asterisk (*) before the alpha-field designator.
	(2) Correct as follows:
	1. Compare the data on the register with the document being processed. 2. Correct any transcription errors. 3. If no corrections are necessary, use Action Code 7.
3.12.21.2.2.2 (01-01-2023) **Terminus Errors**	(1) A terminus error results when there is a non-numeric character in a numeric field, or when the format of the section is incorrect.
	(2) Terminus errors are identified by two asterisks (**) to the left of the section number. (See Figure 3.12.21-6.)

```
0-198-000325          ADC    1471       00252-046-14000-3


01   AMELO   B000009000   C55+ D202212+  E20230208+  F20230208+  G290+  H200000+  I

      L          +  M  +  N           +  O    +  P     +  Q     +

**02   A20230412+  B670+   C  10000+  D20230614+  E670+   F  10000+
```

**Figure 3.12.21-6 Example of a Terminus Error - Identified by Two Asterisks (**) to the
Left of the Section Number**

(3) Correct as follows:

    1.   Compare the data on the register with the document being processed.
    2.   Correct any transcription errors.
    3.   If no corrections are necessary, use Action Code 7.

**3.12.21.2.2.3
(01-01-2023)
Extraneous Sections**

(1) Extraneous sections are identified by a single pound (#) sign in front of the section. (See Figure 3.12.21-7.)

```
0-198-000333          WFR    1234       00152-067-13001-3


  01    APURP   B000007543   C01+  D202206+  E20230222+  F20230222+  G150+   H

      L          +  M  +  N           +  O    +  P     +  Q     +

  02   A20230222+  B160+   C  96571+  D20230222+  E190+  F       +

 #40   A        +  B  +  C        +  D        +  E  +  F       +
```

**Figure 3.12.21-7 Example of an Extraneous Section - Identified by a Pound Sign (#)
in Front of the Section Number**

(2) Correct as follows:

    1.   Compare the data on the register with the document being processed.
    2.   Correct any transcription errors.
    3.   If the section is truly not needed to process the record, delete the section with Action Code 4.

Note: **SECTION 01 IS A REQUIRED SECTION AT ALL TIMES. DO NOT
ATTEMPT TO DELETE SECTION 01 WITH ACTION CODE 4.**

**3.12.21.2.2.4
(01-01-2023)
Missing Sections**

(1) Missing sections are identified by an asterisk to the left of the section number with the alpha-field designator for the section printed on the error register. See Figure 3.12.21-8.

```
0-198-000273        ABC    1371     00851-081-14002-3


  01   AYELL   B000005566   C10+   D202212+   E20230315+   F20230315+ G290+ H112739+

       L        +   M   +   N          +   O      +   P      +   Q        +

  *41  A        +   B   +   C          +   D          +   E   +   F        +
```

**Figure 3.12.21 - 8 Example of a Missing Section - Identified by an Asterisk (*)
to the Left of the Section Number**

    (2)   Correct as follows:

           1.   Compare the data on the register with the document being processed.
           2.   Correct any transcription errors.

    (3)   If a section not identified as a missing section must be added, use Action Code 5.

           1.   Enter on the register only the fields which will contain data.
           2.   The fields must be entered on the register in alphabetical order by alpha-field designator.

3.12.21.2.2.5
(01-01-2016)
Invalid Correction Attempt

    (1)   An invalid correction attempt is indicated by a "AA" printed to the right of the DLN (Document Locator Number) in the title line of the error register. For a complete description of invalid correction attempts, see **IRM 3.12.37, IMF General Instructions**, or **IRM 3.12.38, BMF General Instructions**.

    (2)   Correct as follows:

           1.   Correct all errors identified on the error register as if no attempt had been made to correct it before. If necessary, examine the corrections on the prior error register.
           2.   If all the fields are correct on the error register, enter an Action Code 7 to the left of section 01 on the error register.

3.12.21.3
(01-01-2016)
Input Documents - General Explanation

    (1)   This section describes the concept of non-ADP as it relates to the various files' document: Individual Master File (IMF), Business Master File (BMF), and Individual Retirement Account File (IRAF). Also described are the input documents (i.e., **Form 3413, Transcription List (Account Transfer-in)**, and **Form 3552, Prompt Assessment Billing Assembly**, used to re-establish accounts to or transfer assessments to or between these files.

3.12.21.3.1
(01-01-2020)
Non-ADP (Automated Data Processing) Document

    (1)   A non-ADP (Automated DATA Processing) document is a document processed for a tax period which ended before the Automated Data Processing (ADP) system was in place for a particular document.

    (2)   When a document is for a non-ADP period, reject, using Action Code 3. Prepare **Form 4227, Intra-SC Reject or Routing Slip**, and process as Non-Master File (NMF).

3.12.21.3.2
(05-15-2023)
**Form 3413 -
Transcription List**

(1) **Form 3413, Transcription List (Account Transfer-In)**, with **Doc Code 51 or 52** is used to transfer a list of all transaction codes, dates and amounts on a single record into the Master File. All money amounts are entered in dollars and cents.

(2) These documents are prepared for accounts which have been either on Non-Master File (NMF) or had been previously on the master file and were transferred out using Transaction Code (TC) 400 (Account Transfer-Out). (See Figure 3.12.21-9a) See **IRM 3.12.37, IMF General Instructions** or **IRM 3.12.38, BMF General Instructions**.

DRAFT

	Section 01		Sections 02-19	Account Information	
			Transcription List *(Account Transfer-in)*	DLN 00251–298–21100–3	

	Section 01		Sections 02-19		Account Information	
A	Name Control KUMQ	Date	10/18/23			
		TC	800			
B	EIN or SSN & TIN Type 000-00-0111	Amt.	(1,300.00)			
		Date	10/18/23			
C	MFT Code 30	TC	840			
		Amt.	300.00			
D	Tax Period *(yyyymm)* 202212	Date	10/18/23			
		TC	300			
E	Date of transfer *(mmddyy)* 10/18/23	Amt.	3,000.00			
		Date	10/18/23			
F	23C date of ass'mt *(mmddyy)* 10/18/23	TC	350			
		Amt.	2,000.00			
G	Orig. ass'mt trans. code 150	Date				
		TC				
H	Orig. ass'mt trans. amt. 6,000.00	Amt.				
		Date				
I	Transfer-in amount	TC				
		Amt.				
J	Agreement date *(mmddyy)*	Date				
		TC				
K	Corr. rec'd date *(mmddyy)*	Amt.				
		Date				
L	2% Interest Date *(mmddyy)*	TC				
		Amt.				
M	Reference number	Date				
		TC				
N	Reference number amount	Amt.				
		Date				
O	Reversion Date *(mmddyy)*	TC				
		Amt.				
R	Plan/Report Number (MFT 46/74/76/85/86 ONLY)	Date				
		TC				
S	Plan Year Ending Date *(yyyymm)*	Amt.				
		Date				
T	F8288 Trans Date *(mmddyy)*	TC				
		Amt.				
U	Excess Fringe Benefit Year *(yyyy)*	Date				
		TC				
V	4980F Amendment Date *(mmddyy)*	Amt.				
		Date				
	Name and Date prepared *(mmddyy)*	TC				
		Amt.				
	Telephone number					

Form **3413** (Rev. 1-2022)   Catalog Number 26455N   publish.no.irs.gov   Department of the Treasury - **Internal Revenue Service**

☐ See Reverse

Figure 3.12.21-9a Example of Page 1 of a Form 3413, Transcription List (Account Transfer-In)

DRAFT

Sections 02 - 19	Account Information – Continued			Section 40	
Date			A	Adj. total of inc. tax withheld (F943, 945,& 941-MFT 01 – posted prior to 12/31/2004)
TC				
Amt.			B	Taxable Social Security Wages (Form 941, 943, 944 and 945)
Date				
TC			C	Taxable Social Security Wages for qualified sick leave (Form 941, 943, 944)
Amt.				
Date			D	Taxable Social Security Wages for qualified family leave (Form 941, 943, 944)
TC				
Amt.			E	Taxable Social Security tips (Form 941 and 944)
Date				
TC			F	Taxable Medicare wages and tips (Form 941 and 944)
Amt.				
Date			G	Additional Taxable Medicare Wages and Tips (Form 941, 943, 944 & 1041)
TC				
Amt.			H	Exempt Wages/Tips Paid to Qualified Employees (F941, F943, & F944).
Date				
TC			I	SECT 3121Q Tax Amt.
Amt.			J	Fractions of Cents (Form 941)

		K	Current quarter's sick pay (F 941) F944 Current yrs. Adj.

Sections 20 – 23		Appropriation		L	Current quarter's tips and group-term insurance Adj.
TC	Code	Indicator	Transaction Amount	M	Qualified Small Business Credit - Form 8974 (Form 941)
				N	Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, 943, 944, CT-1)
				O	Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, 943, 944, CT-1)
				P	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941,943,944,CT-1)
				Q	Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)

Sections 30 – 33		Status/Interest to Date		R	Income Tax Withheld Adj. (F941 Current), (F944 Prior Year)
Status/Interest Date		TC	Statute Ext. Date	S	SS and Med. Tax - Adj. (Forms 941, 943, 944 & 945)
				T	Special Addition to Federal Income Tax (F941 and F944)
				U	Special Additions to Soc. Sec. and Med. Tax (F941 & 944)
				V	Total Income Tax Withheld from wages (F941 and F944) posted after 12/31/2004
				W	Tips Deemed Wages (Sec. 3121g)
				X	Total Backup Withhold Adj. (Form 945)

Sections 36 – 39		Abstract				Y	Gross Income Paid (From 1042)
No.	Amount	No.	Amount	No.	Amount	Z	RR Retirement Tax Adj. (Form CT-1)

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Figure 3.12.21-9b Example of Page 2 of a Form 3413, Transcription List (Account Transfer-In)

(1) **Form 3552, Prompt Assessment Billing Assembly,** is used to transfer Quick, Prompt, and Jeopardy Assessments to the BMF, IMF, or IRAF. All money amounts are entered in dollars and cents. See Figure 3.12.21-10.

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00251-116-12104-3

IDRS Number:
Notice Date: **20230419**
Name Control: **BLAC**

MFT	Tax Period	Assessment Date	Trans Code
30	**202212**	**20230419**	370

Taxpayer Identifying Number ▶ **000-00-5000**

```
        000005000  5-DIGIT  84720
WS                          S27  20  I
OLIVER BLACK
203 TOAD AVE                         R
CEDAR CITY UT        84720
                                     Z
```

Form Number:

Plan/Report Number:

Tax Period Ended: **20221231**

	$	14. Special Additions to Federal Income Tax *(Forms 941 & 944)*	$
1. Adjusted Total Income Tax Withheld *(Forms 943 & 945)* & Form 941 posted prior to 12/31/2004	$	14. Special Additions to Federal Income Tax *(Forms 941 & 944)*	$
2. Taxable Social Security Wages *(Forms 941, 943 & 944)*	$	15. Special Additions to Social Security and Medicare *(Forms 941 & 944)*	$
2a. Taxable Social Security Wages for qualified sick leave *(Forms 941, 943, 944)*	$	16. Total Income Tax Withheld from Wages *(Form 941 posted after 12/31/2004 and Form 944)*	$
2b. Taxable Social Security Wages for qualified family leave *(Forms 941, 943, 944)*	$	17. Tips Deemed Wages *(See 3121q)*	$
3. Taxable Social Security Tips *(Forms 941 & 944)*	$	18. Total Backup Withholding – Adjustment *(Form 945)*	$
4. Taxable Medicare Wages and Tips *(Forms 941, 943 & 944)*	$	19. Gross Income Paid *(Form 1042)*	$
5. Additional Taxable Medicare Wages and Tips *(Forms 941, 943, 944)*	$	20. R R Retirement Tax – Adj. *(CT-1)*	$
6. Exempt Wages/Tips Paid to Qualified Employees *(Forms 941, 943 & 944)*	$	21. Interest-To-Date	
7. SECTION 3121Q Tax Amount.	$	22. 2 % Interest Date	
8. Fractions of Cents – Adjustment *(Form 941)*	$	23. Interest Computation Date	
9. Sick Pay – Adjustment *(Form 941, Current Years Adjustment-Form 944)*	$	24. 870 Agreement Date	
10. Current Quarter's Tips and Group Term Life Insurance – Adjustment	$	25. Correspondence Received Date	
11a. Qualified Small Business Credit - Form 8974 *(Forms 941, 943, & 944)*	$	26. Excess Fringe Benefit Date	
11b. Nonrefundable portion of credit for qualified sick and family leave wages *(Forms 941, 943, 944, CT-1)*	$	27. Reversion Date	
11c. Nonrefundable portion of employee retention credit due to the COVID-19 crisis *(Forms 941, 943, 944, CT-1)*	$	28. Plan Year Ending	
12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$	29. 4980F Amendment Date	
13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)*	$	30. Form 8288 Date of Transfer *(MFT 17 only)*	

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
20230419	**150**	**23,000.00**		
20230419	**160**	**2,175.00**		
20230419	**190**	**480.00**		

36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		**25,655.00**		

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages	48. Total Amount C.R.	49. State	50. Credit Reduction Wages
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

55. Additional Information *(Parts I & II only)*

Figure 3.12.21-10 Example of Page 1 of a Form 3552, Prompt Assessment Billing Assembly

3.12.21.3.4 (01-01-2021) **IRM Deviation Procedures**	(1)	IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, **Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards,** and elevated through correct channels for executive approval.
3.12.21.4 (01-01-2016) **Section 01**	(1)	This section provides descriptions of the fields and correction procedures for Section 01 of the register.
3.12.21.4.1 (01-01-2016) **Section Fields A Through X Description**	(1)	The alpha-field designators, field lengths (maximum length for variable fields), and the field titles are shown below:

Field	Field Length	(+/−)	Field Title
01-A	4		Name Control
01-B	9		EIN or SSN and TIN Type ***Exception:*** The TIN Type is corrected in Field 01-K.
01-C	2		MFT Code (Master File Tax Account Code)
01-D	6		Tax Period
01-E	8		Date of Transfer (or, Transfer in Date)
01-F	8		23C Date of Assessment
01-G	3		Original Assessment Transaction Code
01-H	12	+/−	Original Assessment Transaction Amount
01-I	15	+	Transfer-in Amount (or Balance Transferred-in)
01-J	8		Agreement Date
01-K	1		TIN Type is located on Form 3413 under Item B, Section 01 ("EIN or SSN and TIN Type")
01-L	8		Correspondence Received Date (located on Form 3413 as Item K, Section 01)
01-M	3		Reference Number
01-N	13	+	Reference Number Amount
01-O	8		2% Interest Date (located on Form 3413 as Item L, Section 01)
01-P	8		Interest To Date
01-Q	8		Interest Computation Date

Field	Field Length	(+/–)	Field Title
01-R	3		Plan/Report Number (MFT 46/74/76/85/86 Only)
01-S	8		Excess Fringe Benefit Year (located on Form 3413 as Item U, Section 01)
01-T	8		Reversion Date (located on Form 3413 as Item O, Section 01)
01-U	6		Plan Year Ending Date (located on Form 3413 as Item S, Section 01)
01-V	8		4980f Amendment Date (located on Form 3413 as Item V, Section 01)
01-W	8		Form 8288 Trans Date (located on Form 3413 as Item T, Section 01)
01-X	**9**		**BMF TIN**

Note: **Refer to the individual text instructions for the most current names/ designations of Section 01, Fields A through X.**

3.12.21.4.2
(01-01-2016)
Correction Procedures - Section 01

(1) This section describes field validity criteria and correction procedures for Fields A through X in Section 01.

3.12.21.4.2.1
(01-01-2016)
Field 01-A - Name Control (Validity Checks)

(1) The Name Control (Field 01-A) is found on the following forms as follows:

- **Form 3413, Transcription List (Account Transfer-in)**: "Item A" (Section 01) displays the "Name Control".
- **Form 3552, Prompt Assessment Billing Assembly**: The "Name Control" is found in the upper right corner of this form, beneath the "Notice Date", **OR** it may be determined from the first line (name line) of the "Taxpayer" box on the upper left portion of the form.

(2) This field MUST always be present and can contain up to four characters.

(3) For BMF documents with a Social Security Number (SSN) (MFT 51, 52, 58, and 78), the first position must be alphabetic. The remaining characters can be alphabetic, hyphen or blank. No character may follow a blank.

(4) For BMF documents with an Employer Identification Number (EIN), the first character must be alphabetic or numeric. The remaining characters can be alphabetic, numeric, hyphen, ampersand, or blank. No character may follow a blank.

(5) For IMF and IRAF documents, the first character must be alphabetic. The remaining characters can be alphabetic, hyphen, or blank. No character may follow a blank.

3.12.21.4.2.2
(01-01-2023)
Field 01-A - Name Control (Correction Procedures)

(1) Compare the document with Field 01-A. Correct any transcription errors using Action Code 6.

(2) Research Integrated Data Retrieval System (IDRS) for a valid name control, using correct Command Codes.

    a.   If a valid name control is found, correct the name control on the document and on the register. See Figure 3.12.21-11.

Transcription List (Account Transfer-in)   ^{DLN} **00251–263–13100–3**

		Section 01	Sections 02-19	Account Information	
A	Name Control	Date			
	ROSE	TC			
B	EIN or SSN & TIN Type	Amt.			
	000-00-2222	Date			
C	MFT Code	TC			
	30	Amt.			
D	Tax Period (yyyymm)	Date			
	202212	TC			
E	Date of transfer (mmddyy)	Amt.			
	09/12/23	Date			
F	23C date of ass'mt (mmddyy)	TC			
	09/12/23	Amt.			
G	Orig. ass'mt trans. code	Date			
	150	TC			
H	Orig. ass'mt trans. amt.	Amt.			

```
   00-190-000174      CLZ     1121     00251-263-13100-3

6  ROSE
6 01   *AROSA  B000002222   C30+   D202212+   E20230912+   F20230912+   G150+
```

Figure 3.12.21-11 Example Displaying Name Control Correction Using Action Code 6

    b.   If a valid name control is **not** found, reject the document with Action Code 3.

3.12.21.4.2.3
(01-01-2023)
Field 01-B - EIN (Employer Identification Number) or SSN (Social Security Number) and TIN Type (Taxpayer Identification Number Type) (Validity Checks)

(1) The Taxpayer Identification Number (TIN) **MUST** always be present and **MUST** contain 9 digits.

Note: **Form 3413 ONLY**: The **"EIN or SSN and TIN Type"** information is found in **Item B** (Section 01). The **"EIN or SSN and TIN Type"** field is **not** contained on the Form 3552. **Form 3552 Only:** The **Taxpayer Identification Number** is located in the upper right part of the Form 3552, beneath the Name Control information.

(2)   It can't be all zeroes (0) or all nines (9).

(3)   IMF (Individual Master File) and IRAF (Individual Retirement Account File) documents will contain social security numbers (SSNs).

Note: The IRAF (as a separate Master File) was retired in 2004. All references to **"MFT 29"** are what were previously referred to as IRAF.

(4)   BMF documents will have a 9-digit taxpayer identification number which can be a Social Security Number (SSN) or an Employer Identification Number (EIN).

   a.   SSNVs-MFTs 51 **(Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return),** and 52 **(Form 706, U.S. Estate Tax Return),** will always have an SSNV.

   b.   MFTs 46, 58, and 78 with a TIN Type (Field 01-K) of "0" will have an SSNV. (See Figure 3.12.21-12.) If the TIN Type is blank, the TIN is an EIN.

      Note: The SSNV is used to identify the TIN of a Business Master File (BMF) entity posting to the BMF with a Social Security Number (SSN) as its TIN. If given an SSN, adding the "V" to the end (i.e., XXX-SS-XXXXV) will pull up the BMF account associated with that MFT.

	Section 01		Sections 02-19	Account Information	
A	Name Control **MAGN**	Date			
		TC			
B	EIN or SSN & TIN Type **000-00-3333**	Amt.			
		Date			
C	MFT Code **58**	TC			
		Amt.			
D	Tax Period (yyyymm) **202212**	Date			
		TC			
E	Date of transfer (mmddyy) **07/12/23**	Amt.			
		Date			
F	23C date of ass'mt (mmddyy) **07/12/23**	TC			
		Amt.			
G	Orig. ass'mt trans. code **150**	Date			
		TC			
H	Orig. ass'mt trans. amt. **2,000.00**	Amt.			
		Date			
I	Transfer-in amount **2,000.00**	TC			
		Amt.			
J	Agreement date (mmddyy)	Date			
		TC			
K	Corr. rec'd date (mmddyy) **0**	Amt.			
		Date			
	2% Interest Date (mmddyy)	TC			

Transcription List (Account Transfer-in)   DLN 00452–200–17400–3

```
00-190-000724      SML    1011    00452-200-17400-3

   01  AMAGN   B000003333   C58+   D202212+   E20230712+   F20230712+   G150   H200000+

       I200000+   J        +   K0+   L       +   M    +   N     +   O    +   P     +
```

Figure 3.12.21-12 Example of an MFT 58 With SSN (the TIN Type is "0")

    c.   EINs-must be all numeric and the first two digits may not be 00, 07 through 09, 17 through 19, 28, 29, 49, 78, 79, or 89.

3.12.21.4.2.4
(01-01-2017)
Field 01-B - EIN or SSN and TIN Type - Correction Procedures

(1)   Compare Field 01-B with the document. Correct any transcription errors.

Exception: Only the EIN (Employer Identification Number) or SSN (Social Security Number) are corrected in Field 01-B. The TIN Type must be corrected in Field 01-K. see IRM 3.12.21.4.2.17.

(2)   If the document was transcribed correctly and the taxpayer identification number contains other than 9 digits, research via IDRS, using Command Codes NAMEI and NAMES (SSNs) and NAMEB and NAMEE (EINs). If you are unable to locate a valid TIN, reject the document with Action Code 3.

(3)   If the document is correct as transcribed, compare the document with the MFT code (Field 01-C) and the TIN Type (Field 01-K), i.e., SSN for IMF (Individual

Master File), IRAF and MFT 51, 52, 58, and 78 and EIN for BMF. If the document has been numbered incorrectly reject with Action Code 3 for renumbering. See Figure 3.12.21-13.

Transcription List (Account Transfer-in)   ^{DLN} 00451–256–30100–3

	Section 01		Sections 02-19	Account Information		
A	Name Control **MARS**	Date				
		TC				
B	EIN or SSN & TIN Type **000-00-5555**	Amt.				
		Date				
C	MFT Code **58**	TC				
		Amt.				
D	Tax Period (yyyymm) **202212**	Date				
		TC				
E	Date of transfer (mmddyy) **09/06/23**	Amt.				
		Date				
F	23C date of ass'mt (mmddyy) **09/06/23**	TC				
		Amt.				
G	Orig. ass'mt trans. code **290**	Date				
		TC				
H	Orig. ass'mt trans. amt. **100.00**	Amt.				
		Date				
I	Transfer-in amount **100.00**	TC				
		Amt.				
	Agreement date (mmddyy)	Date				

```
00-100-000222      LMN    1321    00451-256-30100-3

3 01    AMARS  B000005555 *C78+  D202212+  E20230906+  F20230906+  G290+  H 10000+

        I 10000+
```

Figure 3.12.21-13 Example Displaying Document with the MFT Transcribed Incorrectly

3.12.21.4.2.5
(01-01-2016)
Field 01-C - Master File Tax Account Code-MFT (Validity Checks)

(1) The Master File Tax Account (MFT) Code is found in **Item C** (Section 01), Page 1, Form 3413. It is also located in the MFT box on the upper left part of the Form 3552.

(2) This is a two-digit field that **MUST** be present.

(3) The MFT is pre-printed or manually entered during the preparation of the document.

(4) The MFT must be compatible with the tax class in the DLN.

3.12.21.4.2.6
(01-01-2024)
Field 01-C - Master File Tax Account Code-MFT (Correction Procedures)

(1) Compare Field 01-C with the document. Correct any transcription errors.

(2) If the MFT is not present, determine the correct code using Exhibit 3.12.21-4, MFT and Tax Class Chart, and the criteria below. Enter the data in Field 01-C, using Action Code 6.

   a. If the document is IMF, the MFT must be 30, 31, 35, 55, 65 or 82.
   b. If the document is IRAF, the MFT code must be 29.
   c. If the document is BMF, the MFT code must be 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 40, 43, 44, 46, 47, 49, 50, 51, 52, 55, 58, 60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 79, 83, 85, or 86.

(3) Use the information in the table provided below to determine if the document was numbered correctly. If the MFT was transcribed correctly, compare the MFT and the tax class of the DLN (tax class is the third digit of the DLN). See Figure 3.12.21-14.

Figure 3.12.21-14 Example Displaying Tax Class Was Numbered Incorrectly (Correct Tax Class is "5")

MFT	TAX CLASS	Valid Section Presence
01	1	01, 02-19, 30-33, 36, 40
02	3	01, 02-19, 20-23, 30-33, 36
03	4	01, 02-19, 30-33, 36, 37-39
04	1	01, 02-19, 30-33
05	2	01, 02-19, 20-23, 30-33, 36
06	2	01, 02-19, 30-33, 36
07	3	01, 02-19, 30-33, 36
08	1	01, 02-19, 20-23, 30-33, 36
09	7	01, 02-19, 30-33, 36, 40
10	8	01, 02-19, 30-33, 36, 41, 42-46
11	1	01, 02-19, 30-33, 36, 40
12	1	01, 02-19, 30-33, 36, 40
13	3	01, 02-19, 30-33, 36
14	1	01, 02-19, 30-33, 36, 40
15	2	01, 02-19, 30-33
16	1	01, 02-19, 30-33, 36
17	1	01, 02-19, 20-23, 30-33, 36
29	2	01, 02-19, 30-33, 36, 37
30, 31	2	01, 02-19, 20-23, 30-33, *36*
33	3	01, 02-19, 20-23, 30-33, 36
34	3	01, 02-19, 20-23, 30-33, 36
35, 65	2	01, 02-19, 20-23, 30-33, 36
36	4	01, 02-19, 30-33, 36
37	4	01, 02-19, 30-33, 36
40	4	01, 02-19, 30-33, 36
43	4	01, 02-19, 30-33, 36
44	4	01, 02-19, 30-33, 36
46	3	01, 02-19, 20-23, 30-33
47	4	01, 02-19, 30-33, 36
49	4	01, 02-19, 30-33, 36-39
50	4	01, 02-19, 30-33, 36-39
51	5	01, 02-19, 30-33, 36
52	5	01, 02-19, 30-33, 36

MFT	TAX CLASS	Valid Section Presence
55	2	01, 02-19, 30-33, 36
58	4	01, 02-19, 30-33, 36
60	4	01, 02-19, 30-33, 36
61	4	01, 02-19, 30-33, 36, 37-39
62	4	01, 02-19, 30-33, 36
63	4	01, 02-19, 30-33, 36
64	4	01, 02-19, 30-33, 36
65	2	01, 02-19, 20-23, 30-33, 36
67	4	01, 02-19, 30-33, 36
74	4	01, 02-19, 30-33, 36, 37-39
75	4	01, 02-19, 30-33, 36, 37-39
76	4	01, 02-19, 30-33, 36, 37-39
77	5	01, 02-19, 30-33, 36
78	5	01, 02-19, 30-33, 36
79	4	01, 02-19, 30-33, 36, 37-39
82	2	01, 02-19, 30-33
83	3	01, 02-19, 30-33
85	3	01, 02-19, 20-23, 30-33
86	3	01, 02-19, 20-23, 30-33

(4)   If the document was numbered incorrectly, reject the document for renumbering, using Action Code 3.

(5)   If the MFT was transcribed incorrectly and the MFT on the document is compatible with the tax class in the DLN, correct Field 01-C.

(6)   **IF THE MFT IS CORRECTED TO 03, 50, OR 61 ON A DOC CODE 51 RECORD, BE SURE THE ABSTRACT REQUIREMENTS OF SECTIONS 36-39 ARE MET BY ADDING SECTIONS IF NECESSARY. (See Table IRM 3.12.21.4.2.8.)**

(7)   **IF THE ABSTRACT REQUIREMENTS ARE NOT IN THE SECTION 36-39 REJECT, USE ACTION CODE 3. (See Figure 3.12.21-15.)**

Figure 3.12.21-15 Example Displaying Addition of a Section with Action Code 5 and Correction of an MFT Involving an Abstract Number

<table>
<tr><td>3.12.21.4.2.7
(01-01-2024)
**Field 01-D - Tax Period
(Validity Checks)**</td><td>

(1) The Tax Period is found in **Item D** (Section 01), Page 1, Form 3413. It is also located in the Tax Period box on the upper left part of the Form 3552 (to the right of the MFT box).

(2) This field **MUST** be present, contain six digits, and be all numeric.

(3) It is edited in YYYYMM format. The first four positions represent the year, and the last two positions represent the month of the tax period.

(4) The month in the tax period must be 01 through 12.

Exception: **MFT 52 (Form 706) is valid with a tax period of 000000.**

(5) MFTs 58, 60, 61, 62, 63, and 64 use the tax period beginning date as the tax period. All other MFTs use the tax period ending date as the tax period with the exception of MFT 52 (see IRM 3.12.21.4.2.7(4) above).

</td></tr>
</table>

(6) **Field 01-D (Tax Period)** and **Field 01-C (Master File Tax Account Code)** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECK: MFT CODE AND TAX PERIOD

Field 01-C (MFT CODE) will appear invalid if:	AND Field 01-D (TAX PERIOD):
Field 01-D will appear invalid if MFT is **30** or **31**	The tax period is before 196212.
Field 01-D will appear invalid if MFT is **29**	The tax period is before 197512.
Field 01-D will appear invalid if MFT is **55**	The tax period is before 197512.
Field 01-D will appear invalid if MFT is **35**	The tax period is before 201412 (also note the following conditions): • Valid for Tax Period 201812 and prior • Invalid for Tax Years 201912 and later • PRN 692 and Transaction Code TC-240 or TC-241 or TC-290 or TC-291 must be present
Field 01-D will appear invalid if MFT is **43**	The tax period is before 201512.
Field 01-D will appear invalid if MFT is **65**	The tax period is before 201412.
Field 01-D will appear invalid if MFT is **82**	The tax period is before 201712.
Field 01-D will appear invalid if MFT is **83**	The tax period is before 201712.

(7) Field 01-D (Tax Period) will appear invalid, along with Fields 20A-E or I (Transaction Code), if the tax period is other than 197810 through 198011 and the transaction code is 63X. 63X equals 630, 632, 636, and 637 (for MFT 02, 05, 30, 31, 33, and 34 only). (See Figure 3.12.21-16.)

Figure 3.12.21-16 Example Displaying Transaction Code is Not Valid With the Tax Period.

(8) **Field 01-D (Tax Period)**, **Field 01-C (Master File Tax Account Code)**, AND **Field 01-M (Reference Number)**, will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECKS: TAX PERIOD, MFT CODE, AND REFERENCE NUMBER

Field 01-D (Tax Period):	Field 01-C (MFT):	And Field 01-M (Reference Number):
The tax period is prior to 198909	The MFT Code is not 29	The Reference Number is **686** (See Figure 3.12.21-17). Confirmed 09032021
The tax period is prior to 199012	The MFT is 13	The Reference Number is **649** Confirmed 09032021
The tax period is prior to 199012	The MFT is 13	The Reference Number is **678**

Field 01-D (Tax Period):	Field 01-C (MFT):	And Field 01-M (Reference Number):
The tax period is prior to 199712	The MFT is 55	The Reference Number is **627** Confirmed 09032021
The tax period is prior to 200209	The MFT is 13 or MFT 55	The Reference Number is **708** or **709** Confirmed 09032021
The tax period is prior to 200705	The MFT is 30	The Reference Number is **687** Confirmed 09032021
The tax period is prior to 201512	The MFT is 01, 02, 03, 04, 05, 07, 09, 10, 11, 12, 14, 15, 16, 31, 33, 34, 37, 38, 39, 40, 41, 42, 43, 44, 50, 51, 52, 60, 63, 64, 77 OR 78	The Reference Number is **687** Confirmed 09032021
The tax period is prior to 200912	The MFT is 30	The Reference Number is **677** or **706** Confirmed 09032021
The tax period is prior to 201003	The MFT is 46	The Reference Number is **greater than 291 and less than 296** Confirmed 0903 and 09172021
The tax period is prior to 201003	The MFT is **either** 02, 03, 05, 06, 07 30, 31, 34, 51, 52, 55	The Reference Number is **683** Confirmed 09032021
The tax period is prior to 201003	The MFT is **either** 30 or 31	The Reference Number is **700** Confirmed 09032021
The tax period is prior to 201003	The MFT is **either** 30 or 31	The Reference Number is **710** Confirmed 09032021
The tax period is not equal to or within **201112 through 202203**	The MFT is **01**	The Reference Number is **290**; or, Confirmed 09032021
The tax period is not equal to or within **201112 through 202212**	The MFT is **either 11 or 14**	The Reference Number is **290** Confirmed 09032021
The tax period is prior to 201409	The MFT is 79	The Reference Number is **290** or **298**. Confirmed 09202021
The tax period is prior to 201612.	The MFT is 13.	The Reference Number is **700** or **710**. Confirmed 09032021
The tax period is prior to 201701.(and month (MM) of Tax Period is not 03, 06, 09, or 12)	The MFT is 13.	The Reference Number is **519**. Confirmed 09032021
The tax period is prior to 201701	The MFT is BMF MFT 05	The Reference Number is **519**
The tax period is before 201801	The MFT is 13	The Reference Number is **693**. Confirmed 09032021

Field 01-D (Tax Period):	Field 01-C (MFT):	And Field 01-M (Reference Number):
The tax period is before 201801	The MFT is 13	The Reference Number is **694**. Confirmed 09032021

Figure 3.12.21-17 Figure 3.12.21-17 Example Displaying an Invalid Tax Period for This MFT and Reference Number

(9)   **Field 01-D (Tax Period)**, **Field 01-C (Master File Tax Account Code)**, **Field 01-G (Transaction Code)**, AND **Field 01-M (Reference Number),** will appear invalid (along with the Transaction Codes) if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECKS: REFERENCE NUMBER, TRANSACTION CODE, MFT, AND TAX PERIOD

Field 01-M (REFERENCE NUMBER):	Field 01-G (TRANSACTION CODE):	Field 01-C (MFT):	Field 01-D (Tax Period):
If the Reference Number is **692 AND**	The Transaction Code in Section 01 is TC-240 or TC-290 **AND** the Transaction Code in Section 02-19 **EITHER** is blank, 190, 240, 241, 290 and or 291, **AND**	The MFT is 35 **AND**	The Tax Period is equal to or before 201812 Confirmed 09272021
If the Reference Number is **692 AND**	The Transaction Code in Section 01 is TC-240 or TC-290 **AND** the Transaction Code in Section 02-19 **EITHER** is blank, 190, 240, 241, 290 and or 291, **AND**	The MFT is 65 **AND**	The Tax Period is equal to or before 201812 Confirmed 09272021
If the Reference Number is **EITHER 700 OR 710**	The Transaction Code in Section 01 **EITHER** is 240 or 290 **AND** the Transaction Code in Section 02-19 **EITHER** is blank, TC-190 or TC 240 or TC 241 and or TC-29X through 30X	The MFT is 55	The tax period is prior to 201003 Confirmed 09032021
If the Reference Number is **707**	The Transaction Code in Section 01 **EITHER** is TC-240 or TC-290 **AND** the Transaction Code in Section 02-19 **EITHER** is blank, TC-190 or TC-240 or TC- 241, TC-290 and or TC-291	The MFT is BMF MFT 05	The tax period is prior to 201701 Confirmed 09032021
If the Reference Number is **707**	The Transaction Code in Section 01 **EITHER** is TC-240 or TC-290 **AND** the Transaction Code in Section 02-19 **EITHER** is blank, TC-190 or TC-240 or TC- 241, TC-290 and or TC-291	The MFT is IMF MFT 30	The tax period is prior to 201701 Confirmed 09032021
If the Reference Number is **707**	The Transaction Code in Section 01 **EITHER** is TC-240 or TC-290 **AND** the Transaction Code in Section 02-19 **EITHER** is blank, TC-190 or TC-240 or TC-241, TC-290 and or TC-291	The MFT is IMF MFT 31	The tax period is prior to 201701 (Confirmed 09032021)

(10)   **FORM 3552 ONLY** (displaying TC-767 and other TCs): **Field 01-C (Master File Tax Account Code)**, **Field 01-D (Tax Period)**, along with the **Transaction Codes** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECKS (FORM 3552): TC-767, MFT, TAX PERIOD AND TRANSACTION CODE

FORMAT CODE (for Form 3552)	TRANSACTION CODE:	AND Field 01-C (MFT):	AND Field 01-D (Tax Period):	AND TRANSACTION CODE):
Form 3552 (Format Code 325 or 326)	**IF** Transaction Code in Section 02-19 is equal to **767 AND**	MFT Code is 01, **AND**	The Tax Period **EITHER** is 202003, 202006, 202009, **OR** 202012, or greater than 202105 **AND**	Transaction Code in Section 01 is 150, 290, 294, 298, 300, 304 or 308 **AND** the Transaction Code in Sections 02-19 **EITHER** is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309 (CONFIRMED 06262023)
Form 3552 (Format Code 325 or 326)	<u>OR</u>, **IF** Transaction Code in Section 02-19 is equal to **767 AND**	The MFT is **EITHER 09**, **11**, or **14 AND**	The Tax Period **IS** 202012, or greater than 202111 **AND**	Transaction Code in Section 01 is 150, 290, 294, 298, 300, 304 or 308 **AND** the Transaction Code in Sections 02-19 **EITHER** is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309 (CONFIRMED 06262023)

(11)   **FORM 3413 ONLY** (displaying TC-766 or TC-767 and other TCs): and Reference Numbers 280, 296,or 299): **Field 01-D (Tax Period)**,**Field 01-C (Master File Tax Account Code)**,**Field 01-M (Reference Number)**, along with the **Transaction Codes** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECKS (FORM 3413): TC-766 OR TC-767, TAX PERIOD,
MFT, TRANSACTION CODE, REFERENCE NUMBER

FORMAT CODE (for Form 3413)	TRANSACTION CODE:	Field 01-D (TAX PERIOD)	Field 01-C (MFT)	TRANSACTION CODE	Field 01-M (REFERENCE NUMBER)
Form 3413 (Format Code 025 or 026)	**IF** Transaction Code in Section 02-19 is equal to **766 or 767 AND**	Tax Period is **EITHER** 202003, 202006, 202009, **OR** 202012 **AND**	MFT Code is 01, **AND**	Transaction Code in **Section 01** is **EITHER**, 150, 290, 294, 298, 300, 304 or 308, **AND** Transaction Code in Section 02-19 **EITHER** is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308 and or 309 **AND**	Reference Number equals **280, 296, or 299**
(Form 3413 (Format Code 025 or 026))	**OR IF** Transaction Code in Section 02-19 is equal to **766 or 767 AND**	Tax Period is 202012 **AND**	the MFT is **EITHER 09**, **11**, or **14 AND**	The Transaction Code in **Section 01** is **EITHER**, 150, 290, 294, 298, 300, 304, or 308, **AND** Transaction Code in **Section 02-19 EITHER** is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309, **AND**	Reference Number equals **280, 296, or 299**

(12)   **FORM 3413 ONLY** (displaying TC-766 or TC-767 and other TCs) and Reference Numbers 271 or 276)**Field 01-C (Master File Tax Account Code),Field 01-D (Tax Period),Field 01-M (Reference Number)**, along with the **Transaction Codes** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECKS (FORM 3413): TC-766 OR TC-767, MFT, TAX PERIOD, REFERENCE NUMBER, TRANSACTION CODE

FORMAT CODE (for Form 3413)	TRANSACTION CODE:	Field 01-C (MFT)	Field 01-D (TAX PERIOD)	Field 01-M (REFERENCE NUMBER)	TRANSACTION CODE
Form 3413 (Format Code 025 or 026), AND	Transaction Code in Section 02-19 is equal to **766 or 767 AND**	MFT Code is 01, **AND**	Tax Period is **greater than or equal to 202106, AND,**	Reference Number equals **271 or 276 AND,**	The Transaction Code in **Section 01** is **EITHER**, 150, 290, 294, 298, 300, 304, or 308, **AND** Transaction Code in **Section 02-19 EITHER** is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309. Confirmed 06262023.
OR, Form 3413 (Format Code 025 or 026), AND	**IF**Transaction Code in Section 02-19 is equal to **766 or 767, AND**	The MFT is **EITHER 09, 11**, or **14 AND**	The Tax Period is **greater than or equal to 202112, AND**	Reference Number equals **271 or 276, AND,**	The Transaction Code in **Section 01** is **EITHER**, 150, 290, 294, 298, 300, 304, or 308, **AND** Transaction Code in **Section 02-19 EITHER** is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309, **(Confirmed 06262023)**

(13)   **Field 01-M (Reference Number)**, **Field 01-N (Reference Number Amount)**, **Field 01-G (Transaction Code)** AND **Field 01-H (Transaction Amount)** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are **NOT** correct:

CONSISTENCY CHECK: REFERENCE NUMBER, REFERENCE AMOUNT, TRANSACTION CODE, TRANSACTION AMOUNT

Field 01-M (Reference Number)	Field 01-N (Reference Number Amount)	Field 01-G (Transaction Code)	Field 01-H (Transaction Amount)
IF Reference Number is **722 OR 723** AND	The Reference Number Amount is less than or equal to zero, **AND**	Transaction Code in **Section 01** is 160 **OR** Transaction Code in **Section 02-19** is 160, **AND**	Transaction Amount is greater than zero (0). (CONFIRMED 01282022)

RE: FOOTNOTE: REFERENCE NUMBERS 722 OR 723 (PARAGRAPH (13) ABOVE)

REFERENCE NUMBERS	SPECIAL TO THIS PROCESS (EXAM)
722 OR 723	• The rule is that TC 240 with PRN 722 or 723 AND TC 160 cannot both be positive amounts. • PRN 722 replaced the TC 160 so if PRN 722 or 723 is a net positive amount then the net TC 160/161/166/167 must be $0 if TC 160/161/166/167 was previously assessed. • Also, for accounts transfer purposes you would not be transferring the TC 160 with the PRN 722/723. • Only the PRN 722 or 723 would be transferred in this situation.

(14)   **Field 01-M (Reference Number)**, **Field 01-C (Master File Tax Account Code)**, **Field 01-G (Transaction Code)** AND **Field 01-H (Transaction Amount)** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are **NOT** correct:

CONSISTENCY CHECKS: REFERENCE NUMBER, MFT CODE, TRANSACTION CODE, TRANSACTION AMOUNT

Field 01-M (REFERENCE NUMBER)	Field 01-C (MFT Code)	Field 01-G (Transaction Code)	Field 01-H (Transaction Amount)
If Reference Number is **722 AND**	The MFT Code equals 02, 06 OR 07, **AND**	Transaction Code in **Section 01** is TC 290 or TC 300 **AND** the Transaction Amount equals zero (0), **AND**, the Transaction Code in **Section 02-19** is 240 or 241 **OR** the Transaction Code in **Section 02-19** is 290, 291, 300 and or 301 **AND** the **Transaction Amount** equals zero (0), See also Special (Footnote table below for 722, Second Row)).	(CONFIRMED 01282022)**Valid for all tax periods.**
OR IF Reference Number is **723 AND**	The MFT Code equals 02 or 06 **AND**	Transaction Code in **Section 01** is TC 290 or TC 300 **AND** the Transaction Amount equals zero (0), **AND**, the Transaction Code in **Section 02-19** is 240 or 241 **OR** the Transaction Code in **Section 02-19** is 290, 291, 300 and or TC 301 **AND** the **Transaction Amount** equals zero (0), See also Special (Footnote table below for 723, Third Row)).	(CONFIRMED 01282022)**Valid for all tax periods.**

RE: FOOTNOTE: REFERENCE NUMBERS 722
OR 723 (PARAGRAPH (14) ABOVE)

REFERENCE NUMBERS	SPECIAL TO THIS PROCESS (EXAM)
722 - **AND** The MFT Code equals 02, 06 OR 07, **AND** (Paragraph (14); Second Row (table))	• The TC 240/241 PRN 722 amount can be any amount ($0, positive, or negative). • Also, **PRN 722 and 723 cannot** both be net positives and present on an account.
<u>OR</u> 723 - **AND** The MFT Code equals 02 or 06 **AND**(Paragraph (14); Third Row (table))	• The TC 240/241 PRN 722 amount can be any amount ($0, positive, or negative). • Also, **PRN 722 and 723 cannot** both be net positives and present on an account.

(15)   **Field 01-M (Reference Number)**, **Field 01-C (MFT Code)**, AND **Field 01-G (Transaction Code)** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are **NOT** correct:

CONSISTENCY CHECKS: REFERENCE NUMBER, MFT CODE, TRANSACTION CODE

Field 01-M (REFERENCE NUMBER)	Field 01-C (MFT Code)	Field 01-G (Transaction Code)
IF Reference Number is **724 AND**	MFT Code is 05, **AND**	Transaction Code in **Section 01** is 160 **OR** Transaction Code in **Section 02-19** is 160 (CONFIRMED 01282022)

RE: FOOTNOTE: REFERENCE NUMBER 724 (PARAGRAPH (15) ABOVE)

REFERENCE NUMBER	SPECIAL TO THIS PROCESS (EXAM)
IF Reference Number is 724 **AND** MFT Code is 05, **AND** Transaction Code in **Section 01** is 160 **OR** Transaction Code in **Section 02-19** is 160	• PRN 724 is not related to TC 160. • It does not need to be present on the module.

(16)   **Field 01-M (Reference Number)**, **Field 01-C (Master File Tax Account Code)**, **Field 01-D (Tax Period)**, **AND Field 01-G (Transaction Code)** will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are **NOT** correct:

CONSISTENCY CHECK: REFERENCE NUMBER, MFT, TAX PERIOD, TRANSACTION CODE

Field 01-M (Reference Number)	Field 01-C (MFT Code)	Field 01-D (Tax Period)	Field-01 G (Transaction Code)
IF Reference Number is **724, AND**	MFT Code is MFT 02, OR MFT 05, OR MFT 06, **AND**	Tax Period is equal to or greater than 201712, **AND**	Transaction Code in **Section 01** is TC 290 or TC 300 **AND** Transaction Code in **Section 02-19** is blank, 240, 241, 290, 291, 300 and or 301 (CONFIRMED 01282022)
If Reference Number is **793 AND**	MFT Code is MFT 30 or MFT 31 **AND**	Tax Period is **equal to or greater than 202101 AND**	Transaction Code in **Section 01** is TC 290 or TC 300 **AND** Transaction Code in **Section 02-19** is blank, 240, 241, 290, 291,300 and 301. **(Confirmed 05242023)**

(17) **Field 01-D (Tax Period)**, will appear invalid, along with **Field 01-M (Reference Number)** if **EITHER** of the following conditions (as displayed in the table below) are **not** correct:

CONSISTENCY CHECK: TAX PERIOD AND REFERENCE NUMBER

Field 01-D (Tax Period):	AND Field 01-M (Reference Number):
Prior to 201006	The Reference Number is **682**
Prior to 198709	The Reference Number is **685** Confirmed 09032021
Prior to 201006	The Reference Number is **780** or **781** Confirmed 09082021

(18) **Field 01-M (Reference Number)**, **Field 01-C (Master File Tax Account Code)**, AND **Field 01-N (Reference Number Amount)**, will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECK: REFERENCE NUMBER, MFT, REFERENCE NUMBER AMOUNT

Field 01-M (Reference Number):	Field 01-C (MFT):	And Field 01-N (Reference Number Amount):
Reference Number is **528**	MFT is **55**	Reference Number Amount is greater than **$10,000** Confirmed 09082021

(19) **Field 01-M (Reference Number)**, **Field 01-C (Master File Tax Account Code)**, **Field 01-N (Reference Number Amount)** and **Field 01-D (Tax Period)**, will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECK: REFERENCE NUMBER, MFT, REFERENCE NUMBER AMOUNT, TAX PERIOD

Field 01-M (Reference Number):	Field 01-C (MFT):	Field 01-N (Reference Number Amount):	Field 01-D (Tax Period):
When Reference Number is **658** AND	MFT Code is 13	Reference Number Amount can't exceed $5,000.00	• The Tax Period can't be prior to 199812, OR • the Month of Tax Period can't be other than 12. CONFIRMED 09022021

(20) **Field 01-M (Reference Number)**, **Field 01-N (Reference Number Amount)** and **Field 01-D (Tax Period)**, will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECK - REFERENCE NUMBER, REFERENCE NUMBER AMOUNT, AND TAX PERIOD

Field 01-M (Reference Number):	Field 01-N (Reference Number Amount):	Field 01-D (Tax Period):
If Reference Number is **678**.	The dollar amount can't be greater than $50,000.00.	• The Tax Period is earlier than 198512, **OR** • the Month of Tax Period can't be other than "12". CONFIRMED 09142021.

(21) **Field 01-M (Reference Number)**, **Field 01-C (Master File Tax Account Code)**, **Field 01-D (Tax Period)**, and **Field 01-N (Reference Number Amount)**, will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECK - REFERENCE NUMBER, MFT, TAX PERIOD OR REFERENCE NUMBER AMOUNT

Field 01-M (Reference Number):	Field 01-C (MFT):	Field 01-D (Tax Period):	Field 01-N (Reference Number Amount):
If Reference Number is **663**,	MFT is 13,	**AND** the Tax Period is before 200008,	**OR** the Reference Number Amount is greater than $50,000, **ALL** three fields i.e., Fields 01-M, 01-C, and 01-D **OR** Fields 01-M, 01-C, and 01-N will appear invalid. CONFIRMED 09022021.

(22) **Field 01-M (Reference Number)**, **Field 01-C (Master File Tax Account Code)**, and **Field 01-D (Tax Period)**, along with the **Transaction Code (TC)**, will appear invalid if **EITHER** of the following conditions (as displayed in the table below) are not correct:

CONSISTENCY CHECKS: REFERENCE NUMBER, MFT, TRANSACTION CODE, AND TAX PERIOD

Field 01-M (Reference Number):	Field 01-C (MFT):	TRANSACTION CODE (TC)	Field 01-D (Tax Period):
IF the Reference Number is **700**	the MFT is **55**	The Transaction Code in Section 01 is **EITHER** TC-240 or TC-290 **AND** Section 02-19 is **blank, TC-190, 240 or 241 and or 29X or 30X**	If the tax period **is equal to or greater than 201003** (Confirmed 09272021) (Confirmed 09272021)
IF the Reference Number is **710**	the MFT is **55**,	The Transaction Code in Section 01 is **EITHER** TC-240 or TC-290 **AND** Section 02-19 is **blank, TC-190, 240 or 241 and or 29X or 30X**	If the tax period **is equal to or greater than 201003** (Confirmed 09272021)
IF the Reference Number is **682**	the MFT is **EITHER 02**, **05**, **06**, or **34**	The Transaction Code in **Section 01** is **EITHER**, 290, 294, 298, 300, 304, or 308, **AND** Transaction Code in **Section 02-19 EITHER** is blank, 240, 241, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309	Tax Period is equal to or greater than **201712** (Confirmed 09012021)
IF the Reference Number is **793**	the MFT is **EITHER 30 or 31 (Tax Class 2)**	The Transaction Code in **Section 01** is **EITHER**, 290 and or 300, **AND** Transaction Code in **Section 02-19 EITHER** is blank, 240, 241, 290, 291, 300 and or 301.	Tax Period is equal to or greater than **202101** (Confirmed 05312023)

(23) **Field 40-M, Qualified Small Business Credit Amount (Form 8974: Form 941, 943 and 944) Feild 01-C (Tax Period), and the Transaction Code(s)** will appear "invalid" if all the following conditions are **NOT** met:

CONSISTENCY CHECKS: FIELD 40-M AMOUNT, MFT, TAX PERIOD, AND TRANSACTION CODE

FIELD 40-M	Field 01-C (MFT):	Field 01-D (Tax Period):	TRANSACTION CODE (TC)
IF the **Qualified Small Business Credit Amount** does **NOT**equal zero (0) **AND**	**The MFT is 01 AND**	**The Tax Period is greater than 201605, AND**	The Transaction Code in **Section 01** is **EITHER** 290, 294, 298, 300, 304, or 308, **AND** the Transaction Code in **Section 02-19** is **EITHER** blank, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309.
OR, IF the Qualified Small Business Credit Amount does **NOT** equal zero (0) **AND**	**The MFT Code equals MFT 11 or MFT 14, AND**	**The Tax Period is greater than 201711, AND**	The Transaction Code in **Section 01** is **EITHER** 290, 294, 298, 300, 304, or 308, **AND** the Transaction Code in **Section 02-19** is **EITHER** blank, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309.

3.12.21.4.2.8
(01-01-2021)
Field 01-D - Tax Period (Correction Procedures)

(1)   Correct as follows:

    1.   Compare the register with the document.
    2.   Correct any transcription errors.
    3.   If the document is correct as transcribed, reject the record with Action Code 3.
    4.   Attach Form 4227, Intra-SC Reject or Routing Slip.
    5.   Notate "invalid tax period", and route to the Accounting function (for contact with originator for research and or correction)..

(2)   The tax period can't be later than the current processing month plus one year or earlier than the beginning tax period indicated in the table found in Exhibit 3.12.21-1 (Valid Tax Periods) for the specific MFT being processed.

MFT-CD	BMFTX/ PRD	END TX/PD	EARLIEST DATE ALLOWED	MM-LIMITS
01	196203	YYYY12	TAX-PRD minus 2 months	3, 6, 9,12
02	196112	YYYY12	TAX-PRD minus 11 months	1-12
03	196203	YYYY12	TAX-PRD minus 2 months	3,6,9,12
04	196203	199412	TAX-PRD minus 2 months	3,6,9,12
05/06	196112	YYYY12	TAX-PRD minus 11 months	1-12
07	198712	YYYY12	TAX-PRD minus 11 months	12
08	200412	YYYY12	TAX-PRD minus 11 months	1-12
09	196203	197512	TAX-PRD minus 2 months	3,6,9,12
09	197612	YYYY12	TAX-PRD minus 11 months	12
10/11	196112	YYYY12	TAX-PRD minus 11 months	12
12	198512	YYYY12	TAX-PRD minus 11 months	12
#13	198012	YYYY12	TAX-PRD minus 11 months	12
14	200612	YYYY12	TAX-PRD minus 11 months	12
15	199012	YYYY12	TAX-PRD minus 11 months	12
16	199412	YYYY12	TAX-PRD minus 11 months	12
17	200512	YYYY12	TAX-PRD minus 11 months	1-12
33	196112	200611	TAX-PRD minus 11 months	1-12
34	196112	YYYY12	TAX-PRD minus 11 months	1-12
35, 65 (IMF)	201412	YYYY12	TAX-PRD minus 11 months	1-12

MFT-CD	BMFTX/PRD	END TX/PD	EARLIEST DATE ALLOWED	MM-LIMITS
36	197012	YYYY12	TAX-PRD minus 11 months	1-12
37	197001	198712	TAX-PRD minus 11 months	1-12
37	198812	YYYY12	TAX-PRD minus 11 months	12
40	200401	YYYY12	TAX-PRD minus 11 months	1-12
43	201512	YYYY12	TAX-PRD minus 11 months	1-12
44	197001	YYYY12	TAX-PRD minus 11 months	1-12
46	198412	YYYY12	TAX-PRD minus 11 months	1-12
47	200007	YYYY12	TAX-PRD minus 11 months	1-12
49	200007	YYYY12	TAX-PRD minus 11 months	1-12
50	197001	YYYY12	TAX-PRD minus 11 months	1-12
51	196112	197012	TAX-PRD minus 11 months	12
51	197103	198112	TAX-PRD minus 2 months	3,6,9,12
51	198212	YYYY12	TAX-PRD minus 11 months	12
52	000000	000000	12/01/1961	
58	197007	198009	TAX-PRD	1-12
*60	195607	YYYY12	TAX-PRD	1-12
*61	196206	198706	TAX-PRD	1-12
*62	196206	198006	TAX-PRD	1-12
*63	196206	YYYY12	TAX-PRD	1-12
*64	196206	YYYY12	TAX-PRD minus 1 month	1-12
65 (IMF)	201412	YYYY12	TAX-PRD minus 11 months	1-12
67	197012	YYYY12	TAX-PRD minus 11 months	1-12

MFT-CD	BMFTX/ PRD	END TX/PD	EARLIEST DATE ALLOWED	MM-LIMITS
74	198412	YYYY12	TAX-PRD minus 11 months	1-12
75	197412	YYYY12	TAX-PRD minus 11 months	1-12
76	198412	YYYY12	TAX-PRD minus 11 months	1-12
77/78	198612	YYYY12	TAX-PRD minus 11 months	12
79	201409	YYYY12	TAX-PRD minus 11 months	1-12
82 (IMF)	201712	YYYY12	TAX-PRD minus 11 months	1-12
83	201712	YYYY12	TAX-PRD minus 11 months	1-12
85/86	198412	YYYY12	TAX-PRD minus 11 months	1-12

(3) **IMPORTANT: The following "bullets" provide other information on certain items displayed in the above-referenced table (i.e., note asterisked (*) and pound-signed (#) references)**:

Note: **Day in EARLIEST-DATE-ALLOWED is 01. YYYY in TAX-PRD is equal to YEAR of PROCESS-DATE plus 1 year.**

- ***   Bypass generating EARLIEST-DATE-ALLOWED on correction passes**
- **#   Month range for MFT-CD 13 with Reference Numbers 519, 565, 613, 643, 644, 648, 650, 655, 656, 657, 661, 656, 657, 661, 665, 676, 677, 693 694, 700, 701, 702, 703, 704, 705, or 710 is 01 through 12.**
- **#   MFT-CD 13 has to be calendar year with Reference Number 628.**

(4) Correct as follows:

1. Compare the document to the error register. Correct any transcription errors.
2. If the tax period was transcribed correctly but the period was prior to the earliest valid tax period, reject using Action Code 3 for further research.
3. If transcribed correctly but the tax period on the document is incorrect, reject with Action Code 3.
4. Attach Form 4227 and notate "invalid tax period".
5. Route to the Accounting function (for contact with originator for research and or correction)..
6. See IRM 3.12.21.4.2.8(2) above.

3.12.21.4.2.9
(01-01-2016)
Field 01-E - Date of Transfer (also known as "Transfer-In Date")---Validity Checks

(1) The Date of Transfer is found in **Item E** (Section 01), Page 1, Form 3413.

(2) This is an eight-digit field which **MUST** be present and must be **NUMERIC.**

(3) It is edited in YYYYMMDD format. The month (fifth and sixth digits) must be 01-12 and the day (seventh and eighth digits) must be 01-31).

(4) On **BMF** documents-the date may not be later than the current date, earlier than the tax period beginning nor earlier than **1961-12-01.**

(5) On **IMF** documents-the date may not be later than the current date, earlier than the tax period beginning nor earlier than **1962-12-01.**

(6) On **IRAF** documents-the date may not be later than the current date, earlier than the tax period beginning date nor earlier than **1976-01-01.**

(7) For all MFTs -the transfer in date can't be earlier than the earliest date allowed for the individual MFT (**see IRM 3.12.21.4.2.8 for table**).

3.12.21.4.2.10
(01-01-2016)
Field 01-E - Date of Transfer (also known as "Transfer-In Date") (Correction Procedures)

(1) Compare the document with the register. Correct any transcription errors.

(2) If correct as transcribed, determine the valid date from Form 3413 or Form 3552 and enter the result in Field 01-E.

(3) If there is no date on the document, enter the same date as in Field 01-F, 23C Date (Date of Assessment/Transaction Date).

3.12.21.4.2.11
(01-01-2023)
Field 01-F - 23-C Date of Assessment (also known as "Transaction Date")---Validity Checks

(1) The 23C Date or Date of Assessment is found in **Item F** (Section 01), Page 1, Form 3413. It is also located under the Reference column (Line 30) of the Form 3552.

(2) This field is the 23C date of Field 01-G, Original Assessment Transaction Code.

(3) This field is an eight-digit field which must be numeric.

(4) It is edited in YYYYMMDD format. The month (fifth and sixth digits) must be 01-12 and the day (seventh and eighth digits) must be 01-31.

(5) The transaction date may not be later than the current processing date, not earlier than the tax period beginning date and not earlier than the earliest date valid for the master file and MFT being processed. (See table in IRM 3.12.21.4.2.8 for earliest date allowed by MFT.)

    a. **BMF-** can't be earlier than **1961-12-01** (i.e., **December 1, 1961**).
    b. **IMF-** can't be earlier than **1962-12-01** (i.e., **December 1, 1962**).
    c. **IRAF-** can't be earlier than **1976-01-01** (i.e., **January 1, 1976**).

(6) **For BMF only-** the transaction date may be earlier than the tax period on the correction run for MFTs 51, 58, 60, 61, 62, 63 and 64. If the date is correct, enter Action Code 7 to clear the register. For other BMF MFT Codes, see correction procedures under **IRM 3.12.21.4.2.12**.

(7) Both the transaction code and the transaction date must be present. If one is missing, Fields 01-F, 23-C Date of Assessment (Transaction Date), 01-G, Original Assessment Transaction Code, and 01-H, Original Assessment Transaction Amount, will appear invalid. See Figure 3.12.21-18.

Transcription List (Account Transfer-in)   DLN 00451–137–10100–3

	Section 01		Sections 02-19	Account Information	
A	Name Control **BEAR**	Date			
		TC			
B	EIN or SSN & TIN Type **00-0004810**	Amt.			
		Date			
C	MFT Code **02**	TC			
		Amt.			
D	Tax Period (yyyymm) **202212**	Date			
		TC			
E	Date of transfer (mmddyy) **05/10/23**	Amt.			
		Date			
F	23C date of ass'mt (mmddyy) **05/10/23**	TC			
		Amt.			
G	Orig. ass'mt trans. code **150**	Date			
		TC			
H	Orig. ass'mt trans. amt. **2,010.00**	Amt.			
		Date			
I	Transfer-in amount	TC			
		Amt.			
	~~date (mmddyy)~~	~~Dat~~			

```
01  ABEAR  B000004810  C02+  D202212+  E20230510+ *F        + *G        + *H    +

    L    + M    + N    + O    + P    + Q    +
```

Figure 3.12.21-18 Example Transaction Date, Transaction Code and Transaction Amount Appear Invalid When Missing

3.12.21.4.2.12
(01-01-2020)
Field 01-F - 23-C--Date of Assessment (also known as "Transaction Date") (Correction Procedures)

(1) Compare the document with the register. Correct any transcription errors.

(2) If BMF MFT Code is other than 51, 58, 60, 61, 62, 63 or 64, reject, using Action Code 3, and notate on Form 4227, "Trans. Date is prior to tax period".

(3) If the date is correct as transcribed and Field 01-F is in error, determine the correct date or tax period. Enter the information on the register with Action Code 6.

(4) If the correct data can't be determined, reject the register with Action Code 3. Attach Form 4227 and notate "invalid or missing Assessment date".

3.12.21.4.2.13
(01-01-2023)
Field 01-G - Original Assessment Transaction Code (or, "Transaction Code of Original Assessment")

(1) The Original Assessment Transaction Code is found in **Item G** (Section 01), Page 1, Form 3413. It is also located under the TC (Transaction Code) column (Line 31) of the Form 3552.

(2) This field will appear invalid if it is not one of the codes shown in the correct chart Exhibit 3.12.21-5, Valid IMF Transaction Code Table, through Exhibit 3.12.21-7, BMF Valid Transaction Code Table.

(3)   This field will appear invalid if it does not contain a Transaction Code that is
      valid for the doc code and MFT being processed.

   1.   Compare the document with the register.
   2.   Correct any transcription errors **(NUMERIC)**

         Note: The Original Assessment Transaction Code is found in **Item G**
                   (Section 01), Page 1, Form 3413.

   3.   If the document is correct as transcribed and a valid transaction code
           can't be determined, reject the document with Action Code 3.
   4.   Attach Form 4227, Intra-SC Reject or Routing Slip, and notate "01-G
           (Original Assessment Transaction Code) invalid".
   5.   Route the Form 4227 to the Accounting function (for contact with the
           originator for research and or correction)..

(4)   Fields 01-G and 01-H will both display asterisks (*) if there is an entry in Field
      01-I and Field 01-H is blank. Enter the original transaction amount from Form
      3413, in Field 01-H. If the amount can't be determined, reject the document
      with Action Code 3.

(5)   Fields 01-G and 01-J will both display asterisks if there is an entry in Field
      01-J, and Field 01-G is not 300. **(Figure 3.12.21-19.)** If Field 01-G is other
      than 300, reject the document with Action Code 3. Attach Form 4227 and
      notate "01-G not 300".

| **Department of the Treasury**
 Internal Revenue Service
 Director | Document Locator Number
 00251-200-30111-3 |

12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$	29. 4980F Amendment Date		
13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)*	$	30. Form 8288 Date of Transfer *(MFT 17 only)*		
31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
07122023	290	276.42		
07122023	160	.00		
07122023	190	72.11		
36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		348.53		

3 01 AGREE   B000000555   C55+   D202212+   E20230712+   F20230712+   *G290+   H 27642+

   I 34853+   *J20230712+   K   +   L   +   M   +   N   +   O   +   P   +

**Figure 3.12.21-19 Example Displaying Rejecting of the Document with Action Code 3
When Transaction Code is Other Than 300**

(6)   Field 01-G will asterisk if the MFT is 12, Field 40-H is present and the transaction code is other than 150. (See Figure 3.12.21-20.) Correct as follows:

1.   Compare the register with the document.
2.   Correct any transcription errors.
3.   If the document is correct as transcribed, reject the record with Action Code 3.
4.   Attach Form 4227 and notate "TC 150 missing MFT 12 with Line 8 amount present."

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number
00451-116-16942-3

IDRS Number:
Notice Date: **20230420**
Name Control: **GRAY**
Taxpayer ▶ **00-00022106**
Identifying

MFT	Tax Period	Assessment Date	Trans Code
12	**202212**	**20230420**	370

```
2-176-000606     RDS    1442       00451-116-16942-3

  01   AGRAY   B000002210  C12+  D202212+  E20230420+  F20230420+ *G290+ H745+

       L     +  M    +  N     +  O     +  P     +  Q     +

  40   A         +  B  +  C      +  D        +  E  +  F        +

       G       +  H  21000+
```

	$
3. Taxable Social Security Tips (*Forms 941 & 944*)	$
4. Taxable Medicare Wages and Tips (*Forms 941, 943 & 944*)	$
5. Additional Taxable Medicare Wages and Tips (*Forms 941, 943, 944*)	$
6. Exempt Wages/Tips Paid to Qualified Employees (*Forms 941, 943 & 944*)	$
7. SECTION 3121Q Tax Amount.	$
8. Fractions of Cents – Adjustment (*Form 941*)	$
9. Sick Pay – Adjustment (*Form 941, Current Years Adjustment-Form 944*)	$
10. Current Quarter's Tips and Group Term Life Insurance – Adjustment	$
11a. Qualified Small Business Credit - Form 8974 (Forms 941, 943, & 944)	$
11b. Nonrefundable portion of credit for qualified sick and family leave wages (*Forms 941, 943, 944, CT-1*)	$
11c. Nonrefundable portion of employee retention credit due to the COVID-19 crisis (*Forms 941, 943, 944, CT-1*)	$
12. Income Tax Withheld – Adjustment (*Form 941 Current & Form 944 Prior Year*)	$
13. Social Sec. and Med. Tax – Adjustment (*Forms 941, 943, 944 & 945*)	$

	$
18. Total Backup Withholding – Adjustment (*Form 945*)	$
19. Gross Income Paid (*Form 1042*)	$
20. R R Retirement Tax – Adj. (*CT-1*)	$
21. Interest-To-Date	
22. 2 % Interest Date	
23. Interest Computation Date	
24. 870 Agreement Date	
25. Correspondence Received Date	
26. Excess Fringe Benefit Date	
27. Reversion Date	
28. Plan Year Ending	
29. 4980F Amendment Date	
30. Form 8288 Date of Transfer (*MFT 17 only*)	

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
04202023	290	7.45		

Figure 3.12.21-20 Example of Errors Displaying Because MFT is 12, Field 40-H is Present and Transaction Code is Other Than 150

(7)   Field 01-G will appear invalid along with Fields 01-H, Original Assessment Transaction Amount, Field 01-M, Reference Number and Field 01-N, Reference Amount if the information contained in those fields does not match the information contained in the table below.

MFT is 13 or 55*

MFT-CD	01-M REFERENCE NUMBER	01-N REFERENCE NUMBER AMT	01-G TRANS CD SECTION 01	01-H TRANS AMOUNT SECTION 01
55	527, 528	Greater than 0	240	0
55	Present (exclude 527, 528)	Greater than 0	290	0
13	Present	Greater than 0	240	0
13	Present (exclude 662, 663)	Greater than 0	290 or 241	0
55	Not Present	0	402	0 or positive
13	Not Present	0	240 or 402	0 or positive
13	Not Present	0	241	0 or negative

MFT is 02, 05, 51, 52, 30, 31

01-M REFERENCE NUMBER	01-N REFERENCE NUMBER AMT	01-G TRANS CD SECTION 01	01-H TRANS AMOUNT SECTION 01
Present	greater than	290	Positive or 0
(not blank)	0		
Present	greater than	300	Positive or 0
(not blank)	0		

    a.   Compare the document with the register. Correct any transcription errors.

    b.   If the document is correct as transcribed, reject the record with Action Code 3.

(8) **IMPORTANT: The following "bullets" provide other information on certain items contained in the above-referenced tables**:

- * MFTs 13 or 55: If Fields 01-M and 01-N are present, there must be a TC 290 in Field 01-G and NO amount in Field 01-H.
- ** MFTs 02, 05, 30, 31, 51, or 52: If Fields 01-M and 01-N are present, there must be either a TC 290 in Field 01-G and NO amount in Field 01-H, or a TC 300 in Field 01-G with or without an amount in Field 01-H.

(9) Fields 01-G and 01-H will appear invalid if the transaction code is 150, the transaction amount is greater than 0 (zero), and the MFT is 06, 36, 37 (with a tax period later than 198711), or 67. Reject the register with Action Code 3. Attach Form 4227, notating, "Transaction Code 150 transaction amount greater than 0" (zero).

3.12.21.4.2.14 (01-01-2016) **Field 01-H - Original Assessment Transaction Amount (or, "Transaction Amount")**	(1)	The Original Assessment Transaction Amount is found in **Item H** (Section 01), Page 1, Form 3413. It is also located under the Assessment column (Line 32) of the Form 3552.
	(2)	This field must be all numeric.
	(3)	The debit (+) or credit (-) amount that displays in this field must be compatible with Field 01-G (Transaction Code). See Exhibit 3.12.21-5, Valid IMF Transaction Code Table, through Exhibit 3.12.21-7, BMF Valid Transaction Code Table, for the valid debit and credit transaction codes.
	(4)	If there is an entry in Field 01-H, there must be an entry in Field 01-G.
	(5)	This field cannot display as a credit (-) unless Field 01-G contains TC 430. TC 430 is only valid for IMF, MFT 30, Doc Code 52.
	(6)	Fields 01-G and 01-H will appear invalid if the transaction code is 150, the transaction amount is greater than 0 (zero), and the MFT is 06, 36, 37 (with a tax period later than 198711), or 67. Reject the register with Action Code 3. Attach Form 4227, noting, "Transaction Code 150 transaction amount greater than 0" (zero).

3.12.21.4.2.15 (01-01-2016) **Field 01-I - Transfer-in Amount (also known as "Balance Transferred-In" or "Primary-Trans-PJ (pre-journalized) - Amount")**	(1)	The Transfer-In Amount is found in **Item I** (Section 01), Page 1, Form 3413.
	(2)	This field must be all numeric.
	(3)	**This field can't be changed.** If there is a transcription error in the money amount, reject the document with Action Code 3 to be reinput.
	Note:	Attach Form 4227, Intra-SC Reject or Routing Slip, noting, "Transfer-in amount not transcribed correctly."
	(4)	If the Doc Code is 51, Field 01-I must be a debit (signed positive) or zero.
	(5)	If the Doc Code is 52, Field 01-I must be zero.
	(6)	If Field 01-I underprints, see IRM 3.12.21.12.1.

3.12.21.4.2.16 (01-01-2016) **Field 01-J - Agreement Date (also known as, "870 Agreement Date")-DOC Code 51 only**	(1)	The Agreement Date is found in **Item J** (Section 01), Page 1, Form 3413. It is located on Line 23 of the Form 3552 (it is displayed as the "870 Agreement Date").
	(2)	This field is invalid with Doc Code 52.
	(3)	This date is entered from Form 3552 and Form 3413 (Doc Code 51 only) to provide the master file with the correct interest computation date.
	(4)	This date must be in YYYYMMDD format. The month (fifth and sixth digits) must be 01-12 and the day (seventh and eighth digits) must be 01-31.
	(5)	The date may not be later than the current processing date or earlier than the following dates:
		a. 1970-01-01 (i.e., January 1, 1970) for IMF and BMF on initial input or 1962-01-01 (i.e., January 1, 1962) for BMF and 1962-12-01 (i.e., December 1, 1962) for IMF on error correction run.

b.   1976-01-01 (i.e., January 1, 1976) for IRAF on both initial input and error correction run.

(6)   If an invalid 870 date is present on Form 3552 and a valid date is not available from the attachments, reject the document, using Action Code 3. Attach Form 4227, notating "invalid 870 date". Route to Accounting for correction.

(7)   If an agreement date is present in Field 01-J, then Field 01-G must have a TC 300, 304 or 308. If Field 01-G is other than TC 300, 304 or 308 remove the agreement date in Field 01-J.

3.12.21.4.2.17
(01-01-2021)
Field 01-K---TIN Type

(1)   This field must contain a "0" (Zero) when the MFT (Field 01-C) is 58, 78, 76 and TIN (Field 01-B), is an SSN. In all other cases, leave blank.

Note: If incorrect or missing, compare against the TIN Type found in **Item B** (Section 01), Page 1 (**"EIN or SSN and TIN Type"**), Form 3413, and correct Field 01-K.

(2)   If MFT is 29, 30, 31, 35, 51, 52, 55, 65, 82 then the TIN Type should be "0" (SSN).

(3)   If MFT is 17, 58, 76, or 78, the TIN Type can be either "0" (for SSN) or blank (for EIN).

Note: The TIN Type will not be correctable for all MFT Codes. MFT 51, MFT 52; IMF and IMF/IRAF: use SSN versus EIN. MFTs 17, 58, 76 and 78: use both SSN and EIN.

(4)   Delete entry Field 01-K if invalid.

3.12.21.4.2.18
(01-01-2016)
Field 01-L -
Correspondence
Received Date

(1)   The Correspondence Received Date is found in **Item K** (Section 01), Page 1, Form 3413. It is located on Line 25 of the Form 3552.

(2)   The Correspondence Received Date must be in YYYYMMDD format and must be all numeric. It may not be later than the current processing date nor earlier than 1962-12-01 (December 1, 1962) for IMF, 1961-12-01 (December 1, 1961) for BMF, or 1976-01-01 (January 1, 1976) for IRAF. It can't be earlier than the earliest date allowed.

(3)   If the date was transcribed incorrectly, correct using Action Code 6.

(4)   If a valid correspondence received date can't be located, reject the document with Action Code 3. Attach Form 4227, notating "invalid correspondence received date".

3.12.21.4.2.19
(06-01-2023)
Fields 01-M and 01-N -
Reference Number and
Reference Number
Amount

(1)   **The Reference Number must be a three-digit numeric field.** This data is necessary to allow the automatic transfer of certain civil penalties, using Doc Code 51 or 52 into MFTs 02, 05, 13, 30, 31, 51, 52, and 55.

Note: The Reference Number and Reference Number Amount are found under **Item M** and **Item N** (Section 01), respectively, Page 1, Form 3413 (Doc Code 52). The Reference Number and Reference Number Amount are found under **Line 36 (Reference Number)** and **Line 37 (Reference Number Amount)** respectively, Page 1, Form 3552 (Doc Code 51). **On the Form 3552, the "Reference Number" is referred to as "Ref. (Reference) Code"**

(2) **Fields 01-M and 01-N are invalid for IRAF (MFT 29)**.

   1.   If present, reject the document with Action Code 3.
   2.   Attach **Form 4227, Intra SC-Reject or Routing Slip**, notating "Reference Number and amount not valid on IRAF".
   3.   Route to Accounting for contact with the originator for research and correction.

(3) **Field 01-M, Reference Number**, if present, must be a three-digit numeric field. See the table below for valid MFTs and Reference Numbers.

   1.   Compare the document and the register and correct any transcription errors.
   2.   If Field 01-C (MFT Code) and or Field 01-M (Reference Number) display asterisks (*****) if they are invalid (such as, in "error"):
   3.   If in "error", do as follows:
   4.   Compare the document and the register against the valid Reference Numbers and MFTs in the table below.
   5.   **If the Reference Number in Field 01-M is not listed in the table below:**
   6.   Reject the record, using Action Code 3.
   7.   Prepare Form 4227, Intra-SC Reject and Routing Slip.
   8.   Notate on the 4227, "Reference Number is not valid".
   9.   Attach the 4227 to the document and route them to Accounting (for contact with the originator for research and or correction).

MFT-AND REFERENCE-NUM-TABLE

REFERENCE-NUM	MFT-CD	DOC-CD
198	12	51, 52
253	30	51
255 through 258	30	51
260	30	51
262	30	51
271	01, 09, 11, 14	51,52
276	01, 09, 11, 14	51,52
280	01, 09, 11, 14	51,52
281 through 282	12	51
290	01, 11, 14	51, 52
292 through 295	46	51
296	01, 09, 11, 14	51, 52
299	01, 09, 11, 14	51, 52
324	40	51, 52
330 through 333	08	51, 52
330 through 333	02, 12	51
331 through 332	30	51
334	30	51
336	30	51
338	30	51
346	40	51, 52
350	40	51, 52
352 through 357	40	51, 52
359 through 363	40	51, 52
369	40	51. 52
375 through 377	40	51, 52
391	13, 55	51, 52
411	13, 55	51, 52
438	03	51, 52
500 through 510	13, 55	51
511	13, 55	51, 52
512 through 518	13, 55	51

REFERENCE-NUM	MFT-CD	DOC-CD
519	13	51, 52
520 through 526	13, 55	51
527 through 528	55	51, 52
530	13, 55	51, 52
531	13, 55	51, 52
533	13, 55	51, 52
535	13, 55	51, 52
537	13, 55	51, 52
547 through 548	13, 55	51
549, 550	13, 55	51, 52
551	13, 55	51, 52
559 through 562	13, 55	51, 52
581	13, 55	51, 52
589	13, 55	51, 52
598	13, 55	51, 52
599	13, 55	51, 52
600 through 657	13, 55	51
627	55	52
658	13	51, 52
658 through 660	55	51
661	13, 55	51
662 through 663	13	51, 52
662 through 673	55	51
674 through 677	13, 55	51
678 ***	13	51
680	01 through 05, 07, 09 through 12, 14, 16, 30, 31, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78	51, 52
681	02, 05, 30, 31, 51, 52	51, 52
682	02, 05, 06, 34, 51, 52	51, 52

REFERENCE-NUM	MFT-CD	DOC-CD
683	02, 03, 05, 06, 07, 30, 31, 34, 51, 52, 55	51, 52
685	02, 30, 31	51, 52
686 *	01 through 05, 07, 09 through 12, 14, 16, 30, 31, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78	51, 52
687	01 through 05, 07, 09 through 12, 14, 15, 16, 30, 31, 33, 34, 37, 44, 50 through 52, 60, 63, 64, 77, 78	51, 52
689 **	37, 44, 46, 67, 85, 86	51
692 ****	35, 65	51, 52
693	13	51, 52
694	13	51, 52
700	13, 30, 31, 55	51, 52
701	13	51, 52
702	13, 55	51, 52
703	13, 55	51, 52
704	13, 55	51, 52
705	13	51, 52
706	13, 55	51
707	05, 30, 31	51, 52
708, 709	13, 55	51
710	13, 30, 31, 55	51, 52
711	13, 55	51, 52
722	02, 06, 07	51, 52
723	02, 06	51, 52
724	02, 05, 06	51, 52
780, 781	ALL	51, 52

REFERENCE-NUM	MFT-CD	DOC-CD
786 through 792	02, 30	51
793	30, 31	51, 52
870, 871, 872	37	51, 52

SOURCE: FSP 1.35.04.06 ; Process 3.1.2.8.1.1.1.5.7.3.2.1: Procedures 1., 1.1, 1.1.1, 1.1.1.1, and 1.1.1.1.1.

Reminder: **This table matches the MFT/REF-NUM/TAX-PRD CONSISTENCY TABLE FOR DP-ADJUSTMENTS (FSP NO.: 1.05.19.01).**

(4)   **The following Footnote Legends Table provides information on Reference Numbers contained in the above-referenced MFT-Reference Number-Doc Code Table.**

FOOTNOTE LEGENDS FOR THE ABOVE MFT REFERENCE NUMBER AND DOC CODE TABLE

REFERENCE NUMBERS	LEGEND/DESCRIPTIONS
686 *	DOC Code 52 will be valid for **Reference Number 686** for 200101 processing.
689 **	**Reference Number 689** valid only with TC 240
678 ***	**Reference Number 678** is valid for calendar year Tax Periods 198512 and subsequent. It must be Month 12. It is invalid for amounts greater than $50,000. If any of these requirements are not met, **Fields 01-D (Tax Period), Field 01-M (Reference Number),** and **Field 01-N (Reference Number Amount)** will appear invalid (for example, in "error").
692 ****	When **Reference Number 692** is present with MFT 35: (1) it's only valid for Tax Period 201812 and prior; (2) Invalid for Tax Years 201912 and subsequent, and (3) Transaction Codes TC-240 or TC-241 TC-290 or TC-291 must be present. If any of these requirements are not met, **Fields 01-D, 01-M and 01-N** will appear invalid (for example, in "error".

(5)   **The following "bullets" provide other information on items contained in these instructions and the MFT-REFERENCE-NUMBER-DOC CODE Table**.

- **IF Field 01-M (Reference Number)** is 680, 681, 682, 685, 686, or 689, then Transaction Code (TC) field(s) must contain either TC-290, 294, 298, 300, 304, 308, or 402; or TC-291, 295, 299, 301, or 309 must appear in the correct TC field in Sections 02-19. (TC 291, 295, 299, 301, or 309). They may appear in Section 02-19, but are not needed. (Their associated Transaction Amounts must be negative.)
- **IF NOT, Field 01-D (Tax Period), Field 0 1-M (Reference Number), Field 01-N (Reference Number Amount)** or the correct Transaction Code (TC) and Amount Fields in Sections 02-19 will display asterisks (*) and appear "invalid" (for example, in "error").

(6)   **CORRECTION PROCEDURES (Field 01-M):**

- Compare the document and the register.

- If the Reference Number is invalid or was transcribed incorrectly, correct with Action Code 6.
- If the document was correctly transcribed, but the Reference Number (Field 01-M) or Reference Number Amount (Field 01-N) is missing, reject the record with Action Code 3.
- Attach Form 4227, notating (depending on the missing item), "Reference Number (or Reference Number Amount) is missing.".
- Return to Accounting (for contact with the originator for research and or correction).

(7) **Field 01-N, Reference Number Amount**, is a numeric field not to exceed 13 digits. If there is a Reference Number present and **no Reference Number Amount**, search the document and attachments for a valid reference amount.

1. If a **Reference Number Amount** one is found, enter it in **Field 01-N**.
2. If a valid reference amount can't be found, reject the document with Action Code 3.
3. Notate on Form 4227, "Reference Number Amount missing or incorrect".
4. Attach the 4227 to the document and route to Accounting (for contact with the originator for research and or correction).

(8) **IMPORTANT: The original Field 01-N (Reference Number Amount) is a positive number. If correction is made on Field 01-N, it can be a negative number.**

(9) If there is a Reference Number Amount (Field 01-N) present and **no Reference Number (Field 01-M)**, search the document and attachments for a valid Reference Number.

Note: You may also consult either the MFT-Reference-Number Table (in this sub-section) or Exhibit 3.12.21-8 (Reference Numbers) to confirm the valid MFT/Reference Number information.

1. If a Reference Number is found, enter it in Field 01-M.
2. If one is not found, use the table above to determine the correct Reference Number and enter in Field 01-M.
3. If you can't readily determine the correct Reference Number, use your local procedures to correct the problem.

(10) **IMPORTANT**: If there is a **Reference Number (Field 01-M)**, there must be a **Reference Number Amount (Field 01-N)**. If **either** is present, they must **both** be present.

(11) **If there is a Reference Number or Reference Number Amount, there must be both. Field 01-N, Reference Number Amount**, is a numeric not to exceed 13 digits. If there is a Reference Number present and no Reference Number Amount, search the document and attachments for a valid reference amount.

1. If a **Reference Number Amount** is found, enter it in **Field 01-N**.
2. If a valid reference amount can't be found, reject the document with Action Code 3.
3. Notate on Form 4227, "Reference Number Amount missing or incorrect".
4. Attach the 4227 to the document and route to Accounting (for contact with the originator for research and or correction).

(12)   If there is a Reference Number Amount (Field 01-N) present and no Reference Number, search the document and attachments for a valid Reference Number.

Note: You may also consult either the MFT-Reference-Number Table (in this subsection) or Exhibit 3.12.21-8 (Reference Numbers) to confirm the valid MFT/Reference Number information.

1.   If a **Reference Number** is found, enter it in **Field 01-M**.
2.   If one is not found, use the table above to determine the correct Reference Number and enter in Field 01-M.
3.   If you can't readily determine the correct Reference Number, use your local procedures to correct the problem.

(13)   We listed Reference Numbers (with their Process Specifications as used in Consistency Checks) in **Paragraph (14) through Paragraph (48)** of this subsection.

- Reference Numbers appear in this subsection/text according to their Functional Specifications Package (FSP) process/procedures order.
- Distinguish which is the correct one you're looking for by their Tax Periods, MFTs, and other distinguishing information.
- Pay careful attention, since some Reference Numbers data may appear to be duplicates, but their MFTs and valid Tax Periods will vary.
- We provided each Reference Number IRM procedures according to their Process Specifications order in an effort to eliminate any possible confusion.

(14)   **Reference Number 290**

- If Reference Number is 290,
- **MFT-CD is 01**, AND
- Tax Period must be equal to or within 201112 through 202203
- **If the transcribed fields do not meet the criteria as described above**, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: Functional Specifications Package (FSP) Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 1. and 1.1.**

(15)   **Reference Number 290**

- If Reference Number is 290,
- **MFT-CD is 11 or 14**, AND
- Tax Period must be equal to or within 201112 through 202212
- **If the transcribed fields do not meet the criteria as described above**, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 1. and 1.1, and 1.1.1.**

(16)   **Reference Number is greater than 291 and less than 296**

- If Reference Number is greater than 291 and less than 296, AND
- **MFT-CD is 46**, AND
- Tax Period is **before** 201003

- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 2. and 2.1.**

(17) **Reference Number 519**

- If Reference Number is 519,
- MFT CD is 13, AND
- the Tax Period is **before** 12/31/16 (December 31, 2016), **AND**
- **Month of Tax Period is not 03, 06, 09 or 12.**
- If the transcribed fields do not meet the criteria described above, the If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 3. and 3.1.**

(18) **Reference Number 627**

- If Reference Number is 627,
- MFT-CD is 55. AND
- Tax Period is **before** 199712,
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 4. and 4.1.**

(19) **Reference Number 649**

- If Reference Number is 649,
- MFT-CD is 13, AND
- Tax Period is **before** 199012,
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 5. and 5.1.**

(20) **Reference Number 677 or 706**

- If Reference Number is **677 or 706**, AND
- Tax Period is **before** 200912
- If the transcribed fields do not meet the criteria described above, the Reference Number and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 6. and 6.1.**

(21) **Reference Number 682**

- If Reference Number is **682**, AND
- MFT-CD is either 02, 05, 06 or 34, AND
- Tax Period is equal to or greater than 201712, AND
- Transaction Code of Section 01 is 290, 294, 298, 300, 304, or 308, **AND**
- Transaction Code of Section 02 is blank, 240, 241, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308 and or 309

- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields, along with the Transaction Code(s), will appear invalid (such as, set to "error").
- **Source: Unified Work Request (UWR) 243633.**
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 7. and 7.1.**

(22) **Reference Number 683**

- If Reference Number is **683**, AND
- MFT-CD is 02 or 03 or 05 or 06 or 07 or 30 or 31 or 34 or 51 or 52 or 55, AND
- Tax Period is **before** 201003.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 8. and 8.1.**

(23) **Reference Number 685**

- If the Reference Number is **685**, AND
- Tax Period is **before** 198709
- If the transcribed fields do not meet the criteria described above, the Reference Number and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 9. and 9.1.**

(24) **Reference Number 686**

- If IMF (such as, the MASTERFILE-SYSTEM-ID-CODE = 1), AND
- **MFT-CD is not 29**,
- the Reference Number is **686**, AND
- Tax Period is **before** 198909
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 10. and 10.1. and 10.1.1**

(25) **Reference Number 687**

- If Reference Number is **687**,
- MFT CD is 30, AND
- Tax Period is **before** 200705,
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 11. and 11.1.**

(26) **Reference Number 687**

- If Reference Number is **687**, AND
- MFT CD is **either** 01, 02, 03, 04, 05, 07, 09, 10, 11, 12, 14, 15, 16, 31, 33, 34, 37, 38, 39, 40, 41, 42, 43, 44, 50, 51, 52, 60, 63, 64, 77 or 78, **AND**
- The Tax Period is **before** 201512,

- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 11.1.1 and 11.1.1.1.**

(27) **Reference Number 692**

- **IMF MFT 35 or IMF MFT 65** with TC 240 is only valid with Field 01-M , **EXCEPT**:
- When Reference Number 692 is present with **MFT 35 or MFT 65**, AND
- For Tax Period 201812 and prior, AND
- **Transaction Code in Section 01 is TC-240 or TC-290 AND Transaction Code in Section 02-19 is blank, 190, 240, 241, 290, and or 291**

> *Caution:* IMPORTANT: Transaction Code TC-240 or TC-241 or TC-290 or TC-291 <u>MUST</u> be present.

> *Exception:* IMF MFT 35 or IMF MFT 65 with TC 240 is Invalid for Tax Years 201912 and later

- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields, along with the Transaction Code(s), will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 12. and 12.1. and 12.2. .**

(28) **Reference Number 693**

- If Reference Number is **693**,
- MFT is 13, AND
- The Tax Period is **before** 201801.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 13. and 13.1. .**

(29) **Reference Number 694**

- If Reference Number is **694**,
- MFT is 13, AND
- If Tax Period is **before** 201801.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT and Tax Period fields will appear invalid (such as, set to "error").
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 14. and 14.1. .**

(30) **Reference Numbers 700 or 710**

- If Reference Number is **700 or 710**,
- MFT is 13, AND
- The Tax Period is **before** 201612,
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error")

- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 15. and 15.1.** .

(31) **Reference Number 700**

- If Reference Number is **700**,
- MFT is 30 or 31, AND
- If Tax Period is **before** 201003.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 16. and 16.1.** .

(32) **Reference Numbers 700 or 710**

- If Reference Number is **700 or 710**,
- MFT is 55, AND
- The Tax Period **is equal to or greater than 201003**, AND
- Transaction Code in Section 01 is 240 or 290 **AND** Transaction Code in Section 02-19 is blank, 190, 240, 241, and or 29X through 30X.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT and Tax Period fields, along with the Transaction Code(s), will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 17. and 17.1.** .

(33) **Reference Number 707**:

- If Reference Number is **707**,
- MFT is 05, 30, or 31, AND
- The Tax Period **is equal to or greater than 201701**, AND
- Transaction Code in Section 01 is 240 (IMF only) or 290 **AND** Transaction Code in Section 02-19 is blank, 190, 240, 241, 290 and or 291.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields, along with the Transaction Code(s), will appear invalid (such as, set to "error")

   Caution: **IMPORTANT: Transaction Codes TC-240 or TC-241 or TC-290 or TC-291 must be present**

- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 18. and 18.1.**
- **See MFT-and-Reference Number-Table below.**

(34) **Reference Number 708 or 709**:

- If Reference Number is **708 or 709**, AND
- MFT is 13 or 55, AND
- **Tax Period is before 200209,**
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 19. and 19.1.**

(35) **Reference Number 710**:

- If Reference Number is **710**, AND
- MFT is 30 or 31, AND
- Tax Period **is before 201003**.
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, and Tax Period fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 20. and 20.1.**

(36) **Reference Number 780 or 781**:

- If Reference Number is **780 or 781**, AND
- Tax Period **is before 201006**.
- If the transcribed fields do not meet the criteria described above, the Reference Number and Tax Period fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 21. and 21.1.**

(37) **Reference Number 528**:

- If Reference Number is **528**,
- MFT is 55, AND
- The Reference Number Amount **is greater than $10,000**,
- If the transcribed fields do not meet the criteria described above, the MFT, the Reference Number and the Reference Number Amount fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.10; Procedures 1. and 1.1.**

(38) **Reference Number 658**:

- If Reference Number is **658**, AND
- MFT is 13, AND
- Tax Period **is before 199812**, OR
- **Month of Tax Period is not 12**, OR
- Reference Number Amount **is greater than $5,000**
- If the transcribed fields do not meet the criteria described above, the Reference Number, MFT, Reference Number Amount, and Tax Period fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.10; Procedures 2. and 2.1.**

(39) **Reference Number 663**:

- If Reference Number is **663**, AND
- MFT is 13, AND
- Tax Period **is before 200008**, OR
- Reference Number Amount **is greater than $50,000**,
- If the transcribed fields are not according to the criteria described above, the Reference Number, MFT, Reference Number Amount, and Tax Period fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.10; Procedures 3. and 3.1.**

(40) **Reference Number 678**:

- If Reference Number is **678**, AND
- MFT is 13, AND
- Tax Period **is before 198512**, OR
- **Month of Tax Period is not 12**, OR
- Reference Number Amount **is greater than $50,000**
- If the transcribed fields do not meet the criteria described above, the MFT, Tax Period, Reference Number, and Reference Number Amount fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.10; Procedures 4. and 4.1.**

(41) **Reference Number (See Note below.) (FORM 3552 ONLY)** :

- **If FORMAT CODE (325 or 326) equals ″Form 3552″, AND**
- **Transaction Code in Section 02-19 equals TC-767**,
- **MFT is 01**, AND
- **Tax Period is 202003, 202006, 202009 or 202012, OR greater than 202105 OR**
- **MFT is 09, 11, or 14, AND,**
- **Tax Period is 202012, OR greater than 20211 AND,**
- Transaction Code (TC) in Section 01 is 150, 290, 294, 298, 300, 304 or 308, **AND** Transaction Code in Section 02-19 is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309.
- If the transcribed fields are not according to the criteria described above, the Tax Period, MFT, and Transaction Code fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedures 1. and 1.1.**

    Note: **TO PROGRAMMERS:** Although listed under this FSP Process, please note that this (Form 3552) item contained NO Reference Number.

(42) **Reference Number 280, 296, or 299 (FORM 3413 ONLY)** :

- **If FORMAT CODE (025 or 026) equals ″Form 3413″,**
- **Transaction Code in Section 02-19 equals TC-766 or TC-767**,
- **MFT is 01**, AND
- **Tax Period is 202003, 202006, 202009 or 202012, OR,**
- **MFT is EITHER MFT 09, MFT11 or MFT14, AND**
- **Tax Period is 202012, AND,**
- Transaction Code (TC) in Section 01 is 150, 290, 294, 298, 300, 304 or 308, **AND** Transaction Code in Section 02-19 is blank, 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 305, 308, and or 309, **AND**
- **Reference Number is 280, 296, or 299**.
- If the transcribed fields are not according to the criteria described above, the Tax Period, MFT, Reference Number, and Transaction Code fields will appear invalid (such as, set to "error")
- **Source: FSP Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedures 1.2. and 1.2.1.**

(43) **Reference Number 271 or 276 (FORM 3413 ONLY) beginning Calendar Year 2023)**

- **MFT is MFT 01** AND
- **Tax Period is greater than or equal to 202106 OR**
- **MFT is EITHER 09, 11, or 14 AND**

- **Tax Period is greater than or equal to 202112, AND**
- **The Reference Number is 271 or 276 AND**
- **Transaction Code (TC) in Section 01** is 150, 290, 294, 298, 300, 304, 308 **AND Transaction Code is Section 02-19** is blank 150, 290, 291, 294, 295, 298, 299, 300, 301, 304, 308 and or 309.
- If the transcribed fields are not according to the criteria described above, the Tax Period, MFT, Reference Number, and Transaction Code fields will appear invalid (such as set to "error"
- **Source: FSP Process 3.1.2.8.1.1.15.7.3.2.11; Procedures 2. and 2.1**

(44) **Penalty Reference Number (PRN) 722 or 723** (beginning Calendar Year 2022)

- If the Reference Number is 722 **OR** 723, **AND**
- The Reference Number Amount **is less than or equal to** zero (0), **AND**
- The Transaction Code in **Section 01** is **160** (Manually Computed Failure to File (FTF) Penalty) **AND** the Transaction Code in **Section 02-19** is **160**, **AND**
- The Transaction Amount **is greater than** zero (0).
- If the transcribed fields **do not meet the criteria** as described above, the Reference Number, MFT, Transaction Code, and Transaction Amount fields will appear invalid (such as, set to "error")
- **Sources: Unified Work Request (UWR) 243206 and**
- **FSP Process 3.1.2.8.1.1.5.7.3.2.11; Procedures 2. and 2.1.**

(45) **Penalty Reference Number (PRN) 722 or 723** (beginning Calendar Year 2022)

- If the Reference Number is **722**, AND
- The **MFT is 02 (Corporate Returns) or 06 (Partnership Returns) or 07 (REMIC (Form 1066)), OR**
- The Reference Number is **723, AND**
- The **MFT is 02 (Corporate Returns) or 06 (Partnership Returns), AND**
- The Transaction Code in **Section 01** is 290 or 300 **AND**
- **Transaction Amount equals zero (0)**, AND
- The Transaction Code in **Section 02-19** is blank, 240, or 241 **OR**
- The Transaction Code in **Section 02-19** is 290, 291, 300 and or 301, **AND**
- **Transaction Amount equals zero (0)**
- **(Valid for all Tax Periods)**
- If the transcribed fields are not according to the criteria described above, the Reference Number, MFT, Transaction Code(s), and Transaction Amount fields will appear invalid (such as, set to "error")
- **Sources: Unified Work Request (UWR) 243206 AND**
- **FSP Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedures 2.2 and 2.2.1 and 2.2.1.1.**

(46) **Penalty Reference Number (PRN) 724** (beginning Calendar Year 2022)

- If Reference Number is 724, AND
- **MFT is 05 (Trust Returns), AND**
- Transaction Code in **Section 01 is 160** (Manually Computed Failure to File (FTF) Penalty) **AND** Transaction Code in **Section 02-19** is **160**.
- **(Valid for all Tax Periods)**

- If the transcribed fields do not meet the criteria as described above, the Reference Number, MFT, Transaction Code, and Transaction Amount fields will appear invalid (such as, set to "error")
- **Sources: Unified Work Request (UWR) 243206** AND
- **FSP Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedure 3.**

(47) **Penalty Reference Number (PRN) 724** (beginning Calendar Year 2022)

- If the Reference Number is 724, AND
- **MFT is 02 (Corporate Returns), 05 (Trust Returns), or 06 (Partnership Returns)**, AND
- The Tax Period is **equal to or greater than** 201712, **AND**
- The Transaction Code in **Section 01** is 290 or 300 **AND**
- The Transaction Code in **Section 02-19** is blank, 240, 241, 290, 291, 300, and or 301.
- If the transcribed fields **do not meet the criteria** as described above, the Reference Number, MFT, Transaction Code, and Transaction Amount fields will appear invalid (such as, set to "error")
- **Sources: Unified Work Request (UWR) 243206** AND
- **FSP Process 3.1.2.8.1.1.1.5.7.3.2.11; Procedures 3.1 and 3.1.1.**

(48) **Reference Number 793 (Calendar Year 2023)** :

- If the Reference Number is 793 AND
- **MFT is 30 or 31 (Individual Income Tax Returns)**, AND
- The Tax Period **is equal or greater than 202101 AND,**
- The Transaction Code in **Section 01** is 290 and or 300 **AND**
- The Transaction Code in **Section 02-19** is blank 240, 241, 290, 291, 300 and or 301
- If the transcribed fields **do not meet the criteria** as described above, the Reference Number, MFT, Transaction Code and Transaction Amount fields will appear invalid (such as set to "error")
- **Sources: Unified Work Request (UWR) 375652** AND
- **FSP Process 3.1.2.8.1.1.1.5.7.3.2.9; Procedures 22. and 22.1**

3.12.21.4.2.20
(01-01-2016)
Field 01-O - 2% Interest Date

(1) The 2% Interest Date is not valid for MFTs 29, 30, and 55.

Note: The 2% Interest Date is found in **Item L** (Section 01), Page 1, Form 3413. It is located on Line 22 of the Form 3552.

(2) The 2% Interest Date is not a required field.

(3) If the 2% Interest Date is present on Form 3552, TC 340 (Section 02 through 16) and the Interest-To-Date (Field 01-P) must also be present. If the required fields are not present, reject the register using Action Code 3. Attach Form 4227, notating, "interest-to date missing".

(4) The 2% Interest Date must be numeric and in YYYYMMDD format.

(5) The 2% Interest Date may not be earlier than 1991-01-01 (i.e., January 1, 1991), nor may it be later than the current processing date.

(6) TC 340/341 must be present for Sections 30 through 33.

   a. If the date was transcribed incorrectly, correct using Action Code 6.

b.   If the correct 2% Interest date can't be determined, reject, using Action Code 3. Attach Form 4227, notating, "2% interest to date can't be determined".

(7)   See IRM 3.12.21.4.2.23 for more information regarding validity checks and if Large Corporate Underpayment (LCU) interest (i.e., additional 2 percent interest) is applicable.

3.12.21.4.2.21
(01-01-2016)
Field 01-P -
Interest-To-Date (Form
3552 only)

(1)   The Interest-to-Date is located on Line 21 of the Form 3552.

(2)   Only one Interest-To-Date can be present.

(3)   This field must be all numeric and in YYYYMMDD format.

(4)   Month must be in the range of 1 through 12.

(5)   Month/Day configuration must be valid in the Month-Day-Table.

(6)   If the date is not valid or it has been transcribed incorrectly, correct with Action Code 6.

(7)   If the date is not valid and it has been transcribed correctly, reject, using Action Code 3. Attach Form 4227, notating, "interest-to date is not valid".

(8)   See IRM 3.12.21.4.2.23 for more information regarding validity checks and Interest-to-Date.

3.12.21.4.2.22
(01-01-2020)
Field 01-Q - Interest
Computation Date (Form
3552) BMF/IMF

(1)   The Interest Computation Date is located on Line 23 of the Form 3552.

(2)   If an Interest Computation Date is present, one of the following Transaction Codes (TCs) 294, 295, 298, 304, 308, and or 309 must be present. Only one transaction must be present with the following exceptions:

a.   A TC 294 or TC 298 can be present with or without TC 290. If any other TC is present with TC 290, Field 01-Q will asterisk.
b.   A TC 304 or TC 308 can be present with or without TC 300. If any other TC is present with TC 300, Field 01-Q will asterisk.

(3)   Transaction codes may appear in Field 01-G or in Sections 02 through 19.

(4)   Invalid Conditions:

Note: Not valid for IRAF (MFT 29).

a.   If the Interest Computation Date (Field 01-Q) is present, but **none** of these transaction codes is present, Field 01-Q will display asterisks (set to "error").
b.   If the Interest Computation Date (Field 01-Q) is present, and **more than one** of these transaction codes is present, Field 01-Q and all corresponding transaction code fields will display asterisks (*).
c.   If the Interest Computation Date is present with either a TC 294 or 298, and **more than one** TC 290 or **any** TC 300 is present in Section 01-19, Field 01-Q and all corresponding transaction codes will asterisk.
d.   If the Interest Computation Date is present with either a TC 304 or 308, and **more than one** TC 300 or **any** TC 290 is present in Section 01-19, Field 01-Q and all corresponding transaction codes will asterisk.

e. If the Interest Computation Date (Field 01-Q) contains **NO** entry, and **any** Transaction Code (294, 295, 298, 299, 304, 308, or 309) is present in Sections 01-19, Field 01-Q and all corresponding transaction codes will asterisk.

(5) Correction Procedures:

1. Compare the document and the register.
2. If the date is invalid and or was transcribed incorrectly, correct with Action Code 6.
3. If the date is transcribed correctly, verify that a valid transaction code was entered.
4. If the document was correctly transcribed, but, the Computation Date or Transaction Code is invalid, reject the record with Action Code 3.
5. Prepare Form 4227, notating, "Computation date or Transaction code invalid".
6. Attach 4227 to the document and route to the originator for research and or correction.

(6) See IRM 3.12.21.4.2.23 below for more information regarding validity checks and the Interest Computation Date. Also refer to correction procedures in IRM 3.12.21.5.2.2 (Section 02-19 -Fields B, E, and H-Transaction Codes).

3.12.21.4.2.23
(01-01-2016)
Field Validity - Interest Computation Date, Interest-to-Date and 2% Interest Date

(1) Each of these fields must be all numeric and in YYYYMMDD format. Except for MFT 52, the Interest Computation Dates are invalid when the Year of the Interest to Date or Interest Computation Date is earlier than the Year of the Tax Period or later than the Year of the Process Date. (For MFT 52 Only, the Interest-to-Date and Interest-Computation-Date are invalid when Date is after the Process Date, or Date is before December 1, 1961 (12/01/1961).)

(2) The MM must be 01 through 12. The DD must be 01 through 31. If the month is February, then numerics 30 and 31 are invalid. If the other 2% interest rate applies, the 2% "Interest Date" must be present with Field 01-Q.

Note: The 2% "Interest Date" is entered only if Large Corporate Underpayment (LCU) interest (i.e., additional 2% interest) is applicable.

3.12.21.4.2.24
(01-01-2017)
Field 01-R, Plan/Report Number (MFT 46/74/76/85/86 ONLY) (also known as "Report Number") (BMF Only)

(1) The Plan/Report Number can only be present with MFT Code 46, 74, 76, 85, or 86 and vice versa. This applies to BMF only. If the MFT is not 46, 74, 76, 85, or 86, Field 01-R and Field 01-C (Master File Tax Account (MFT) Code) will asterisk.

Note: The Plan/Report Number is found in **Item R** (Section 01), Page 1, Form 3413. It is located in the upper right part of the Form 3552, beneath the Name Control, Taxpayer Identification Number, and Form Number information.

(2) If the Plan/Report Number is present, but the MFT is not 46, 74, 76, 85, or 86, Field 01-R and Field 01-C (Master File Tax Account (MFT) Code) will asterisk.

(3) The MFT 46, 85, or 86 Plan/Report Number must not be in the range of 001-199, 200-299, 400-499, 600-699, 800-899; and for the MFT Code 74 the report must not be in the range of 100-199, 300-399, 500-599, 700-799, or 900-999.

(4) The MFT 76 Plan/Report Number must not be in the range 000-999.

3.12.21.4.2.25
(01-01-2022)
Field 01-S, Excess Fringe Benefit Year (also known as "Excess Fringe Benefit-Date") (BMF ONLY)

(1)   The Excess Fringe Benefit Year is found in **Item U** (Section 01), Page 1, Form 3413. This is also located on Line 26 ("**Excess Fringe Benefit-Date**") of Form 3552.

(2)   The following EXCESS-FRINGE-BENEFIT-Date field, if present, should be validated, using the following guidelines:

    1.   Valid for BMF Only.
    2.   MFT-CD must be 76.
    3.   Excess-FRINGE-BENEFIT-DATE must be numeric and in the range 1 through 12.
    4.   Month/Day configuration must be valid in the Month-Day-Table.
    5.   If EXCESS-FRINGE-BENEFIT-DATE is before 01/01/1969 or is after the process date, it will be invalid.

(3)   If the EXCESS-FRINGE-BENEFIT-Date is **not** present, **BUT**:

    a.   the Abstract Number 201 is in Section 36 through 39,
    b.   Transaction Code 150 is in Section 01 through 15,
    c.   Master File System Code is "2" (BMF),
    d.   the Format Code equals Form 3552 (i.e., **"325"**, **"326"**, or **"347"**), and,
    e.   MFT equals **76**,
    f.   If the EXCESS-FRINGE-BENEFIT-Date is **not** present, **BUT** the conditions described in (a) through (e) (above) are.
    g.   Then Field 01-S will appear invalid.

       Note: Field 01-S will appear invalid (also) if the EXCESS-FRINGE-BENEFIT-Date **is** present, **BUT** the conditions described in (a) through (e) (above) are **not**.

3.12.21.4.2.26
(01-01-2022)
Field 01-T, REVERSION DATE/DATE OF TRANSFER (Valid for BMF Only)

(1)   The Reversion Date is found in **Item O** (Section 01), Page 1, Form 3413. It is located on Line 27 ("**Reversion Date**") of the Form 3552.

(2)   The following Reversion Date/Date of Transfer field, if present, should be validated, using the following guidelines:

    a.   Valid for BMF Only.
    b.   MFT-CD must be 76 or 17 (Date of Transfer).
    c.   REVERSION-DATE/DATE OF TRANSFER must be numeric.
    d.   Month of REVERSION-DATE/DATE OF TRANSFER must be in the range of 1 through 12.
    e.   Month/day configuration must be in the MONTH-DAY-TABLE.

       Note: See FSP 1.35.04.06; Page 4.3-ACTRFR-19 (Data Stores) for the MONTH-DAY-TABLE, for information regarding Normal Year and Leap Year data. Any employee familiar with the twelve months of the year and the number of days in each month (including Leap Year) knows this MONTH-DAY Table information already.

    f.   MFT 76 (REVERSION-DATE) can't be before 12/31/1984 (i.e., December 31, 1984).
    g.   MFT 17 (DATE OF TRANSFER) can't be before 12/31/2005 (i.e., December 31, 2005).

(3)   If the Reversion Date is **not** present, **BUT**:

    a.   the Abstract Number 204 is in Section 36 through 39,

    b.   Transaction Code 150 is in Section 01 through 15,

    c.   Master File System Code is "2" (BMF),

    d.   The Format Code equals Form 3552 (i.e., **"325"**, **"326"**, or **"347"**), and,

    e.   MFT equals **76**,

    f.   Then Field 01-T will appear invalid.

> ***Note:*** Field 01-T will appear invalid (also) if the Reversion Date/Date of Transfer **is** present, **BUT** the conditions described in (a) through (e) (above) are **not**.

3.12.21.4.2.27
(01-01-2022)
Field 01-U,
PLAN-YEAR-ENDING
DATE (Valid for BMF
Only)

(1) The Plan Year Ending Date is found in **Item S** (Section 01), Page 1, Form 3413. It is located on Line 28 ("**Plan Year Ending**") of the Form 3552.

(2) The following PLAN-YEAR-ENDING field, if present, should be validated, using the following guidelines:

    a.   Valid for BMF Only.

    b.   MFT-CD must be 76 or 74.

    c.   PLAN-YEAR-ENDING must be numeric.

    d.   Month of PLAN-YEAR-ENDING must be in the range of 1 through 12.

    e.   PLAN-YEAR-ENDING can't be before 198412 (i.e., December 1984) for MFT 76 and can't be before 199101 (i.e., January 1991) for MFT 74.

(3) If the Plan Year Ending Date is **not** present, **BUT**:

    a.   the Abstract Number is (either) 163, or 226, or 205 in Section 36 through 39, and

    b.   Transaction Code 150 is in Section 01 through 15, and

    c.   Master File System Code is "2" (BMF), and

    d.   the Format Code equals Form 3552 (i.e., **"325"**, **"326"**, or **"347"**), and

    e.   MFT equals **76**,

    f.   Then Field 01-U will appear invalid.

> ***Note:*** Field 01-U will appear invalid (also) if the Plan Year Ending Date **is** present, **BUT** the conditions described in (a) through (e) (above) are **not**.

3.12.21.4.2.28
(01-01-2022)
Field 01-V, 4980
F-AMENDMENT-DT
(Valid for BMF Only)

(1) The 4980F Amendment Date is found in **Item V** (Section 01), Page 1, Form 3413. It is located on Line 29 ("**4890F Amendment Date**") of the Form 3552.

(2) The following 4980 F-AMENDMENT-DT field, if present, should be validated, using the following guidelines:

    a.   Valid for BMF - MFT-CD must be 76.

    b.   4980 F-AMENDMENT-DT must be numeric.

    c.   Month of 4980 F-AMENDMENT-DT must be in the range of 1 through 12.

    d.   Month/day configuration must be in the MONTH-DAY-TABLE.

    e.   If 4980 F-AMENDMENT-DT can't be before 12/31/1984 (i.e., December 31, 1984).

(3) If the 4980F Amendment Date is **not** present, **BUT**:

    a.   the Abstract Number is 228 in Section 36 through 39, and

    b.   Transaction Code 150 is in Section 01 through 15, and

    c.   Master File System Code is "2" (BMF), and

d.   the Format Code equals Form 3552 (i.e., **"325"**, **"326"**, or **"347"**), and

e.   MFT equals **76**,

f.   Then Field 01-V will appear invalid.

> *Note:* Field 01-V will appear invalid (also) if the 4980F Amendment Date **is** present, **BUT** the conditions described in (a) through (e) (above) are **not**.

3.12.21.4.2.29
(01-01-2016)
Field 01-W, F8288 Transfer Date (also referred to previously as "DATE-OF-TRANSFER")

(1)   The Form 8288 Transfer Date is found in **Item T** (Section 01), Page 1, Form 3413. It is located on Line 30 ("**Form 8288 Date of Transfer (MFT 17 only)**" of the Form 3552.

(2)   The following DATE-OF-TRANSFER FIELD, if present, should be validated, using the following guidelines:

a.   MFT-CD must be 17.

b.   DATE-OF-TRANSFER must be numeric.

c.   Month must be in the range of 1 through 12.

d.   Month/ Day configuration must be in the MONTH-DAY-TABLE.

e.   Transfer Date can't be before 12/31/2005 (i.e., December 31, 2005).

3.12.21.4.2.30
(01-01-2016)
Field 01-X - BMF TIN (Form 3552 Only)

(1)   The BMF TIN (Taxpayer Identification Number) **MUST** contain 9 digits and **MUST** always be displayed with a Q/P/J (Quick, Prompt, Jeopardy) 240 Assessment when inputting a Form 2859 for civil penalty 240 Reference Number 618 into Automated Manual Assessments (AMAs). Correct any transcription errors.

> *Note:*   Require the BMF TIN from the "Remarks" section of the Form 2859 and display the information on the Form 3552. ISRP must transcribe the BMF TIN to display on IDRS.

(2)   It can't be all zeroes (0) or all nines (9).

(3)   IMF (Individual Master File) and IRAF (Individual Retirement Account File) documents will contain social security numbers (SSNs).

> *Note:* The IRAF (as a separate Master File) was retired in 2004. All references to **"MFT 29"** are what were previously referred to as IRAF.

(4)   BMF documents will have a 9-digit taxpayer identification number which can be a Social Security Number (SSN) or an Employer Identification Number (EIN).

a.   SSNs-MFT 51 **(Form 709, United States Gift Tax Return),** and MFT 52 **(Form 706, U.S. Estate Tax Return),** will always have an SSN.

b.   MFTs 46, 58, and 78 with a TIN Type (Field 01-K) of "0" will have an SSN. (See Figure 3.12.21-12.) If the TIN Type is blank, the TIN is an EIN.

c.   EINs-must be all numeric and the first two digits may not be 00, 07 through 09, 17 through 19, 28, 29, 49, 78, 79, or 89.

3.12.21.5
(01-01-2016)
Section 02 Through 19

(1)   This section provides descriptions of the fields and correction procedures for Sections 02 through 19 of the register.

<table>
<tr><td>3.12.21.5.1
(01-01-2023)
Sections 02 Through 19
- Fields A Through I
Description</td><td>(1)</td><td>Listed below are the fields contained in Sections 02-19: Transaction Date, Transaction Code, and Transactions Amount.</td></tr>
</table>

(2) The alpha field designators, field lengths (maximum length for variable fields) and field titles are shown below.

Field	Field Length	(+/−)	Field Title
02-19A/D/G	8		Transaction Date
02-19B/E/H	3		Transaction Code
02-19C/F/I	12	+/−	Transaction Amount

(3) **Each subcategory (within sections 02 through 19) consists of a group of three (3) items:**

- Each group consists of a **Transaction Code**, a **Transaction Date** and a **Transaction Amount.**
- A group is considered significant when at least one (1) field in the group is present.
- The document will appear on the error register if all 3 required fields (such as, Transaction Code, Transaction Date and Transaction Amount) **in one (1) group** are not present.
- The document will appear on the error register if all the required fields in a group are not present when one field is present.

(4) **When deleting a section, move the data to the smallest numbered section available and delete the highest.**

1. On the error register, edit the data from the current field to the correct corresponding field(s) in the smallest numbered section available.
2. Enter an Action Code "6" to the left of that section to alert ISRP operators this information is being added to the section.
3. Enter an Action Code "4" to the left of the (higher numbered) section from which the data was moved. This will inform ISRP operators to delete the section.

(See Figure 3.12.21-21.)

Note: For Form 3552 **ONLY** Sections 02-16 are valid.

Figure 3.12.21-21 Example - Moving Information to Smallest Numbered Section Available/Deleting Higher Numbered Section

3.12.21.5.2
(01-01-2016)
Correction Procedures-Sections 02-19

(1)   This section describes field validity criteria and correction procedures for all fields in Section 02-19.

3.12.21.5.2.1
(03-04-2021)
Section 02-19 - Fields A, D, and G - Transaction Date

(1)   The Transaction Date, if present, is an eight-digit, all numeric field.

(2)   The Month of the Transaction Date must be in the range of 01 through 12.

(3)   The transaction date may not be later than the current processing date and not earlier than the earliest date allowed.

(4) On the correction run, a date earlier than the earliest date allowed is valid, but it can't be before the following dates.

    a.   For BMF-1961-12-01 (i.e., December 1, 1961)
    b.   For IMF-1962-12-01 (i.e., December 1, 1962)
    c.   For IRAF-1976-01-01 (RAW PASS), 1962-12-01 (CORR)

> **Note:** The Individual Retirement Account File (as a separate Master File) was retired in 2004. All references to **"MFT 29"** are what were previously referred to as IRAF.

(5) If the date is blank and the Transaction Code (TC) is a penalty or additional tax, use the date from Field 01-F (23-C Date of Assessment or "Transaction Date").

(6) **IMPORTANT**: A Transaction Code (TC) 150 (i.e., "Tax Assessment Return" **OR** "Entity Created by a TC 150") and a TC 300 ("Examination Tax Assessment") must never be on the same assessment. If an assessment (on the paper Error Register) includes **BOTH** a TC 150 and a TC 300, do as follows:

    1.   Reject, using Action Code 3.
    2.   Attach Form 4227, notating, "includes a TC 150 and a TC 300".
    3.   Route to Accounting for correction.

(7) If, after comparing the error register against the input document, a valid transaction date can't be determined:

    1.   Prepare Form 4227, "Intra SC-Reject or Routing Slip".
    2.   Notate on the 4227, "Invalid transaction date".
    3.   Reject, using Action Code 3, to the originator for correction.

> **Exception:** BMF MFTs 51, 58, 60, 61, 62, 63, and 64 have no restrictions on the earliest valid date on the correction run. Use Action Code 7 to clear the register.

(8) If all Transaction Dates were correctly input from the document and are valid for the allowable dates listed in Paragraph (4) above, use Action Code 7 to clear the register.

3.12.21.5.2.2
(01-01-2023)
Section 02-19 - Fields B, E, and H - Transaction Codes

(1) These fields will be invalid if they do not contain a transaction code (TC) such as valid for the doc code, MFT, and section number being processed. See Exhibit 3.12.21-5, Valid IMF Transaction Code Table, through Exhibit 3.12.21-7, BMF Valid Transaction Code Table.

    1.   Compare the document and the register.
    2.   Correct any transcription errors.
    3.   If the document is correct as transcribed, reject the record, using Action Code 3.
    4.   Prepare Form 4227; notating, "two TC 150s present".
    5.   Attach 4227 to the document and route to Accounting for research and or correction.

(2) Fields B, E, or H will appear invalid if more than one TC 150 is present in the document. Correct as follows:

    1.   Compare the document and the register.

   2.   Correct any transcription errors.
   3.   If the document is correct as transcribed, reject the record, using Action
         Code 3.
   4.   Notate on Form 4227, "two TC 150s present".
   5.   Attach 4227 to the document and route to Accounting for research and
         or correction.

(3) The transaction codes and their corresponding transaction amount must be
     compatible.

(4) For every transaction code 402 there must be a corresponding TC 400 with
     the transaction date and transaction amount of the same value. Correct as
     follows:

   1.   Compare the document and the register.
   2.   Correct any transcription errors.
   3.   If the document is correct as transcribed, reject the record, using Action
         Code 3.
   4.   Prepare Form 4227, notating, "TC 402 without TC 400 Present".
   5.   Attach 4227 to the document and route to Accounting for research and
         or correction.

(5) If TCs 630, 632, 636, or 637 appear in this section, move the TCs to section
     20 per the requirements for that section.

(6) If Fields A, B and C have entries, Fields D, E and F are blank, and Fields G,
     H, and I have entries, an asterisk will print before the blank fields. Correct by
     moving the data, leaving no blank intervening fields or sections. (See Figure
     3.12.21-22.) Move entries from Fields G, H, and I into Fields D, E, and F, and
     delete Fields G, H, and I.

(7) If IMF record and TC 450 is present and tax period is 197512 or later, this is
     an invalid condition.

Figure 3.12.21-22 Correction Example - Leave No blank Intervening Fields or Sections

(8) If there is any TC 340/341 in Sections 02-19, dated 01/01/1991 (i.e., January 1, 1991) or later, there must be an equal number of TC 340/341s in Sections 30-33. If they are not present in an equal number, all TC 340/341 in Sections 02-19 and 30-33 and their related date and money amount fields will asterisk if the date is after 01/01/1991. Compare the register to the document and if you can determine the problem, correct. If not, reject to the originator for resolution, using Action Code 3. Attach Form 4227 and send to originator, notating, "please verify transaction codes".

Note: For Form 3413 only.

(9) The Interest Computation Date (Field 01-Q) is checked against Transaction Codes 290, 294, 295, 298, 299, 300, 304, 308, 309 in Sections 01 through 19.

Note: This applies only to Form 3552 (Doc Code 51) and BMF and IMF. The program will bypass this check if the Interest Computation Date (Field 01-Q) is invalid.

(10)   When Transaction Codes 290, 295, 298, 299, 300, 304, 308, 309 are present in Sections 01 through 19, the Interest Computation Date (Field 01-Q) **must be present**. If any of **Transaction Codes** 294, 295, 298, 299, 304, 308, and 309 are present, but Field 01-Q (Interest Computation Date) contains no entry, Fields B, E, H (Sections 01-19), and Field 01-Q will error code. To correct:

   1.   Compare the document (Form 3552) and register.
   2.   Correct any transcription errors.
   3.   If the document is correct as transcribed, reject the record, using Action Code 3.
   4.   Notate on Form 4227, "Transaction Codes (TCs) are present without an Interest Computation Date".
   5.   Attach 4227 to the document and route to Accounting for research and correction.

(11)   If a TC 290 or TC 300 is present with **none of the Transaction Codes (TCs)** 294, 295, 298, 299, 304, 308 and 309 Fields B, E, H, Field 01-Q (the Interest Computation Date) and all of the corresponding TC fields will error code. To correct:

   1.   Compare the document (Form 3552) and the register.
   2.   Correct any transcription errors.
   3.   If the document is correct as transcribed, reject the record, using Action Code 3.
   4.   Notate on Form 4227, "Needs one of the following (TC 294, 295, 298, 299, 304, 308, or 309) present with TC 290 or TC 300".
   5.   Attach 4227 to the document and route to Accounting for research and correction.

(12)   If **more than one of these** transaction codes (294, 295, 298, 299, 304, 308 and 309) are present, Field 01-Q and the corresponding TC fields will error code. To correct:

   1.   Compare the document and the register.
   2.   Correct any transcription errors.
   3.   If the document is correct as transcribed, reject the record, using Action Code 3.
   4.   Notate on Form 4227, "Interest Computation Date is present with **more than one** of the Transaction Codes (TCs 294, 295, 298, 299, 304,308, and 309)".
   5.   Attach 4227 to the document and route to Accounting for research and correction.

(13)   If a TC 294 or TC 298 is present with **more than one** TC 290 (or **any** TC 300) in Section 01 through 19, Field 01-Q, and the corresponding transaction code fields will error code. To correct:

   1.   Compare the document (Form 3552) and the register.
   2.   Correct any transcription errors.
   3.   If the document is correct as transcribed, reject the record, using Action Code 3.
   4.   Notate on Form 4227, "TC 294 or TC 298 is present with more than one TC 290 (or (any) TC 300)".
   5.   Attach 4227 to the document and route to Accounting for research and correction.

(14) If a TC 304 or TC 308 is present with **more than one** TC 300 (or **any** TC 290) in Section 01 through 19, Field 01-Q, and the corresponding transaction code fields will error code. To correct:

    1.   Compare the document (Form 3552) and the register.
    2.   Correct any transcription errors.
    3.   If the document is correct as transcribed, reject the record, using Action Code 3.
    4.   Notate on Form 4227, "TC 294 or TC 298 is present with more than one TC 290 (or (any) TC 300)".
    5.   Attach 4227 to the document and route to Accounting for research and correction.

(15) If any Transaction Code 294, 295, 298, 299, 304, 308, OR 309 is present in Section 01 - 19, **but** the Interest Computation Date (Field 01-Q) is **NOT** present, Field 01-Q and the corresponding transaction code fields will error code. To correct:

    1.   Compare the document (Form 3552) and the register.
    2.   Correct any transcription errors.
    3.   If the document is correct as transcribed, reject the record, using Action Code 3.
    4.   Notate on Form 4227, "Transaction Codes are present without an Interest Computation Date".
    5.   Attach 4227 to the document and route to Accounting for research and correction.

(16) The program will check Credit Transaction Codes 291, 295, 299, 301, 309 (Sections 02-19) **against** Debit Transaction Codes 290, 294, 295, 298, 299, 300, 304, 308, 309 in Sections 01 through 19 for valid Tax Liability/Carryback combinations.

   Note: This applies only to Form 3552 (Doc Code 51) and BMF and IMF. The program will bypass this check if IRAF (MFT 29), if any Transaction Code Error Indicators in Sections 01 through 19 are set, if the Interest Computation Date 01-Q is invalid, or if the Computer Date Error Indicator is set.

(17) If **more than one of these** (credit) transaction codes (291, 295, 299, 301, and 309) is present, the corresponding TC fields will error code. To correct:

    1.   Compare the document and the register.
    2.   Correct any transcription errors.
    3.   If the document is correct as transcribed, reject the record, using Action Code 3,
    4.   Notate on Form 4227, "More than one of the credit transaction codes (TCs) is present".
    5.   Attach 4227 to the document and route to Accounting for research and correction.

(18) There must be one debit TC for every credit TC. If **none**, or **more than one of these** debit TCs 290, 294, 298, 300, and 308 is present, the credit TC and all corresponding (debit) TC fields will error code. To correct:

    1.   Compare the document and the register.
    2.   Correct any transcription errors.

3. If the document is correct as transcribed, reject the record, using Action Code 3.
4. If **none of the debit TCs is present**, notate on Form 4227, "None of the debit TCs is present".
5. If **there are more than one of the debit transaction codes present**, notate on Form 4227, "**More than one** of the debit TCs are present".
6. Attach 4227 to the document and route to Accounting for research and correction.

(19) If Transaction Code 298 is present for IMF, it will error code if used with other tax and interest transaction codes. Otherwise, it is the same as a TC 290.

1. Compare the document and the register.
2. Correct any transcription errors.
3. If the document is correct as transcribed, reject the record, using Action Code 3.
4. If none of the debit transaction codes are present, notate on Form 4227, "TC 298 is present for IMF with other tax and interest TCs".
5. Attach 4227 to the document and route to Accounting for research and or correction. ′

(20) If any transaction code combination is not found in the Tax Liability Carryback Transaction Code Table (see below), both the credit and debit will error code. To correct:

1. Compare the document (Form 3552) and the register.
2. Correct any transcription errors.
3. If the document is correct as transcribed, reject the record, using Action Code 3.
4. Notate on Form 4227, "Combination is not found in the Tax Liability Carryback Transaction Code Table".
5. Attach 4227 to the document and route to Accounting for research and correction.

Tax Liability Carryback Transaction Code Table - Debit Transaction Code with Credit Transaction Code

(Debit)	(Credit)
290	295
290	299
294	291
298	291
300	309
308	301

3.12.21.5.2.3
(01-01-2016)
Section 02-19 - Fields C, F, and I - Transaction Amount

(1) These fields will be invalid if the amount is signed positive and the related transaction code is not a debit or if the amount is signed negative and the related transaction code is not a credit.

(2) Compare the document and the register. Correct any transcription errors.

(3) If the document is correct as transcribed, reject the record, using Action Code 3.

(4) Notate on Form 4227, "Transaction Amount error".

(5) Attach 4227 to the document and route to Accounting for research and correction.

3.12.21.6
(01-01-2016)
Sections 20 Through 23 - Form 3413

(1) This section provides descriptions of the fields and correction procedures for Section 20 through 23 (Form 3413).

3.12.21.6.1
(01-01-2016)
Sections 20 Through 23 - Fields A Through L Description

(1) Listed below are the fields contained in Sections 20 through 23.

(2) The alpha-field designator, field length (maximum length for variable fields) and the field title is shown below:

Field	Field Length	(+/–)	Field Title
20-23A/E/I	3		Transaction Code
20-23B/F/J	2		Appropriation Code
20-23C/G/K	1		Appropriation Indicator
20-23D/H/L	12	+/–	Transaction Amount

(3) Sections 20 through 23 contain transaction codes, appropriation codes, appropriation indicators and transaction amounts. The valid MFT codes for Form 3413 are 02, 05, 08, 17, 30, 31, 33, 34, 35, 46, 65, 85, and 86.

(4) For each transaction, the transaction code, appropriation code, and the transaction amount must be present.

(5) This section will appear invalid if a significant group of fields follows an insignificant (blank) group of fields or if the first group of fields is not present.

3.12.21.6.2
(01-01-2016)
Correction Procedures - Sections 20 Through 23

(1) This section provides descriptions of the fields and correction procedures for Section 20 through 23 of the register.

3.12.21.6.2.1
(01-01-2023)
Section 20 Through 23 - Fields A, E, and I - Transaction Codes

(1) The valid debit codes are TC 632 and TC 637.

(2) The valid credit codes are TC 630 and TC 636.

(3) TC 630 and TC 632 are valid only for Doc Code 51 and 52, MFT 02, 05, 08, 17, 30, 31, 33, 34, 46, 85, and 86.

(4) TC 636 and TC 637 are valid only for Doc Code 52, MFT 02, 05, 08, 30, 31, 33, 34, 46, 85, and 86.

(5)   The transaction code fields will appear invalid along with the appropriation code fields if the transaction code is 630 or 636 and the appropriation code is other than 02 or the transaction code is 632 or 637 and the appropriation code are other than 03. (See Figure 3.12.21-23.)

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number
00351-200-15400-3

MFT	Tax Period	Assessment Date	Trans Code	Notice Date: **20230712**
02	**202212**	**20230712**		Name Control: **CAIM**

to the COVID-19 crisis *(Forms 941, 943, 944, CT-1)*

| 12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)* | $ | | 29. 4980F Amendment Date | |
| 13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)* | $ | | 30. Form 8288 Date of Transfer *(MFT 17 only)* | |

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
07122023	**150**	**321.00**		

36. Reference Code: see enclosed notice	37. Ref. Amt.			
02	**632**	**400.00**		
38. Transfer Balance		**321.00**		

39. ... Amount   41. ... 42. Amount   43. ... 44. Amount

```
2-177-000606     RLC   1386       00351-200-15400-3

  01   ACAIM  B000002110  C02+  D202212+  E20230712+  F20230712+  G150+  H  32100+

       L    +  M    +  N    +  O    +  P    +  Q    +

  20  *A632+ *B02+  C1+  D    +  E  +  F  +  G    +  H  +  I  +  J    +  K  +  L  +
```

Figure 3.12.21-23 Invalid Condition Example - Transaction Code (TC) is "632" and Appropriation Code is Other Than "03"

1.   Compare the document with the register.
2.   Correct any transcription errors.
3.   If the transaction code is 630 or 636, change Field 20B/F/J to 02.
4.   If the transaction code is 632 or 637, change Field 20B/F/J to 03.
5.   **If there is a notation on the document NOT to alter any information, reject with Action Code 3.**
6.   Prepare Form 4227 and notate "Doc not to be altered (per doc notation); validate Transaction Code and Appropriate Code"
7.   Attach 4227 to the document and route to originator for research and correction.

(6)   The transaction code fields will appear invalid along with the tax period field (Field 01-D) if the transaction code is TC 630 or TC 632 and **MFT is 46, 85, or 86** and tax period is before 198412 (i.e., December 1984).

(7) The transaction code fields will appear invalid along with the tax period field (Field 01-D) if the transaction code is TC 630 or TC 632, the **MFT is 08**, and tax period is before 200412 (i.e., December 2004).

(8) The transaction code fields will appear invalid along with the tax period field (Field 01-D) if the transaction code is TC 630 or TC 632, the **MFT is 17** and the tax period is before 200512 (i.e., December 2005).

(9) The transaction code fields will appear invalid along with the tax period field (Field 01-D) if the transaction code is TC 630 or TC 632, the **MFT is 17** and the tax period is before 197810 (i.e., October 1978) or after 198011 (i.e., November 1980).

(10) The transaction code fields will appear invalid, along with the tax period field (Field 01-D) if the transaction code is TC 636 or 637, the tax period is before 197810 (i.e., October 1978) or after 198011 (i.e., November 1980).

(11) The transaction code fields and the Appropriations Code fields will appear invalid, if the transaction code is TC 630, TC 632, TC 636, or TC 637, the Appropriations Code is present, and **the Doc Code is 52**.

    1. Compare the document with the register.
    2. Correct any transcription errors.
    3. If the tax period was transcribed correctly and is invalid, reject the register with Action Code 3.
    4. Notate on Form 4227; "Tax Period invalid with Transaction Code and Appropriation Code".
    5. Return to originator for correction.

(12) **If any transaction code valid for Sections 02-19 is input in Section 20, move the transaction code to the correct section.**

3.12.21.6.2.2
(01-01-2016)
Sections 20 Through 23 - Fields B, F, and J - Appropriation Codes

(1) The valid appropriation codes are 02 and 03.

(2) Appropriation Code 02 or 03 must be present when the transaction code field is present.

(3) If an appropriation code is not present or is invalid, enter 02 for a credit or 03 for a debit.

3.12.21.6.2.3
(01-01-2016)
Sections 20 Through 23 - Fields C, G, and K - Appropriation Indicator

(1) This field may be "1" or blank when the related fields are present.

(2) If the indicator is blank, the transaction amount will be included in the math verification for the "CGA" field.

(3) If the appropriation Indicator is "1", the transaction amount will not be included in the math verification.

3.12.21.6.2.4
(01-01-2016)
Sections 20 Through 23 - Fields D, H, and L - Transaction Amounts

(1) This field must be present for each appropriation transaction code.

(2) The amount is included for math error computation when the related Appropriation Indicator is blank and excluded when the indicator is "1".

(3) The transaction amount must match (debit or credit) the related transaction code.

(4)   If the transaction amount does not match (debit or credit) the related transaction code, do as follows:

1.   Compare the document and the register. Correct any transcription errors.
2.   If the document is correct as transcribed, reject the record, using Action Code 3.
3.   Notate on Form 4227, "Transaction Amount does not match the related transaction code".
4.   Return to originator for research and corrections.

3.12.21.7
(01-01-2016)
Sections 30 Through 33 (Valid only for Form 3413)

(1)   This section provides descriptions of the fields and correction procedures for Section 30 through 33 (Fields A through I) of the register.

3.12.21.7.1
(01-01-2016)
Sections 30 - Through 33 Procedures - Fields A Through I Description

(1)   Listed below are fields contained in Sections 30 through 33.

(2)   The alpha field designator, field length (maximum length for variable fields) and the field title is shown below:

Field	Field Length	Field Title
30-33A/D/G	8	Status/Interest-to-Date
30-33B/E/H	3	Status Transaction Code
30-33C/F/I	8	Statute Extension Date

(3)   These sections are valid only for Form 3413. If present for Form 3552, the sections will be coded extraneous.

(4)   Sections 30 through 33 contain Status Dates/Interest-To-Dates, Status Transaction Codes, and Statute Extension Dates.

(5)   Sections 30 through 33, Fields A, D, and G, Status Date/Interest-To-Date (formerly titled, "Status Transaction Date") have been serving a dual purpose since January 1, 1993.

a.   If the corresponding Transaction Code (Sections 30 through 33, Fields B, E, or H) is 340 or 341, the field must contain an Interest-To-Date. Refer to IRM 3.12.21.7.2.2 for correction procedures.
b.   If the corresponding Transaction Code is other than 340 or 341, the field will contain a Status Date. Refer to IRM 3.12.21.7.2.1 for correction procedures.

3.12.21.7.2
(01-01-2016)
Correction Procedures - Sections 30 Through 33

(1)   This section provides descriptions of the fields and correction procedures for Section 30 through 33 (Fields A, D, and G (Status Transaction) of the register.

3.12.21.7.2.1
(01-01-2016)
Sections 30 Through 33 - Fields A, D, and G - Status/Interest-To-Dates

(1) This field must be all numeric and in YYYYMMDD format. The month must be 01-12, and the day must be 01-31.

(2) The Interest-To-Date is a required field when Transaction Codes 340 or 341 are present in Sections 30 through 33.

(3) If a Transaction Code 340 or 341 is present with a transaction date of 1991-01-01 (i.e., January 1, 1991) or later, a corresponding transaction code entry must be present in Section 02-19. The Section 02-19 entry will include an amount. They must be in the same physical order in both sections. If any of the required fields are missing, all present fields in those sections will be error coded, so that they may be corrected.

(4) Correct as follows:

1. Compare the document and the register.
2. If the date was incorrectly transcribed, correct it, using Action Code 6.
3. If the correct Interest-To-Date can't be determined, reject using Action Code 3.
4. Prepare Form 4227, Intra-SC Reject or Routing Slip.
5. Notate on Form 4227, "Interest-to-Date can't be determined".
6. Attach 4227 to document and route to originator for research and or correction.
7. **If Transaction Code (TC) 340 (Restricted Interest Assessment) or TC-341 (Restricted Interest Abatement) is present and the Interest-To-Date is missing, reject using Action Code 3.**
8. Prepare a Form 4227 and notate "invalid transaction date".
9. Attach 4227 to document and route to originator for research and or correction.
10. **If Transaction Code 340 or TC-341 is present in Sections 30 through 33, but the required identical entry (as stated in paragraph (3) above) is missing, reject using Action Code 3.**
11. Notate on Form 4227, "TC 340/341 present, but, required transaction fields not present".
12. Attach 4227 to document and route to originator for research and or correction.

3.12.21.7.2.2
(01-01-2022)
Sections 30 Through 33 - Fields B, E, and H - Status Transaction Codes

(1) These fields are invalid if not one of the status transaction codes listed in Exhibit 3.12.21-5, Valid IMF Transaction Code Table, through Exhibit 3.12.21-7, BMF Valid Transaction Code Table. Certain codes are valid with certain MFT codes only as set forth in the applicable chart. If a transaction code is present, there must also be a status date.

(2) Fields E and H may be blank but must be present if their corresponding status date is present. If the transaction code in the input document is invalid, correct as follows:

1. Reject the record with Action Code 3.
2. Prepare Form 4227 for contact with the preparer.
3. Notate on Form 4227: "Fields E and H are blank, but corresponding Status Date is present".
4. Attach 4227 to document and route to preparer for correction.

(3) TC 912 and TC 914 are valid only when both are present and only when they are present an equal number of times.

(4)   TC 916 and TC 917 are valid only when both are present and only when they are present an equal number of times.

(5)   TC 550, TC 560 and TC 564 are valid only once per document. If TC 550, TC 560 and TC 564 occur more than once in Sections 30 through 33, the duplicate transaction codes will appear invalid.

(6)   TC 560 and TC 564 are not valid on the same record. If this occurs all the TC 560 and TC 564 will appear invalid.

(7)   TC 550, TC 560, and TC 564 are not valid for IRAF (MFT 29).

(8)   **Correct as follows:**

   1.   Compare the document with the register.
   2.   Correct any transcription errors.
   3.   **If the document is correct as transcribed and the data on the input document is incorrect, reject the record with Action Code 3.**
   4.   Prepare Form 4227 for contact with the originator.
   5.   Notate on Form 4227, "data on input document is incorrect" and route to the originator.

(9)   **If the Transaction Code (TC) is TC-340 (Restricted Interest Assessment) or TC-341 (Restricted Interest Abatement), a corresponding Interest-To-Date must also be present**.

   1.   If the Interest-To-Date is missing, reject with Action Code 3.
   2.   Prepare Form 4227 for contact with the originator.
   3.   Notate on Form 4227, "data on input document is incorrect" and route to originator.

(10)   **If the Transaction Code is 340 or 341, a TC 340 or 341 must exist in the same physical order in Sections 02 through 19.**

   1.   If not in the same physical order (disregarding TCs other than 340/341 in sections 02-19 and 30-33), reject using Action Code 3.
   2.   Prepare Form 4227 for contact with the originator.
   3.   Notate on Form 4227, "TC 340 or 341 not in same physical order in Sections 02 through 19" and route to originator.

3.12.21.7.2.3
(01-01-2022)
Sections 30 Through 33 - Fields C, F, and I - Statute Extension Dates (BMF and IMF only)

(1)   The format for these fields is YYYYMMDD.

(2)   The date must also meet the validity checks relative to month and day presented for the Status Transaction Dates, good until year 2099.

(3)   A date must be present if the corresponding Status Transaction Code is 468, 469, 550, 560, or 564. These fields must be blank for all other status transaction codes. These Transaction Codes will be valid until year 2099.

(4)   The Statute Extension Date must be later than the Status Date.

(5)   This information is not valid for IRAF (MFT 29).

(6)   Correct as follows:

   1.   Compare the document with the register.
   2.   Correct any transcription errors.

3. If the document is correct as transcribed and the data on the input document is incorrect, reject the document with Action Code 3.

4. Prepare Form 4227 for contact with the originator.

5. Notate on Form 4227, "data on input document is incorrect" and route to the originator.

3.12.21.7.2.4 (01-01-2016) **Sections 30 Through 33 - Missing Field Groups**	(1) If Fields A and B are printed, Fields D and E are blank, and Fields G and H are printed; an asterisk is printed before Fields D and E. (2) Correct by entering the data, leaving no blank intervening fields or sections.
3.12.21.8 (01-01-2016) **Sections 36 Through 39**	(1) This section provides descriptions of the fields and correction procedures for Section 36 through 39 of the register.

3.12.21.8.1 (01-01-2016) **Sections 36 Through 39 - Fields A Through F Description**	(1) Listed below are the fields contained in Sections 36 through 39. (2) The alpha-field designator, field length (maximum length for variable fields) and the field titles are shown below:

Field	Field Length	(+/−)	Field Title
36-39A/C/E/G*	3		Abstract Number
36-39B/D/F/H*	12	+/−	Abstract Amount

(3) Sections 36 through 39 contain Abstract/IRS Numbers and Abstract Amounts.

(4) Section 36 is valid for all master files.

(5) Section 37 is valid for BMF, MFT 03, 50, 61, and IRAF, MFT 29, 74, 76, 49.

(6) Section 38 is valid with MFT code 03, 50, and 61,74, 76, 49.

(7) Section 39 is valid only with MFTs 03 and 61, 74, 76, 49.

Note: Fields 36-39/G and 36-39/H of Section 01 are valid for **Form 3552 only**.

3.12.21.8.2 (01-01-2016) **Correction Procedures - Sections 36 Through 39**	(1) This section contains correction procedures for Sections 36 through 39.
3.12.21.8.2.1 (01-01-2023) **Sections 36 Through 39 - Fields A, C, E, and G - Abstract/IRS Numbers**	(1) An Asterisk is printed before the field if the Abstract/IRS Number is invalid. The valid Abstract/IRS Numbers are listed as follows:

MFT-CD	Abstract/IRS Number
02	330 through 333
03	009 through 024, 026 through 098, 101 through 125, 133, 136, 140, 291, 303 through 310, 322 through 324, 326 through 329, 340 through 390, 392 through 398, 411 through 437
12	330, 333
29	160, 162, 194, 195, 233, 235, 236, 237
34	330 through 333
44	330 through 333
49	163, 164
50	151 through 154, 182, 183, 213, 214, 215, 216, 234, 237, 238, 240
61	001 through 009, 013 through 035, 040
74	165, 167, 169
75	165
76	159, 161, 163, 164, 165, 167, 169, 200, 201, 203 through 205, 206, 209, 224 through 228, 237, 450, 451, 452.
77	218
78	217
All MFTs except 15, 46, 77, 78, 85, 86	221, 222

Note: * **MFT 03** - Abstract Number 125 is valid for Tax Period 200803 and after. **MFT 29** - Abstract Numbers 235 or 236 are valid for Tax Periods 200012 (i.e., December 2000) and greater. Abstract 237 is valid for Tax Period 200412 (i.e., December 2004) and after. **MFT 50** - Abstract Numbers 151-154 can't appear on the same record as 214, 182, 183. If this occurs, all Abstract Number fields that contain 214, 151-154, 182 or 183 will appear invalid. For Raw Processing, Abstract Numbers 182 and 183 (TC 150) may not appear on the same record. Abstract 234 is valid for Tax Period 199902 (i.e., February 1999) and greater. MFT 50 - Abstract Numbers 215 and 216 are valid for Tax Periods 201712 (December 2017) and later. (See Figure 3.12.21-24.)

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00451-137-01116-3

MFT	Tax Period	Assessment Date	Trans Code	Notice Date:	**20230510**
50	**202212**	**20230510**		Name Control:	**MELO**

to the COVID-19 crisis (*Forms 941, 943, 944, CT-1*)

12. Income Tax Withheld – Adjustment. (*Form 941 Current & Form 944 Prior Year*)	$		29. 4980F Amendment Date	
13. Social Sec. and Med. Tax – Adjustment (*Forms 941, 943, 944 & 945*)	$		30. Form 8288 Date of Transfer (*MFT 17 only*)	

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
05102023	**150**	**11,141.00**		

36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		**11,141.00**		

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
	2,000.00	**182**	**7,114.00**	**183**	**2,027.00**
45. Abs. No.	46. Amount	47. Taxable 940 Wages	48. Total Amount C.R.	49. State	50. Credit Reduction Wages
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
2-182-000811    SFW    1011       00451-137-01116-3

 01   AMELO  B000001730  C50+  D202212+  E20230510+  F20230510+  G150+  H1114100+

      L     + M     + N    + O    + P    + Q    +

 36   *A014+ *B 200000+ *C182+ *D 711400+ *E183+ *F   202700+  G  + H +
```

Figure 3.12.21-24 Invalid Condition: For Raw Processing, Abstract Numbers 182 and 183 (TC 150) may not appear on the same record

(2)   Determine the correct Abstract/IRS Number from the Form 3413 or Form 3552 and correct transcription errors.

(3)   **When there is no Abstract/IRS Number available on the input form, or the correct one can't be determined, from attachments or the table above, use the following Abstract/IRS numbers**:

   a.   For MFT Code 03, use abstract number 080.
   b.   For MFT Code 29, use abstract number 160 or 162.
   c.   For MFT Code 50, use abstract number 151.
   d.   For MFT Code 61, use abstract number 006.

(4)   When the Abstract/IRS Numbers can't be determined (for MFTs listed in the table other than the four listed in Paragraph (3), above), do as follows:

   1.   Reject, using Action Code 3.
   2.   Prepare Form 4227, Intra-SC Reject or Routing Slip.
   3.   Notate on 4227, "Abstract amount blank/missing", and route to the originator for research and or correction.

(5) Abstract numbers 221 and 222 may appear only once in a record and if one is present, the other must be present. If the abstract number is 221 or 222 the abstract amount must be greater than 0 or both the abstract number and the abstract amount will appear invalid.

(6) If the Abstract Number is 221 or 222 the transaction code must be 340 or 341 or the Abstract Number field will appear invalid.

(7) When there is a Net Tax Assessment associated with Transaction Codes 15X, 29X or 30X in Sections 01-19, there must be a valid abstract number other than 221 and 222.

(8) When Abstract is 227 there must a Transaction Code 290 or 300 in Section 01-19.

3.12.21.8.2.2
(01-01-2021)
Sections 36 Through 39 - Fields B, D, F, and H - Abstract Amount

(1) These fields must be all numeric and have corresponding Abstract/IRS numbers.

(2) Determine the correct abstract amount from the input document and correct the error register.

(3) If the correct amount can't be determined, reject using Action Code 3. Attach Form 4227 for contact with the originator; notate, "Abstract amount blank/ missing".

3.12.21.8.2.3
(01-01-2016)
Sections 36 Through 39 - Missing Field Groups

(1) Both items, abstract number and abstract amount must be present for each transaction group.

(2) An insignificant group (both items missing) indicates no further information in the section.

(3) Use Action Code 6 to fill or blank fields. Delete any unnecessary fields to the right of the last significant field.

3.12.21.9
(01-01-2022)
Section 40 - Doc Code 51 Only

(1) This section contains field descriptions, correction procedures and related information for Section 40 (Document Code 51 only).

3.12.21.9.1
(01-01-2024)
Section 40 - Fields A through Z Descriptions

(1) Listed below are the fields contained in Section 40.

(2) The alpha-field designator, field length (maximum length for variable fields) and the field title is shown below.

Field	Field Length	(+/−)	Field Title
40-A	13	+	**Adj. total of inc. tax withheld (Form 943, Form 945, and Form 941--MFT 01-posted prior to 12/31/2004).**
40-B	13	+	**Taxable Social Security Wages (Form 941, Form 943, Form 944 and Form 945)** (This is also referred to in the pro-gramming document as , Taxable FICA Wages Paid Amount)
40-C	13	+/-	**Taxable Social Security Wages for qualified sick leave (Form 941, 943, 944)**
40-D	13	+/-	**Taxable Social Security Wages for qualified family leave (Form 941, 943, 944)**
40-E	13	+	**Taxable Social Security Tips (Form 941 and Form 944)** (In the program, this is Taxable Tips Reported Amount.)
40-F	13	+	**Taxable Medicare Wages and Tips (Form 941 and Form 944)** (In program specifications this is Taxable Hospital Insurance Benefits Wages.)
40-G	13	+/-	**Additional Taxable Medicare Wages and Tips (Form 941, Form 943 , Form 944 & Form 1041)**
40-H	13	+/-	**Exempt Wages/Tips Paid to Qualified Employees (Form 941, Form 943, and Form 944)** (The program specifications calls this Qualified Employer Exempt Wage/Tip Paid Amount)
40-I	13	+/-	**Section 3121Q Taxable Amount**
40-J	13	+/-	**Fractions of Cents (Form 941)**
40-K	13	+/-	**Current Quarter's Sick Pay Amount (Form 941) Form 944 Current Year's Adjustment** (Programming specifications refer to this as CURR-QTR's - Sick Pay (Form 941) Form 944 Current yrs. Adj.)
40-L	13	+/-	**Current Quarter's Tips and Group Term Insurance Adjustment** (Program specifications refer to this as, CURR-QTR- Tips and Group Term Life Insurance Adjustment.)

Field	Field Length	(+/−)	Field Title
40-M	13	+/-	**Qualified Small Business Credit - Form 8974 (Form 941, Form 943, and 944)**
40-N	13	+/-	**Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, 943, 944, CT-1)**
40-O	13	+/-	**Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, 943, 944, CT-1)**
40-P	13	+/-	**Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, 943, 944, CT-1)**
40-Q	13	+/-	**Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)**
40-R	13	+/-	**Income Tax Withheld Adj. (Form 941 Current), Form 944 Prior Year)** (Program specifications refer to this as, Income Tax Withholding - Adjustment. (Form 941 (Current Year), (Form 944 Prior Year).
40-S	13	+/-	**SS and Med. Tax - Adj. (Form 941, Form 943, Form 944 and Form 945)** (Program specifications refer to this as Social Security and Medicare Tax - Adjustment (Form 941, Form 943, Form 944 and Form 945.)
40-T	13	+/-	**Special Additions to Federal Income Tax (Form 941 and Form 944)**
40-U	13	+/-	**Special Additions to Social Security and Medicare Tax (Form 941 and Form 944)**
40-V	13	+/-	**Total Income Tax Withheld from wages (Form 941 and Form 944) posted after 12/31/2004**
40-W	13	+	**Tips Deemed Wages (Sec 3121g)**
40-X	13	+/-	**Total Backup Withhold Adj. (Form 945)**
40-Y	13	+	**Gross Income Paid (Form 1042)**
40-Z	13	+/-	**RR Retirement Tax Adj (Form CT-1)**

3.12.21.9.2
(01-01-2024)
Section 40 - Field Requirements - Fields A through Z

(1) If there is a field within Section 40 that is not valid for the MFT being processed, the individual field will asterisk. Use the following chart to validate the MFT and Section 40 field presence.

Section 40 and MFT Code Table

Field	MFT Code
40-A	01, 11, 16
40-B	01, 11, 14, 16
40-C	01, 09, 11, 14
40-D	01, 09, 11, 14
40-E	01, 14
40-F	01, 14
40-G	01, 11, 14, 16
40-H	01, 11, 14
40-I	01
40-J	01
40-K	01,14
40-L	01
40-M	01, 11, 14
40-N	01, 09, 11, 14
40-O	01, 09, 11, 14
40-P	01, 09, 11, 14
40-Q	01, 09, 11, 14
40-R	01,14
40-S	01, 11, 14,16
40-T	01,14
40-U	01,14
40-V	01,14
40-W	01,14
40-X	16
40-Y	12
40-Z	09

(2) If Section 40 is present, the MFT must be 01, 09, 11, 12, 14 or 16 on the Raw Data Run. It is not required on the correction run.

(3) If the input document is a Form 3413 and the tax class is "1", this section should be present. If the section is not present or the required elements in the section are not present, review the input document and any attachments for the missing data.

a. If the required data is found, enter the data on the register using Action Code 6.

b. If the data is not found, enter Action Code 7 to the left of section 01.

Note: If more than an occasional Form 3413 is received without this information, refer this matter to the error correction supervisor, who will contact his/her counterpart in the correct Function, in the Accounting Branch, to ensure the correct preparation of the Form 3413 in the future.

(4) Section 40 is valid when Field 01-G, Original Assessment Transaction Code, is 150, 290, 294, 298, 300, 304, or 308.

(5) **IMPORTANT:** The program is set up to validate the credit transaction codes against the debit transaction codes. If any of the following combinations in the following Tax Liability Carryback table is not found, then both the credit and debit transaction codes will be set to error. To correct:

1. Compare the input document against the correct field on the register.
2. Correct transcription errors, if any.
3. Using the table below, compare the correct Debit/Credit combinations.
4. If the required data is found, enter the data on the register, using Action Code 6.
5. If the data is not found, enter Action Code 7 to the left of the section.

Tax Liability Carryback Table - Debit Transaction Code with Credit Transaction Code

Debit	Credit
290	295
290	299
294	291
298	291
300	309
308	301

(6) This section is not valid with doc code 52 records. An extraneous section (#) will result if any data is present in Section 40. If the doc code is 52, delete Section 40 with Action Code 4.

3.12.21.9.2.1
(06-01-2023)
Section 40 - Field Requirements - Fields A Through Z

(1) **Field 40-A--Adjustment Total of Income Tax Withheld (Form 943, Form 945, and Form 941 - MFT 01---posted prior to 12/31/2004)**

a. This information is found under **Item A** (Section 40), Page 2, Form 3413; also, **Line 1, Page 1, Form 3552**).

b. This field is valid for MFT 01,11, and 16.

c. **IMPORTANT::** On original input, this field, plus **Field 40-B, Taxable Social Security Wages**, and **Field 40-V, Total Income Tax Withheld**,

must equal the net of all transaction codes 29X and 30X. If, after check, there are NO invalid or Math Error conditions, Clear with Action Code 7.

Note: See also IRM 3.12.21.9.2, Correction Procedures - Section 40.

(2)   **Field 40-B-Taxable Social Security Wages (Form 941, Form 943, Form 944 and Form 945)**

   a.   This information is found under **Item B** (Section 40), Page 2, Form 3413; also, **Line 2, Page 1, Form 3552**.).
   b.   This field is valid for MFT 01,11,14, and 16.
   c.   If the doc code is 51, MFT is 01, 11, 14, or 16 and Field 40-B equals zero, Field 40-B will appear invalid. If, after checking, there are NO invalid or Math Error conditions, Clear with Action Code 7.

(3)   **Field 40-C, Taxable Social Security Wages for qualified sick leave (Form 941, Form 943, Form 944)**

   a.   This information is found under **Item C** (Section 40), Page 2, Form 3413; also, **Line 2a, Page 1, Form 3552**.).
   b.   This field is valid for MFT 01, 09, 11 and 14.
   c.   If the doc code is 51, MFT is 01, 09, 11, or 14 and Field 40-C equals zero, Field 40-C will appear invalid. If, after checking, there are NO invalid or Math Error conditions, Clear with Action Code 7.

(4)   **Field 40-D, Taxable Social Security Wages for qualified family leave (Form 941, Form 943, Form 944)**

   a.   This information is found under **Item D** (Section 40), Page 2, Form 3413; also, **Line 2b, Page 1, Form 3552**.).
   b.   This field is valid for MFT 01, 09, 11 and 14.
   c.   If the doc code is 51, MFT is 01, 09, 11, or 14 and Field 40-D equals zero, Field 40-D will appear invalid. If, after checking, there are NO invalid or Math Error conditions, Clear with Action Code 7.

(5)   **Field 40-E-Taxable Social Security Tips (Form 941 and Form 944)**

   a.   This information is found under **Item E** (Section 40), Page 2, Form 3413 (also, **Line 3, Page 1, Form 3552**).
   b.   This field is valid for MFT 01 and 14.
   c.   If invalid on another MFT, delete Field 40-E.

(6)   **Field 40-F-Taxable Medicare Wages and Tips (Form 941 and Form 944)**

   a.   This information is found under **Item F** (Section 40), Page 2, Form 3413 (also, **Line 4, Page 1, Form 3552**).
   b.   This field is only valid with MFT 01 and 14.
   c.   If Field 40-F is different from the amount on the form, strike through the entry on the register. Edit the correct amount above it and correct with Action Code 6.
   d.   If Field 40-F is correct as entered, accept with Action Code 7.
   e.   If invalid on another MFT, delete Field 40-F.

(7)   **Field 40-G-Additional Taxable Medicare Wages and Tips (Form 941, Form 943, Form 944, and Form 1041 (This field is only valid with MFT 01 (Form 941), MFT 11 (Form 943), MFT 14 (Form 944), and MFT 16 (Form 945).)**

a. This information is found under **Item G** (Section 40), Page 2, Form 3413; also, **Line 5, Page 1, Form 3552**).

b. This field is only valid with MFT 01 (Form 941), MFT 11 (Form 943), MFT 14 (Form 944), and MFT 16 Form 945).

c. If Field 40-G is different from the amount on the form, strike through the entry on the register. Edit the correct amount above it and correct with Action Code 6.

d. If Field 40-G is correct as entered, accept with Action Code 7.

e. If invalid on another MFT, deleted Field 40-G.

(8) **Field 40-H--Exempt Wages/Tips Paid to Qualified Employees (Form 941, Form 943, and Form 944)**

a. This information is found under **Item H** (Section 40), Page 2, Form 3413 (also, **Line 6, Page 1, Form 3552**).

b. This field is only valid with MFT 01 (Form 941), MFT 11 (Form 943), and MFT 14 (Form 944).

c. If Field 40-H is different from the amount on the form, strike through the entry on the register. Edit the correct amount above it and correct with Action Code 6.

d. If Field 40-H is correct as entered, accept with Action Code 7.

e. If invalid on another MFT, delete Field 40-H.

(9) **Field 40-I--Section 3121Q Tax Amount**

a. This information is found on **Item I** (Section 40), Page 2, Form 3413 (also, Line 7 ("SECT 3121Q Tax Amt.") of the Form 3552).

b. This field is only valid with MFT 01 (Form 941).

c. If invalid on another MFT, delete Field 40-I.

(10) **Field 40-J--Fractions of Cents - Adjustment (Form 941)**

a. This information is found under **Item J** (Section 40), Page 2, Form 3413 (also, **Line 8, Page 1, Form 3552**).

b. This field is only valid with MFT 01.

> *Note:* Currently, the program does not accept this item with MFT 14 (Form 944).

c. If Field 40-J is different from the amount on the form, strike through the entry on the register. Edit the correct amount above it and correct with Action Code 6.

d. If Field 40-J is correct as entered, accept with Action Code 7.

e. If an amount is present in this field for MFT 11 use Action Code 7 to accept taxpayer information.

f. If invalid on another MFT, delete Field 40-J.

g. **REMINDER**: This field is not valid for MFT 14. If Field 40-J was deleted on Raw but continues to loop with an asterisk (*), reject with Action Code 3. Attach Form 4227, notating, "Fraction of Cents - Adjustment is not valid for MFT 14 (Form 944)".

(11) **Field 40-K--Current Quarter's Sick Pay (Form 941) Form 944 Current Year's Adjustment**

a. This information is found under **Item K** (Section 40), Page 2, Form 3413; also, **Line 9, Page 1, Form 3552**, displayed as **Slck Pay Adjustment (Form 941, Current Years Adjustment--Form 944)**).

    b.   This field is valid with MFT 01 and 14.

    c.   If invalid on another MFT, delete Field 40-K.

Note: **Field 40-K is positive and negative for Form 3552 ONLY.**

(12) **Field 40-L--Current Quarter's Tips and Group Term Insurance Adjustment**

    a.   This information is found under **Item L** (Section 40), Page 2, Form 3413; also, **Line 10, Page 1, Form 3552**).

    b.   This field is only valid with doc code 51, MFT 01 (01 only prior to 199412).

    c.   If invalid on another MFT, delete Field 40-L.

Note: Field 40-L is positive and negative for Form 3552 and Form 3413.

(13) **Field 40-M--Qualified Small Business Credit - Form 8974(Form 941, Form 943 and Form 944)**

    a.   This information is found under **Item M** (Section 40), Page 2, Form 3413; also, **Line 11a, Page 1, Form 3552**, displayed as **Qualified Small Business Credit - Form 8974 (Forms 941, 943 & 944)**.

    b.   This field is valid for MFT 01, MFT 11, and MFT 14.

    c.   Valid tax periods are 201712 and later

    d.   Valid transaction codes are 29X/30X.

    e.   If invalid on another MFT, delete Field 40-M.

       Caution: IRM 3.12.21.4.2.7**(23)** describes procedures regarding the computation of Field 40-M. Field 40-M, Field 01-C (MFT), Field 01-D (tax Period) and the Transaction Codes will appear invalid if the conditions described in the table under (23) are **NOT** met

       IRM 3.12.21.4.2.19

(14) **Field 40-N, Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, Form 943, Form 944, Form CT-1)**

    a.   This information is found under **Item N** (Section 40), Page 2, Form 3413; also, **Line 11b, Page 1, Form 3552**).

    b.   This field is valid for MFT 01, MFT 09, MFT 11, and MFT 14.

    c.   If invalid on another MFT, delete Field 40-N.

(15) **Field 40-O, Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, Form 943, Form 944, Form CT-1)**

    a.   This information is found under **Item O** (Section 40), Page 2, Form 3413; also, **Line 11c, Page 1, Form 3552**).

    b.   This field is valid for MFT 01, MFT 09, MFT 11, and MFT 14.

    c.   If invalid on another MFT, delete Field 40-O.

(16) **Field 40-P, Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, Form 943, Form 944, Form CT-1)**

    a.   This information is found under **Item P** (Section 40), Page 2, Form 3413; also, **Line 11d, Page 1, Form 3552**).

    b.   This field is valid for MFT 01, MFT 09, MFT 11, and MFT 14.

    c.   If invalid on another MFT, delete Field 40-P.

(17) **Field 40-Q, Nonrefundable portion of COBRA premium assistance credit (Form 941, Form 943, Form 944, Form CT-1)**

 a. This information is found under **Item Q** (Section 40), Page 2, Form 3413; also, **Line 11e, Page 1, Form 3552**).

 b.   This field is valid for MFT 01, MFT 09, MFT 11, and MFT 14.

 c.   If invalid on another MFT, delete Field 40-Q.

(18) **Field 40-R--Income Tax Withheld Adjustment (Form 941; Current Year), Form 944 (Prior Year)**

 a. This information is found under **Item R** (Section 40), Page 2, Form 3413; also, **Line 12, Page 1, Form 3552**).

 b. This field is valid for MFT 01 and 14.

 c. If invalid on another MFT, delete Field 40-R.

(19) **Field 40-S--SS and Med. Tax- Adj.; (Form 941, Form 943, Form 944 and Form 945) (Social Security and Medicare Tax - Adjustment (Form 941, Form 943, Form 944 and Form 945)**

 a. This information is found under **Item S** (Section 40), Page 2, Form 3413; also, **Line 13, Page 1, Form 3552**, displayed as "Social Sec. and Med. Tax - Adjustment (Forms 941, 943, 944 & 945)".

 b. This field is valid for MFT 01,11,14 and 16.

 c. If invalid on another MFT, delete Field 40-S.

 Note: Field 40-S is positive and negative for Form 3552 ONLY.

(20) **Field 40-T--Special Addition to Federal Income Tax (Form 941 and Form 944)**

 a. This information is found under **Item T** (Section 40), Page 2, Form 3413; also, **Line 14, Page 1, Form 3552**.

 b. This field is valid for MFT 01 and 14.

 c. If invalid on another MFT, delete Field 40-T.

(21) **Field 40-U---Special Additions to Soc. Sec. and Med. Tax (Form 941 and Form 944)**

 a. This information is found under **Item U** (Section 40), Page 2, Form 3413; also, **Line 15, Page 1, Form 3552**).

 b. This field is valid for MFT 01 and 14.

 c. If invalid on another MFT, delete Field 40-U.

(22) **Field 40-V---Total Income Tax Withheld from wages (Form 941 and Form 944) posted after 12/31/2004**

 a. This information is found under **Item V** (Section 40), Page 2, Form 3413; also, **Line 16, Page 1, Form 3552**).

 b. This field is valid for MFT 01 and 14.

 c. If invalid on another MFT, delete Field 40-V.

(23) **Field 40-W---Tips Deemed Wages (Sec. 3121q)**

 a. This information is found under **Item W** (Section 40), Page 2, Form 3413; also, **Line 17, Page 1, Form 3552**).

 b. This field is valid for MFT 01 and 14

 c. If invalid on another MFT, delete Field 40-W.

(24) **Field 40-X---Total Backup Withholding - Adjustment (Form 945)**

    a.   This information is found under **Item X** (Section 40), Page 2, Form 3413; also, **Line 18, Page 1, Form 3552**.

    b.   This field is valid for MFT 16.

    c.   If invalid on another MFT, delete Field 40-X.

(25) **Field 40-Y---Gross Income Paid (Form 1042)**

    a.   This information is found under **Item Y** (Section 40), Page 2, Form 3413; also, **Line 19, Page 1, Form 3552**).

    b.   This field is valid for MFT 12

    c.   If invalid on another MFT, delete Field 40-Y.

(26) **Field 40-Z---RR Retirement Tax Adjustment (Form CT-1)**

    a.   This information is found under **Item Z** (Section 40), Page 2, Form 3413; also, **Line 20, Page 1, Form 3552**).

    b.   This field is valid for MFT 09.

    c.   This field must be blank for all other MFTs. If invalid on another MFT, delete Field 40-Z.

3.12.21.10
(01-01-2016)
Section 41 - Form 3552 only

(1) This section contains correction procedures and related information for Section 41 (Form 3552 only).

3.12.21.10.1
(01-01-2023)
Section 41 - Fields A Through H Description

(1) Listed below are the fields contained in Section 41.

(2) The alpha-field designator, field length (maximum length for variable fields) and the field title is shown below:

Field	Field Length	(+/−)	Field Title
41-A	13	+	Total Taxable Form 940 Wages
41-A	13	+	Total Taxable Form 940 Wages Computer
41-B	13	+	Total Amount Credit Reduction
41-B	13	+	Total Amount Credit Reduction Computer
41-C	2		State Code
41-D	12	+	Credit Reduction Wages
41-E	2		State Code
41-F	12	+	Credit Reduction Wages
41-G	2		State Code
41-H	12	+	Credit Reduction Wages

(3)   Section 41 must be present for Form 3552, Doc Code 51, if the tax class is 8, the MFT is 10 and there is either a TC 150, 29X or 30X. (See Figure 3.12.21-25.)

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00851-046-14201-3

MFT	Tax Period	Assessment Date	Trans Code	Notice Date: **20230208**
10	**202212**	**20230208**		Name Control: **VIOL**

to the COVID-19 crisis (*Forms 941, 943, 944, CT-1*)

12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$	29. 4980F Amendment Date	
13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)*	$	30. Form 8288 Date of Transfer *(MFT 17 only)*	

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
02082023	**150**	**8,972.00**		

36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		**8,972.00**		

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages **9,611.00**	48. Total Amount C.R. **28.83**	49. State **TX**	50. Credit Reduction Wages **9,611.00**
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
2-061-000500    MKL    1141      00851-046-14201-3

  01   AVIOL  B000001000  C10+  D202212+  E20230208+  F20230208+  G150+  H 897200+

       L    +  M     +  N    +  O     +  P     +  Q     +

  41   A  961100+  B    2833+  CTX+  D  961100+  E    +  F    +
```

Figure 3.12.21-25 Example: Section 41 must be present for Form 3552, Doc Code 51, if the Tax Class is 8, the MFT is 10 and there is either a TC 150, 29X or 30X

(4)   This section must not be present for Form 3413.

(5)   If an amount is present in Field 41-A, Total Taxable 940 Wages, there must be an entry in Field 41-C, State Code. Search the document for the valid entries for these fields. If valid entries can't be located, reject the document with Action Code 3.

Note: The "Taxable Total Wages" and the "State Code" information may be located in the bottom part of Form 3552.

Note: If a State Code can't be found and you are rejecting the document, issue a Form 4227 (Intra-SC Reject or Routing Slip) and notate on the form "need valid entry for Field 41-C (State Code)".

(6)   A state code may not occur more than once per document.

(7)   There can be no spaces between groups of state codes and wages. Missing fields will appear invalid. Move the data to fill the spaces.

3.12.21.10.2
(01-01-2023)
**Correction Procedures -
Section 41**

(1)   Field 01-G, Transaction Code, and Field 41-C, State Code, will appear invalid if the MFT is 10 and the transaction code in section 01 is other than 150. (See Figure 3.12.21-26.)

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number
00851-172-43219-3

MFT	Tax Period	Assessment Date	Trans Code
10	**202212**	**20230614**	370

Notice Date: **20230614**
Name Control: **BROW**
Taxpayer ► **00-0004230**
Identifying

```
            00-0004230   5-DIGIT  78767
NZ                              S27  20   I
BROWN'S TRACTORS
908 DACHSHUND ST                          R
AUSTIN TX      78767
                                          S
```

Form Number: **940**

Report Number:

Period Ended: **202212**

12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$		29. 4980F Amendment Date		
13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)*	$		30. Form 8288 Date of Transfer *(MFT 17 only)*		

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
06142023	**180**	**4,211.15**		

36. Reference Code: see enclosed notice	37. Ref. Amt.		
38. Transfer Balance		**4,211.15**	

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages **8,600.00**	48. Total Amount C.R. **25.80**	49. State **TX**	50. Credit Reduction Wages
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
2-200-000711    XYZ  1192     00851-172-43219-3

01  ABROW   B000004230  C10+ *D202212+  E20230614+  F20230614+ *G180+   H 421115+

    L        +  M   +  N         +  O      +  P        +  Q   +

41  A   860000+  B    2580+ *CTX+  D      +  E        +  F  +
```

Figure 3.12.21-26 Invalid Condition: Transaction Code and State Code Appear Invalid (*) if MFT is 10 and Transaction Code in Section 01 is Other Than 150

(2)   Compare the document with the register and correct any transcription errors.

Note: The Section 41 data (i.e., "Taxable 940 Wages", "Total Amount C. R. (Credit Reduction)", "State Code" and "Credit Reduction") may be found in the bottom part of the Form 3552.

(3) If correct as transcribed, and the transaction code is other than 150, reject with Action Code 3. Notate on Form 4227, "Must have TC 150 when Credit Reduction data is present".

(4) If the transaction code is 150, Section 41 will asterisk (*) as missing if the MFT is 10, Doc Code 51, Form 3552, Tax Class 8 and Section 41 is blank. (See Figure 3.12.21-27.)

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00851-081-17791-3

MFT	Tax Period	Assessment Date	Trans Code		
10	**202212**	**20230315**		Notice Date: **20230315**	
				Name Control: **CRAN**	

to the COVID-19 crisis (*Forms 941, 943, 944, CT-1*)					
12. Income Tax Withheld – Adjustment (*Form 941 Current & Form 944 Prior Year*)	$		29. 4980F Amendment Date		
13. Social Sec. and Med. Tax – Adjustment (*Forms 941, 943, 944 & 945*)	$		30. Form 8288 Date of Transfer (*MFT 17 only*)		

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
03152023	**150**	**930.15**		

36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		**930.15**		

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages **8,824.00**	48. Total Amount C.R. **26.47**	49. State **WA**	50. Credit Reduction Wages **8,824.00**
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
2-122-000606    ADF    1386        00851-081-17791-3

  01   ACRAN  B000009701  C10+  D202212+  E20230315+  F20230315+  G150+   H   93015+

       L    + M    + N    + O     + P     + Q       +

 *41   A     + B         + C  + D        + E   + F   +
```

Figure 3.12.21-27 Invalid Condition: MFT is 10, Doc Code 51, Form 3552, Tax Class 8 and Section 41 is blank

1. Compare the document with the register.
2. If the data is present on the document for Section 41 (in addition to the other items listed in Paragraph (4) above), correct the register with Action Code 6.

> *Note:* The Section 41 data (i.e., "Taxable 940 Wages", "Total Amount C. R. (Credit Reduction)", "State Code" and "Credit Reduction", may be found in the bottom part of the Form 3552.

3. If Section 41 data is **not** present on the document, verify that MFT (Field 01-C), is correct. If so, reject with Action Code 3.
4. Prepare Form 4227 with the notation, "MFT is 10, but Section 41 is blank" or "Credit Reduction Data required".
5. Attach 4227 to the document and route to the originator for research and or correction.

(5) Compare the data on the document and the register against **Exhibit 3.12.21-9, Credit Reduction Chart**. If the Credit Reduction data (either) is **NOT** valid **OR** is not valid for the **correct** year:

1. Reject with Action Code 3.
2. Prepare Form 4227 with the notation, "Credit Reduction Data is not valid" or "Credit Reduction Data is not valid for the correct year".
3. Attach 4227 to the document and route to originator for research and or correction.

(6) Section 41 will appear on the register as extraneous (#) if the MFT is other than 10 and there is data present in Section 41. See Figure 3.12.21-28.

Figure 3.12.21-28 Invalid Condition: Section 41 Appears as Extraneous (#) on Register if MFT is Other Than 10 and Data is Present in Section 41

1. Compare the document with the register and correct any transcription errors.

   Note: The Section 41 data (i.e., "Taxable 940 Wages", "Total Amount C. R. (Credit Reduction)", "State Code" and "Credit Reduction" may be found in the bottom part of the Form 3552.

2. If the MFT is other than 10, delete Section 41 with Action Code 4.

(7) If Field 01-G is 150, and there is an entry in Field 41-A and 41-B, a **valid** Credit Reduction State and Credit Reduction Wages must be present. If missing:

1. Reject with Action Code 3 and enter the state code from entity in Field 41-C.
2. Notate on Form 4227, "Must have credit reduction state and or wages amount."
3. Attach 4227 to document and route to originator.

(8) Field 41-B, Total Credit Reduction, is computed using the sum of Credit Reduction Wages in Sections 41-46, multiplied by the percentage shown for

each state in Exhibit 3.12.21-9. This field will underprint if a math error exists. See Figure 3.12.21-29.

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00851-165-23100-3

MFT	Tax Period	Assessment Date	Trans Code	
10	**202212**	**20230607**		Notice Date: **20230607**
				Name Control: **CORO**

12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$		29. 4980F Amendment Date	
13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)*	$		30. Form 8288 Date of Transfer *(MFT 17 only)*	

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
06072023	**150**	**20.50**		
36. Reference Code: see enclosed notice	37. Ref. Amt.			

38. Transfer Balance		**20.50**		
39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages **864.00**	48. Total Amount C.R. **2.59**	49. State **TX**	50. Credit Reduction Wages **864.00**
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
01   ACORO   B000008149   C10+   D202212+   E20230607+   F20230607+   G150+   H   2050+

     L     + M     + N     + O     + P     + Q     +

41   A   86400+   B   259+   CTX+   D   86400+   E   + F   +
                      518+
```

Figure 3.12.21-29 Invalid Condition Example: Field 41-B Will Underprint If A Math Error Exists

1. Compare the document with the register and correct any transcription errors.
2. If correct as transcribed, reject with Action Code 3, and bring up underprint in Field 41-B.
3. Prepare Form 4227 with the notation, "Credit Reduction amount incorrect".
4. Attach Form 4227 and document and route to the originator for research and or correction.
5. **IMPORTANT:** Also read information in "Note" below.

Note: If Field 41-B underprints, check to see if the amounts in Field 41-B and Field 41-D are in each other's field. Field 41-D will always be larger than Field 41-B. If they are, switch Field 41-B and Field 41-D. If Field 41-B re-underprints, either reject or send to Accounting.

(9)   If Field 41-B underprints and a State Code Field has an invalid credit reduction state, see Exhibit 3.12.21-9, Credit Reduction Chart, to correct any transcription errors.

    1.   If unable to determine the Credit Reduction State, reject with Action Code 3.
    2.   Prepare Form 4227, notating, "Credit Reduction state invalid".
    3.   Attach 4227 to document and send to originator.

(10)   The State Code field and Credit reduction Wages field will appear invalid if a valid credit reduction state is in the State Code field, a TC 150 is in Section 01, and the Credit Reduction Wages field is blank. See Figure 3.12.21-30.

Figure 3.12.21-30 Invalid Condition: A Valid Credit Reduction State is in State Code Field, TC 150 is in Section 01 and Credit Reduction Wages is blank

    1.   Compare the document with the register and correct any transcription errors.
    2.   If correct as transcribed, search the document for valid credit reduction wages.
    3.   If you can't determine the valid credit reduction wages, reject the record with Action Code 3.

4.   Prepare Form 4227 with notation, "Credit Reduction info not deter-
       mined".
5.   Route 4227 to documentation to the originator for missing information.

(11)   The State Code field and associated significant (greater than zero) Credit
       Reduction Wages field will error code if Transaction Code 150 is not present in
       Section 01. (See Figure 3.12.21-31.)

12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$		29. 4980F Amendment Date	
13. Social Sec. and Med. Tax – Adjustment *(Forms 941, 943, 944 & 945)*	$		30. Form 8288 Date of Transfer *(MFT 17 only)*	
31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
02082023	**290**	**2,311.00**		
36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		**2,311.00**		
39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages	48. Total Amount C.R.	49. State **NY**	50. Credit Reduction Wages **6,329.00**
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
01    APINK   B000004902   C10+   D202212+   E20230208+   20230208+   G290+   H 231100+

      L     + M     + N     + O     + P     + Q     +

41    A     + B       + *CNY+ *D  632900+  E   + F   +
```

Figure 3.12.21-31 Invalid Condition: State Code and Credit Reduction Wages Fields
Will Error if Transaction Code 150 not Present in Section 01

1.   Compare the document with the register and correct any transcription
       errors.
2.   If the document is correct as transcribed, reject the record with Action
       Code 3.
3.   Prepare Form 4227 with notation, "Credit Reduction wages without TC
       150".
4.   Route 4227 to documentation and send to the originator.

(12)   Field 01-D, Tax Period, State Code field, and Credit Reduction Wages field
       (greater than zero) will appear invalid when there is no TC 150 in Section 01
       and Credit Reduction Wages field is present; the State Code field is blank and
       Credit Reduction Wages field is present or an invalid credit reduction state for
       the tax period is present. See Figure 3.12.21-32.

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number
00851-193-14099-4

MFT	Tax Period	Assessment Date	Trans Code
10	**202312**	**20240628**	370

Notice Date: **20240628**
Name Control: **WHIT**
Taxpayer ▶ **00-0002761**
Identifying Number

```
        00-0002761  5-DIGIT  73305
XB                           S29  20  I
WHITE & GRAY DENTAL
461 ALEWIFE DR                        R
AUSTIN TX     73305
                                      Z
```

Form Number: **940**

/Report Number:

x Period Ended: **20231231**

11d. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, 943, 944, CT-1)	$		28. Plan Year Ending		
11e. Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)	$		29. 4980F Amendment Date		
12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$		30. Form 8288 Date of Transfer *(MFT 17 only)*		
31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due	
06282024	**290**	**5,387.00**			
06282024	**160**	**1,273.00**			
36. Reference Code: see enclosed notice	37. Ref. Amt.				
38. Transfer Balance		**6,660.50**			
39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages **5,655.00**	48. Total Amount C.R. **16.96**	49. State **TX**	50. Credit Reduction Wages **5,655.00**
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
01  AWHIT  B000002761  C10+ *D202312+  E20240628+  F20240628+  G290+  H 538700+

    L        + M  + N        + O     + P        + Q  +

41  A  565500+  B    1696+ *C  + *D  565500+  E       + F  +
```

Figure 3.12.21-32 Invalid Condition: Credit Reduction Wages is Present, State Code blank and No TC 150 Present in Section 01

1.   Compare the document with the register and correct any transcription errors.
2.   If the document is correct as transcribed, reject with Action Code 3.
3.   Prepare Form 4227 **either** with notation, "Credit Reduction wages without TC 150 and other Credit Reduction information". **or** "Invalid credit reduction state for the tax period is present without TC 150".
4.   Attach 4227 to document and route to the originator.

3.12.21.11
(01-01-2016)
**Sections 42 Through 46
-Form 3552 only**

(1) This section contains correction procedures and related information for use with Sections 42 through 46 (for Form 3552 only).

3.12.21.11.1
(01-01-2016)
**Sections 42 Through 46
- Fields A Through T
Description**

(1) Listed below are the fields contained in Sections 42 through 46.

(2) The alpha-field designators, field lengths (maximum length for variable fields) and the field titles are shown below.

Field	Field Length	(+/–)	Field Title
42-46A	2		State Code
42-46B	12	+	Credit Reduction Wages
42-46C	2		State Code
42-46D	12	+	Credit Reduction Wages
42-46E	2		State Code
42-46F	12	+	Credit Reduction Wages
42-46G	2		State Code
42-46H	12	+	Credit Reduction Wages
42-46I	2		State Code
42-46J	12	+	Credit Reduction Wages
42-46K	2		State Code
42-46L	12	+	Credit Reduction Wages
42-46M	2		State Code
42-46N	12	+	Credit Reduction Wages
42-46O	2		State Code
42-46P	12	+	Credit Reduction Wages
42-46Q	2		State Code
42-46R	12	+	Credit Reduction Wages
42-46S	2		State Code
42-46T	12	+	Credit Reduction Wages

(3) A state code may not occur more than once per document.

(4) There can be no missing fields between groups of state codes and wages. Missing fields will appear invalid. Move the data to fill the spaces.

3.12.21.11.2
(01-01-2016)
**Correction Procedures
-Sections 42 Through 46**

(1) This section contains validity information and procedures for use in correcting Sections 42 through 46.

3.12.21.11.2.1
(01-01-2016)
**Sections 42 Through 46
- State Code Fields**

(1)   The valid State Codes are **AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NY, NM, NV, NY, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VA, VI, VT, WA, WI, WV,** and **WY.**

(2)   The State Code field and Credit Reduction Wages field will appear invalid if the State Code field **(see Exhibit 3.12.21-9)** is blank and the Credit Reduction Wages field is present.

   a.   Compare the document with the register. Correct any transcription errors.
   b.   If the document is correct as transcribed, reject the record with Action Code 3. Attach Form 4227 and send to the originator with notation, "Credit Reduction wages present; State Code blank".

Note: The Section 42 data (i.e., "State Code" and "Credit Reduction" fields are found in the bottom part of the Form 3552.

3.12.21.11.3
(01-01-2016)
**Sections 42 Through 46
- Credit Reduction
Wages Fields**

(1)   The State Code field and Credit Reduction Wages field will appear invalid if a valid credit reduction state **(see Exhibit 3.12.21-9)** is in the State Code field and the Credit Reduction Wages field is blank.

(2)   Compare the document with the register. Correct any transcription errors.

(3)   If the document is correct as transcribed, reject the record with Action Code 3.

(4)   Attach Form 4227 with notation, "State Code field present; Credit Reduction Wages blank".

(5)   Route the 4227 to the document to the originator

3.12.21.12
(01-01-2016)
Math Errors

(1)   This section contains information and procedures for use with correcting math errors.

   a.   Balance Transferred In-Field 01-I - Underprint - **See IRM 3.12.21.12.1**
   b.   Abstract Math Error Net Assessment-Sections 36-39 **See IRM 3.12.21.12.2** and IRM 3.12.21.12.3
   c.   TC 29X-30X Net CGA-Math Error **See IRM 3.12.21.12.4**

3.12.21.12.1
(01-01-2016)
**Balance Transferred-In -
Field 01-I - Underprint
Amount**

(1)   A math error is indicated by printing the computer-generated amount (CGA) under Field 01-I on the register.

(2)   Compare all the amount fields in Sections 01-19 and Reference Amount on the register with the input document. Sections 20-23 are also included in the computation when the Appropriation Indicator is blank. This sum must equal Field 01-I.

(3)   If a transcription error is found, correct the register with Action Code 6.

Note: **FIELD 01-I, BALANCE TRANSFERRED IN, MAY NOT BE CHANGED.**

(4)   If no transcription error is found in the amount fields, determine if the transaction codes agree with the sign accompanying the amount fields. Both the transaction code field and the amount field will appear invalid if the transaction

code does not agree with the sign of the transaction amount field. The valid transaction codes for BMF, IMF and IRAF are listed in the Exhibits at the end of this IRM.

1.   If the sign of the transaction amount is in error, correct the register by entering a comma (,) for debit or a pound sign (#) for credit as field breakers.

2.   If the transaction code is in error, determine the correct code and correct the register.

(5)   If the document has been prepared from an attached transcript, examine the transcript to determine if an error has been made in the preparation of the document.

Note: **IF TC 402 IS ON THE Form 3413 IN SECTION 01, MAKE THE PROPER CHANGES TO CORRECT THE PROBLEM.**

(6)   When any of the following transaction codes are invalid for the doc code being processed, they may be converted to the following equivalent valid transaction code.

TC	Convert To	TC	Convert To
163	160	673	670
166	160	706	700
167	161	716	710
176	170	736	730
177	171	756	700
186	180	768	764
196	190	776	770
197	191	777	771 (BMF)
238	234	796	790
239	235	806	800
246	240	807	802
276	270	836	830
277	271	842	841
286	280	846	840
336	340 or 190	856	850
337	341	876	850
386, 388, 389	Do not add		
606	600	896	820
613	610	897	822
663	660		
666	700		
667	820		

(7) If no change is to be made to an amount, an amount sign, or transaction code, or if an amount is added and there is still a math error, reject the document, using Action Code 3.

   1.   Prepare Form 4227 and notate as follows: "Math error continues to appear; no obvious correction found".

   2.   Attach 4227 to document and route to originator for research and or correction.

3.12.21.12.2
(01-01-2023)
Abstract Math Error Net Assessment - Sections 36-39

(1) An Abstract Math Error will be located under the last Section present of the register.

(2)   This math check is performed only if the Doc Code is 51, the MFT is 03, 29, 50, 61, 76, 77, or 78 and TC 15X, TC 29X or TC 30X is present in sections 01-19. **Also refer to Exhibit 3.12.21-10 (TC 150 Abstract versus Tax Period Table) and Exhibit 3.12.21-11 (TC 290-30X Abstract versus Tax Period Table) and see Figure 3.12.21-33 for other information.**

(3)   The computation is the sum of all the abstract amounts contained in Sections 36 through 39 except those amounts associated with Abstract Numbers 221 and 222.

(4)   An abstract amount error is indicated by printing the computer-generated net tax assessment amount, which is the sum of all TC 15X, 29X and 30X amounts in Sections 01-19, on the math error line of the register.

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00451-179-05833-4

MFT	Tax Period	Assessment Date	Trans Code
03	**202312**	**20240621**	370

Taxpayer

IDRS Number:
Notice Date: **20240621**
Name Control: **YELL**
Taxpayer Identifying Number ▶ **00-0009601**

```
01   AYELL  B000009601  C03+  D202312+  E20240621+  F20240621+  G150+  H  200000+

     L    +  M    + N    + O    + P    + Q    +

02   A20240621+  B160+  C    + D    + E  + F    +

36   A040+  B  150000+  C080+  D   5000+  E  + F    + G  +
     MATH ERROR NET ASSESSMENT-CGA    155000+
```

5. Additional Taxable Medicare Wages and Tips *(Forms 941, 943, 944)*	$	19. Gross Income Paid *(Form 1042)*	$	
6. Exempt Wages/Tips Paid to Qualified Employees *(Forms 941, 943 & 944)*	$	20. R R Retirement Tax – Adj. *(CT-1)*	$	
7. SECTION 3121Q Tax Amount.	$	21. Interest-To-Date		
8. Fractions of Cents – Adjustment *(Form 941)*	$	22. 2 % Interest Date		
9. Sick Pay – Adjustment *(Form 941, Current Years Adjustment-Form 944)*	$	23. Interest Computation Date		
10. Current Quarter's Tips and Group Term Life Insurance – Adjustment	$	24. 870 Agreement Date		
11a. Qualified Small Business Credit - Form 8974 (Forms 941, 943, & 944)	$	25. Correspondence Received Date		
11b. Nonrefundable portion of credit for qualified sick and family leave wages *(Forms 941, 943, 944, CT-1)*	$	26. Excess Fringe Benefit Date		
11c. Nonrefundable portion of employee retention credit due to the COVID-19 crisis *(Forms 941, 943, 944, CT-1)*	$	27. Reversion Date		
11d. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, 943, 944, CT-1)	$	28. Plan Year Ending		
11e. Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)	$	29. 4980F Amendment Date		
12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$	30. Form 8288 Date of Transfer *(MFT 17 only)*		

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
06212024	**150**	**2,000.00**		
06212024	**160**	**0.00**		

36. Reference Code: see enclosed notice	37. Ref. Amt.		
38. Transfer Balance		**2,000.00**	

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
040	**1,500.00**	**080**	**50.00**		

45. Abs. No.	46. Amount	47. Taxable 940 Wages	48. Total Amount C.R.	49. State	50. Credit Reduction Wages
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

55. Additional ... *(Parts I & II only)*

Figure 3.12.21-33 Example Displaying Abstract Math Error Net Assessment

(5) If the Net Tax Assessment Computer-Generated Amount is greater than zero (0), Sections 36-39 must contain an abstract amount other than those associated with Abstract Numbers 221 and 222.

3.12.21.12.3
(01-01-2016)
Abstract Math Error Net Assessment - Sections 36-39 (Correction Procedures)

(1) Compare the document with the register. Correct any transcription errors.

(2) This math check is performed only if the Doc Code is 51, the MFT is 03, 29, 50, 61, 76, 77 or 78 and TC 15X, TC 29X or TC 30X is present in sections 01-19. **Also refer to Exhibit 3.12.21-10 (TC 150 Abstract Versus Tax Period Table), Exhibit 3.12.21-11 (TC 290-30X Abstract Versus Tax Period Table) and Figure 3.12.21-33 for more information.**

(3) If the document was transcribed correctly or there are no abstract numbers and amounts present, add section 36 to the register, using the following abstract numbers, for the Net Tax Assessment Amount.

   a. Use Abstract 080 for Form 720, Quarterly Federal Excise Tax Return.
   b. Use Abstract 006 for Form 11, Special Tax Return and Application for Registry.
   c. Use Abstract 151 for Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC.
   d. Use Abstract 160 for Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

(4) If the abstract amounts are present in Sections 36-39 and do not equal the net tax assessment, reject, using Action Code 3. Attach Form 4227 and send to Accounting for contact with the originator. Notate as follows: "Abstract amounts do not equal net tax assessment".

3.12.21.12.4
(01-01-2023)
TC 29X/30X Net-CGA - Math Error

(1) A TC 29X/30X Net-CGA Math Error will be located under the last section present on the register. (See Figure 3.12.21-34.) **Also refer to Exhibit 3.12.21-10 (TC 150 Abstract versus Tax Period Table) and Exhibit 3.12.21-11 (TC 290-30X Abstract versus Tax Period Table) for more information.**

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

00451-242-19900-4

to the COVID-19 crisis *(Forms 941, 943, 944, CT-1)*				
11d. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, 943, 944, CT-1)	$		28. Plan Year Ending	
11e. Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)	$		29. 4980F Amendment Date	
12. Income Tax Withheld – Adjustment *(Form 941 Current & Form 944 Prior Year)*	$		30. Form 8288 Date of Transfer *(MFT 17 only)*	

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
08232024	**300**	**866.91**		
08232024	**160**	**216.75**		
08232024	**190**	**561.19**		

36. Reference Code: see enclosed notice	37. Ref. Amt.			
38. Transfer Balance		**1,644.85**		

39. Abs. No.	40. Amount	41. Abs. No.	42. Amount	43. Abs. No.	44. Amount
45. Abs. No.	46. Amount	47. Taxable 940 Wages	48. Total Amount C.R.	49. State	50. Credit Reduction Wages
51. State	52. Credit Reduction Wages	53. State	54. Credit Reduction Wages		

```
01   ABLUE   B00008620  C03+  D202312+  E20240823+  F20240823+  G300+  H    86691+

     I      + J      + K   + L     + M     + N     + O    + P    +

02   A20240823+  B160+  C   21675+  D20240823+  E190+  F    56119+

40   A   + B    577175+  C  86691+  D  5000+  E   + F   +

     G      + H     + I            + J         +
MATH ERROR                TC 29X-30X NET-CGA                86691+
                          TOTAL TAX-CGA                        00+
```

Figure 3.12.21-34 Illustration of a TC 29X/30X Net-CGA-Math Error

(2) The computation of TC 29X/30X Net-CGA is the sum of all Transaction Codes 29X and 30X in Sections 01 through 19. The Total Tax-CGA is the sum of Fields 40-M, Total Income Tax Withheld, 40-J, Adjusted Total Social Security Tax, and 40-O, Adjusted Total Backup Withholding.

    a. Compare the document with the register. Correct any transcription errors with Action Code 6.

    b. **Raw input only:** If the document is correct as transcribed, clear the register with Action Code 7.

Note: If more than an occasional Form 3552 is received without this information, refer this matter to the Error Correction supervisor who will contact his/her counterpart in the Account Transfer Function, Accounting Branch, to ensure the correct preparation of Form 3552 in the future.

Exhibit 3.12.21-1   (01-01-2021)
Valid Tax Periods

MFT-CD	BMFTX/PRD	END TX/PD	EARLIEST DATE ALLOWED	MM-LIMITS
01	196203	YYYY12	TAX-PRD minus 2 months	3, 6, 9, 12
02	196112	YYYY12	TAX-PRD minus 11 months	1-12
03	196203	YYYY12	TAX-PRD minus 2 months	3, 6, 9, 12
04	196203	199412	TAX-PRD minus 2 months	3, 6, 9, 12
05/06	196112	YYYY12	TAX-PRD minus 11 months	1-12
07	198712	YYYY12	TAX-PRD minus 11 months	12
08	200412	YYYY12	TAX-PRD minus 11 months	1-12
09	196203	197512	TAX-PRD minus 2 months	3, 6, 9, 12
09	197612	YYYY12	TAX-PRD minus 11 months	12
10/11	196112	YYYY12	TAX-PRD minus 11 months	12
12	198512	YYYY12	TAX-PRD minus 11 months	12
13 #	198012	YYYY12	TAX-PRD minus 11 months	12
14	200612	YYYY12	TAX-PRD minus 11 months	12
15	199012	YYYY12	TAX-PRD minus 11 months	12
16	199412	YYYY12	TAX-PRD minus 11 months	12
17	200512	YYYY12	TAX-PRD minus 11 months	1-12
33	196112	200611	TAX-PRD minus 11 months	1-12
34	196112	YYYY12	TAX-PRD minus 11 months	1-12
35, 65	201412	YYYY12	TAX-PRD minus 11 months	1-12
36	197012	YYYY12	TAX-PRD minus 11 months	1-12
37	197001	198712	TAX-PRD minus 11 months	1-12
37	198812	YYYY12	TAX-PRD minus 11 months	12
40	200401	YYYY12	TAX-PRD minus 11 months	1-12
43	201512	YYYY12	TAX-PRD minus 11 months	12
44	197001	YYYY12	TAX-PRD minus 11 months	1-12
46	198412	YYYY12	TAX-PRD minus 11 months	1-12
47	200007	YYYY12	TAX-PRD minus 11 months	1-12
49	200007	YYYY12	TAX-PRD minus 11 months	1-12
50	197001	YYYY12	TAX-PRD minus 11 months	1-12
51	196112	197012	TAX-PRD minus 11 months	12

Exhibit 3.12.21-1 (Cont. 1) (01-01-2021)
Valid Tax Periods

MFT-CD	BMFTX/PRD	END TX/PD	EARLIEST DATE ALLOWED	MM-LIMITS
51	197103	198112	TAX-PRD minus 2 months	3, 6, 9, 12
51	198212	YYYY12	TAX-PRD minus 11 months	12
52	000000	000000	12/01/1961	
58	197007	198009	TAX-PRD	1-12
60 *	195607	YYYY12	TAX-PRD	1-12
61 *	196206	198706	TAX-PRD	1-12
62 *	196206	198006	TAX-PRD	1-12
63 *	196206	YYYY12	TAX-PRD	1-12
64 *	196206	YYYY12	TAX-PRD minus 1 month	1-12
65	201412	YYYY12	TAX-PRD minus 11 months	1-12
67	197012	YYYY12	TAX-PRD minus 11 months	1-12
74	198412	YYYY12	TAX-PRD minus 11 months	1-12
75	1974	YYYY12	TAX-PRD minus 11 months	1-12
76	198412	YYYY12	TAX-PRD minus 11 months	1-12
77/78	198612	YYYY12	TAX-PRD minus 11 months	12
79	201409	YYYY12	TAX-PRD minus 11 months	1-12
82	201712	YYYY12	TAX-PRD minus 11 months	1-12
83	201712	YYYY12	TAX-PRD minus 11 months	1-12
85/86	198412	YYYY12	TAX-PRD minus 11 months	1-12

The following "bullets" are footnotes to various items contained in the above-referenced table:

- * Bypass generating EARLIEST-DATE-ALLOWED on correction passes.
- # Month range for MFT-CD 13 with Reference Number 519, 565, 613, 643, 644, 648, 650, 655, 656, 657, 661, 665, 676, 677; 693, 694, 700-705, or 710 is 01 through 12.
- MFT-CD 13 has to be calendar year with Reference Number 628.
- *Note:* **Day in EARLIEST-DATE-ALLOWED is 01. YYYY in TX-PRD is equal to YEAR of PROCESS-DATE plus 1 year.**

Exhibit 3.12.21-1   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-2 (05-15-2023)
Form 3413 Section and Field Indicators

DRAFT

DLN

Transcription List *(Account Transfer-in)*

	Section 01	Sections 02-19		Account Information		
A	Name Control **01-A**	Date	A	A	A	
		TC	B	B	B	
B	EIN or SSN & TIN Type **01-B**	Amt.	C	C	C	
		Date	D	D	D	
C	MFT Code **01-C**	TC	E **02**	E **06**	E **10**	
		Amt.	F	F	F	
D	Tax Period *(yyyymm)* **01-D**	Date	G	G	G	
		TC	H	H	H	
E	Date of transfer *(mmddyy)* **01-E**	Amt.	I	I	I	
		Date	A	A	A	
F	23C date of ass'mt *(mmddyy)* **01-F**	TC	B	B	B	
		Amt.	C	C	C	
G	Orig. ass'mt trans. code **01-G**	Date	D	D	D	
		TC	E **03**	E **07**	E **11**	
H	Orig. ass'mt trans. amt. **01-H**	Amt.	F	F	F	
		Date	G	G	G	
I	Transfer-in amount **01-I**	TC	H	H	H	
		Amt.	I	I	I	
J	Agreement date *(mmddyy)* **01-J**	Date	A	A	A	
		TC	B	B	B	
K	Corr. rec'd date *(mmddyy)* **01-L**	Amt.	C	C	C	
		Date	D	D	D	
L	2% Interest Date *(mmddyy)* **01-O**	TC	E **04**	E **08**	E **12**	
		Amt.	F	F	F	
M	Reference number **01-M**	Date	G	G	G	
		TC	H	H	H	
N	Reference number amount **01-N**	Amt.	I	I	I	
		Date	A	A	A	
O	Reversion Date *(mmddyy)* **01-T**	TC	B	B	B	
		Amt.	C	C	C	
R	Plan/Report Number (MFT 46/74/76/85/86 ONLY) **01-R**	Date	D	D	D	
		TC	E **05**	E **09**	E **13**	
S	Plan Year Ending Date *(yyyymm)* **01-U**	Amt.	F	F	F	
		Date	G	G	G	
T	F8288 Trans Date *(mmddyy)* **01-W**	TC	H	H	H	
		Amt.	I	I	I	
U	Excess Fringe Benefit Year *(yyyy)* **01-S**	Date				
		TC				
V	4980F Amendment Date *(mmddyy)* **01-V**	Amt.				
		Date				
	Name and Date prepared *(mmddyy)*	TC				
		Amt.				
	Telephone number					

Form **3413** (Rev. 1-2023)   Catalog Number 26455N   publish.no.irs.gov   Department of the Treasury - **Internal Revenue Service**

☐ See Reverse

Exhibit 3.12.21-2 (Cont. 1) (05-15-2023)
Form 3413 Section and Field Indicators

DRAFT

Sections 02 - 19 — **Account Information – Continued**

	14	16	18
Date	A	A	A
TC	B	B	B
Amt.	C	C	C
Date	D	D	D
TC	E	E	E
Amt.	F	F	F
Date	G	G	G
TC	H	H	H
Amt.	I	I	I

	15	17	19
Date	A	A	A
TC	B	B	B
Amt.	C	C	C
Date	D	D	D
TC	E	E	E
Amt.	F	F	F
Date	G	G	G
TC	H	H	H
Amt.	I	I	I

Sections 20 – 23 — **Appropriation**

TC	Code	Indicator	Transaction Amount
A	B	C	D
E	F	G	H
I	J	K	L

20-23

Sections 30 – 33 — **Status/Interest to Date**

Status/Interest Date	TC	Statute Ext. Date
A	B	C
D	E	F
G	H	I

30-33

Sections 36 – 39 — **Abstract**

No.	Amount	No.	Amount	No.	Amount
	A C E G		36-39		
	B D F H				

Section 40

A	Adj. total of inc. tax withheld (F943, 945,& 941-MFT 01 – posted prior to 12/31/2004)	40-A
B	Taxable Social Security Wages (Form 941, 943, 944 and 945)	40-B
C	Taxable Social Security Wages for qualified sick leave (Form 941, 943, 944)	40-C
D	Taxable Social Security Wages for qualified family leave (Form 941, 943, 944)	40-D
E	Taxable Social Security tips (Form 941 and 944)	40-E
F	Taxable Medicare wages and tips (Form 941 and 944)	40-F
G	Additional Taxable Medicare Wages and Tips (Form 941, 943, 944 & 1041)	40-G
H	Exempt Wages/Tips Paid to Qualified Employees (F941, F943, & F944).	40-H
I	SECT 3121Q Tax Amt.	40-I
J	Fractions of Cents (Form 941)	40-J
K	Current quarter's sick pay (F 941) F944 Current yrs. Adj.	40-K
L	Current quarter's tips and group-term insurance Adj.	40-L
M	Qualified Small Business Credit - Form 8974 (Form 941)	40-M
N	Nonrefundable portion of credit for qualified sick and family leave wages (Form 941, 943, 944, CT-1)	40-N
O	Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Form 941, 943, 944, CT-1)	40-O
P	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941,943,944,CT-1)	40-P
Q	Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)	40-Q
R	Income Tax Withheld Adj. (F941 Current), (F944 Prior Year)	40-R
S	SS and Med. Tax - Adj. (Forms 941, 943, 944 & 945)	40-S
T	Special Addition to Federal Income Tax (F941 and F944)	40-T
U	Special Additions to Soc. Sec. and Med. Tax (F941 & 944)	40-U
V	Total Income Tax Withheld from wages (F941 and F944) posted after 12/31/2004	40-V
W	Tips Deemed Wages (Sec. 3121g)	40-W
X	Total Backup Withhold Adj. (Form 945)	40-X
Y	Gross Income Paid (From 1042)	40-Y
Z	RR Retirement Tax Adj. (Form CT-1)	40-Z

Form **3413** (Rev. 1-2023)　　Catalog Number 26455N　　publish.no.irs.gov　　Department of the Treasury - **Internal Revenue Service**

Exhibit 3.12.21-3   (05-15-2023)
Form 3552 Section and Field Indicators

Department of the Treasury
Internal Revenue Service
Director

Document Locator Number

MFT 01-C	Tax Period 01-D	Assessment Date 01-F	Trans Code 370

Taxpayer

IDRS Number:
Notice Date:
Name Control: **01-A**
Taxpayer Identifying Number ▶ **01-B**

Form Number:

Plan/Report Number: **01-R**

Tax Period Ended:

1. Adjusted Total Income Tax Withheld (Forms 943 & 945) & Form 941 posted prior to 12/31/2004	$ **40-A**	13. Social Sec. and Med. Tax – Adjustment (Forms 941, 943, 944 & 945)	$ **40-S**
2. Taxable Social Security Wages (Forms 941, 943 & 944)	$ **40-B**	14. Special Additions to Federal Income Tax (Forms 941 & 944)	$ **40-T**
2a. Taxable Social Security Wages for qualified sick leave (Forms 941, 943, 944)	$ **40-C**	15. Special Additions to Social Security and Medicare (Forms 941 & 944)	$ **40-U**
2b. Taxable Social Security Wages for qualified family leave (Forms 941, 943, 944)	$ **40-D**	16. Total Income Tax Withheld from Wages (Form 941 posted after 12/31/2004 and Form 944)	$ **40-V**
3. Taxable Social Security Tips (Forms 941 & 944)	$ **40-E**	17. Tips Deemed Wages (See 3121q)	$ **40-W**
4. Taxable Medicare Wages and Tips (Forms 941, 943 & 944)	$ **40-F**	18. Total Backup Withholding – Adjustment (Form 945)	$ **40-X**
5. Additional Taxable Medicare Wages and Tips (Forms 941, 943, 944)	$ **40-G**	19. Gross Income Paid (Form 1042)	$ **40-Y**
6. Exempt Wages/Tips Paid to Qualified Employees (Forms 941, 943 & 944)	$ **40-H**	20. R R Retirement Tax – Adj. (CT-1)	$ **40-Z**
7. SECTION 3121Q Tax Amount.	$ **40-I**	21. Interest-To-Date	**01-P**
8. Fractions of Cents – Adjustment (Form 941)	$ **40-J**	22. 2 % Interest Date	**01-O**
9. Sick Pay – Adjustment (Form 941, Current Years Adjustment-Form 944)	$ **40-K**	23. Interest Computation Date	**01-Q**
10. Current Quarter's Tips and Group Term Life Insurance – Adjustment	$ **40-L**	24. 870 Agreement Date	**01-J**
11a. Qualified Small Business Credit - Form 8974 (Forms 941, 943, & 944)	$ **40-M**	25. Correspondence Received Date	**01-L**
11b. Nonrefundable portion of credit for qualified sick and family leave wages (Forms 941, 943, 944, CT-1)	$ **40-N**	26. Excess Fringe Benefit Date	**01-S**
11c. Nonrefundable portion of employee retention credit due to the COVID-19 crisis (Forms 941, 943, 944, CT-1)	$ **40-O**	27. Reversion Date	**01-T**
11d. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941, 943, 944, CT-1)	$ **40-P**	28. Plan Year Ending	**01-U**
11e. Nonrefundable portion of COBRA premium assistance credit (Form 941, 943, 944, CT-1)	$ **40-Q**	29. 4980F Amendment Date	**01-V**
12. Income Tax Withheld – Adjustment (Form 941 Current & Form 944 Prior Year)	$ **40-R**	30. Form 8288 Date of Transfer (MFT 17 only)	**01-W**

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
01-F	**01-G**	**01-H**		
02-A	**02-B**	**02-C**		
02-D	**02-E**	**02-F**		
02-G	**02-H**	**02-I**		
03-A	**03-B**	**03-C**		
03-D	**03-E**	**03-F**		
03-G	**03-H**	**03-I**		

36. Reference Code: see enclosed notice **01-M**	37. Ref. Amt. **01-N**
38. Transfer Balance **01-I**	

39. Abs. No. **36-A**	40. Amount **36-B**	41. Abs. No. **36-C**	42. Amount **36-D**	43. Abs. No. **36-E**	44. Amount **36-F**
45. Abs. No. **36-G**	46. Amount **36-H**	47. Taxable 940 Wages **41-A**	48. Total Amount C.R. **41-B**	49. State **41-C**	50. Credit Reduction Wages **41-D**
51. State **41-E**	52. Credit Reduction Wages **41-F**	53. State **41-G**	54. Credit Reduction Wages **41-H**		

55. Additional Information (Parts I & II only)

ISRP Copy   **Prompt Assessment Billing Assembly**   Form **3552** (Rev. 11-2022)(Part 1)
Catalog Number 49356T

Exhibit 3.12.21-4   (01-01-2021)
MFT and Tax Class Chart

BMF MFT/Tax Class Chart

BMF MFT	FORM	TAX CLASS	BMF MFT	FORM	TAX CLASS
01	941	1	46	8038	3
02	1120	3	46	8038-CP	3
03	720	4	46	8038-G	3
04	942	1	46	8038-GC	3
05	1041	2	46	8038-T	3
06	1065	2	46	8328	3
07	1066	3	47	8871	4
08	8804	1	49	8872	4
08	8813	1	50	4720	4
09	CT-1	7	51	709	5
10	940	8	52	706	5
11	943	1	58	4638	4
12	1042	1	60	2290	4
13	8278	3	61	11	4
14	944	1	62	11-B	4
15	8752	2	63	11-C	4
16	945	1	64	730	4
17	8288	1	67	990	4
33	990C	3	74	5500	4
34	990T	3	75	8955-SSA	4
35	-----	2	76	5330	4
36	1041A	4	77	706-GS(T)	5
37	5227	4	78	706-GS(D)	5
40	8849	4	83	----	2
43	8849	4	**85**	**8038-B**	**3**
43	-----	4	**86**	**8038-TC**	**3**
44	990PF	4			

Exhibit 3.12.21-4   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-4 (Cont. 1) (01-01-2021)
MFT and Tax Class Chart

IMF MFT/Tax Class Chart

IMF MFT	FORM	TAX CLASS	IRMF MFT	FORM	TAX CLASS
30/31	1040	2	29	5329	0
30/31	1040-A	2			
30/31	1040-NR	2			
30/31	1040-SS	2			
30/31	1040-PR	2			
30/31	1040-ES	2			
30/31	1040-EZ	2			
30/31	8278	2			
35/65	-------	2			
55	8278 (IMF)	2			
65	-------	2			
82	-------	2			

Exhibit 3.12.21-5   (01-01-2021)
Valid IMF Transaction Code Table

Valid IMF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
150		01	51, 52	30, 31
150		02-19	51, 52	30, 31, 55
160		01	51, 52	30, 31
160		02-19	51, 52	30, 31, 55
	161	02-19	51, 52	30, 31, 55
166	167	02-19	52	30, 31, 55
170		01	51, 52	30, 31
170		02-19	51, 52	30, 31, 55
	171	02-19	51, 52	30, 31, 55
176	177	02-19	52	30, 31, 55
190	191	02-19	51, 52	30, 31, 35, 55, 65, 82
196	197	02-19	52	30, 31, 35, 55, 65
200	201	02-19	51, 52	30, 31, 55
240		01	51, 52	30, 31, 35
240	241	02-19	51, 52	30, 31, 35, 55, 65
270		01	51, 52	30, 31, 82
270		02-19	51, 52	30, 31, 55, 82
	271	02-19	51, 52	30, 31, 55, 82
272		30-33	51, 52	30, 31, 55
276	277	02-19	52	30, 31, 55
280		01	51, 52	30, 31, 65, 82
280		02-19	51, 52	30, 31, 35, 55, 65, 82
	281	02-19	51, 52	30, 31, 55, 82
286		02-19	52	30, 31, 55
290		01	51, 52	30, 31, 35, 55, 82
290	291	02-19	51, 52	30, 31, 35, 55, 65, 82
294		01	51, 52	30, 31
294		02-19	51, 52	30, 31

Exhibit 3.12.21-5   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-5 (Cont. 1) (01-01-2021)
Valid IMF Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	295	02-19	51, 52	30, 31, 55
298		01	51, 52	30, 31, 82
298		02-19	51, 52	30. 31, 55, 82
299		02-19	51, 52	30, 31, 55, 82
	299	02-19	51, 52	30, 31, 55, 82
300		01	51, 52	30, 31, 35, 65
300		02-19	51, 52	30, 31, 35, 55, 65
	301	02-19	51, 52	30, 31, 35, 55, 65
304		01	51, 52	30, 31
304		02-19	51, 52	30, 31, 55
	305	02-19	51, 52	30, 31, 55
308		01	51, 52	30, 31
308		02-19	51, 52	30, 31, 55
	309	02-19	51, 52	30, 31, 55
310	311	02-19	51, 52	30, 31, 55

Exhibit (Cont. 1) - Valid IMF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
320		01	51, 52	30, 31
320	321	02-19	51, 52	30, 31, 55
336	337	02-19	52	30, 31, 35, 55, 65
340	341	02-19	51, 52	30, 31, 35, 55, 65, 82
340	341	30-33	51, 52	30, 31, 35, 55, 65, 82
342		30-33	51, 52	30, 31, 35, 55, 65
350		01	51, 52	30, 31
350		02-19	51, 52	30, 31, 55
351		02-19	51, 52	30, 31, 55
360		01	51, 52	30, 31, 35, 65, 82
360		02-19	51, 52	30, 31, 35, 55, 65, 82

Exhibit 3.12.21-5 (Cont. 2) (01-01-2021)
Valid IMF Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	361	02-19	51, 52	30, 31, 35, 55, 82
380		02-19	51, 52	30, 31, 55
386		02-19	52	30, 31, 55
388		01	52	30, 31
388		02-19	52	30, 31, 55
	389	02-19	52	30, 31, 55
	400	02-19	52	30, 31, 35, 55, 65, 82
402		01	51	30, 31, 35, 55, 65, 82
402		02-19	52	30, 31, 35, 55, 65, 82
420	421	30-33	52	30, 31, 55
422	423	30-33	52	30, 31, 55
424		30-33	52	30, 55
425		30-33	52	30, 31, 55
	430	01	52	30
	430	02-19	51, 52	30, 55
450		01	51, 52	30, 31
450	451	02-19	52	30, 31, 55
460		30-33	51, 52	30, 31, 55
	462	30-33	52	30, 31, 55
470		30-33	51, 52	30, 31, 55
471	472	30-33	51, 52	30, 31, 35, 55, 65
473		30-33	51, 52	30, 31, 55
474	475	30-33	51, 52	30, 55
480	481	30-33	51, 52	30, 31, 55
482	483	30-33	51, 52	30, 31, 55
490	496	30-33	51, 52	30, 31, 55
500	502	30-33	51, 52	30, 31, 55

Exhibit 3.12.21-5   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-5 (Cont. 3) (01-01-2021)
Valid IMF Transaction Code Table

Exhibit (Cont. 2) - Valid IMF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
510	516	30-33	51, 52	30, 31, 55
517		30-33	51, 52	30, 31, 55
520	521	30-33	51, 52	30, 31, 55
522		30-33	51, 52	30, 31, 55
530		30-33	51, 52	30, 31, 55
531	532	30-33	51, 52	30, 31, 55
535	534	02-19	51, 52	30, 31, 55
537		30-33	51, 52	30, 31, 55
540	542	30-33	51, 52	30, 31, 55
550	560	30-33	51, 52	30, 31, 55
570	571	30-33	51, 52	30, 31, 35, 55, 65
572		30-33	51, 52	30, 31, 55
576	577	02-19	51, 52	30, 31, 55
582	583	30-33	51, 52	30, 31, 55
590		30-33	51, 52	30, 55
591	592	30-33	51, 52	30, 55
593	594	30-33	51, 52	30, 55
595		30-33	51, 52	30, 55
599		30-33	51, 52	30, 55
	600	02-19	51, 52	30, 31, 55
607	606	02-19	52	30, 31, 55
609	608	02-19	52	30, 31, 55
611	610	02-19	51, 52	30, 31, 55
612		02-19	51, 52	30, 31, 55
632 *	630	20-23	51, 52	30, 31, 82
637 *	636	20-23	52	30, 31, 82
641	640	02-19	51, 52	30, 31, 35, 55, 65
642		02-19	51, 52	30, 31, 35, 55, 65
661	660	02-19	51, 52	30, 31, 55
662		02-19	51, 52	30, 31, 55

Exhibit 3.12.21-5 (Cont. 4) (01-01-2021)
Valid IMF Transaction Code Table

DB(+)	CR(−)	SECTION	DOC-CD	VALID MFT-CD
667	666	02-19	52	30, 31, 55
671	670	02-19	51, 52	30, 31, 35, 55, 65
672		02-19	51, 52	30, 31, 35, 55, 65
681	680	02-19	51, 52	30, 31, 35, 55, 65
682		02-19	51, 52	30, 31, 35, 55, 65
691	690	02-19	51, 52	30, 31, 35, 55, 65
692	694	02-19	51, 52	30, 31, 35, 55, 65
695		02-19	51, 52	30, 31, 35, 55, 65
701	700	02-19	51, 52	30, 31, 35, 55, 65

Note: Section 20-23 is marked as extraneous when Section is present with MFT Code 55.

Exhibit (Cont. 3) - Valid IMF TRANS-CD

DB(+)	CR(−)	SECTION	DOC-CD	VALID MFT-CD
702		02-19	51, 52	30, 31, 35, 55, 65
	706	02-19	52	30, 31, 55, 65
	710	02-19	51, 52	30, 55
712		02-19	51, 52	30, 55
716		02-19	52	30, 55
721	720	02-19	51, 52	30, 31, 35, 55, 65
722		02-19	51, 52	30, 31, 35, 55, 65
731	730	02-19	51, 52	30, 31, 35, 55, 65
732		02-19	51, 52	30, 31, 55, 65
	736	02-19	52	30, 31, 55
	740	02-19	51, 52	30, 31, 35, 55, 65
742		02-19	51, 52	30, 31, 35, 55, 65
	760	02-19	51, 52	30, 31, 35, 55, 65
762		02-19	51, 52	30, 31, 35, 55, 65
765	764	02-19	51, 52	30, 31, 55
767	766	02-19	51, 52	30, 31, 55, 65, 82
	768	02-19	52	30, 31, 55
	770	02-19	51, 52	30, 31, 35, 55, 65

Exhibit 3.12.21-5   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-5 (Cont. 5) (01-01-2021)
Valid IMF Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
772		02-19	51, 52	30, 31, 35, 55, 65, 82
777	776	02-19	52	30, 31, 55, 65
780	781	30-33	51, 52	30, 31, 55
782		30-33	51, 52	30, 31, 55
783	784	30-33	51, 52	30, 31, 55
	788	30-33	51, 52	30, 31, 55
	800	02-19	51, 52	30, 31, 55
802		02-19	51, 52	30, 31, 55
807	806	02-19	52	30, 31, 55
820	821	02-19	51, 52	30, 31, 35, 55, 65
	822	02-19	51, 52	30, 31, 35, 55, 65
824		02-19	51, 52	30, 31, 35, 55, 65
826		02-19	52	30, 31, 55, 65
830	832	02-19	51, 52	30, 55
836		02-19	52	30, 55
840	841	02-19	51, 52	30, 31, 35, 55, 65
843		02-19	51, 52	30, 31, 35, 55, 65
844	845	30-33	51, 52	30, 31, 55, 65
846		02-19	52	30, 31, 55, 65
850	851	02-19	51, 52	30, 31, 35, 55, 65
	852	02-19	51, 52	30, 31, 35, 55, 65
856	859	02-19	52	30, 31, 55

Exhibit (Cont. 4) - Valid IMF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
876		02-19	52	30, 31, 55
890	892	02-19	51, 52	30, 31, 35, 55, 65
896		02-19	52	30, 31, 55
912	914	30-33	51, 52	30, 31, 55
915		30-33	52	30, 31, 55

Exhibit 3.12.21-5 (Cont. 6) (01-01-2021)
Valid IMF Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
916	917	30-33	51, 52	30, 31, 55
930	932	30-33	52	30, 31, 55
940	942	30-33	51, 52	30, 31, 55
960	961	30-33	51, 52	30, 31, 55
962		30-33	51, 52	30, 31, 55
	976	02-19	51, 52	30, 31, 55
	977	02-19	51, 52	30, 31, 55

Exhibit 3.12.21-5   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-6   (01-01-2016)
IRAF Valid Transaction Codes

IRAF Valid TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
150		01	51, 52	29
150	151	02-19	51, 52	29
160		01	51, 52	29
160	161	02-19	51, 52	29
190	191	02-19	51, 52	29
200	201	02-19	51, 52	29
234		01	51, 52	29
234		02-19	51, 52	29
	235	02-19	51, 52	29
240	241	02-19	51, 52	29
270		01	51, 52	29
270		02-19	51, 52	29
	271	02-19	51, 52	29
272		30-33	51, 52	29
280		01	51, 52	29
280	281	02-19	51, 52	29
290		01	51, 52	29
290	291	02-19	51, 52	29
300		01	51, 52	29
300	301	02-19	51, 52	29
320		01	51, 52	29
320	321	02-19	51, 52	29
340	341	02-19	51, 52	29
340	341	30-33	51, 52	29
342		30-33	51, 52	29
350		01	51, 52	29
350	351	02-19	51, 52	29
360		01	51, 52	29
360	361	02-19	51, 52	29
370		02-19	51, 52	29

Exhibit 3.12.21-6 (Cont. 1) (01-01-2016)
IRAF Valid Transaction Codes

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
380		02-19	51, 52	29
402		01	51, 52	29
402	400	02-19	51, 52	29
422	423	30-33	51, 52	29
450		01	51, 52	29
450	451	02-19	51, 52	29
460	462	30-33	51, 52	29
470	471	30-33	51, 52	29
472	473	30-33	51, 52	29
472	473	30-33	51, 52	29
474	475	30-33	51, 52	29
480	481	30-33	51, 52	29
482	483	30-33	51, 52	29
520	521	30-33	51, 52	29
522	530	30-33	51, 52	29

Exhibit (Cont. 1) - IRAF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
531	532	30-33	51, 52	29
537	540	30-33	51, 52	29
542		30-33	51, 52	29
570	571	30-33	51, 52	29
572		30-33	51, 52	29
590	591	30-33	51, 52	29
592	593	30-33	51, 52	29
594	595	30-33	51, 52	29
599		30-33	51, 52	29
	600	02-19	51, 52	29
641	640	02-19	51, 52	29
642		02-19	51, 52	29
671	670	02-19	51, 52	29

Exhibit 3.12.21-6   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-6 (Cont. 2) (01-01-2016)
IRAF Valid Transaction Codes

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
672		02-19	51, 52	29
681	680	02-19	51, 52	29
682		02-19	51, 52	29
695	694	02-19	51, 52	29
	700	02-19	51, 52	29
702		02-19	51, 52	29
721	720	02-19	51, 52	29
	722	02-19	51, 52	29
	730	02-19	51, 52	29
732		02-19	51, 52	29
	740	02-19	51, 52	29
742		02-19	51, 52	29
	760	02-19	51, 52	29
762		02-19	51, 52	29
	770	02-19	51, 52	29
772		02-19	51, 52	29
780	781	30-33	51, 52	29
782		30-33	51, 52	29
788		30-33	51, 52	29
	790	02-19	51, 52	29
792		02-19	51, 52	29
820		02-19	51, 52	29
	822	02-19	51, 52	29
840	841	02-19	51, 52	29
843		02-19	51, 52	29
844	845	30-33	51, 52	29
	850	02-19	51, 52	29
	852	02-19	51, 52	29
912	914	30-33	51, 52	29
960	961	30-33	51, 52	29
976	977	30-33	51, 52	29

Exhibit 3.12.21-6 (Cont. 3) (01-01-2016)
IRAF Valid Transaction Codes

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
999		30-33	51, 52	29

Exhibit 3.12.21-6   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-7   (01-01-2021)
BMF Valid Transaction Code Table

BMF Valid TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
150		01	51	ALL - (except 13, 43, 61, 74, 75, 79, 83)
150		01	52	ALL - (except 13, 17, 43, 61, 74, 75, 79, 83)
150		02-19	51, 52	ALL - (except 43, 61, 74, 75, 79, 83)
157		30-33	51, 52	ALL - (except 17, 40, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
160		01	51, 52	ALL - (except 12, 13, 40, 43, 46, 47, 49, 74, 75, 79, 83, 85, 86)
160		02-19	51, 52	ALL - (except 40, 43, 46, 47, 49, 74, 75, 79, 83, 85, 86)
	161	02-19	51	ALL - (except 40, 43, 46, 47, 49, 74, 75, 79, 83, 85, 86)
	161	02-19	52	ALL - (except 40, 43, 46, 47, 49, 74, 75, 77, 78, 79, 83, 85, 86)
166	167	02-19	52	ALL - (except 17, 40, 43, 46, 47, 49, 74, 75, 76, 79, 83, 85, 86)
170		01	51	02, 05, 06, 08, 17, 33, 34, 43, 44
170		01	52	02, 05, 06, 08, 33, 34, 43, 44
170		02-19	51	02, 05, 06, 08, 17, 33, 34, 43, 44
170		02-19	52	02, 05, 06, 08, 33, 34, 43, 44
	171	02-19	51	ALL - (except 07, 17, 40, 46, 47, 49, 74, 75, 76, 77, 78, 79, 83, 85, 86)
	171	02-19	52	ALL - (except 05, 07, 17, 40, 46, 47, 49, 74, 75, 76, 77, 78, 79, 83, 85, 86)
176	177	02-19	52	ALL - (except 07, 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 79, 85, 86)

Exhibit 3.12.21-7 (Cont. 1) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
180		01	51, 52	01, 03, 09, 10, 11, 14, 16 43, 83
180	181	02-19	51, 52	ALL - (except 07, 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 79, 83, 85, 86)
186	187	02-19	52	ALL - (except 07, 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 79, 85, 86)
190	191	02-19	51, 52	ALL - (except 79, 83)
196	197	02-19	52	ALL - (except 16, 83)
234		01	51, 52	36, 44, 67, 83
234	235	02-19	51, 52	ALL - (except 16, 36, 40, 44, 46, 74, 75, 76, 77, 78, 83, 85, 86)
238	239	02-19	52	ALL - (except 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 79, 83, 85, 86)
240		01	51	13, 17, 40, 46, 74, 75, 76, 83, 85, 86
240		01	52	13, 40, 46, 74, 75, 76, 83, 85, 86
	241	01	51	17, 46, 74, 75, 76, 83
	241	01	52	13, 17, 40, 46, 74, 75, 76, 83
240	241	02-19	51, 52	ALL - (except 47, 49, 79, 83)
246		02-19	51	74
246		02-19	52	05, 06, 07, 74
	247	02-19	51	74
	247	02-19	52	06, 07, 08, 40, 74

Exhibit (Cont. 1) BMF Valid TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
270		01	51, 52	ALL - (except 12, 13, 43, 47, 49, 79, 85, 86)
270		02-19	51, 52	ALL - (except 43, 46, 47, 49, 79, 85, 86)

Exhibit 3.12.21-7   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-7 (Cont. 2) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	271	02-19	51	ALL - (except 43, 47, 49, 75, 78, 79, 85, 86)
	271	02-19	52	ALL - (except 43, 47, 49, 75, 79, 85, 86)
272		30-33	51, 52	ALL - (except 17, 40, 47, 49, 75, 85, 86)
276		02-19	52	ALL - (except 17, 40, 43, 47, 49, 75, 79, 85. 86)
	277	02-19	52	ALL - (except 17, 43, 47, 49, 75, 79, 85, 86)
280		01	51, 52	ALL- (except 12, 13, 43, 47, 49, 79, 85, 86)
280		02-19	51, 52	ALL - (except 46, 47, 49, 79, 85, 86)
	281	02-19	51, 52	ALL - (except 47, 49, 75, 79, 85, 86)
286		02-19	52	ALL - (except 17, 43, 47, 49, 75, 79, 85, 86)
290		01	51, 52	ALL (except 43, 75)
290		02-19	51, 52	ALL (except 75)
	291	02-19	51, 52	ALL - (except 47, 49, 75, 79)

Exhibit 3.12.21-7 (Cont. 2) BMF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
294		01	51, 52	ALL - (except 12, 13, 43, 47, 49, 75, 77, 78, 79, 83)
294		02-19	51, 52	ALL - (except 43, 46, 47, 49, 74, 75, 76, 77, 78, 79, 83, 85, 86)
	295	01	51	10, 15, 17, 40, 74, 76
	295	01	52	15, 17, 40, 74, 76
	295	02-19	51, 52	ALL (except 43, 47, 49, 74, 75, 76, 77, 78, 79, 85, 86)
298		01	51, 52	ALL - (except 12, 13, 43, 47, 49, 75)
298		02-19	51, 52	ALL - (except 43, 46, 47, 49, 75, 79 85, 86)

Exhibit 3.12.21-7 (Cont. 3) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	299	01	51	10, 15, 17, 40, 74, 76
	299	01	52	15, 17, 40, 74, 76
	299	02-19	51, 52	ALL - (except 43, 47, 49, 75, 79)
300		01	51, 52	ALL - (except 13, 43, 75, 79, 83)
300		02-19	51, 52	ALL (except 75, 79, 83)
	301	01	51	10, 15, 17, 40, 46, 74, 76, 83, 85, 86)
	301	01	52	15, 17, 40, 46, 74, 76, 83, 85, 86)
	301	02-19	51, 52	ALL - (except 47, 49, 75, 79, 83)
304		01	51, 52	ALL - (except 12, 13, 43, 47, 49, 75, 77, 78, 79, 83)
	305	01	51	10, 15, 17, 40, 74, 76
	305	01	52	15, 17, 40, 74, 76
304	305	02-19	51, 52	ALL - (except 43, 46, 47, 49, 75, 77, 78, 79, 83, 85, 86)
308		01	51, 52	ALL- (except 12, 13, 43, 47, 49, 75, 79, 83)
308		02-19	51, 52	ALL - (except 43, 46, 47, 49, 75, 79, 83, 85, 86)
	309	01	51	10, 15, 17, 40, 74, 76
	309	01	52	15, 17, 40, 74, 76
	309	02-19	51, 52	ALL - (except 43, 47, 49, 75, 79, 83)
320		01	51, 52	ALL - (except 12, 13, 43, 47, 49, 75, 79, 83)
	321	01	51, 52	15, 17, 40, 46, 74, 76, 83, 85, 86
320	321	02-19	51, 52	ALL - (except 43, 47, 49, 75, 79, 83)
336	337	02-19	52	ALL - (except 17, 47, 49, 75, 79, 83, 85, 86)
340		02-19	51	ALL - (except 47, 49, 79)

Exhibit 3.12.21-7   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-7 (Cont. 4) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
340		02-19	52	ALL - (except 17, 47, 49, 79)
340		30-33	51	ALL - (except 43, 45, 47, 49, 85, 86)
340		30-33	52	ALL - (except 17, 43, 45, 47, 49)
	341	02-19	51, 52	ALL - (except 47, 49, 79)
	341	30-33	51, 52	ALL - (except 43, 45, 47, 49)
342		30-33	51, 52	ALL - (except 17, 43, 47, 49, 75, 83)
350		01	51, 52	ALL - (except 12, 13, 43, 46, 47, 49, 75, 79, 83, 85, 86)
350		02-19	51, 52	ALL - (except 46, 47, 49, 75, 83, 85, 86)
	351	01	51, 52	15, 17, 40, 46, 74, 76, 83, 85, 86
	351	02-19	51, 52	ALL - (except 43, 47, 49, 75, 79, 83)
360		01	51, 52	ALL - (except 12, 13, 46, 47, 49, 75, 85, 86)
360		02-19	51, 52	ALL - (except 46, 47, 49, 75, 85, 86)
	361	02-19	51, 52	ALL - (except 43, 46, 47, 49, 75, 79, 85, 86)
380		02-19	51	ALL - (except 43, 47, 49, 75, 79, 83)
380		02-19	52	ALL - (except 17, 43, 47, 49, 75, 79, 83)
386		02-19	52	ALL - (except 17, 43, 46, 47, 49, 75, 79, 85, 86)
388		01	52	ALL- (except 12, 13, 17, 46, 47, 49, 83, 85, 86)
388	389	02-19	52	ALL - (except 17, 43, 46, 47, 49, 75, 79, 83, 85, 86)
402		01	51	ALL - (except 43, 47, 49, 79, 85, 86)
402	400	02-19	51	08, 17, 40, 43, 46, 74, 75, 76, 85, 86

Exhibit 3.12.21-7 (Cont. 5) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
402	400	02-19	52	ALL - (except 17, 47, 49, 79)
420		30-33	52	ALL- (except 17, 43, 45, 47, 49, 75, 77, 78, 83)
	421	30-33	52	ALL- (except 17, 43, 45, 46, 47, 49, 83, 85, 86)
422	423	30-33	52	ALL- (except 17, 40, 43, 45, 46, 47, 49, 75, 77, 78, 83, 85, 86)
424		30-33	52	ALL- (except 17, 43, 45, 47, 49, 75, 83)
	431	02-19	52	ALL- (except 77, 78, 83)

Exhibit 3.12.21-7 (Cont. 3) BMF TRANS-CD

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
450		01	51, 52	ALL - (except 12, 13, 43, 46, 47, 49, 76, 79, 83, 85, 86)
	451	01	51, 52	15, 17, 40, 74, 76
450	451	02-19	51, 52	ALL - (except 43, 46, 47, 49, 75, 79, 83, 85, 86)
460	462	30-33	51, 52	ALL - (except 40, 43, 46, 47, 49, 75, 83. 85, 86)
468	469	30-33	51, 52	ALL - (except 14, 17, 40, 43, 45, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
470		30-33	51, 52	ALL - (except 43, 45, 47, 49, 75, 83)
471		30-33	51, 52	ALL - (except 43, 45, 47, 49, 75)
	472	30-33	51, 52	ALL - (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
473	474	30-33	51, 52	ALL (except 17, 40, 43, 45, 46, 47, 49, 75, 77, 78, 83, 85, 86)
475		30, 33	52	ALL (except 17, 40, 43, 45, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)

Exhibit 3.12.21-7   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-7 (Cont. 6) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	478	30, 33	52	ALL (except 17, 40, 43, 45, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
480	481	30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
482	483	30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
488	489	30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 77, 78, 83, 85, 86)
520	521	30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
522		30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
530		30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
531	532	30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
535	534	02-19	51, 52	ALL - (except 17, 43, 46, 47, 49, 75, 79, 83, 85, 86)
537		30-33	51	ALL (except 17, 43, 45, 46, 47, 49, 75, 77, 78, 83, 85, 86)
537		30-33	52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
550		30-33	51, 52	ALL (except 17, 40, 43, 45, 46, 47, 49, 75, 83, 85, 86)
	560	30-33	51, 52	ALL (except 17, 43, 45, 46, 47, 49, 75, 83, 85, 86)
564		30-33	51, 52	ALL (except 77, 78, 83)
570	571	30-33	51, 52	ALL (except 43, 83)
572		30-33	51, 52	ALL (except 17, 43, 47, 49)
582	583	30-33	51, 52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
590		01	51	47, 49, 74, 76
590		01	52	ALL (except 12, 17, 40, 43, 46, 75, 77, 78, 79, 83, 85, 86)

Exhibit 3.12.21-7 (Cont. 7) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	590	30 -33	51, 52	ALL (except 17, 40, 43, 46, 75, 77, 78, 83, 85, 86)
591	592	30 -33	51, 52	ALL (except 17, 40, 43, 46, 75, 77, 78, 83, 85, 86)
593		30-33	51, 52	ALL (except 17, 43, 46, 75, 77, 78, 83, 85, 86)
	594	30-33	51, 52	ALL (except 17, 40, 43, 46, 75, 77, 78, 83, 85, 86)
595	596	30-33	51, 52	ALL (except 17, 43, 46, 75, 77, 78, 83, 85, 86)
597	598	30-33	51, 52	ALL (except 17, 43, 46, 75, 77, 78, 83, 85, 86)
599		30-33	51, 52	ALL (except 17, 40, 43, 75, 77, 78, 83)
	600	02-19	51, 52	ALL - (except 17, 43, 46, 47, 49, 75, 79, 83, 85, 86)
607	606	02-19	52	ALL - (except 17, 43, 46, 47, 49, 75, 79, 83, 85, 86)
609	608	02-19	52	ALL - (except 17, 43, 46, 47, 49, 75, 79, 83, 85, 86)
	610	02-19	51	ALL - (except 40, 43, 47, 49, 74, 79, 83)
	610	02-19	52	ALL - (except 17, 40, 43, 47, 49, 74, 79, 83)
611		02-19	51, 52	ALL - (except 17, 40, 46, 43, 46, 47, 49, 74, 75, 79, 83, 85, 86)
612		02-19	51	ALL - (except 43, 44, 47, 49, 61, 75, 76, 83, 85, 86)
612		02-19	52	ALL - (except 17, 43, 44, 47, 49, 61, 75, 76, 83, 85, 86)
621	620	02-19	51, 52	All - (except 17, 40, 46, 47, 49, 77, 78, 79, 83, 85, 86)
622		02-19	51, 52	All (except 17, 40, 46, 47, 49, 77, 78, 83, 85, 86)
632	630	20-23	51, 52	02, 05, 08, 17, 33, 34, 46, 83

Exhibit 3.12.21-7   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-7 (Cont. 8) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
637	636	20-23	52	02, 05, 33, 34, 83
	640	02-19	51, 52	ALL - (except 46, 47, 49, 75, 83, 85, 86)
641		02-19	51, 52	ALL - (except 17, 46, 47, 49, 75, 83, 85, 86)
642		02-19	51, 52	All - (except 46, 47, 49, 75, 83, 85, 86)
	650	02-19	51, 52	ALL - (except 02, 17, 33, 40, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
651		02-19	51, 52	ALL - (except 17, 40, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
652		02-19	51, 52	ALL - (except 17, 40, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
661	660	02-19	51, 52	ALL - (except 17, 40, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
662		02-19	51, 52	ALL - (except 17, 40, 46, 47, 49, 74, 76, 77, 78, 83, 85, 86)
666	667	02-19	52	06, 08
	670	02-19	51, 52	ALL - (except 46, 75, 83, 85, 86)
671		02-19	51, 52	ALL - (except 17, 46, 47, 49, 75, 83, 85, 86)
672		02-19	51, 52	ALL - (except 46, 47, 49, 75, 83, 85, 86)
679	678	02-19	51, 52	ALL - (except 17, 43, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
681	680	02-19	51, 52	ALL - (except 46, 47, 49, 83, 85, 86)
682		02-19	51, 52	ALL - (except 46, 47, 49, 75, 83, 85, 86)
691	690	02-19	51, 52	ALL - (except 17, 46, 47, 49, 85, 86)

Exhibit 3.12.21-7 (Cont. 9) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
692		02-19	51, 52	ALL - (except 17, 46, 47, 49, 83, 85, 86)
695	694	02-19	51, 52	ALL - (except 47, 49, 83)
701	700	02-19	51, 52	ALL - (except 46, 47, 49, 83, 85, 86)
702		02-19	51, 52	ALL - (except 46, 47, 49, 83, 85, 86)
	706	02-19	52	ALL - (except 17, 43, 46, 47, 49, 83, 85, 86)
712	710	02-19	51, 52	ALL - (except 46, 47, 49, 77, 78, 83, 85, 86)
	716	02-19	52	ALL - (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
721	720	02-19	51	ALL - (except 17, 46, 47, 49, 75, 83, 85, 86)
721	720	02-19	52	ALL - (except 17, 46, 47, 49, 75, 77, 78, 83, 85, 86)
722		02-19	51	ALL - (except 17, 46, 47, 49, 75, 83, 85, 86)
722		02-19	52	ALL - (except 17, 46, 47, 49, 75, 77, 78, 83, 85, 86)
731	730	02-19	51	ALL - (except 17, 46, 47, 49, 83, 85, 86)
731	730	02-19	52	ALL - (except 17, 46, 47, 49, 77, 78, 83, 85, 86)
732		02-19	51	ALL - (except 17, 46, 47, 49, 83, 85, 86)
732		02-19	52	ALL - (except 17, 46, 47, 49, 77, 78, 83, 85, 86)
	736	02-19	52	ALL - (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
	740	02-19	51	ALL - (except 43, 46, 47, 49, 75, 83, 85, 86)
	740	02-19	52	ALL - (except 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)
742		02-19	51	ALL - (except 43, 46, 47, 49, 75, 83, 85, 86)

Exhibit 3.12.21-7 (Cont. 10) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
742		02-19	52	ALL - (except 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)
	756	02-19	52	ALL - (except 17, 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)
'	760	02-19	51	ALL - (except 43, 46, 47, 49, 78, 83, 85, 86)
	760	02-19	52	ALL - (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
762		02-19	51	ALL - (except 43, 46, 47, 49, 78, 83, 85, 86)
762		02-19	52	ALL - (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
	766	02-19	51, 52	ALL - (except 17, 43, 47, 49, 75, 77, 78, 85, 86)
767		02-19	51, 52	ALL - (except 17, 43, 47, 49, 75, 77, 78, 83*, 85, 86)
	770	02-19	51	ALL - (except 43, 47, 49, 75, 83, 85, 86)
	770	02-19	52	ALL (except 17, 43, 47, 49, 75, 77, 78, 83, 85, 86)
771		02-19	51	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
771		02-19	52	ALL (except 17, 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)
772		02-19	51	ALL-- (except 43, 47, 49, 75)
772		02-19	52	ALL-- (except 17, 43, 47, 49, 75, 77, 78)
777	776	02-19	52	ALL (except 17, 43, 47, 49, 75, 83, 85, 86)
780	781	30-33	51, 52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
782		30-33	51, 52	ALL (except 17, 43, 46, 47. 49, 75, 83, 85, 86)
	788	30-33	51, 52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)

Exhibit 3.12.21-7 (Cont. 11) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
792	790	02-19	51, 52	ALL (except 43, 46, 47, 49, 83, 85, 86)
	796	02-19	52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
802	800	02-19	51	05, 08, 17, 75
802	800	02-19	52	05, 75
	806	02-19	52	05
807		02-19	51	05, 08, 17
807		02-19	52	05
820	821	02-19	51, 52	ALL (except 43, 46, 47, 49, 83, 85, 86)
	822	02-19	51, 52	ALL (except 43, 46, 47, 49, 83, 85, 86)
824		02-19	51, 52	ALL (except 17, 43, 46, 47, 49, 83, 85, 86)
826		02-19	52	ALL (except 17, 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)
830	832	02-19	51, 52	ALL (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
836		02-19	52	ALL (except 17, 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)
840	841	02-19	51	ALL (except 17, 43, 46, 47, 49, 78, 83, 85, 86)
840	841	02-19	52	ALL (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
	842	02-19	51	ALL (except 17, 43, 46, 47, 49, 78, 83, 85, 86)
	842	02-19	52	ALL (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
843		02-19	51	ALL (except 17, 43, 46, 47, 49, 83, 85, 86)
843		02-19	52	ALL (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
844		30-33	51	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
844		30-33	52	ALL (except 17, 43, 46, 47, 49, 75, 77, 78, 83, 85, 86)

Exhibit 3.12.21-7   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-7 (Cont. 12) (01-01-2021)
BMF Valid Transaction Code Table

DB(+)	CR(-)	SECTION	DOC-CD	VALID MFT-CD
	845	30-33	51, 52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
846		02-19	52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
850	851	02-19	51, 52	ALL (except 17, 43, 46, 47, 49, 83, 85, 86)
	852	02-19	51	ALL (except 17, 43, 46, 47, 49, 77, 78, 83, 85, 86)
	852	02-19	52	ALL (except 17, 43, 46, 47, 49, 83, 85, 86)
856		02-19	52	ALL (except 17, 43, 46, 47, 49, 75, 83, 85, 86)
912	914	30-33	51, 52	ALL (except 17, 43, 46, 75, 83, 85, 86)
930	932	30-33	52	ALL (except 17, 40, 43, 47, 49, 74, 75, 76, 83)
940		30-33	51, 52	ALL (except 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
	942	30-33	51, 52	ALL (except 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
946		30-33	52	ALL (except 17, 40, 43, 46, 47, 49, 74, 75, 76, 77, 78, 83, 85, 86)
960	961	30-33	51, 52	ALL (except 43, 46, 47, 49, 75, 83, 85, 86)
	976	02-19	51, 52	ALL (except 17, 40, 43, 46, 75, 83, 85, 86)

Exhibit 3.12.21-8 (06-01-2023)
REFERENCE NUMBERS

REFERENCE-NUM	MFT-CD	DOC-CD
198	12	51, 52
253	30	51
255 through 258	30	51
260	30	51
262	30	51
271	01, 09, 11, 14	51, 52
276	01, 09, 11, 14	51, 52
280	01, 09, 11, 14	51, 52
281 through 282	12	51
290	01, 11, 14	51, 52
292 through 295	46	51
296	01, 09, 11, 14	51, 52
299	01, 09, 11, 14	51, 52
324	40	51, 52
330 through 333	08	51, 52
330 through 333	02, 12	51
331 through 332	30	51
334	30	51
336	30	51
338	30	51
346	40	51, 52
350	40	51, 52
352 through 357	40	51, 52
359 through 363	40	51, 52
369	40	51. 52
375 through 377	40	51, 52
391	13, 55	51, 52
411	13, 55	51, 52
438	03	51, 52
500 through 510	13, 55	51

Exhibit 3.12.21-8 Internal Revenue Manual Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-8 (Cont. 1) (06-01-2023)
REFERENCE NUMBERS

REFERENCE-NUM	MFT-CD	DOC-CD
511	13, 55	51, 52
512 through 518	13, 55	51
519	13	51, 52
520 through 526	13, 55	51
527 through 528	55	51, 52
530	13, 55	51, 52
531	13, 55	51, 52
533	13, 55	51, 52
535	13, 55	51, 52
537	13, 55	51, 52
547 through 548	13, 55	51
549, 550	13, 55	51, 52
551	13, 55	51, 52
559 through 562	13, 55	51, 52
581	13, 55	51, 52
589	13, 55	51, 52
598	13, 55	51, 52
599	13, 55	51, 52
600 through 657	13, 55	51
627	55	52
658	13	51, 52
658 through 660	55	51
661	13, 55	51
662 through 663	13	51, 52
662 through 673	55	51
674 through 677	13, 55	51
678 ***	13	51
680	01 through 05, 07, 09 through 12, 14, 16, 30, 31, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78	51, 52
681	02, 05, 30, 31, 51, 52	51, 52

Exhibit 3.12.21-8 (Cont. 2) (06-01-2023)
REFERENCE NUMBERS

REFERENCE-NUM	MFT-CD	DOC-CD
682	02, 05, 06, 34, 51, 52	51, 52
683	02, 03, 05, 06, 07, 30, 31, 34, 51, 52, 55	51, 52
685	02, 30, 31	51, 52
686 *	01 through 05, 07, 09 through 12, 14, 16, 30, 31, 33, 34, 37, 44, 50, 51, 52, 60, 63, 64, 77, 78	51, 52
687	01 through 05, 07, 09 through 12, 14, 16, 30, 31, 33, 34, 37, 44, 50 through 52, 60, 63, 64, 77, 78	51, 52
689 **	37, 44, 46, 67, 85, 86	51
692 ****	35, 65	51, 52
693	13	51, 52
694	13	51, 52
700	13, 30, 31, 55	51, 52
701	13	51, 52
702	13, 55	51, 52
703	13, 55	51, 52
704	13, 55	51, 52
705	13	51, 52
706	13, 55	51
707	05, 30, 31	51, 52
708, 709	13, 55	51
710	13, 30, 31, 55	51, 52
711	13, 55	51, 52
722	02, 06, 07	51, 52
723	02, 06	51, 52
724	02, 05, 06	51, 52
780, 781	ALL	51, 52
786 through 792	02, 30	51
793	30, 31	51, 52

Exhibit 3.12.21-8   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-8 (Cont. 3) (06-01-2023)
REFERENCE NUMBERS

REFERENCE-NUM	MFT-CD	DOC-CD
870, 871, 872	37	51, 52

The following "bullet" items are footnotes providing added information regarding the error fields, amounts or transactions associated with the Exhibit 3.12.21-8, Reference Numbers:

- The original O1-N is a Positive Number. If a correction is made on O1-N, it can be a negative.
- *DOC Code 52 will be valid for Reference Number 686 for 200101 processing.
- ** Reference Number 689 valid only with TC 240
- **If** Field 01-M is 680, 681, 682, 685, 686, or 689, then Field 01-G must contain either TC-290, 294, 298, 300, 304, 308 or 402; or TC-291, 295, 299, 301, or 309 must appear in the correct TC field in Sections 02-19. (TC-291, 295, 299, 301 or 309. May appear in Section 02-19 but are not required. Their associated Transaction Amounts must be negative).
- **If not**, Field 01-D, Field 01-M, Field 01-N or the correct TC and Amount Fields in Sections 02-19 will appear invalid.
- ***Reference Code 678 is valid for calendar year Tax Periods 198512 and subsequent. It must be month "12". It is invalid for amounts greater than $50,000. If any of these requirements are not met, Fields 01-D, 01-M and 01-N will appear invalid.
- ****When Reference Code 692 is present with MFT 35, (1) it's only valid for Tax Period 201812 and prior; (2) invalid for Tax Years 201912 and subsequent, and (3) Transaction Codes TC-240 or TC-241 or TC-290 or TC-291 must be present. If any of these requirements are not met, Fields 01-D, 01-M and 01-N will appear invalid.

Note: **This table matches the MFT/REF-NUM/TAX-PRD CONSISTENCY TABLE FOR DP-ADJUSTMENTS (FSP NO.: 1.05.19.01).**

Exhibit 3.12.21-9   (06-01-2023)
Credit Reduction Chart

For more information (update the data for 2022 and subsequent), which are available at IRM 21.7.3.4.10, refer to *21.7.3.4.10 Credit Reduction States (irs.gov)* OR*serp.enterprise.irs.gov.irs.gov./databases/irm.dr/curxrent/21.dr/21.7.dr.21.7.3.dr/21.7.3.4.10.htm*

	AR	AZ	CA	CT	DE	DC	FL	GA	IL	IA	IN	KY	LA	ME	MI	MN	MO	NC	NJ	NV	NY	OH	PA	PR	RI	SC	TX	VA	VT	VI	WA	WI	WV
1974	-		-	.003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1976	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	.003	-	.003	-	-
1977	-		-	-	-	.003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1978	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	.003	-	-	-	-	-	-	-	-	-
1979	-		-	.003	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	.003	-	-	-	-	-	-	-	-	-	-	-
1980	-		-	.007	.006	.006	-	-	.003	-	-	-	-	.003	-	-	-	-	.003	-	-	-	.006	.003	.006	-	-	-	.006	.003	-	-	-
1981	-		-	.007	.006	.006	-	-	.006	-	-	-	-	.006	-	-	-	-	.006	-	-	-	.006	.006	.006	-	-	-	.006	.006	-	-	-
1982	.003		-	.007	.006	.006	-	-	.006	-	-	-	-	.009	.003	.003	-	-	.006	-	-	.003	.006	.006	.006	-	-	-	.006	.006	-	-	.003
1983	.006		-	.007	.006	.011	-	-	.007	-	.003	-	-	.006	.006	-	-	.006	-	-	.006	.007	.006	.006	-	-	-	.006	.006	-	-	.006
1984	-		-	.007	-	.011	-	-	.008	.003	-	-	.003	-	.007	.008	-	-	.006	-	-	.007	.008	.006	-	-	.003	-	.006	.009	-	-	.007
1985	-		-	.007	-	-	-	-	.009	-	-	-	.006	-	-	.006	-	-	-	-	-	.008	.009	.006	-	-	-	-	.006	.012	-	-	.008
1986	-		-	-	-	-	-	-	.012	-	-	-	.009	-	-	-	-	-	-	-	-	.011	.012	-	-	-	-	-	-	-	-	-	.011
1987	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	.015	-	-	-	-	-	-	-	-	-	-
1991	-		-	-	-	-	-	-	-	-	-	-	-	.008	-008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1992	-		-	-	-	-	-	-	-	-	-	-	-	-	.011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2004	-		-	-	-	-		-	-	-	-	-	-	-	.011	-		-			.003	-	-	-	-	-	-	-		-	-	-	-
2005	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	.006	-	-	-	-	-	-	-	-	-	-	-	-
2009			-	-	-	-	-	-	-	-	-	-	-	-	003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010			-		-	-	-	-	-	-	003	-	-	-	006	-	-	-	-	-	-	-	-	-	-	003	-	-	-	-	-	-	-
2011	.003		.003	.003	-	-	.003	.003	.003		.006	.003	-	-	.009	.003	.003	.003	.003	.003	.003	.003	.003	-	.003	-	-	.003	-	.003		.003	-
2012	.006	.003	.006	.006	.003		.006	.006			.009	.006					.006	.006	.006	.006	.006	.006			.006			.003	.015		.006	
2013	.009		.009	.009		.006			.009		.012	.009					.009	.009			.009	.009			.009				.012		.009	
2014			.012	.017						.015	.012					.012				.012	.012								.012			
2015			.015	.021																.015									.015			
2016			.018																											.018			
2017			.021																											.021			
2018																														.024			
2019																														.027			
2020																														,030			
2021																														.033			
2022			.003	.003					.003												.003									.036			

NO CREDIT REDUCTION STATES FOR 1988, 1989, 1990, 1993 THROUGH 2003, and 2006 THROUGH 2008.

Exhibit 3.12.21-9   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-9 (Cont. 1) (06-01-2023)
Credit Reduction Chart

The valid state codes are: AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NE, NC, ND, NH, NJ, NY, NM, NV, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VA, VI, VT, WA, WI, WV, WY

For more information, refer to *http://core.publish.no.irs.gov/forms/public/pdf/f940_schedule_a--2015-00-00.pdf*

For more information (update the data for 2017 and subsequent), which are available at IRM 21.7.3.4.10, refer to *http://serp.enterprise.irs.gov/databases/irm.dr/current/21.dr/21.7.dr/21.7.3.dr/21.7.3.4.10.htm*.

Exhibit 3.12.21-10   (01-01-2016)
TC 150 Abstract Versus Tax Period Table

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	009	010	011	012	013	014	015	016	017	018	019	020	021	022	023	024	025	026	027
1962	D	D		D	D			X	D	D	D	D	D	X	D	D		X	
1963	D	D		D	D			X	D	D	D	D	D	X	D	D		X	
1964	D	D		D	D			X	D	D	D	D	D	X	D	D		X	
1965	D	D		D	D			X	D	D	D	D	D	X	D	D		X	
1966	D	D		D	D			X	D	D	D	D	D	X	D	D		X	
1967								C					D	X				X	
1968								C					D	X				X	
1969								C					D	X				X	
1970						X		C						X				X	3X
1971						X		C						X				X	X
1972						X		C						X				X	X
1973						X		C						X				X	X
1974						X		C						X				X	X
1975						X		C						X				X	X
1976						X		C						X				X	X
1977						X		C						X				X	X
1978						X		C						X				X	X
1979						X		C						X				X	X
1980						X		C						X				X	X3
1981						C		C						X				X	C
1982						X		C						X				X	3X
1983						X		C						X				X	X
1984						X		C						X				X	X
1985						X		C						X				X	X
1986						X		C						X				X	X
1987						X	X	X						X				X	X
1988			2D2			X	C	X						X				X	X
1989			1D1			X	C	X	X					X				X	X
1990			1D1			X	C	X	X	X	X	1X1	X	X				X	X
1991						X	C	X	X	X	X	2X2	X	X				X	X
1992						X	C	X	X	X	X	1X2	X	X				X	X
1993						X	C	X	X	X2	X	1X2	X2	X				X	X

Exhibit 3.12.21-10   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-10 (Cont. 1) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	009	010	011	012	013	014	015	016	017	018	019	020	021	022	023	024	025	026	027
1994						X	C	X	X		X	1X2		X				X	X
1995						X	C	X	X		X	1X2		X				X	X
1996						X	C	X	X		X	1X2		X				X	X
1997						X	C	X	X		X	1X2		X				X	X
1998						X	C	X	X		X	1X2		X				X	X
1999						X	C	X	X		X	1X2		X				X	X
2000						X	C	X	X		X	1X2		X				X	X
2001						X	C	X	X		X	1X2		X				X	X
2002						X	C	X	X		X	1X2		X				X	X
2003						X	C	X	X		X	1X2		X				X	X
2004						X	C	X	X		X	1X2		X				X	X
2005						X	C	X	X		X	1X2		X				X	X
2006						X	C	X	X	2X	X	1X2	2X	X				X	X
2007						X	C	X	X	X	X	1X2	X	X				X	X
2008						X	C	X	X	X	X	1X2	X	X				X	X
2009						X	C	X	X	X	X	1X2	X	X				X	X
2010						X	C	X	X	X	X	1X2	X	X				X	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	028	029	030	031	032	033	034	035	036	037	038	039	040	041	042	043	044	045	046
1962		D			X	X	D		X	X	X	X	X	X	X	D	X	D	X
1963		D			X	X	D		X	X	X	X	X	X	X	D	X	D	X
1964		D			X	X	D		X	X	X	X	X	X	X	D	X	D	X
1965		D			X	X	D		X	X	X	X	X	X	X	D	X	D	X
1966		D	X		X	X	D		X	X	X	X	X	X	X	D	X	D	X
1967			X		X	X	D		C	C	C	C	C	X	C		C		X
1968			X		X	X	D		C	C	C	C	C	X	C		C		X
1969			X		X	X	D		C	C	C	C	C	X	C		C		X
1970	3X		X		X	X	D		C	C	C	C	C	X	C		C		X
1971	X		X		X	X	D		C	C	C	C	C	X	C		C		X
1972	X		X		X	X			C	C	C	C	C	X	C		C		X
1973	X		X		X	X			C	C	C	C	C	X	C		C		X
1974	X		X		X	X			C	C	C	C	C	X	C		C		X
1975	X		X		X	X			C	C	C	C	C	X	C		C		X

Exhibit 3.12.21-10 (Cont. 2) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	028	029	030	031	032	033	034	035	036	037	038	039	040	041	042	043	044	045	046
1976	X		X		X	X			C	C	C	C	C	X	C		C		X
1977	X		X		X	X			C	C	C	C	C	X	C		C		X
1978	X		X		X	X			C	C	C	2X	C	X	C		C		X
1979	X		X		X	X			X	X	X	X	3X	X	C		X		X
1980	X3		X		X	X			X	X	X	X	X	X	C		X		X
1981	C		X		X	X			X	X	X	X	X	X	C		X		X
1982	3X		X		X	X			X	X	X	X	X	X	C		X		X
1983	X		X	X	X	X			X	X	X	X	X	X	C		X		X
1984	X		X	X	X	X			X	X	X	X	X	X	2X		X		X
1985	X		X	X	X	X			X	X	X	X	X	X	X		X		X
1986	X		X	X	X	X			X	X	X	X	X	X	X		X		X
1987	X		X	X	X	X			X	X	X	X	X	X	X		X		X
1988	X		X	X	X	X			X	X	X	X	X	X	X		X		X
1989	X		X	X	X	X			X	X	X	X	X	X	X		X		X
1990	X	X	X	X	X	X			X	X	X	X	X	X	X		X		X
1991	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1992	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1993	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1994	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1995	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1996	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1997	X	X	X	X	C	X			X	X	X	X	X	X	X		X		C
1998	X	X	X	X	C	X		3X	X	X	X	X	X	X	X		X		C
1999	X	X	X	X	C	X		X	X	X	X	X	X	X	X		X		C
2000	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2001	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2002	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2003	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2004	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2005	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2006	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2007	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2008	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2009	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C

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Exhibit 3.12.21-10 (Cont. 3) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	028	029	030	031	032	033	034	035	036	037	038	039	040	041	042	043	044	045	046
2009	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2009	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C
2010	X	X	X	X	C	C		X	X	X	X	X	X	X	X		X		C

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	047	048	049	050	051	052	053	054	055	056	057	058	059	060	061	062	063	064	065
1962	D													D	X	X		X	D
1963	D													D	X	X		X	D
1964	D													D	X	X		X	D
1965	D													D	X	X		X	D
1966	D	X												D	X	X	X	C	D
1967		X												D	X	X	X	C	
1968														D	X	X	X	C	
1969		X												D	X	X	X	C	
1970		X												D	X	X	X	C	
1971		X	X											D	X	X	X	C	
1972		X	X											D	X	X	X	C	
1973		X	X											D	X	X	X	C	
1974		X	X											D	X	X	X	C	
1975		X	X											D1	X	X	X	C	
1976		X	X												X	X	X	C	
1977		X	X												X	X	X	C	
1978		X	X												X	X	X	C	
1979		X	X												X	X	X	C	
1980		X	X	X	X4										X	X	X	4X	
1981		X	X	X	X	X	2X	2X							X	X	X	X	
1982		X	X	X	X	X	X	X							X	X	X	X	
1983	X1	X	X	X	X	X	X	X	4C						X	X	X1	X	2D2
1984		C	X	X	X	X	X	X	C	X	1D1				X	X	C	X	
1985		C	X	X	X	X	X3	X3	C	X					X	X	C	X	
1986		C	X	X	X	X	C	C	C	X		2X	2X		X	X	C	X	
1987		C	X	X	X	X	X	X	C	X		X	X		X	X	C	X	
1988		C	X	X4C	X	X	X	X	C	X4C		X	X	X	X	X	X	C	X	1X1

Exhibit 3.12.21-10 (Cont. 4) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	047	048	049	050	051	052	053	054	055	056	057	058	059	060	061	062	063	064	065
1989		C	X	C	X	X2C	X	X	C	C		X	X	X	X	X	C	X	
1990		C	X	C	X	C	X	X		C		X	X	X	X	X	C	X	
1991		C	C	C3	C	X	X	X		C3		X	X	X	X	X	C	X	1X1
1992		C	C		X	C1	X	X				X	X	X	X	X	C	X	
1993		C	C		X		X	X				X	X	X	X	X	C	X	3X3
1994		C	C		X		X	X				X	X	X	X	X	C	X	
1995		C	C		X		X	X				X	X	X	X	X	C	X	
1996		C	C		X		X	X				X	X	X	X	X	C	X	
1997		C	C		X		X	X				X	X	X	X	X	C	X	
1998		C	C		X		X	X				X	X	X	X	X	C	X	
1999		C	C		X		X	X				X	X	X	X	C	C	X	
2000		C	C		X		X	X				X	X	X	X	C	C	X	
2001		C	C		X		X	X				X	X	X	X	C	C	X	
2002		C	C		X		X	X				X	X	X	X	C	C	X	
2003		C	C		X		X	X				X	X	X	X	C	C	X	
2004		C	C		X		X	X				X4	X4	X	X	C	C	X	
2005		C	C		X		X	X						X	X	C	C	X	
2006		C	C		X		X	X						X	X	C	C	X	
2007		C	C		X		X	X						X	X	C	C	X	
2008		C	C		X		X	X						X	X	C	C	X	
2009		C	C		X		X	X						X	X	C	C	X	
2010		C	C		X		X	X						X	X	C	C	X	

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	066	067	068	069	070	071	072	073	074	075	076	077	078	079	080	081	082	083	084
1962	X	X	X												X				
1963	X	X	X												X				
1964	X	X	X												X				
1965	X	X	X												X				
1966	X	X	X												X				
1967	X	X	X												X				
1968	X	X	X												X				
1969	X	X	X												X				
1970	X	X	X	3X											X				

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Exhibit 3.12.21-10 (Cont. 5) (01-01-2016)
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ABST-NUM	066	067	068	069	070	071	072	073	074	075	076	077	078	079	080	081	082	083	084
1971	X	X	X	X											X				
1972	X	X	X	X											X				
1973	X	X	X	X											X				
1974	X	X	X	X											X				
1975	X	X	X	X											X				
1976	X	X	X	X											X				
1977	X	X	X	X											X				
1978	X	X	X	X											X				
1979	X	X	X	X											X				
1980	X	X	X	X3											X				
1981	X	X	X	C											X				
1982	X	X	X	XX											X				
1983	X	X	X	X											X				
1984	X	C	C	X											X				
1985	X	C	C	X											X				
1986	X	C	C	X											X				
1987	X	C	C	X											X				
1988	X	1X1	C	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X
1989	X		C	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X
1990	X		C	X	C	X	C	C	C	C	C	X	C		X	X	X	X	X
1991	X	1X1	C	X	1X1	X	1X1	C	C	C	C	X	X	X	X	X	X	X	X
1992	X		C	X		X		C	C	C	C	X	X	X	X	X	X	X	X
1993	X	3X3	C	X	3X3	X	3X3	X	X	X	X	X	X	X	X	X	X	X	X
1994	X		C	X		X		X	X	X	X	X	X	X	X	X	X	X	X
1995	X		C	X		X		X	X	X	X	X	X	X	X	X	X	X	X
1996	X		C	X		X		X	X	X	X	X	X	X	X	X	X	X	X
1997	X		C	X		X		X	X	X	X	X	X	X	X	X3	X3	X3	X3
1998	X		C	X		X		X	X	X	X	X	X	X	X				
1999	X		C	X		X		X	X	X	X	X	X	X	X				
2000	C		C	C		X		X	X	X	X	X	X	X	X				
2001	C		C	C		X		X	X	X	X	X	X	X	X				
2002	C		C	C		X		X	X	X	X	X	X	X	X				
2003	C		C	C		X		X	X	X	X	X	X	X	X				
2004	C		C	C		X		X4	X4	X4	X4	X	X	X	X				

Exhibit 3.12.21-10 (Cont. 6) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	066	067	068	069	070	071	072	073	074	075	076	077	078	079	080	081	082	083	084
2005	C		C	C		X						X	X	X	X				
2006	C		C	C		X						X	X	X	X				
2007	C		C	C		X						X	X	X	X				
2008	C		C	C		X						X	X	X	X				
2009	C		C	C		X						X	X	X	X				
2010	C		C	C		X						X	X	X	X				

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	085	086	087	088	089	090	091	092	093	094	095	096	097	098	099	100	101	102	103	104
1962																				
1963																				
1964																				
1965																				
1966																				
1967																				
1968																				
1969																				
1970																				
1971																				
1972																				
1973																				
1974																				
1975																				
1976																				
1977																				
1978																				
1979																				
1980																				
1981																				
1982																				
1983																				
1984																				
1985																				
1986																				

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Exhibit 3.12.21-10 (Cont. 7) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	085	086	087	088	089	090	091	092	093	094	095	096	097	098	099	100	101	102	103	104
1987																				
1988	2X2	2X2	2X2																	
1989	C	C	C																	
1990	C	C	C																	
1991	1X1	1X1	1X1			X	X	X	X	X										
1992						X	X	X	X	X										
1993	3X3	3X3	3X3	4X4	3X4	X2	X2	X	X2	X2				X			4X			
1994				1X2				X						X			X			
1995			3X4					X						X			X			
1996			1X1					X						X			X			
1997			1X1					X			2X3	2X3	4X	X			X	4X		
1998								X					X	X			X	X	3X4	
1999								X					X	X			X	X		
2000								X					X	X			X	X		
2001								X					X	X			X	X		
2002													X	X			X	X		
2003								X					X	X			X	X		
2004								X					X	X			x	x1		
2005								X					X	X			x			
2006								X					X	X			x			1X
2007								X					X	X			x			X
2008								X					X	X			x			X
2009								X					X	X			x			X
2010								X					X	X			x			X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123
1962																			
1963																			
1964																			
1965																			
1966																			
1967																			
1968																			

Exhibit 3.12.21-10 (Cont. 8) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123
1969																			
1970																			
1971																			
1972																			
1973																			
1974																			
1975																			
1976																			
1977																			
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1999																			
2000																			
2001																			
2002																			

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Exhibit 3.12.21-10 (Cont. 9) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123
2003																			
2004																			
2005	4X	2X	4X			4X	4X			1X	1X	1X	1X		4X				
2006	X	X	X	1X	1X	X	X	4X	1X	X	X	X	X	4X	X	4X	4X	4X	4X
2007	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2008	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2009	x	x	x	x	x	x	x	x	x	x	x	x	x	X	x	x	x	x	x
2010	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	124	125			140										
1962															
1963															
1964															
1965															
1966															
1967															
1968															
1969															
1970															
1971															
1972															
1973															
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1979															
1980															
1981															
1982															
1983															
1984															

Exhibit 3.12.21-10 (Cont. 10) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	124	125			140																	
1985																						
1986																						
1987																						
1988																						
1989																						
1990																						
1991																						
1992																						
1993																						
1994																						
1995																						
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1997																						
1998																						
1999																						
2000																						
2001																						
2002																						
2003																						
2004																						
2005																						
2006	4X																					
2007	X																					
2008	X	1X																				
2009	X	X																				
2010					3X4																	

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	303	304	305	306	307	308	309	310	322	323	324	326	327	328	329	340	341	342	343	344
1962																				
1963																				
1964																				
1965																				
1966																				

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Exhibit 3.12.21-10 (Cont. 11) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	303	304	305	306	307	308	309	310	322	323	324	326	327	328	329	340	341	342	343	344
1967																				
1968																				
1969																				
1970																				
1971																				
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1997																				
1998																				
1999																				
2000																				

Exhibit 3.12.21-10 (Cont. 12) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	303	304	305	306	307	308	309	310	322	323	324	326	327	328	329	340	341	342	343	344
2001									4X	4X	4X	4X	4X	4X	4X	4X	4X	4X		4X
2002									X	X	X	X	X	X	X	X	X	X		X
2003									X	X	X	X	X	X	X	X	X	X		X
2004									X	X	X	X	X	X	X	X	X	X		X
2005						4X			X	X	X	X	X	X	X	X	X	X		X
2006	2X	1X	1X	4X	2X	X	1X	2X	X	X	X	X	X	X	X	X	X	X	2X	X
2007	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2008	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2009	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2010		X	X	X	X3	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363
1962																			
1963																			
1964																			
1965																			
1966																			
1967																			
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1976																			
1977																			
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1979																			
1980																			
1981																			
1982																			

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Exhibit 3.12.21-10 (Cont. 13) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363
1983																			
1984																			
1985																			
1986																			
1987																			
1988																			
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1990																			
1991																			
1992																			
1993																			
1994																			
1995																			
1996																			
1997																			
1998																			
1999																			
2000																			
2001	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X
2002	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2003	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2004	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2005	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2006	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2007	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2008	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2009	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2010	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382
1962																			
1963																			
1964																			

Exhibit 3.12.21-10 (Cont. 14) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382
1965																			
1966																			
1967																			
1968																			
1969																			
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1997																			
1998																			

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Exhibit 3.12.21-10 (Cont. 15) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382
1999																			
2000																			
2001	4X	4X	4X	4X	4X	4X	4X	4X		4X	4X	4X	4X	4X	4X	4X	4X	4X	4X
2002	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X
2003	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X
2004	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X
2005	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X
2006	X	X	X	X	X	X	X	X	2X	X	X	X	X	X	X	X	X	X	X
2007	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2008	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2009	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2010	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	383	384	385	386	387	388	389	390	392	393	394	395	396	397	398	411	412	413	414
1962																			
1963																			
1964																			
1965																			
1966																			
1967																			
1968																			
1969																			
1970																			
1971																			
1972																			
1973																			
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1975																			
1976																			
1977																			
1978																			
1979																			
1980																			

Exhibit 3.12.21-10 (Cont. 16) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	383	384	385	386	387	388	389	390	392	393	394	395	396	397	398	411	412	413	414
1981																			
1982																			
1983																			
1984																			
1985																			
1986																			
1987																			
1988																			
1989																			
1990																			
1991																			
1992																			
1993																			
1994																			
1995																			
1996																			
1997																			
1998																			
1999																			
2000																			
2001	4X	4X	4X	4X					4X					4X	4X				
2002	X	X	X	X					X					X	X				
2003	X	X	X	X					X					X	X				
2004	X	X	X	X	4X	4X		4X	X	4X	4X	4X		X	X				
2005	X	X	X	X	X	X	2X	X	X	X	X	X		X	X				
2006	X	X	X	X	X	X	X	X	X	X	X	X	1X	X	X	2X	2X	2X	2X
2007	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2008	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2009	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2010	X	X	X	X	X	X3	X	X3	X	X	X	X	X	X	X	X	X	X	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433
1962																			

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Exhibit 3.12.21-10 (Cont. 17) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433
1963																			
1964																			
1965																			
1966																			
1967																			
1968																			
1969																			
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1990																			
1991																			
1992																			
1993																			
1994																			
1995																			
1996																			

Exhibit 3.12.21-10 (Cont. 18) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433
1997																			
1998																			
1999																			
2000																			
2001																			
2002																			
2003																			
2004																			
2005																			4X
2006	2X	2X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	4X	X
2007	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2008	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2009	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2010	X	X	X	X	X	X	X	X	X	X	X	X3	X3	X3	X3	X3	X3	X3	X

D=Debits, C=Credits, X=both, 1 through 4=quarters (see NOTE at end of the tables)

ABST-NUM	434	435	436	437															
1962																			
1963																			
1964																			
1965																			
1966																			
1967																			
1968																			
1969																			
1970																			
1971																			
1972																			
1973																			
1974																			
1975																			
1976																			
1977																			
1978																			

Exhibit 3.12.21-10   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-10 (Cont. 19) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

ABST-NUM	434	435	436	437																
1979																				
1980																				
1981																				
1982																				
1983																				
1984																				
1985																				
1986																				
1987																				
1988																				
1989																				
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1996																				
1997																				
1998																				
1999																				
2000																				
2001																				
2002																				
2003																				
2004																				
2005	4X																			
2006	X																			
2007	X																			
2008	X	4X	4X	4X																
2009	X	X	X	X																
2010	X	X	X3	X3																

Note: X or C or D without numbers= applies to all 4 quarters

Exhibit 3.12.21-10 (Cont. 20) (01-01-2016)
TC 150 Abstract Versus Tax Period Table

2D = Debit Starting in 2nd quarter and Ending in last quarter

D3 = Debit Starting in 1st quarter and Ending in 3rd quarter

2C2 = Credit for 2nd quarter ONLY

2X3 = Debit And Credit STARTING in 2nd quarter and ENDING in 3rd quarter

X3C = Debit/Credit THROUGH 2nd quarter, Credit STARTING in 3rd quarter

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Exhibit 3.12.21-11   (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
009	196203 through 196612
010	196203 through 196612, > 198712
011	198806 through 199003
012	196203 through 196612
013	196203 through 196612, >2012??
014	> 197006
015	> 196112
016	> 196112
017	> 196112
018	> 196112
019	> 196112
020	> 196112
021	> 196112
022	> 196112
023	> 196112
024	> 196112
026	> 196112
027	> 197006
028	> 197006
029	196203 through 196612, > 198912
030	> 196512
031	> 198212
032	> 196112
033	> 196112
034	> 196112
035	199809 and after
036	196203 through 196612, > 197812
037	196203 through 196612, > 197812
038	196203 through 196612, > 197812
039	196203 through 196612, > 197712

Exhibit 3.12.21-11 (Cont. 1) (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
040	196203 through 196612, > 197906
041	> 196112
042	>198409, 196203 through 196612
043	196203 through 196612
044	196203 through 196612, >197406
045	>196112
046	>196112
047	196203 through 196612
048	>196512
049	> 197106
050	198003 through 198812
051	>198009
052	198103 through 198903
053	198106 through 199512
054	198106 through 199512
055	198312 through 198912
056	198403 through 199109
057	> 198309
058	196203 through 200412
059	196203 through 200412
060	>196112
061	> 196112
062	> 196112
063	> 196512
064	> 196112
065	198803, 199103, 199309
066	> 196112
067	196203 through 198803, 199103, 199309
068	> 196112
069	> 197006
070	198803 through 199103, 199309

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Exhibit 3.12.21-11 (Cont. 2) (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
071	198803 through 199512
072	198803 through 199103, 199309
073	198803 through 200412
074	198803 through 200412
075	198803 through 200412
076	198803 through 200412
077	198803 through 199512
078	198803 through 199912
079	199103, 199106
080	> 196112
081	> 198712
082	> 198712
083	> 198712
084	> 198712
085	198806, 199103, 199309
086	198806, 199103, 199309
087	198806, 199103, 199309, 199509 through 199603, 199703
088	199312 through 199406
090	199103 through 199912
091	199103 through 199912
092	> 199012
093	199103 through 199912
094	199103 through 199912
095	199706 through 199709
096	199706 through 199709
097	199712 and after
098	199303 through 199312
101	199312 through 199912
102	199712 through 200403
103	199809 through 199812
104	> 200512

Exhibit 3.12.21-11 (Cont. 3) (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
105	> 200509
106	> 200503
107	> 200509
108	> 200512
109	> 200512
110	> 200509
111	> 200509
112	> 200609
113	> 200512
114	> 200412
115	> 200412
116	> 200412
117	> 200412
118	> 200609
119	> 200509
120	> 200609
121	>200609
122	>200609
123	>200609
124	>200609
125	>200712
140	>201006
303	>200603
304	>200512
305	>200512
306	>200609
307	200604 through 201211
308	>200509
309	>200512
310	>200603
322	>200109

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Exhibit 3.12.21-11 (Cont. 4) (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
323	>200109
324	>200109
326	>200109
327	>200109
328	>200109
329	>200109
340	>200109
341	>200109
342	>200109
343	>200603
344	>200109
345	>200109
346	>200109
347	>200109
348	>200109
349	>200109
350	>200109
351	>200109
352	>200109
353	>200109
354	>200109
355	>200109
356	>200109
357	>200109
358	>200109
359	>200109
360	>200109
361	>200109
362	>200109
363	>200109
364	>200109

Exhibit 3.12.21-11 (Cont. 5) (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
365	>200109
366	>200109
367	>200109
368	>200109
369	>200109
370	>200109
371	>200109
372	>200603
373	>200109
374	>200109
375	>200109
376	>200109
377	>200109
378	>200109
379	>200109
380	>200109
381	>200109
382	>200109
383	>200109
384	>200109
385	>200109
386	>200109
387	>200409
388	200410 through 201211
389	>200503
390	200410 through 201211
392	>200109
393	>200409 through 201211
394	>200409 through 201211
395	>200409
396	>200512

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Exhibit 3.12.21-11 (Cont. 6) (01-01-2016)
TC 290-30X Abstracts Versus Tax Period Table

ABST-NUM	TRANS-CD 29X/30X
397	>200109
398	>200109
411	>200603
412	>200603
413	>200603
414	>200603
415	>200603
416	>200603
417	>200609
418	>200609
419	>200609
420	>200609
421	>200609
422	>200609
423	>200609
424	>200609
425	>200609
426	200610 through 201211
427	200610 through 201211
428	200610 through 201211
429	200610 through 201211
430	200610 through 201211
431	200610 through 201211
432	200610 through 201211
433	>200509
434	>200509
435	>200806
436	200810 through 201211
437	200810 through 201211

Exhibit 3.12.21-12   (01-01-2024)
Valid Section Presence

MFT	TAX CLASS	Valid Section Presence
01	1	01, 02-19, 30-33, 36, 40
02	3	01, 02-19, 20-23, 30-33, 36
03	4	01, 02-19, 30-33, 36-39
04	1	01, 02-19, 30-33, 40
05	2	01, 02-19, 20-23, 30-33,36
06	2	01, 02-19, 30-33, 36
07	3	01, 02-19, 30-33, 36
08	1	01, 02-19, 20-23, 30-33, 36
09	7	01, 02-19, 30-33, 36, 40
10	8	01, 02-19, 30-33, 36, 41-46
11	1	01, 02-19, 30-33, 36, 40
12	1	01, 02-19, 30-33, 36, 40
13	3	01, 02-19, 30-33, 36
14	1	01, 02-19, 30-33, 40
15	2	01, 02-19, 30-33
16	1	01, 02-19, 30-33, 36, 40
17	1	01, 02-19, 30-33, 36
29	0	01, 02-19, 30-33, 36, 37
30	2	01, 02-19, 20-23, 30-33, 36
31	2	01, 02-19, 20-23, 30-33, 36
33	3	01, 02-19, 20-23, 30-33,36
34	3	01, 02-19, 20-23, 30-33,36
35, 65	2	01, 02-19, 20-23, 30-33, 36
36	4	01, 02-19, 30-33, 36
37	4	01, 02-19, 30-33, 36
40	4	01, 02-19, 30-33, 36
43	4	01, 02-19, 30-33, 36
44	4	01, 02-19, 30-33, 36
46	3	01, 02-19, 20-23, 30-33
47	4	01, 02-19, 20-23, 30-33

Exhibit 3.12.21-12   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)

Exhibit 3.12.21-12 (Cont. 1) (01-01-2024)
Valid Section Presence

MFT	TAX CLASS	Valid Section Presence
49	4	01, 02-19, 20-23, 30-33, 36-39
50	4	01, 02-19, 30-33, 36-39
51	5	01, 02-19, 30-33, 36
52	5	01, 02-19, 30-33, 36
53	5	01, 02-19, 30-33, 36
55	2	01, 02-19, 30-33, 36
58	5	01, 02-19, 30-33, 36
60	4	01, 02-19, 30-33, 36
61	4	01, 02-19, 30-33, 36, 37-39
62	4	01, 02-19, 30-33, 36
63	4	01, 02-19, 30-33, 36
64	4	01, 02-19, 30-33, 36
65	2	01, 02-19, 20-23, 30-33, 36
67	4	01, 02-19, 30-33, 36
74	4	01, 02-19, 30-33, 36, 37-39
76	4	01, 02-19, 30-33, 36, 37-39
77	5	01, 02-19, 30-33, 36
78	5	01, 02-19, 30-33, 36
82	2	01, 02-19, 30-33
83	3	01, 02-19, 30-33
85	3	01, 02-19, 20-23, 30-33
86	3	01, 02-19, 20-23, 30-33

Exhibit 3.12.21-13   (01-01-2016)
Tax Liability Carryback Transaction Code Table

Tax Liability Carryback Transaction Code Table - Debit Transaction Code with Credit Transaction Code

DEBIT	CREDIT
290	295
290	299
294	291
298	291
300	309
308	301

Exhibit 3.12.21-13   Internal Revenue Manual   Cat. No. 33670W (11-08-2023)