# MANUAL TRANSMITTAL

**3.12.22**

Department of the Treasury
**Internal Revenue Service**

**NOVEMBER 6, 2024**

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

(1)     This transmits revised IRM 3.12.22, Error Resolution, Employee Plan Excise Tax Returns.

## MATERIAL CHANGES

(1)     Minor editorial changes made throughout this IRM (e.g., formatting, spelling, punctuation, links, dates, etc.)

(2)     IRM 3.12.22.1.7 Updated naked link.

(3)     IRM 3.12.22.2 Updated TAS information.

(4)     IRM 3.12.22.2.1 Updated naked link.

(5)     IRM 3.12.22.9.1 Updated tax periods and due dates.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.12.22 dated January 22, 2024.

## AUDIENCE

Taxpayer Services

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Tax Exempt and Government Entities

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3.12.22
Employee Plan Excise Tax Returns

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Internal Revenue Manual

**3.12.22**

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| | |
|---|---|
| 3.12.22.1<br>(01-01-2023)<br>**Program Scope and Objectives** | (1) Use the instructions in this IRM for correcting errors made by taxpayers as well as those made by campus operations for Form 5330, Return of Excise Taxes Related to Employee Benefit Plans. |
| | (2) **Purpose -** Provide clear instructions for correcting errors identified by Error Resolution System (ERS) during processing of Form 5330. |
| | (3) **Audience -** ERS Employees, Ogden Campus. |
| | (4) **Policy Owner -** Director, Tax Exempt/Government Entities, Business Systems Planning (BSP). |
| | (5) **Program Owner -** Submission Processing, Business Master File. |
| | (6) **Primary Stakeholders -** Other areas that may be affected by these procedures include (but are not limited to): |

- Accounts Management (AM)
- Compliance
- Statistics of Income (SOI)
- Taxpayer Advocate Service (TAS)
- Tax Exempt and Government Entities (TE/GE)

| | |
|---|---|
| 3.12.22.1.1<br>(01-01-2023)<br>**Background** | (1) ERS resolves validity errors, field errors, consistency errors, and math errors on returns using paper error registers. Employees use the paper register (error register) and the return to correct these conditions and when necessary use Integrated Data Retrieval System (IDRS) to research. |

| | |
|---|---|
| 3.12.22.1.2<br>(01-01-2023)<br>**Authority** | (1) The following provide authority for the instructions in this IRM to be performed in support of making credits or refunds of any internal revenue tax, and processing of non-revenue forms, and administrative support forms: |

a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
b. All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policy Statements.

| | |
|---|---|
| 3.12.22.1.3<br>(01-01-2023)<br>**Responsibilities** | (1) The Campus Director is responsible for monitoring operational performance for their campus. |
| | (2) The Operations Manager is responsible for monitoring operational performance for their operation. |
| | (3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties. |
| | (4) The Team Employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures. |

| 3.12.22.1.4 (01-01-2023) **Program Management and Reviews** | (1) Program Reports: System control reports are on the Control-D WebAccess (CTDWA). A general listing of the reports is located in IRM 3.24.202, ISRP System, Supervisory Operator's Manual. |

(2) Program Effectiveness is measured using the following:

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

(3) Annual Review: Federal Managers Financial Integrity Act (FMFIA).

| 3.12.22.1.5 (01-01-2024) **Program Controls** | (1) Quality Review conducts a statistically-valid, sample-size review of completed work to ensure IRM guidelines are followed. |

| 3.12.22.1.6 (01-01-2024) **Terms/Definitions/ Acronyms** | (1) For Terms, Definitions, and Acronyms, visit IRM 3.12.38.1.6, Terms/Definitions/ Acronyms and IRM 3.12.38-36, Acronyms and Abbreviations. |

**3.12.22.1.7**
**(01-01-2025)**
**Related Resources**

(1) The following table lists related sources:

| Resource | Link/Title |
|---|---|
| Servicewide Electronic Research Program (SERP) | *SERP landing page* |
| IRM 3.11.22 | Returns and Documents Analysis, Employee Plan Excise Tax Return |
| IRM 3.12.38 | Error Resolution, BMF General Instructions |
| IRM 3.24.22 | ISRP System, Employee Plan Returns |
| IRM 3.24.38 | ISRP System, BMF General Instructions |

**3.12.22.2**
**(01-01-2025)**
**Taxpayer Advocate Service (TAS)**

(1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to Taxpayer Services (TS) Division, to affect

the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating with Operations Assistance Requests (OARs).

(3)  Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.

(4)  The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":

- The issue can be resolved within 24 hours.
- IRS takes steps within 24 hours to resolve the taxpayer's issue.

(5)  When making a TAS referral, use Form 911 and forward to TAS following your local procedures.

(6)  See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

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**3.12.22.2.1**
**(01-01-2025)**
**TAS Service Level**
**Agreements (SLAs)**

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

(2)  SLAs are located at, *Taxpayer Advocate Service- Service Level Agreements*.

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**3.12.22.2.2**
**(01-01-2024)**
**Operations Assistance**
**Requests (OARs)**

(1)  TAS initiates Form 12412, Operations Assistance Request (OAR), to request help from an operational function when it lacks the statutory or delegated authority to resolve a taxpayer's problem.

(2)  In cases requiring an OAR, TAS:

a.  Prepares Form 12412, Operations Assistance Request (OAR);
b.  Secures all necessary supporting documentation;
c.  Forwards Form 3210, Document Transmittal, to the TS Division Liaison; and
d.  Clearly identifies an OAR requiring expedited processing.

(3)  TS Division:

a.  Assigns a liaison in each office or campus where a Taxpayer Advocate is located;
b.  Acknowledges receipt of the case via Form 3210 within one workday for expedite processing and within three workdays for non-expedite cases;
c.  Reviews the case for appropriate assignment;
d.  Assigns the case to the appropriate employee within the function;
e.  Provides TAS with the name and phone number of the TS employee assigned the case;
f.  Determines a reasonable time frame for case resolution;

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      g.    Provides TAS with written approval to input an adjustment or issue a manual refund, in accordance with TAS delegated authorities, after TS determination has been made;

      h.    Responds to TAS within three workdays in writing, via fax, or hand delivery of resolution in cases requiring expedited processing;

      i.    Returns Form 12412 within three workdays from the date all actions have been completed and transactions input.

(4)    For more information, see IRM 13.1.19, Advocating with Operations Assistance Requests (OARs).

## 3.12.22.3
(01-01-2023)
**Customer Account Data Engine (CADE) 2**

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

(2)    The CADE 2 solution is comprised of several components to modernize the IRS to daily processing environment with several transition states.

(3)    The BMF, EO and EPMF campus cycles are:

      a.    Campus Cycle: Thursday - Wednesday.
      b.    Master File Processing: Friday-Thursday.
      c.    Notice Review Saturday: Monday (8+ days).
      d.    Unpostables: New available Tuesday; closing Tuesday.

(4)    BMF, EO, and EPMF transaction posting time frames are outlined as follows:

- Transactions are viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.

  *Note:* With the acceleration of the IDRS weekly analysis occurring the weekend directly after the Master File processing on Thursday, transactions post instead of being in pending status on Monday.

(5)    Cycle posting dates reflect a format of YYYYCCDD. YYYY indicates the year. CC indicates the posting cycle. For IMF transactions, the following values for DD are defined:

- 01 = Friday
- 02 = Monday
- 03 = Tuesday
- 04 = Wednesday
- 05 = Thursday

*Note:* BMF, EO, and EPMF cycle posting dates on BMFOL continue to reflect YYYYCC. YYYY indicates the year. CC indicates the posting cycle. BMF cycle posting dates in TXMOD reflect a format of YYYYCCDD. The DD value is 08.

## 3.12.22.4
(01-01-2023)
**General Correction Procedures for Form 5330**

(1)    Place records into Error Resolution or Rejects inventories for correction.

(2)    Once you access a record and it displays an error on the screen, resolve the error by:

      a.    Fully correcting the record,
      b.    Placing the record in suspense until additional information is received, or

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   c. Rejecting the record from pipeline processing.

(3) Corrections include correcting errors in editing, transcription, or taxpayer errors.

(4) Before making corrections to the error screen displays, verify that the DLN from the display matches the DLN of the document.

(5) If it is determined that a mixed-data situation exists, stop processing and give the block of work to your manager. Management will determine if the mixed data can be corrected via the terminal screen display or if the block will be deleted and re-input.

(6) When making corrections to the screen display, be sure money amounts within a section have been transcribed in dollars only, or dollars and cents, according to the requirements shown in the instructions for each section.

(7) Common procedures are in IRM 3.12.38, BMF General Instructions. Use IRM 3.11.22, Employee Plan Excise Tax Return, in conjunction with IRM 3.12.22 for reference and corrective actions.

**3.12.22.4.1**
(01-01-2023)
**Action Code 001**

(1) Action Code 001 computer generates, when the BOB resolution function adds a missing document by inputting only the TIN and the name control for the missing document.

- Enter all necessary data.
- GTSEC all sections.

**3.12.22.4.2**
(01-01-2023)
**Clear Fields "C" and "000"**

(1) Use the letter "C" as a clear field for the Error Codes (consistency errors) when the invalid condition does not require a change or correction to the record as displayed. The display includes a clear field, labeled "CL" to indicate the possible need of a clear field.

(2) Clear Error Codes needing a clear field by either correcting the condition or entering a "C" to indicate no correction is needed.

(3) Use Clear Field "C" to clear the action code after completing corrections.

(4) Use "000" as a clear field when deleting action codes. Use it only for erroneous action codes when determining there is no reason to suspend the record.

*Note:* "000" cannot be used in Reject correction.

(5) Programming erases all "C" clear fields for error codes when a record is suspended with Command Code SSPND.

(6) Programming erases all "C" clear fields for error codes and action codes for the new day's error inventory and workable suspense inventory.

*Note:* Unfinished records from the previous day will not contain the "C" clear fields assigned to a record that was not completed.

(7) Error Codes (including the ones that may require a "C" Clear Field) are numbered consecutively for correcting.

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**3.12.22.5**
(01-01-2023)
**Action Code Error**

(1) All records assigned an incorrect action code display a Priority 1 error. The correction procedures are:

    a.    If the action code is valid (except 001), place it in the Reject inventory.
    b.    If the action code is invalid or is 001, place it in the Error inventory.

**3.12.22.6**
(01-01-2023)
**Section Errors**

(1) There are two types of section errors: ISRP and TERMINUS errors.

**3.12.22.6.1**
(01-01-2023)
**ISRP Errors**

(1) An ISRP error is an error detected by the ISRP system.

(2) The display for the ISRP error includes the code identifying the type of ISRP error:

    a.    "1" - Split-screen transmission, Key Verifier attempted to change Check Digit, 4 or more digits of a TIN, or the original entry operator entered required section as missing.
    b.    "3" - Invalid section ending point.
    c.    "4" - Invalid field length.
    d.    "Questionable Section" - The ISRP operator input the same section more than once or entered a section out of sequence. The computer program drops all duplicate sections and displays the first one encountered.

(3) When displayed, ISRP errors display all input fields of the section in error except for the remittance in Section 01. Transcribed data is present. Computer-generated data is not present.

**3.12.22.6.1.1**
(01-01-2023)
**ISRP Error Correction Procedures**

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

    a.    If no correction is needed, or when the section is correct, drop to the bottom of the screen and transmit.
    b.    If you need to delete the section, enter Command Code DLSEC with the section number.

**3.12.22.6.2**
(01-01-2023)
**Terminus Error**

(1) A Terminus Error occurs when a section with variable-length input fields contains an erroneous sized field.

(2) When displayed, a Terminus Error shows all input fields of the terminus section.

    a.    Transcribed data is present.
    b.    Computer-generated fields or Remittance Field for Section 01 will not be present.

**3.12.22.6.2.1**
(01-01-2023)
**Terminus Error Correction Procedures**

(1) Examine all fields present for the section and make the necessary correction(s).

(2) If you need to delete the section, use Command Code DLSEC.

(3) If no correction is needed, drop cursor to the bottom of the screen and transmit.

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| 3.12.22.7<br>(01-01-2023)<br>**Field Errors** | (1) | Any data that does not meet the requirements for that field shows as a field error. Some reasons for this type of error are: |
|---|---|---|

a.   Non-alphabetic character in an alpha field.
b.   Blank space in a numeric field.
c.   Blank in the first position of an alpha field.
d.   Non-numeric character in a numeric field.
e.   A required field is blank.

| 3.12.22.7.1<br>(01-01-2023)<br>**Field Error Correction Procedures** | (1) | All field errors display in the order encountered in the record. |
|---|---|---|
| | (2) | Correct coding and transcription errors. |

| 3.12.22.8<br>(01-01-2023)<br>**Return Information** | (1) | The following is the return information used for processing the Form 5330. |
|---|---|---|

*Return Information Form 5330*

| PROGRAM NUMBER | TAX CLASS | DOC. CODE | BLOCKING SERIES | MFT |
|---|---|---|---|---|
| 72860 | 4 | 35 | 000–999 | 76 |

| 3.12.22.8.1<br>(01-01-2024)<br>**Form 5330 Splitting Taxes** | (1) | ERS will SSPND 351 and send the document to Rejects for correction. Rejects uses the following instructions to split taxes. |
|---|---|---|
| | (2) | **NON-Remittance** (Field RMIT> is blank): |

a.   Edit original return and register for only one type of tax for input.
b.   Remove other types of taxes claimed to a dummy returns (one dummy return for each tax type) including the applicable Part II, Schedule A through Schedule L.
c.   Route the dummy return(s) to Mail Stop 6052, Receipt and Control for processing under Program Number 72860. Dummy returns can be routed in the same batch.

(3)   **Remittance** (Field RMIT> has money amount):

a.   Edit original return for only one type of tax.
b.   Remove other types of taxes claimed to a dummy return (one dummy return for each tax type) including the applicable Part II, Schedule A through Schedule K.
c.   Route the dummy return(s) to Mail Stop 6052, Receipt and Control for processing under Program Number 72867. Dummy returns can be routed in the same batch.

| 3.12.22.8.2<br>(01-01-2023)<br>**Substitute Returns Prepared by EP Division** | (1) | Employee Plans Examinations (EP Exam) revenue agents occasionally prepare returns on behalf of the taxpayer to use as a source document to complete an examination. You can identify these by the note "Substitute for Return", "SFR", or "TC 599 CC 095 Input". Process these returns as originals. The following items must be present: |
|---|---|---|

a.   Filer's name or name control

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     b.     Filer's TIN
     c.     Plan year ending
     d.     Plan number

(2)    If any of the above items is missing, SSPND 320 to EP Entity. **Do NOT correspond.**

(3)    All Substitute For Returns must have CCC "C".

(4)    All Substitute For Returns will have ZERO tax liability.

**3.12.22.8.3**
**(01-01-2023)**
**Secured Delinquent Returns**

(1)    Revenue agents may submit delinquent returns for processing. You can identify these by the words "Secured by TE/GE," "Delinquent Return Secured," or "TC 599 CC 097 Input." The return may also have either a Form 13133, Expedite Processing Cycle, or Form 3198-A, TE/GE Special Handling Notice, attached.

(2)    Enter CCC "R" in Field 01CCC if Form 13133 is attached and the Do NOT Assess Failure to File Penalty box is checked, or if Form 3198-A is attached and the agent has indicated the failure to file penalty should not be assessed.

(3)    Edit CCC "D" in Field 01CCC if Form 13133 is attached and the Do NOT Assess Failure to Pay Penalty box is checked, or if Form 3198-A is attached and the agent has indicated the failure to pay penalty should not be assessed.

(4)    Before corresponding on a Secured Delinquent Return for incomplete items, expedite the return to the lead to complete the Secured Return Assistance Request sheet. The lead will then e-mail the assistance request to EP Exam at *TE/GE-EP-ESSP for instructions on completing the form for processing; Courtesy Copy (CC) the SPP Analyst. If EP Exam does not respond before the close of the next business day, SSPND 211 and correspond for missing information.

**3.12.22.9**
**(01-01-2024)**
**General**

(1)    Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, posts to the Business Master File (BMF) along with all associated transactions, including payments.

(2)    Use a Taxpayer Notice Code (TPNC) whenever a math error or missing item causes a change to the taxpayer's total tax. The TPNC causes a math error explanation paragraph to be printed on a notice to the taxpayer that is generated when the return posts to the Master File.

     a.     Enter the TPNC on the screen. Up to three two-digit codes are allowed.
     b.     The instructions for correction of particular fields includes instructions to enter the correct TPNC.

(3)    Code and Edit edits CCC "C" on Substitute For Returns. This bypasses the calculation checks for most fields. If the Form 5330, or attachments indicate that this is a Substitute For Return, enter CCC "C" in Field 01CCC. Do not issue correspondence on Substitute For Returns.

(4)    All money fields are dollars and cents. If the taxpayer rounds, follow their intent.

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(5)   Taxpayers file Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, to report taxes on a funding deficiency, excess contribution, prohibited transaction, etc. related to an employee benefit plan.

(6)   A separate Form 5330 is required for each plan number.

(7)   Taxes for IRC 4972, Schedule A and IRC 4973(a), Schedule B, both on Page 3, IRC 4975(a), Schedule C on Page 4, and IRC 4975(b), IRC 4976, IRC 4978, and IRC 4979A can appear on the same Form 5330, but cannot appear with any other type of tax.

(8)   Taxes for IRC 4971(a), Schedule D, on Page 5, IRC 4971(b), IRC 4971(f)(1), Schedule E, on Page 6, IRC 4971(f)(2), IRC 4971(g)(2), IRC 4971(g)(3) IRC 4971(g)(4), Schedule F on Page 6, and IRC 4971(h), Schedule L, line 2 on Page 6 can appear on the same Form 5330, but cannot appear with any other type of tax.

(9)   Taxes for IRC 4977, Schedule G, on Page 6 and Section B1 on Page 1, IRC 4979, Schedule H, on Page 6 and Section C on Page 1, IRC 4980, Schedule I, on Page 6 and Section D on Page 2, IRC 4980F, Schedule F on Page 6 and Section E on Page 2, and IRC 4965, Schedule K on Page 6 and Section F on Page 2, must be reported on separate Forms 5330.

(10)  Different IRC Sections on Form 5330 have different due dates. See the following table and IRM 3.12.22.9.1, Due Dates for Various Sections on Form 5330.

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**3.12.22.9**

**Due Dates for IRC Sections**

| IRC Section | Due Date |
|---|---|
| 4972, 4973(a)(3), 4975(a), 4975(b), 4976, 4978, 4979A | Last day of the 7th month after the end of the tax year of the employer (or other person who must file this return) |
| 4965 | On or before the 15th day of the 5th month following the close of entity manager's taxable year during which the plan became a party to a prohibited tax shelter transaction |
| 4977 | Last day of the 7th month after the end of the calendar year in which excess fringe benefits are paid to the employer's employees |
| 4971(a), 4971(b), 4971(f)(1), 4971(f)(2), 4971(g)(2), 4971(g)(3), 4971(g)(4) and 4971(h) | The 15th day of the 10th month after the last day of the plan year |
| 4979 | Last day of the 15th month after the end of the plan year |
| 4980 | Last day of the month following the month in which the reversion occurred |
| 4980F | Last day of the month following the month in which the failure occurred |

3.12.22.9.1
(01-01-2025)
**Due Dates for Various Sections on Form 5330**

(1) There are various due dates that apply to the Form 5330. The due date depends on which Part (IRC Section) of the form is completed.

*Note:* Due date information is also listed above each section on Form 5330.

(2) Taxes for IRC 4972, Schedule A, IRC 4973(a)(3), Schedule B, both on Page 3, IRC 4975(a), Schedule C on Page 4, IRC 4975(b), IRC 4976, IRC 4978, and IRC 4979A on Page 1, Section A, have the same due date criteria. These taxes are due on the last day of the 7th month after the end of the filers **"Tax Year Ending"** date which is found on the top line of Page 1.

**Section A Due Dates**

| Tax period month | Due date | Timely Postmark Date (Adjusted for weekend and holidays) | | |
|---|---|---|---|---|
| | | | | # |
| | | | | # |
| 202405 | 12-31-2024 | 12-31-2024 | | # |

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| Tax period month | Due date | Timely Postmark Date (Adjusted for weekend and holidays) | | |
|---|---|---|---|---|
| | | | | # |
| | | | | # |
| 202406 | 1-31-2025 | 1-31-2025 | | # |
| 202407 | 2-28-2025 | 2-28-2025 | | # |
| 202408 | 3-31-2025 | 3-31-2025 | | # |
| 202409 | 4-30-2025 | 4-30-2025 | | # |
| 202410 | 5-31-2025 | 6-2-2025 | | # |
| 202411 | 6-30-2025 | 6-30-2025 | | # |
| 202412 | 7-31-2025 | 7-31-2025 | | # |
| 202501 | 8-31-2025 | 9-2-2025 | | # |
| 202502 | 9-30-2025 | 9-30-2025 | | # |
| 202503 | 10-31-2025 | 10-31-2025 | | # |
| 202504 | 11-30-2025 | 12-1-2025 | | # |
| 202505 | 12-31-2025 | 12-31-2025 | | # |
| 202506 | 1-31-2026 | 2-2-2026 | | # |

(3)   The 15th day of the 10th month after the last day of the plan year.

- IRC 4971(a), Schedule D, shown on Page 5
- IRC 4971(b) on Page 1
- IRC 4971(f)(1), Schedule E on Page 6
- IRC 4971(f)(2) on Page 1
- IRC 4971(g)(2) on Page 1
- IRC 4971(g)(3) and IRC 4971(g)(4), both on Schedule F, Page 6
- IRC 4971(h), Schedule L, line 2 on Page 6
- All taxes are shown on Section B, Page 1

*Section B Due Dates*

| Tax Period Month | Due Date | Timely Postmark Date (Adjusted for weekends and holidays) | | |
|---|---|---|---|---|
| | | | | # |
| | | | | # |
| 202403 | 1-15-2025 | 1-15-2025 | | # |
| 202404 | 2-15-2025 | 2-18-2025 | | # |
| 202405 | 3-15-2025 | 3-17-2025 | | # |
| 202406 | 4-15-2025 | 4-15-2025 | | # |
| 202407 | 5-15-2025 | 5-15-2025 | | # |

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| Tax Period Month | Due Date | Timely Postmark Date (Adjusted for weekends and holidays) | | # # |
|---|---|---|---|---|
| 202408 | 6-15-2025 | 6-16-2025 | | # |
| 202409 | 7-15-2025 | 7-15-2025 | | # |
| 202410 | 8-15-2025 | 8-15-2025 | | # |
| 202411 | 9-15-2025 | 9-15-2025 | | # |
| 202412 | 10-15-2025 | 10-15-2025 | | # |
| 202501 | 11-15-2025 | 11-17-2025 | | # |
| 202502 | 12-15-2025 | 12-15-2025 | | # |
| 202503 | 1-15-2026 | 1-15-2026 | | # |
| 202504 | 2-15-2026 | 2-17-2026 | | # |

(4)  For taxes for IRC 4977, Schedule G on Page 6 and Section B1 on Page 1, the due date is the last day of the 7th month after the end of the "**Calendar Year**" shown in Schedule G, Line 2, Excess Fringe Benefits Year. The due date is 7-31-YYYY.

(5)  For taxes for IRC 4979, Schedule H on Page 6 and Section C, Page 1, the due date is the last day of the 15th month after the end of the "**Plan Year**".

*Section C Due Dates*

| Plan Year Month | Due Date | Timely Postmark Date (Adjusted for weekends and holidays) | | # # # |
|---|---|---|---|---|
| 202309 | 12-31-2024 | 12-31-2025 | | # |
| 202310 | 1-31-2025 | 1-31-2025 | | # |
| 202311 | 2-28-2025 | 2-28-2025 | | # |
| 202312 | 3-31-2025 | 3-31-2025 | | # |
| 202401 | 4-30-2025 | 4-30-2025 | | # |
| 202402 | 5-31-2025 | 6-2-2025 | | # |
| 202403 | 6-30-2025 | 6-30-2025 | | # |
| 202404 | 7-31-2025 | 7-31-2025 | | # |
| 202405 | 8-31-2025 | 9-2-2025 | | # |

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| Plan Year Month | Due Date | Timely Postmark Date (Adjusted for weekends and holidays) | | |
|---|---|---|---|---|
| | | | | # |
| | | | | # |
| | | | | # |
| 202406 | 9-30-2025 | 9-30-2025 | | # |
| 202407 | 10-31-2025 | 10-31-2025 | | # |
| 202408 | 11-30-2025 | 12-1-2025 | | # |
| 202409 | 12-31-2025 | 12-31-2025 | | # |
| 202410 | 1-31-2026 | 2-2-2026 | | # |

(6)   For taxes for IRC 4980, Schedule I on Page 6 and Section D, Page 2, the due date is the last day of the month following the month in which the "**Reversion Date**", Schedule I, line 1 occurred. For IRC 4980F, Schedule J on Page 6 and Section E Page 2, the due date is the last day of the month following the month in which the **"Amendment Date"**, Schedule J, line 2 occurred.

### *Section D and E Due Dates*

| Month of reversion/ amendment date | Due Date | Timely Postmark Date (Adjusted for weekends and holidays) | | |
|---|---|---|---|---|
| | | | | # |
| | | | | # |
| 202411 | 12-31-2024 | 12-31-2024 | | # |
| 202412 | 1-31-2025 | 1-31-2025 | | # |
| 202501 | 2-28-2025 | 2-28-2025 | | # |
| 202502 | 3-31-2025 | 3-31-2025 | | # |
| 202503 | 4-30-2025 | 4-30-2025 | | # |
| 202504 | 5-31-2025 | 6-2-2025 | | # |
| 202505 | 6-30-2025 | 6-30-2025 | | # |
| 202506 | 7-31-2025 | 7-31-2025 | | # |
| 202507 | 8-31-2025 | 9-2-2025 | | # |
| 202508 | 9-30-2025 | 9-30-2025 | | # |
| 202509 | 10-31-2025 | 10-31-2025 | | # |
| 202510 | 11-30-2025 | 12-1-2025 | | # |
| 202511 | 12-31-2025 | 12-31-2025 | | # |
| 202512 | 1-31-2026 | 2-2-2026 | | # |

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(7) For taxes for IRC 4965, Schedule K on Page 6 and Section F Page 2, the due date is the 15th day of the 5th month following the close of the **Plan Year** (entity manager's taxable year during which the plan became a party to a prohibitive tax shelter transaction), Page 1, Item F.

*Section F Due Dates*

| Plan Year Month | Due Date | Timely Postmark Date (Adjusted for weekends and holidays) | | |
|:---:|:---:|:---:|---|---|
| | | | | # |
| | | | | # |
| 202408 | 1-15-2025 | 1-15-2025 | | # |
| 202409 | 2-15-2025 | 2-18-2025 | | # |
| 202410 | 3-15-2025 | 3-17-2025 | | # |
| 202411 | 4-15-2025 | 4-15-2025 | | # |
| 202412 | 5-15-2025 | 5-15-2025 | | # |
| 202501 | 6-15-2025 | 6-16-2025 | | # |
| 202502 | 7-15-2025 | 7-15-2025 | | # |
| 202503 | 8-15-2025 | 8-15-2025 | | # |
| 202504 | 9-15-2025 | 9-15-2025 | | # |
| 202505 | 10-15-2025 | 10-15-2025 | | # |
| 202506 | 11-15-2025 | 11-17-2025 | | # |
| 202507 | 12-15-2025 | 12-15-2025 | | # |
| 202508 | 1-15-2026 | 1-15-2026 | | # |
| 202509 | 2-15-2026 | 2-17-2026 | | # |

3.12.22.9.2
(01-01-2023)
**Foreign Addresses**

(1) Code and Edit perfects all foreign addresses on IDRS before ISRP input.

(2) ISRP bypasses the address section. Therefore, the displayed screen will not contain an address section.

(3) If a foreign address is input by ISRP and the return displays, research.

    a.   If INOLES shows the same address as the document, delete Section 02.
    b.   If INOLES shows a different address, access ENMOD and check for a pending address change.

| If | Then |
|---|---|
| pending address is present with the address on the document, | delete Section 02 |

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| If | Then |
|---|---|
| no pending address change is present, | SSPND 320 and prepare Form 4227. Reject the document for routing to EP Entity for "address change, foreign address" |

3.12.22.9.3
(01-01-2023)
**Amended Returns**

(1) If the amended box is checked or there is another indication that the return is amended, revised, supplemental, corrected, or superseding, enter CCC "G" in Field 01CCC.

(2) If the return was identified as a duplicate or copy by Unpostables, cancel the DLN and route to Files for association with the original return.

3.12.22.10
(01-01-2023)
**Section 01 Form 5330**

(1) Section 01 must be present.

(2) The following fields are contained in Section 01:

*Section 01 Fields*

| AFD | POS | FIELD NAME | FORM LINE # |
|---|---|---|---|
| RMIT> | 11 | Total Tax Paid With Return | GREEN MONEY on return |
| 01NC | 4 | Name Control | Item A, Name of filer |
| 01TIN | 9 | TIN | Item B, Filers identifying number |
| 01TNT | 1 | Primary TIN Type | Edited digit to the right of Item B |
| 01PL | 3 | Plan Number | Item G, Plan number |
| 01TXP | 6 | Tax Period | Filer tax year ending (YYYYMM) |
| 01RCD | 8 | Received Date | Stamped or edited on return (YYYYMMDD) |
| 01CCC | 10 | Condition Codes | Edited code on the dotted portion of Item H |
| 01PTN | 9 | Sponsor EIN | Item E, Plan sponsor's EIN |
| 01PYD | 6 | Sponsor PYE | Item F, Plan year ending (YYYYMM) |
| 01PIC | 1 | P&I Code | Edited to the left of Item C |
| 01CAF | 1 | CAF Indicator | Edited to the right of Item F, Plan year ending |
| 01ADC | 2 | Audit Code | Edited top left of Item H |
| 01COR | 1 | Correspondence Indicator | Edited left margin of Part I title |

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**3.12.22.10**

| AFD | POS | FIELD NAME | FORM LINE # |
|---|---|---|---|
| 01CRD | 8 | Correspondence Received Date | Part I, Title Line |
| N/A | 3 | ERS Action Code | Edited in the bottom left margin of Form 5330 |
| TPNC | 6 | Taxpayer Notice Code | none |

**3.12.22.10.1**
(01-01-2023)
**Field RMIT> Tax Paid With Return**

(1) May be present and must be numeric.

**3.12.22.10.1.1**
(01-01-2023)
**Field RMIT> Invalid Conditions**

(1) Amount in Field RMIT> is not numeric.

(2) An amount is present in Field RMIT> but no significant entry is in Field 0317 and CCC "G" is not present in Field 01CCC.

**3.12.22.10.1.2**
(01-01-2023)
**Field RMIT> Correction Procedures**

(1) Review the entries in Fields RMIT>, 0317 and 0319.

(2) Field RMIT> amount is not correctable.

- If the wrong amount was transcribed in RMIT>, SSPND 611.
- Prepare Form 4227 to explain the error.
- Rejects prepares Form 3893, **Re-Entry Document Control,** after taking corrective action.

(3) If RMIT> amount is correct, correct any coding and transcription for Field 0317.

**3.12.22.10.2**
(01-01-2024)
**Field 01NC Name Control**

(1) This is a four-position alpha/numeric field that must be present.

**3.12.22.10.2.1**
(01-01-2023)
**Field 01NC Invalid Conditions**

(1) The first position is other than A-Z or 0-9 and the other positions are other than A-Z or 0-9, &, -, or blank.

(2) A character follows a blank.

**3.12.22.10.2.2**
(01-01-2024)
**Field 01NC Correction Procedures**

(1) If the name control transcribed from the document does not match the name control on the BMF Entity Index File (EIF) for the TIN in Field 01TIN, this field will under print with the BMF EIF Name Control as pound signs (####).

(2) Correct the name control using the following table:

**Corrections for Name Control**

| If | Then |
|---|---|
| The name control has not been edited or transcribed correctly from Item A and the correct name control matches the under printed name control, | Edit the correct name control and bring up the under printed name control in 01NC |
| The name control was edited and transcribed correctly, | Determine if the filer changed the order of his name but there was no name change input |
| The filer changed the order of the name but there was no name change, | Bring up the under-printed name control in 01NC |
| The TIN was transcribed incorrectly from Item B, | Correct the TIN in 01TIN<br>**Note:** Item B contains fields for an EIN and SSN |

3.12.22.10.3
(01-01-2023)
**Field 01TIN TIN**

(1) This is a nine-position field that must contain an entry.

(2) If the TIN is an SSN, a zero, "0", must be in Field 01TNT. If the TIN is an EIN, a "2" must be in Field 01TNT.

**Note:** Item B contains fields for an EIN and SSN.

3.12.22.10.3.1
(01-01-2023)
**Field 01TIN Invalid Conditions**

(1) Taxpayer identification number is all zeroes or all nines.

(2) Taxpayer identification number is illegible or incomplete.

3.12.22.10.3.2
(01-01-2023)
**Field 01TIN Correction Procedures**

(1) Correct coding and transcription. If the TIN is missing or invalid, correct the TIN using the following tables. If the TIN appears to be an SSN, follow the "SSN - If and Then" table. If the TIN appears to be an EIN, follow the "EIN - If and Then" table:

**Corrections for SSN**

| If | Then |
|---|---|
| The TIN on the Form 5330 in Item B is an SSN, | Research for a pending TC 000 using the SSN with the suffix "V" |
| There is a pending TC 000, | Transmit |
| There is no pending TC 000, | SSPND 320, attach Form 4227, and forward to research or establish the SSN on the V-tape |
| The EP Entity function has found or established an SSN, | Enter the SSN in 01TIN |

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**Corrections for EIN**

| If | Then |
|---|---|
| The invalid TIN in item B on the Form 5330 appears to be an EIN and you find a valid EIN, | Enter the EIN in 01TIN |
| You do not find an EIN on the BMF, | SSPND 320, attach Form 4227, and forward to the EP Entity function for assignment of an EIN |
| The EP Entity function found or assigned an EIN, | enter the EIN in 01TIN |

(2)   If a valid EIN is found, send Letter 0147C to the taxpayer.

(3)   If the TIN is an SSN and the taxpayer has not updated their name with SSA, SSPND 320, attach Form 4227, annotate in the remarks section "Establish on the BMF, TP has not updated SSA with new name," and route to EP Entity.

---

**3.12.22.10.4**
(01-01-2023)
**Field 01TNT Primary TIN Type**

(1)   Field 01TNT defines the primary taxpayer identification number.

(2)   This is a one-position field that must be present.

---

**3.12.22.10.4.1**
(01-01-2023)
**Field 01TNT Invalid Conditions**

(1)   Field 01TNT is invalid if entry is other than a "0" or "2."

---

**3.12.22.10.4.2**
(01-01-2023)
**Field 01TNT Correction Procedures**

(1)   If TIN type is an SSN, enter a zero, "0", in Field 01TNT.

(2)   If TIN type is an EIN, enter a "2" in Field 01TNT.

---

**3.12.22.10.5**
(01-01-2023)
**Field 01PL Plan Number**

(1)   This is a three-position numeric field that must be present.

---

**3.12.22.10.5.1**
(01-01-2023)
**Field 01PL Invalid Conditions**

(1)   Field 01PL is invalid unless plan number is 001–999.

---

**3.12.22.10.5.2**
(04-07-2023)
**Field 01PL Correction Procedures**

(1)   Follow If and Then table:

---

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**Corrections for Plan**

| If: | Then: Research INOLEP/EMFOLI and ERTVU on the Form 5500 filed for the same tax period as the Form 5330 and enter that plan number and |
| --- | --- |
| 01TIN contains an SSN and no plan number is present on the return or attachments, | Use the sponsor EIN for research |
| 01TIN contains an EIN, and no plan number is present on the return or attachments, | Use the sponsor EIN for research |
| The plan number is not in the valid range, | Use the sponsor EIN for research |
| There are multiple entries in Field 01PL, | Use the sponsor EIN for research |
| 01TIN contains an SSN and plan number "000" is present in Field 01PL, | If no plan number is found after researching, change to "999". <br> **Note:** 01TNT must be "0," if not "0," correct. <br> **Note:** Use the sponsor EIN for research. |
| 01TIN contains an EIN and plan number "000" is present in Field 01PL, | If no plan number is found after researching, SSPND to Entity using action code 320. <br> **Note:** If the account was previously reviewed by EP Entity or EP Accounts and the plan number is present and within the valid range, see IRM 3.12.22.23.12.2, Error Code 701 Correction Procedures. <br> **Note:** Use the sponsor EIN for research. <br> If Entity is unable to find a valid plan change to 999. |

**3.12.22.10.6**
**(01-01-2023)**
**Field 01TXP Tax Period**
**Ending**

(1)   This field must contain an entry.

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**3.12.22.10.6**

| | |
|---|---|
| 3.12.22.10.6.1<br>(01-01-2023)<br>**Field 01TXP Invalid Conditions** | (1)  Field 01TXP not in YYYYMM format.<br><br>(2)  Tax period is earlier than 198412.<br><br>(3)  If tax period is greater than process date (today's date) plus 11 months, process using current year. |

| | |
|---|---|
| 3.12.22.10.6.2<br>(01-01-2023)<br>**Field 01TXP Correction Procedures** | (1)  Correct coding and transcription.<br><br>(2)  Tax Period Ending cannot be earlier than 198412. If found:<br><br>    a.  SSPND 620<br>    b.  Attach Form 4227, for routing to Kansas City Non-Master File (NMF):<br><br>        Kansas City Submission Processing Campus<br>        333 W Pershing Rd<br>        NMF Team, Mailstop 6263 P-6<br>        Kansas City, MO 64108<br><br>(3)  If tax period is greater than process date (today's date) plus 11 months, process using current year.<br><br>(4)  If Field 01TXP is blank:<br><br>    a.  Use the Plan Year Ending from Item F.<br>    b.  If Plan Year is blank, use current year (e.g. 201912 if processing year is 2020.)<br><br>(5)  Enter the correct date in Field 01TXP. |

| | |
|---|---|
| 3.12.22.10.7<br>(01-01-2023)<br>**Field 01RCD Received Date** | (1)  This field must contain an entry. |

| | |
|---|---|
| 3.12.22.10.7.1<br>(01-01-2023)<br>**Field 01RCD Invalid Conditions** | (1)  Field 01RCD not in YYYYMMDD format.<br><br>(2)  Received date is not greater than tax period ending. |

| | |
|---|---|
| 3.12.22.10.7.2<br>(01-01-2023)<br>**01RCD Correction Procedures** | (1)  Check the received date and tax period ending were correctly transcribed from the document. If transcribed correctly, and no other errors, transmit.<br><br>(2)  If the Received Date Field is blank or invalid, refer to the return and attachments to determine the correct received date in the following order:<br><br>    a.  Earliest IRS stamped received date.<br>    b.  U.S. Post Office postmark date or designated Private Delivery Service (PDS) mail date. For more information about PDSs, go to IRM 3.10.72.6.2.3, What is a Designated Private Delivery Service (PDS)? Also accept a postmark date stamped in the margin by Receipt and Control. Refer to IRM 3.10.72.6.2.2, "Postmark Date" and "Received Date", for information on determining valid postmark dates.<br>    c.  COMP Date-the IRS COMP machine date generated on the envelope.<br>    d.  Revenue agent's signature date. |

e.    Signature date (unless other information indicates that the signature date is invalid).
f.    DLN Julian date minus 10 days.
g.    Today's date minus 10 days.

(3)  Statute check:

a.    If the processing date is 2 years and 9 months after the return due date, the Statute Control Unit must clear this document.
b.    If Statute Control has not cleared the return, SSPND 310, attach Form 4227, and route to Statute Control.

#
#
#
#
#
#
#

c.    If Statute Control clears the return, enter "W" in Field 01CCC.

**3.12.22.10.8**
**(01-01-2023)**
**Field 01CCC Condition Codes**

(1)  The following is a list of the valid condition codes and their meanings:

#
#
#
#
#

b.    D - Reasonable cause for waiver of Failure to Pay penalty
c.    F- Early filed return
d.    G - Amended return
e.    O - Manual refund
f.    R - Reasonable cause for late filing
g.    W - Cleared by Statute Control Group
h.    X - Return settlement freeze
i.    Z - Return with amounts not identified with an abstract number. Assigns temporary abstract number 204
j.    3 - Incomplete return
k.    7 - Reasonable cause for waiver of penalties considered and denied

**3.12.22.10.8.1**
**(01-01-2023)**
**Field 01CCC Invalid Conditions**

(1)  Duplicate condition codes.

(2)  CCC "7" is present with CCCs "D" and/or "R".

**3.12.22.10.9**
**(01-01-2023)**
**Field 01PTN Sponsor EIN**

(1)  This is a nine-character numeric field that must be present during processing.

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| | |
|---|---|
| 3.12.22.10.9.1<br>(01-01-2023)<br>**Field 01PTN Invalid Conditions** | (1) Field 01PTN is not present.<br><br>(2) Field 01PTN is fewer than nine characters.<br><br>(3) Information is illegible. |
| 3.12.22.10.9.2<br>(01-01-2023)<br>**Field 01PTN Correction Procedures** | (1) Correct any transcription errors.<br><br>(2) Search attachments for a complete and accurate Plan Sponsor's EIN.<br><br>(3) If unable to determine, SSPND 320, attach Form 4227, note "Plan Sponsor's EIN" and route to EP Entity. |
| 3.12.22.10.10<br>(01-01-2023)<br>**Field 01PYD Sponsors Plan Year Ending Date** | (1) When present, must be numeric. |
| 3.12.22.10.10.1<br>(01-01-2023)<br>**Field 01PYD Invalid Conditions** | (1) Date not in YYYYMM format.<br><br>(2) This date must be present when Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C 0311 or 0313 contains an entry greater than zero.<br><br>(3) May be present if Field 03L1, 03L2, 033A, 033B, 035A, or 03L6 is present. |
| 3.12.22.10.10.2<br>(01-01-2023)<br>**Field 01PYD Correction Procedures** | (1) Correct all coding and transcription errors.<br><br>(2) If Field 01PYD is blank, enter date from Field 01TXP.<br><br>(3) If Field 01TXP is also blank, use current year (e.g., 201912 if processing year is 2020). |
| 3.12.22.10.11<br>(01-01-2023)<br>**Field 01PIC Penalty and Interest Code** | (1) This field is currently not being edited. |
| 3.12.22.10.11.1<br>(01-01-2023)<br>**Field 01PIC Invalid Conditions** | (1) Entry is present and is other than "1". |
| 3.12.22.10.11.2<br>(01-01-2023)<br>**Field 01PIC Correction Procedures** | (1) Field 01PIC is currently not being edited. Delete entry if present. |
| 3.12.22.10.12<br>(01-01-2023)<br>**Field 01CAF CAF Indicator** | (1) This indicator may be present. |

3.12.22.10.12.1
(01-01-2023)
**Field 01CAF Invalid Conditions**

(1) An error generates if other than one of the following valid values is present:

- 1 - One representative authorized to receive notices.
- 2 - Two representatives authorized to receive notices.
- 3 - One representative authorized to receive notices and refunds.
- 4 - Two representatives authorized to receive notices and refunds. or
- 7 - One representative authorized to receive refund.

3.12.22.10.12.2
(01-01-2023)
**Field 01CAF Correction Procedures**

(1) If a value other than 1, 2, 3, 4 or 7 is present, delete entry.

3.12.22.10.13
(01-01-2023)
**Field 01ADC Audit Code**

(1) This field may be 1, 2, or blank.

(2) If this field errors, delete entry.

3.12.22.10.13.1
(01-01-2023)
**Field 01ADC Invalid Conditions**

(1) Present entry is other than 1 or 2.

(2) More than one code is present.

3.12.22.10.13.2
(01-01-2023)
**Field 01ADC Correction Procedures**

\#
\#

\#
\#

(3) If one or two does not apply, delete entry if present.

3.12.22.10.14
(01-01-2023)
**Field 01COR Correspondence Indicator**

(1) Field 01COR, Correspondence Indicator, is located in the left margin, Form 5330, Part I next to the title.

3.12.22.10.14.1
(01-01-2024)
**Field 01COR Invalid Conditions**

(1) This field is invalid if other than 11, 12, 13, 14, or blank.

3.12.22.10.14.2
(01-01-2023)
**Field 01COR Correction Procedures**

(1) Correct coding and transcription errors.

(2) If field contains an entry other than 11, 12, 13, or 14, delete entry. Definitions are:

- blank - no correspondence initiated by IRS.
- 11 - Reply received with all requested information.
- 12 - Reply received with some of requested information.
- 13 - Reply received with none of requested information.
- 14 - No reply received.

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**3.12.22.10.14.2**

| | | |
|---|---|---|
| 3.12.22.10.15<br>(01-01-2023)<br>**Field 01CRD<br>Correspondence<br>Received Date** | (1) | This field, if present, must be numeric. |
| 3.12.22.10.15.1<br>(01-01-2023)<br>**Field 01CRD Invalid<br>Conditions** | (1) | Field 01CRD is not in YYYYMMDD format. |
| 3.12.22.10.15.2<br>(01-01-2023)<br>**Field 01CRD Correction<br>Procedures** | (1)<br><br>(2)<br><br>(3) | Correct coding and transcription errors. Enter date in correct YYYYMMDD format.<br><br>Determine if the return is a "no reply". If so, delete Field 01CRD.<br><br>If the return is not a "no reply," delete CCC "3". |
| 3.12.22.10.16<br>(01-01-2023)<br>**Action Codes** | (1) | Edit action codes in the bottom left margin of Form 5330. |
| 3.12.22.10.16.1<br>(01-01-2023)<br>**Action Code Invalid<br>Conditions** | (1) | Action code is invalid if other than 001–999. |

| | | |
|---|---|---|
| 3.12.22.10.16.2<br>(01-01-2023)<br>**Valid Action Codes** | (1) | Enter the following action codes if instructed to do so: |

    a.    211 - when corresponding on a numbered or unnumbered return.
    b.    225 - signature only-Domestic
    c.    226 - signature only-International
    d.    310 - to route a numbered return to Statutes.
    e.    320 - to route a numbered return to Entity.
    f.    351 - to route a numbered return to Rejects.
    g.    450 - to route a numbered return to any other area.
    h.    480 - to route an early-filed return to Rejects.
    i.    610 - Renumber.
    j.  611 - Remittance renumber.
    k.  640 - to void the DLN.

| | | |
|---|---|---|
| 3.12.22.10.17<br>(01-01-2023)<br>**Field TPNC Taxpayer<br>Notice Code (TPNC)** | (1)<br><br>(2) | This is a two-position field.<br><br>If present, it must be numeric. |
| 3.12.22.10.17.1<br>(01-01-2024)<br>**Field TPNC Invalid<br>Conditions** | (1)<br><br>(2) | Entry in Field TPNC is not numeric.<br><br>Field TPNC errors if other than the following valid TPNCs are used: |

*Taxpayer Notice Codes*

| Taxpayer Notice Code | Point Of Error | Error Message |
|---|---|---|
| 01 | 0317 - Total Tax Amount | There was an error made on the amount reported as Total Tax on Line 17 of Part II. Line 17 of Part II must equal the amount from Part I, Line 7, 12, 13, 14, 15, or 16 (whichever is applicable). |
| 02 | 04A12 - 4972 Tax Amount | There was an error made in your calculation for the tax reported on Schedule A, Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972). Line 12 of Schedule A must equal Line 11 multiplied by 10 percent. |
| 03 | 0503 - 4975(a) Tax Amount | There was an error made in your calculation for the tax reported on Schedule C, Tax on Prohibited Transactions (Section 4975(a)). To calculate the tax on Schedule C, Line 2, Column (e), multiply the amount in column (d) by the applicable percentage based on the date of your transaction in column (b). Add all amounts in column (e) of Schedule C and enter the total on line 3 of Schedule C. |
| 04 | 06L2 - 4971(a) Tax Amount | There was an error made in your calculation for the tax reported on Schedule D, Tax on Failure to Meet Minimum Funding Standards (Section 4971(a) and 4971(b)). Line 2 of Schedule D must equal line 1 multiplied by 10 percent. |
| 05 | 09L4 - 4977 Tax Amount | There was an error made in your calculation for the tax reported on Schedule G, Tax on Excess Fringe Benefits (Section 4977). Line 4 of Schedule G must equal line 3 multiplied by 30 percent. |
| 06 | 10L2 - 4979 Tax Amount | There was an error made in your calculation for the tax reported on Schedule H, Tax on Excess Contributions to Certain Plans (Section 4979). Line 2 of Schedule H must equal line 1 multiplied by 10 percent. |
| 07 | 11L3 - 4980 Tax Amount | There was an error made in your calculation for the tax reported on Schedule I, Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980). Line 3 of Schedule I must equal line 2a multiplied by 2b. |
| 08 | 12L5 - 4980F Total Tax Amount | There was an error made in your calculation for the tax reported on Schedule J, Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F). Line 5 of Schedule J must equal line 4 multiplied by $100.00. |
| 09 | 0319 - Total Tax Due | There was a subtraction error made for the tax reported on Line 19 of Part II. Line 19 of Part II must equal line 17 minus line 18. |
| 10 | 03L1 - Total Section 4972 Tax Amount | The tax reported on Line 1 of Part I did not match the amount reported on Line 12 of Schedule A. Line 1 of Part I and line 12 of Schedule A must match exactly. |
| 11 | 03L2 - Total Section 4973(a)(3) Tax Amount | The tax reported on Line 2 of Part I did not match the amount reported on Line 12 of Schedule B. Line 2 of Part I and line 12 of Schedule B must match exactly. |

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**3.12.22.10.17.1**

| Taxpayer Notice Code | Point Of Error | Error Message |
|---|---|---|
| 16 | 033A - Total Section 4975(a) Tax Amount | The tax reported on Line 3a of Part I did not match the amount reported on Line 3 of Schedule C. Line 3a of Part I and line 3 of Schedule C must match exactly. |
| 17 | 038A - Total Section 4971(a) Tax Amount | The tax reported on Line 8a of Part I did not match the amount reported on Line 2 of Schedule D. Line 8a of Part I and line 2 of Schedule D must match exactly. |
| 18 | 0311 - Total Section 4977 Tax Amount | The tax reported on Line 11 of Part I did not match the amount reported on Line 4 of Schedule G. Line 11 of Part I and line 4 of Schedule G must match exactly. |
| 19 | 0313 - Total Section 4979 Tax Amount | The tax reported on Line 13 of Part I did not match the amount reported on Line 2 of Schedule H. Line 13 of Part I and Line 2 of Schedule H must match exactly. |
| 20 | 0314 - Total Section 4980 Tax Amount | The tax reported on Line 14 of Part I did not match the amount reported on Line 3 of Schedule I. Line 14 of Part I and Line 3 of Schedule I must match exactly. |
| 21 | 0315 - Total Section 4980F Tax Amount | The tax reported on Line 15 of Part I did not match the amount reported on Line 5 of Schedule J. Line 15 of Part I and line 5 of Schedule J must match exactly. |
| 22 | 07TOT - 4971(f)(1) Total Tax Amount | There was an error made in your calculation for the tax reported on Schedule E, Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1)). Line 4 of Schedule E must equal line 3 column (e) multiplied by 10 percent. |
| 23 | 039A - Total Section 4971(f)(1) Tax Amount | The tax reported on Line 9a of Part I did not match the amount reported on Line 4 of Schedule E. Line 9a of Part I and line 4 of Schedule E must match exactly. |
| 24 | 0316 - Total Section 4965 Tax Amount | The tax reported on Line 16 of Part I did not match the amount reported on Line 2 of Schedule K. Line 16 of Part I and Line 2 of Schedule K must match exactly. |
| 25 | 13L2 - Section 4965 Tax Amount | There was an error made in your calculation for the tax reported on line 2 of Schedule K, Tax on Prohibited Tax Shelter Transactions (Section 4965). Line 2 of Schedule K must equal line 1 multiplied by $20,000.00. |
| 26 | 0310B - Total Section 4971(g)(3) Tax Amount | The tax reported on line 10b of Part I did not match the amount reported on line 1c of Schedule F. Line 10b of Part I and line 1c of Schedule F must match exactly. |
| 27 | 0310C - Total Section 4971(g)(4) Tax Amount | The tax reported on line 10c of Part I did not match the amount reported on line 2d of Schedule F. Line 10c of Part I and line 2d of Schedule F must match exactly. |

(3) More than one TPNC is present.

**3.12.22.11**
**(01-01-2023)**
**Section 02 Form 5330**

(1)  The following fields are contained in Section 02:

*Section 02 Fields*

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|-----------|-------------|
| 02NAM | 35 | Primary Name | Item A, NAME OF FILER |
| 02CON | 35 | Care of Name | Item A, NAME OF FILER |
| 02FAD | 35 | Foreign Address | Item A, NAME OF FILER |
| 02ADD | 35 | Street Address | Item A, NAME OF FILER |
| 02CTY | 22 | City | Item A, NAME OF FILER |
| 02ST | 2 | State | Item A, NAME OF FILER |
| 02ZIP | 12 | Zip Code | Item A, NAME OF FILER |

(2)  Section 02 may be present but cannot be present if Field 01CCC contains CCC "G". If Field 01CCC contains "G", delete Section 02.

(3)  If item A of the Form 5330 is completely blank, and the EIN in item B is the same as the EIN in item E, or there is no TIN in item B, enter the name and address of plan sponsor from item C in Fields 02NAM through 02ST.

**3.12.22.11.1**
**(01-01-2023)**
**Field 02NAM Primary Name**

(1)  Must be present.

**3.12.22.11.1.1**
**(01-01-2023)**
**Field 02NAM Invalid Conditions**

(1)  First position is present and does not contain A-Z, 0–9.

(2)  The remaining positions contain other than A-Z, 0-9, hyphen, ampersand, pound sign, or blank.

(3)  There are more than 35 characters present in the field.

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

(4)  Data follows two blanks.

**3.12.22.11.1.2**
**(01-01-2023)**
**Field 02NAM Correction Procedures**

(1)  Correct all misplaced entries, coding, and transcription errors.

(2)  Compare the displayed fields with the return and attachments. If any of the displayed fields is incorrect, overlay the screen with the correct information.

(3)  If the name on the return contains more than 35 characters, continue inputting name using Field 02CON as a second name line.

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| | |
|---|---|
| **3.12.22.11.2**<br>(01-01-2023)<br>**Field 02CON Care of Name** | (1) May be present. |
| **3.12.22.11.2.1**<br>(01-01-2023)<br>**Field 02CON Invalid Conditions** | (1) When present, first position does not contain A-Z, 0-9.<br><br>(2) The remaining positions contain other than A-Z, 0-9, hyphens, ampersands, pound signs, or blanks.<br><br>(3) Data follows two blanks. |
| **3.12.22.11.2.2**<br>(01-01-2023)<br>**Field 02CON Correction Procedures** | (1) Correct coding and transcription errors.<br><br>(2) If unable to correct, delete entry. |
| **3.12.22.11.3**<br>(01-01-2023)<br>**Field 02FAD Foreign Address** | (1) Field 02FAD is located in the Entity Section of the return.<br><br>(2) This field contains an entry when there is a foreign address present on the return.<br><br>(3) The field may contain alpha, numeric and special characters. |
| **3.12.22.11.3.1**<br>(01-01-2023)<br>**Field 02FAD Invalid Conditions** | (1) Field 02FAD generates as an error when any of the following conditions is present:<br><br>  a.  The first position is blank.<br>  b.  Any character followed by two consecutive blanks.<br>  c.  There are more than 35 characters present in the field.<br><br>    *Note:* ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return. |
| **3.12.22.11.3.2**<br>(01-01-2023)<br>**Field 02FAD Correction Procedures** | (1) Correct all misplaced entries, coding and transcription errors.<br><br>(2) Compare displayed fields with the return. If any of the displayed fields is incorrect, overlay the screen with the correct information from the table below: |

### Foreign Address Correction

| If a foreign address | Then |
|---|---|
| Is present in Field 02FAD, | 1. Field 02ST must contain "." (period/space)<br>2. Delete Field 02ZIP, if present |
| Is not present in Field 02FAD, | Check return for foreign address |

| If a foreign address | Then |
|---|---|
| Is present on the return, | 1. Enter the foreign address in Field 02FAD<br><br>*Note:* If additional space is required, continue entering the address in Field 02ADD.<br><br>2. Field 02CTY must contain the appropriate foreign country code.<br><br>3. Field 02ST must contain "." (period/space) |
| Is not present on the return, | 1. Verify the address on the return is not a foreign address<br><br>2. Enter street address in Field 02ADD<br><br>3. Enter city, state and zip code in the appropriate fields |

**3.12.22.11.4**
**(01-01-2023)**
**Field 02ADD Street Address**

(1) May be present.

**3.12.22.11.4.1**
**(01-01-2023)**
**Field 02ADD Invalid Conditions**

(1) When present, first position must contain A-Z, 0-9.

(2) The remaining position must contain A-Z, 0-9, hyphen, ampersand, or blank.

(3) Data cannot follow two blanks.

**3.12.22.11.4.2**
**(01-01-2023)**
**Field 02ADD Correction Procedures**

(1) Correct any coding and transcription errors.

(2) Refer to the Form 5330, Item A, for the correct street address. If no legible street address is present on the Form 5330 and/or attachments, delete all data in 02ADD, 02CTY, 02ST, and 02ZIP.

(3) If a Major City Code is present and no street address is available, enter the city in Field 02CTY and enter the state code in Field 02ST.

(4) If the Major City Code is correct and the state is present, delete Field 02ST.

(5) If you cannot correct the address with the information on the return, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete only the address.

**3.12.22.11.5**
**(01-01-2023)**
**Field 02CTY City**

(1) Must be present if the street address is present in 02ADD.

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**3.12.22.11.5**

| | | |
|---|---|---|
| 3.12.22.11.5.1<br>(01-01-2023)<br>**Field 02CTY Invalid Conditions** | (1) | First position is blank. |
| | (2) | The second and third positions are both blank. |
| | (3) | All other positions are other than A-Z or blank. |
| | (4) | Two consecutive blanks followed by a character. |
| 3.12.22.11.5.2<br>(01-01-2023)<br>**Field 02CTY Correction Procedures** | (1) | Correct any coding and transcription errors. |
| | (2) | If a Major City Code is present, and no street address is available, enter the city in Field 02CTY and enter the state code in Field 02ST. |
| 3.12.22.11.6<br>(01-01-2023)<br>**Field 02ST State Code** | (1) | Must be present if the address line is present unless a Major City Code is used. |
| | (2) | If present, it must be a valid state code. |
| 3.12.22.11.6.1<br>(01-01-2023)<br>**Field 02ST Invalid Conditions** | (1) | Field 02ST is blank and Field 02ADD is present and a Major City Code was not used. |
| | (2) | Entry is not a valid state code. |
| 3.12.22.11.6.2<br>(01-01-2023)<br>**Field 02ST Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | If unable to determine state from Form 5330 or attachments, refer to Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, to correct Field 02ST. |
| | (3) | If unable to correct, delete entries in Fields 02ADD, 02CTY, 02ST, and 02ZIP. |
| 3.12.22.11.7<br>(01-01-2023)<br>**Field 02ZIP Zip Code** | (1) | This is a twelve-position numeric field that may be present. |
| 3.12.22.11.7.1<br>(01-01-2023)<br>**Field 02ZIP Invalid Conditions** | (1) | Field 02ZIP is blank and Street Address (02ADD), City (02CTY), and State (02ST) are present. |
| | (2) | The first three digits do not agree with the Major City or State. |
| 3.12.22.11.7.2<br>(01-01-2023)<br>**Field 02ZIP Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Refer to Document 7475 to correct zip code. |
| 3.12.22.12<br>(01-01-2024)<br>**Section 03 Form 5330 - Part I Sections A, B, C, D, E and F and Part II** | (1) | Section 03 may be present unless Condition Code "G" is present in 01CCC. |
| | a.<br>b. | Correct coding and transcription.<br>If this is an amended return, enter CCC "G" in Field 01CCC and delete Section 03. |
| | (2) | A return with CCC "C", has no entries in Section 03 and no signature. |

       a.    Correct coding and transcription.

       b.    If coding and transcription is correct, transmit.

(3)   The following fields are in Section 03:

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### Section 03 Fields

| AFD | POS | FIELD NAME | FORM LINE # |
|---|---|---|---|
| 03L1 | 13 | Section 4972 Tax | Line 1 |
| 03L2 | 13 | Section 4973(a)(3) Tax | Line 2 |
| 033A | 13 | Section 4975A Tax | Line 3a |
| 033B | 13 | Section 4975B Tax | Line 3b |
| 03L4 | 13 | Section 4976 Tax | Line 4 |
| 035A | 13 | Section 4978 Tax | Line 5a |
| 035B | 1 | 4978 Tax Indicator | Line 5b |
| 03L6 | 13 | Section 4979A Tax | Line 6 |
| 03L7 | 13 | Section A Total Tax | Line 7 |
| 038A | 13 | Section 4971(a) Tax | Line 8a |
| 038B | 13 | Section 4971(b) Tax | Line 8b |
| 039A | 13 | Section 4971(f)(1) Tax | Line 9a |
| 039B | 13 | Section 4971(f)(2) Tax | Line 9b |
| 0310A | 13 | Section 4971(g)(2) Tax | Line 10a |
| 0310B | 13 | Section 4971(g)(3) Tax | Line 10b |
| 0310C | 13 | Section 4971(g)(4) Tax | Line 10c |
| 0310D | 13 | Section 4971(h) | Line 10d |
| 0311 | 13 | Section 4977 Tax | Line 11 |
| 0312 | 13 | Section B Total Tax Amount | Line 12 |
| 0313 | 13 | Section 4979 Tax | Line 13 |
| 0314 | 13 | Section 4980 Tax | Line 14 |
| 0315 | 13 | Section 4980F Tax | Line 15 |
| 0316 | 13 | Section 4965 Tax | Line 16 |
| 0317 | 13 | Total Tax All Sections | Line 17 |
| 0318 | 13 | Tax Paid on 8868 | Line 18 |
| 0319 | 13 | Tax Due/Refund | Line 19 |

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|-----------|-------------|
| 03PRE | 1 | Preparation Code | Page 2, to the right of the Preparer's SSN or PTIN box |
| 03PSN | 9 | Preparer SSN or PTIN | Page 2, Preparer's SSN or PTIN box |
| 03PEN | 9 | Preparer EIN | Page 2, Firm's EIN box |
| 03CBT | 10 | Preparer Telephone # | Page 2, Firm's Phone no. box |

(4) For Fields 03L1 through 0316, if the filer appears to have entered the tax amount on the wrong line, delete the entry and enter it in the correct field.

*Example:* Tax is entered on Line 2, Field 03L2, but only Page 3 is attached, showing the same tax on Schedule C Line 3. Delete the entry in Field 03L2 and enter it in 033A.

**3.12.22.12.1**
**(01-01-2023)**
**Field 03L1 Section 4972 Tax**

(1) Field 03L1, Section 4972 Tax, is located on Part I, Section A, Line 1.

(2) When present, this field must be numeric and may be negative.

**3.12.22.12.1.1**
**(01-01-2023)**
**Field 03L1 Invalid Conditions**

(1) Field 03L1 is present and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

(2) Field 03L1 is present but does not equal the calculated amount from Field 04A12.

**3.12.22.12.1.2**
**(01-01-2023)**
**Field 03L1 Correction Procedures**

(1) Correct coding and transcription errors for Field 03L1, 04L3, 04L8, 0410 or 04A12.

(2) If the taxpayer made an error in transferring the total tax from Field 04A12 to 03L1, enter TPNC 10.

(3) If the taxpayer made an error in calculating the tax reported on Schedule A, line 12, enter TPNC 02.

**3.12.22.12.2**
**(01-01-2023)**
**Field 03L2 Section 4973(a)(3) Tax**

(1) Field 03L2, Section 4973(a)(3) Tax, is located on Part I, Section A, Line 2 and under prints with the calculated amount from Field 04B12 if the transcribed and generated amounts differ.

(2) When present, must be numeric and may be negative.

**3.12.22.12.2.1**
**(01-01-2023)**
**Field 03L2 Invalid Conditions**

(1) Field 03L2 is present and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

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| 3.12.22.12.2.2<br>(01-01-2023)<br>**Field 03L2 Correction Procedures** | (1) Correct coding and transcription errors. |
| | (2) Correct coding and transcription errors for Fields 03L2 and 04B12. |
| | (3) If the taxpayer made an error in transferring the total tax from field 04B12 to 03L2, enter TPNC 11. |
| | (4) Taxes for Field 03L2 and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.<br><br>a. SSPND 351 and prepare a Form 4227.<br>b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4973(a)(3) and prepares a new Form 5330 for the remaining tax.<br>c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes. |

| 3.12.22.12.3<br>(01-01-2024)<br>**Field 033A Section 4975(a) Tax** | (1) Field 033A, Section 4975(a) Tax, is located on Part I, Section A, Line 3a and under prints with the calculated amount from Field 0503 if the transcribed and generated amounts differ. |
| | (2) When present, must be numeric and may be negative. |

| 3.12.22.12.3.1<br>(01-01-2023)<br>**Field 033A Invalid Conditions** | (1) Field 033A contains an entry and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contain an entry greater than zero. |

| 3.12.22.12.3.2<br>(01-01-2023)<br>**Field 033A Correction Procedures** | (1) Correct coding and transcription errors. |
| | (2) Taxes for Field 033A and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.<br><br>a. SSPND 351 and prepare a Form 4227.<br>b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4975(a) and prepares a new Form 5330 for the remaining tax.<br>c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes. |

| 3.12.22.12.4<br>(01-01-2024)<br>**Field 033B Section 4975(b) Tax** | (1) Field 033B, Section 4975(b) Tax, is located on Part I, Section A, Line 3b. |
| | (2) When present, must be numeric and may be negative. |

| 3.12.22.12.4.1<br>(01-01-2023)<br>**Field 033B Invalid Conditions** | (1) Field 033B contains an entry and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |

| 3.12.22.12.4.2<br>(01-01-2023)<br>**Field 033B Correction Procedures** | (1) Correct coding and transcription errors. |

**3.12.22.12.2.2**

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(2)   Taxes for Field 033B, and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4975(b) and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.12.5**
**(01-01-2023)**
**Field 03L4 Section 4976 Tax**

(1)   Field 03L4, Section 4976 Tax, is located on Part I, Section A, Line 4.

(2)   When present, must be numeric and may be negative.

**3.12.22.12.5.1**
**(01-01-2023)**
**Field 03L4 Invalid Conditions**

(1)   Field 03L4 is present and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.12.5.2**
**(01-01-2023)**
**Field 03L4 Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   Taxes for Field 03L4 and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4976 and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.12.6**
**(01-01-2023)**
**Field 035A 4978 Tax**

(1)   Field 035A, Section 4978 Tax, is located on Part I, Section A, Line 5a.

(2)   When present, must be numeric and may be negative.

**3.12.22.12.6.1**
**(01-01-2023)**
**Field 035A Invalid Conditions**

(1)   Field 035A is present and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.12.6.2**
**(01-01-2023)**
**Field 035A Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   Taxes for Field 035A and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4978 and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

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| 3.12.22.12.7<br>(01-01-2023)<br>**Field 035B 4978 Tax Indicator** | (1) | Field 035B, 4978 Tax Indicator, is located on Part I, Section A, line 5b. |

| 3.12.22.12.7.1<br>(01-01-2023)<br>**Field 035B Invalid Conditions** | (1) | Field 035B errors if entries are other than:<br><br>a.   1 - Section 664(g) box checked.<br>b.   2 - Section 1042 box checked.<br>c.   3 - more than one box checked. |
| | (2) | Field 035B is blank and tax on 4978 (035A) contains an entry greater than zero. |

| 3.12.22.12.7.2<br>(01-01-2023)<br>**Field 035B Correction Procedures** | (1) | Correct coding and transcription errors for Fields 035B and 035A. |
| | (2) | If no box is checked, enter a "3" in Field 035B. |

#

| 3.12.22.12.8<br>(01-01-2023)<br>**Field 03L6 Section 4979A Tax** | (1) | Field 03L6, Section 4979A Tax, is located in Part I, Section A, Line 6. |
| | (2) | When present, must be numeric and may be negative. |

| 3.12.22.12.8.1<br>(01-01-2023)<br>**Field 03L6 Invalid Conditions** | (1) | Field 03L6 contains an entry and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |

| 3.12.22.12.8.2<br>(01-01-2023)<br>**Field 03L6 Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Field 03L6 and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.<br><br>a.   SSPND 351 and prepare a Form 4227.<br>b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4979A and prepares a new Form 5330 for the remaining tax.<br>c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes. |

| 3.12.22.12.9<br>(01-01-2023)<br>**Field 03L7 Section A Total Tax** | (1) | Field 03L7, Section A Total Tax, is located in Part I, Section A, Line 7. |
| | (2) | When present, must be numeric and may be negative. |

| 3.12.22.12.9.1<br>(01-01-2023)<br>**Field 03L7 Invalid Conditions** | (1) | Field 03L7 contains an entry and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry. |

| 3.12.22.12.9.2<br>(01-01-2023)<br>**Field 03L7 Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | If Field 03L7 is blank but amounts appear in Part I, Section A, add amounts and enter total in Field 03L7. |
| 3.12.22.12.10<br>(01-01-2024)<br>**Field 038A Section 4971(a) Tax** | (1) | Field 038A, Section 4971(a) Tax, is located in Part 1, Section B, Line 8a and will under print with the calculated amount from Field 06D2 (Section 4971(a) Tax Amount) if the transcribed and generated amounts differ. |
| | (2) | When present, must be numeric and may be negative. |
| 3.12.22.12.10.1<br>(01-01-2023)<br>**Field 038A Invalid Conditions** | (1) | Field 038A has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |
| 3.12.22.12.10.2<br>(01-01-2023)<br>**Field 038A Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Field 038A and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330. |

    a.    SSPND 351 and prepare a Form 4227.
    b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(a) and prepares a new Form 5330 for the remaining tax.
    c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

| 3.12.22.12.11<br>(01-01-2024)<br>**Field 038B Section 4971(b) Tax** | (1) | Field 038B, Section 4971(b) Tax, is located in Part I, Section B, Line 8b. |
| | (2) | When present, must be numeric and may be negative. |
| 3.12.22.12.11.1<br>(01-01-2023)<br>**Field 038B Invalid Conditions** | (1) | Field 038B has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |
| 3.12.22.12.11.2<br>(01-01-2023)<br>**Field 038B Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Field 038B and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330. |

    a.    SSPND 351 and prepare a Form 4227.
    b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(b) and prepares a new Form 5330 for the remaining tax.
    c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

| 3.12.22.12.12<br>(01-01-2023)<br>**Field 039A Section 4971(f)(1) Tax** | (1) | Field 039A, Section 4971(f)(1) Tax, is located on Part I, Section B, Line 9a and prints with the calculated amount from Field 07TOT (Section 4971(f)(1) Tax Amount) if the transcribed and generated amounts differ. |
| | (2) | When present, must be numeric and may be negative. |

| 3.12.22.12.12.1<br>(01-01-2023)<br>**Field 039A Invalid Conditions** | (1) | Field 039A has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |
|---|---|---|
| 3.12.22.12.12.2<br>(01-01-2023)<br>**Field 039A Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Field 039A and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.<br><br>a.  SSPND 351 and prepare a Form 4227.<br>b.  Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(f)(1) and prepares a new Form 5330 for the remaining tax.<br>c.  See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes. |
| 3.12.22.12.13<br>(01-01-2023)<br>**Field 039B Section 4971(f)(2) Tax** | (1) | Field 039B, Section 4971(f)(2) Tax, is located on Part I, Section B, Line 9b. |
| | (2) | When present, must be numeric and may be negative. |
| 3.12.22.12.13.1<br>(01-01-2023)<br>**Field 039B Invalid Conditions** | (1) | Field 039B has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |
| 3.12.22.12.13.2<br>(01-01-2023)<br>**Field 039B Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Field 039B and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.<br><br>a.  SSPND 351 and prepare a Form 4227.<br>b.  Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(f)(2) and prepares a new Form 5330 for the remaining tax.<br>c.  See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes. |
| 3.12.22.12.14<br>(01-01-2023)<br>**Field 0310A Section 4971(g)(2) Tax** | (1) | Field 0310A, Section 4971(g)(2) Tax, is located on Part I, Section B, Line 10a. |
| | (2) | When present, must be numeric and may be negative. |
| 3.12.22.12.14.1<br>(01-01-2023)<br>**Field 0310A Invalid Conditions** | (1) | Field 0310A has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |
| 3.12.22.12.14.2<br>(01-01-2023)<br>**Field 0310A Correction Procedures** | (1) | Correct coding and transcription errors. |

|   |   |
|---|---|
|   | (2) Taxes for Field 0310A and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330. |

  a.   SSPND 351 and prepare a Form 4227.
  b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(g)(2) and prepares a new Form 5330 for the remaining tax.
  c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.12.15**
**(01-01-2023)**
**Field 0310B Section 4971(g)(3) Tax**

(1) Field 0310B, Section 4971(g)(3) Tax, is located in Part I, Section B, Line 10b.

(2) When present, must be numeric and may be negative.

**3.12.22.12.15.1**
**(01-01-2023)**
**Field 0310B Invalid Conditions**

(1) Field 0310B has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.12.15.2**
**(01-01-2023)**
**Field 0310B Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for Field 0310B and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

  a.   SSPND 351 and prepare a Form 4227.
  b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(g)(3) and prepares a new Form 5330 for the remaining tax.
  c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

(3) If the taxpayer made an error in transferring the total tax from Field 081C to 0310B, enter TPNC 26.

**3.12.22.12.16**
**(01-01-2023)**
**Field 0310C Section 4971(g)(4) Tax**

(1) Field 0310C, Section 4971(g)(4) Tax, is located in Part I, Section B, Line 10c.

(2) When present, must be numeric and may be negative.

**3.12.22.12.16.1**
**(01-01-2023)**
**Field 0310C Invalid Conditions**

(1) Field 0310C has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.12.16.2**
**(01-01-2023)**
**Field 0310C Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for Field 0310C and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

  a.   SSPND 351 and prepare a Form 4227.
  b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(g)(4) and prepares a new Form 5330 for the remaining tax.

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|   | c. | See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes. |

(3) If the taxpayer made an error in transferring the total tax from Field 082D to 0310C, enter TPNC 27.

| **3.12.22.12.17**<br>(01-01-2023)<br>**Field 0311 Section 4977 Tax** | (1) | Field 0311, Section 4977 Tax, is located in Part I, Section B, Line 11 and under prints with the calculated amount from Field 09L4 (Section 4977 Tax Amount) if the transcribed and generated amounts differ. |
|---|---|---|
|   | (2) | When present, must be numeric and may be negative. |

| **3.12.22.12.17.1**<br>(01-01-2023)<br>**Field 0311 Invalid Conditions** | (1) | Field 0311 has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0313, 0314, 0315, or 0316 contains an entry greater than zero. |
|---|---|---|

| **3.12.22.12.17.2**<br>(01-01-2023)<br>**Field 0311 Correction Procedures** | (1) | Correct coding and transcription errors. |
|---|---|---|
|   | (2) | Taxes for Field 0311 and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330. |

|   | a. | SSPND 351 and prepare a Form 4227. |
|---|---|---|
|   | b. | Rejects changes the numbered Form 5330 to reflect the tax for only Section 4977 and prepares a new Form 5330 for the remaining tax. |
|   | c. | See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes. |

| **3.12.22.12.18**<br>(01-01-2023)<br>**Field 0312 Section B Total Tax** | (1) | Field 0312, Section B Total Tax, is located in Part I, Section B, Line 12. |
|---|---|---|
|   | (2) | When present, must be numeric and may be negative. |

| **3.12.22.12.18.1**<br>(01-01-2023)<br>**Field 0312 Invalid Conditions** | (1) | Field 0312 contains an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0313, 0314, 0315, or 0316 contains an entry. |
|---|---|---|

| **3.12.22.12.18.2**<br>(01-01-2023)<br>**Field 0312 Correction Procedures** | (1) | Correct coding and transcription errors. |
|---|---|---|
|   | (2) | If Field 0312 is blank, but amounts appear in Section B Part I, add amounts and enter total in Field 0312. |

| **3.12.22.12.19**<br>(01-01-2023)<br>**Field 0313 Section 4979 Tax** | (1) | Field 0313, Section 4979 Tax, is located in Part I, Section C, Line 13 and under prints with the calculated amount from Field 10L2 (Section 4979 Tax) if the transcribed and generated amounts differ. |
|---|---|---|
|   | (2) | When present, must be numeric and may be negative. |

| 3.12.22.12.19.1<br>(01-01-2023)<br>**Field 0313 Invalid Conditions** | (1) | Field 0313 has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0314, 0315, or 0316 contains an entry greater than zero. |
|---|---|---|

| 3.12.22.12.19.2<br>(01-01-2023)<br>**Field 0313 Correction Procedures** | (1) | Correct coding and transcription errors. |
|---|---|---|
| | (2) | Taxes for Field 0313 and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0314, 0315, or 0316 cannot be reported on the same Form 5330. |

    a. SSPND 351 and prepare a Form 4227.
    b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4979 and prepares a new Form 5330 for the remaining tax.
    c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

| 3.12.22.12.20<br>(01-01-2023)<br>**Field 0314 Section 4980 Tax** | (1) | Field 0314, Section 4980 Tax, is located in Part I, Section D, Line 14 and under prints with the calculated amount from Field 11L3 (Section 4980 Tax) if the transcribed and generated amounts differ. |
|---|---|---|
| | (2) | When present, must be numeric and may be negative. |

| 3.12.22.12.20.1<br>(01-01-2023)<br>**Field 0314 Invalid Conditions** | (1) | Field 0314 has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0315, or 0316 contains an entry greater than zero. |
|---|---|---|

| 3.12.22.12.20.2<br>(01-01-2023)<br>**Field 0314 Correction Procedures** | (1) | Correct coding and transcription errors. |
|---|---|---|
| | (2) | Taxes for Field 0314 and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0315, or 0316 cannot be reported on the same Form 5330. |

    a. SSPND 351 and prepare a Form 4227.
    b. Rejects change the numbered Form 5330 to reflect the tax for only Section 4980 and prepares a new Form 5330 for the remaining tax.
    c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

| 3.12.22.12.21<br>(01-01-2023)<br>**Field 0315 Section 4980F Tax** | (1) | Field 0315, Section 4980F Tax, is located in Part I, Section E, Line 15 and under prints with the calculated amount from Field 12L5 (Section 4980F Tax Amount) if the transcribed and generated amounts differ. |
|---|---|---|
| | (2) | When present, must be numeric and may be negative. |

| 3.12.22.12.21.1<br>(01-01-2023)<br>**Field 0315 Invalid Conditions** | (1) | Field 0315 has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, or 0316 contains an entry greater than zero. |
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| 3.12.22.12.21.2<br>(01-01-2023)<br>**Field 0315 Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Fields 0315 and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, and 0316 cannot be reported on the same Form 5330. |

  a.    SSPND 351 and prepare a Form 4227.
  b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4980F and prepares a new Form 5330 for the remaining tax.
  c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

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| 3.12.22.12.22<br>(01-01-2023)<br>**Field 0316 Section 4965 Tax** | (1) | Field 0316, Section 4965 Tax, is located in Part I, Section F, Line 16. |
| | (2) | When present, must be numeric and may be negative. |

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| 3.12.22.12.22.1<br>(01-01-2023)<br>**Field 0316 Invalid Conditions** | (1) | Field 0316 has an entry and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, or 0315 contains an entry greater than zero. |

| | | |
|---|---|---|
| 3.12.22.12.22.2<br>(01-01-2023)<br>**Field 0316 Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | Taxes for Field 0316 and Field 03L1, 03L2, 033A, 033B, 03L4, 035A, 035B, 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, and 0315 cannot be reported on the same Form 5330. |

  a.    SSPND 351 and prepare a Form 4227.
  b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4965 and prepares a new Form 5330 for the remaining tax.
  c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

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| 3.12.22.12.23<br>(01-01-2023)<br>**Field 0317 Total Tax Taxpayer** | (1) | Field 0317, Total Tax Taxpayer, is located in Part II, Line 17. It is the sum of the fields present on Page 1 and 2, Part I. |
| | (2) | This field must be numeric and may be negative. |
| | (3) | This field under prints if the transcribed and generated amounts differ and CCC "C" is not present. |

| | | |
|---|---|---|
| 3.12.22.12.23.1<br>(01-01-2023)<br>**Field 0317 Invalid Conditions** | (1) | Field 0317 is not numeric. |
| | (2) | The transcribed and generated amounts are different. |

| | | |
|---|---|---|
| 3.12.22.12.23.2<br>(01-01-2023)<br>**Field 0317 Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | If the taxpayer made an error in figuring total tax, enter TPNC 01. |

*Exception:*  If Line 17 is blank, and the under print matches the amount on Line 19, enter the amount in field 0317.

| | |
|---|---|
| 3.12.22.12.24<br>(01-01-2024)<br>**Field 0318 Tax Paid with Form 8868, Application for Extension of Time to File Certain Employee Plan Returns** | (1) Field 0318, Tax Paid with Form 8868, is located in Part II, Line 18.<br><br>(2) If present, it must be numeric. |
| 3.12.22.12.24.1<br>(01-01-2023)<br>**Field 0318 Invalid Conditions** | (1) Field 0318 is present and Field 0317 is blank. |
| 3.12.22.12.24.2<br>(01-01-2023)<br>**Field 0318 Correction Procedures** | (1) Correct coding and transcription errors.<br><br>(2) If both fields 0318 and 0317 are correct as transcribed, clear. |
| 3.12.22.12.25<br>(01-01-2023)<br>**Field 0319 Tax Due/Refund** | (1) Field 0319, Tax Due/Refund, is located in Part II, Line 19.<br><br>(2) If present, it must be numeric and may be negative. |
| 3.12.22.12.25.1<br>(01-01-2023)<br>**Field 0319 Invalid Conditions** | (1) Field 0319 is negative.<br><br>(2) Field 0319 does not equal 0317 minus 0318. |
| 3.12.22.12.25.2<br>(01-01-2023)<br>**Field 0319 Correction Procedures** | (1) Correct coding and transcription errors.<br><br>(2) If field 0319 is negative and correct as transcribed, clear. Send a copy of the return to EP Accounts and note "photocopy-claim for refund of payment. Original has been processed." Continue processing original.<br><br>(3) If the taxpayer made an error figuring Tax Due/Refund, enter TPNC 09. |
| 3.12.22.12.26<br>(01-01-2023)<br>**Field 03PRE Preparation Code** | (1) Field 03PRE, Preparation Code, is located in the bottom right margin of Page 2, next to the Preparer's SSN or PTIN box.<br><br>(2) If present, it must be numeric. |
| 3.12.22.12.26.1<br>(01-01-2023)<br>**Field 03PRE Invalid Conditions** | (1) This field is invalid if other than "1" or blank. |
| 3.12.22.12.26.2<br>(01-01-2023)<br>**Field 03PRE Correction Procedures** | (1) Refer to the signature area to determine the code. Correct coding and transcription errors.<br><br>    a. Enter "1" if a preparer signed the return and the paid preparer's section has information that is different than the person signing the return. |

b.   Leave blank if a preparer did not sign the return or the paid preparer's section has information that is the same as the person signing the return.

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|---|---|
| 3.12.22.12.27<br>(01-01-2024)<br>**Field 03PSN Preparer's SSN or PTIN** | (1)  Field 03PSN, Preparer's SSN or PTIN, is located in the Paid Preparer Use Only portion on Page 2, in the Preparer's SSN or PTIN box.<br><br>(2)  If present, this field may be any combination of numerals, except all zeros (0s) or all nines (9s). The first character may be a "P". |
| 3.12.22.12.27.1<br>(01-01-2024)<br>**Field 03PSN Invalid Conditions** | (1)  Field 03PSN is invalid if:<br><br>a.   The first position is other than numeric or "P".<br>b.   The field is all zeros (0s) or all nines (9s) or the first position is "P" and the remaining positions are all zeros (0s) or all nines (9s).<br>c.   Other than the first position, the remaining positions are not numeric. |
| 3.12.22.12.27.2<br>(01-01-2023)<br>**Field 03PSN Correction Procedures** | (1)  Do not attempt to correct the field. Delete. |
| 3.12.22.12.28<br>(01-01-2024)<br>**03PEN Preparer EIN** | (1)  Field 03PEN, Preparer EIN, is located in the Paid Preparer Use Only portion on Page 2, in the Firm's EIN box.<br><br>(2)  If present, this field may be any combination of numerals, except all zeros (0s) or all nines (9s). The first character may be a "P". |
| 3.12.22.12.28.1<br>(01-01-2023)<br>**03PEN Invalid Conditions** | (1)  Field 03PEN is invalid if the:<br><br>a.   First position is other than numeric.<br>b.   Field is all zeros (0s) or all nines (9s). |
| 3.12.22.12.28.2<br>(01-01-2023)<br>**03PEN Correction Procedures** | (1)  Do not attempt to correct the field. Delete. |
| 3.12.22.12.29<br>(01-01-2023)<br>**03CBT Preparer Telephone Number** | (1)  Field 03CBT, Preparer Telephone Number, is located in the Paid Preparer Use Only portion of Page 2, in the Phone no. box.<br><br>(2)  If present, this field is numeric. |
| 3.12.22.12.29.1<br>(01-01-2023)<br>**03CBT Invalid Conditions** | (1)  This field is invalid if not numeric. |
| 3.12.22.12.29.2<br>(01-01-2023)<br>**03CBT Correction Procedures** | (1)  Do not attempt to correct the field. Delete. |

3.12.22.13
(01-01-2023)
**Section 03 Form 5330 -
Fields 03161 Through
03227 (Abstract
Numbers)**

(1)   Section 03, Fields 03161 – 03452, contain the Abstract Numbers.

(2)   Section 03 may be present unless Condition Code "G" is present in 01CCC.

(3)   These numbers are not input from the return, but are generated based on the tax amounts reported in Section 03.

(4)   These fields are not correctable. To generate the correct Abstract Number, you must correct the tax amounts in Section 03.

*Abstract Numbers and Reason*

| Abstract | Reason |
| --- | --- |
| 03161 ABSTRACT NUMBER 161 | Generated when Section 4972 Tax (03L1) contains an entry greater than zero |
| 03164 ABSTRACT NUMBER 164 | Generated when Section 4973(a)(3) Tax (03L2) contains an entry greater than zero |
| 03159 ABSTRACT NUMBER 159 | Generated when Section 4975(a) Tax (033A) contains an entry greater than zero |
| 03224 ABSTRACT NUMBER 224 | Generated when Section 4975(b) Tax (033B) contains an entry greater than zero |
| 03200 ABSTRACT NUMBER 200 | Generated when Section 4976 Tax (03L4) contains an entry greater than zero |
| 3209 ABSTRACT NUMBER 209 | Generated when Section 4978 Tax (035A) contains an entry greater than zero |
| 03203 ABSTRACT NUMBER 203 | Generated when Section 4979A Tax (03L6) contains an entry greater than zero |
| 03163 ABSTRACT NUMBER 163 | Generated when Section 4971(a) Tax (038A) contains an entry greater than zero |
| 03225 ABSTRACT NUMBER 225 | Generated when Section 4971(b) Tax (038B) contains an entry greater than zero |
| 03226 ABSTRACT NUMBER 226 | Generated when Section 4971(f)(1) Tax (039A) contains an entry greater than zero |
| 03227 ABSTRACT NUMBER 227 | Generated when Section 4971(f)(2) Tax (039B) contains an entry greater than zero |
| 03450 ABSTRACT NUMBER 450 | Generated when Section 4971(g)(2) Tax (0310A) contains an entry greater than zero |

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| Abstract | Reason |
|---|---|
| 03451 ABSTRACT NUMBER 451 | Generated when Section 4971(g)(3) Tax (0310B) contains an entry greater than zero |
| 03452 ABSTRACT NUMBER 452 | Generated when Section 4971(g)(4) Tax (0310C) contains an entry greater than zero |
| 03201 ABSTRACT NUMBER 201 | Generated when Section 4977 Tax (0311) contains an entry greater than zero |
| 03205 ABSTRACT NUMBER 205 | Generated when Section 4979 Tax (0313) contains an entry greater than zero |
| 03204 ABSTRACT NUMBER 204 | Generated when Section 4980 Tax (0314) contains an entry greater than zero |
| 03228 ABSTRACT NUMBER 228 | Generated when Section 4980F Tax (0315) contains an entry greater than zero |
| 03237 ABSTRACT NUMBER 237 | Generated when Section 4965 Tax (0316) contains an entry greater than zero |

**3.12.22.14**
**(01-01-2023)**
**Section 04 and Section 05 Form 5330 - Schedule A, B and C**

(1)   Section 04 must be present if there is an entry in Field 03L1 or 03L2; Section 05 must be present if there is an entry in Field 033A, unless Condition Code "G" is present in 01CCC.

    a.    If this is a true amended return, delete Section 04 and enter a CCC "G" in Field 01CCC.

(2)   If Section 04 or 05 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 1. If the filer has not entered the tax amount on the wrong line, take the following action:

*Missing Sections 04 and 05*

| If | Then |
|---|---|
| Page 1, Line 1 has an amount (Field 03L1) | Enter the same amount into Field 04A12 |
| Page 1, Line 2 has an amount (Field 03L2) | Enter the same amount into Field 04B12 |
| Page 1, Line 3a has an amount (Field 033A) | Enter the same amount into Field 0503, TAX ON 4975(a) and follow procedures outlined in IRM 3.12.22.14.6, Field 04IND 4975(a) Tax Indicator, through IRM 3.12.22.14.12.2, Field 0503V Correction Procedures |

**Caution:**  If Schedule C is missing, don't move the tax amount reported on Line 3a to Line 3b. Unless there's a clear indication the tax reported on Line 3a is

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incorrect, leave it as reported and enter the amount from Page 1, Line 3a into Field 0503. If the tax is moved from Line 3a to Line 3b, the return will unpost with a UPC 492 RC 8 as described in IRM 3.12.166.69, UPC 492 RC 8 MFT 76 (TC 150) - Abstracts 224, 225, 227 and No Abstracts 159, 163 or 226. Line 3b cannot be reported without a corresponding Line 3a.

(3)   The following fields are in sections 04 and 05:

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### Section 04 & 05 Fields

| AFD | POS | FIELD NAME | FORM LINE # |
|---|---|---|---|
| 04L3 | 13 | 4972 Current Year Tax | Schedule A, Line 3 |
| 04L8 | 13 | 4972 Prior Year Tax | Schedule A, Line 8 |
| 0410 | 13 | 4972 Non-deductible Amount | Schedule A, Line 10 |
| 04A12 | 13 | Tax on 4972 | Schedule A, Line 12 |
| 04B12 | 13 | Tax on 4973(a)(3) | Schedule B, Line 12 |
| 04IND | 1 | Tax Indicator | Schedule C, Line 1 BOXES |
| 04PD | 8 | 1st Prohibitive Date | Schedule C, Line 2b(i)(b) |
| 04TA | 13 | 1st Prohibitive Amount | Schedule C, Line 2b(i)(d) |
| 04TX | 13 | 1st Prohibitive Tax | Schedule C, Line 2b(i)(e) |
| 042PD | 8 | 2nd Prohibitive Date | Schedule C, Line 2b(ii)(b) |
| 042TA | 13 | 2nd Prohibitive Amount | Schedule C, Line 2b(ii)(d) |
| 042TX | 13 | 2nd Prohibitive Tax | Schedule C, Line 2b(ii)(e) |
| 043PD | 8 | 3rd Prohibitive Date | Schedule C, Line 2b(iii)(b) |
| 043TA | 13 | 3rd Prohibitive Amount | Schedule C, Line 2b(iii)(d) |
| 043TX | 13 | 3rd Prohibitive Tax | Schedule C, Line 2b(iii)(e) |
| 044PD | 8 | 4th Prohibitive Date | Schedule C, Line 2b(iv)(b) |
| 044TA | 13 | 4th Prohibitive Amount | Schedule C, Line 2b(iv)(d) |
| 044TX | 13 | 4th Prohibitive Tax | Schedule C, Line 2b(iv)(e) |
| 045PD | 8 | 5th Prohibitive Date | Schedule C, Line 2b(v)(b) |
| 045TA | 13 | 5th Prohibitive Amount | Schedule C, Line 2b(v)(d) |
| 045TX | 13 | 5th Prohibitive Tax | Schedule C, Line 2b(v)(e) |
| 046PD | 8 | 6th Prohibitive Date | Schedule C, Line 2b(vi)(b) |
| 046TA | 13 | 6th Prohibitive Amount | Schedule C, Line 2b(vi)(d) |
| 046TX | 13 | 6th Prohibitive Tax | Schedule C, Line 2b(vi)(e) |
| 057PD | 8 | 7th Prohibitive Date | Schedule C, Line 2b(vii)(b) |
| 057TA | 13 | 7th Prohibitive Amount | Schedule C, Line 2b(vii)(d) |
| 057TX | 13 | 7th Prohibitive Tax | Schedule C, Line 2b(vii)(e) |
| 058PD | 8 | 8th Prohibitive Date | Schedule C, Line 2b(viii)(b) |
| 058TA | 13 | 8th Prohibitive Amount | Schedule C, Line 2b(viii)(d) |
| 058TX | 13 | 8th Prohibitive Tax | Schedule C, Line 2b(viii)(e) |
| 059PD | 8 | 9th Prohibitive Date | Schedule C, Line 2b(ix)(b) |
| 059TA | 13 | 9th Prohibitive Amount | Schedule C, Line 2b(ix)(d) |

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|-----------|-------------|
| 059TX | 13 | 9th Prohibitive Tax | Schedule C, Line 2b(ix)(e) |
| 0510D | 8 | 10th Prohibitive Date | Schedule C, Line 2b(x)(b) |
| 0510A | 13 | 10th Prohibitive Amount | Schedule C, Line 2b(x)(d) |
| 0510X | 13 | 10th Prohibitive Tax | Schedule C, Line 2b(x)(e) |
| 0511D | 8 | 11th Prohibitive Date | Schedule C, Line 2b(xi)(b) |
| 0511A | 13 | 11th Prohibitive Amount | Schedule C, Line 2b(xi)(d) |
| 0511X | 13 | 11th Prohibitive Tax | Schedule C, Line 2b(xi)(e) |
| 0512D | 8 | 12th Prohibitive Date | Schedule C, Line 2b(xii)(b) |
| 0512A | 13 | 12th Prohibitive Amount | Schedule C, Line 2b(xii)(d) |
| 0512X | 13 | 12th Prohibitive Tax | Schedule C, Line 2b(xii)(e) |
| 0503 | 13 | Tax on 4975(a) | Schedule C, Line 3 |
| 05PCI | 1 | Prohibitive Correspondence Indicator | Schedule C, Line 4 boxes |
| 0503V | 13 | Verify | N/A |

(4)   These sections are invalid when Sections 06, 07, 08, 09, 10, 11, 12, or 13 are present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4965, 4971(a), 4971(b), 4971(f)(1), 4971(f)(2), 4971(g)(2), 4971(g)(3), 4971(g)(4), 4977, 4979, 4980, or 4980F tax.

  a.   SSPND 351 and prepare Form 4227.
  b.   Rejects changes the numbered Form 5330 to reflect the tax for only Sections 4972, 4973(a)(3), and 4975(a).
  c.   Rejects prepares a new Form 5330 for the remaining tax.
  d.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.14.1**
**(01-01-2023)**
**Field 04L3 4972 Current Year Tax**

(1)   Field 04L3 is located on Form 5330, Schedule A, Line 3.

(2)   This field may have an entry.

(3)   When present, it must be numeric and may be negative.

**3.12.22.14.1.1**
**(01-01-2023)**
**Field 04L3 Invalid Conditions**

(1)   Field 04L3 is not numeric.

**3.12.22.14.1.2**
**(01-01-2023)**
**Field 04L3 Correction Procedures**

(1)   Correct coding and transcription errors.

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| 3.12.22.14.2<br>(01-01-2023)<br>**Field 04L8 Prior Year Carryover Tax** | (1) Field 04L8 is located on Form 5330, Schedule A, Line 8.<br><br>(2) This field may have an entry.<br><br>(3) When present, it must be numeric and may be negative. |
|---|---|
| 3.12.22.14.2.1<br>(01-01-2023)<br>**Field 04L8 Invalid Conditions** | (1) Field 04L8 is not numeric. |
| 3.12.22.14.2.2<br>(01-01-2023)<br>**Field 04L8 Correction Procedures** | (1) Correct coding and transcription errors. |
| 3.12.22.14.3<br>(01-01-2023)<br>**Field 0410 Non-Deductible Amount** | (1) Field 0410 is located on Form 5330, Schedule A, Line 10.<br><br>(2) This field may have an entry.<br><br>(3) When present, it must be numeric and may be negative. |
| 3.12.22.14.3.1<br>(01-01-2023)<br>**Field 0410 Invalid Conditions** | (1) Field 0410 is not numeric. |
| 3.12.22.14.3.2<br>(01-01-2023)<br>**Field 0410 Correction Procedures** | (1) Correct coding and transcription errors. |
| 3.12.22.14.4<br>(01-01-2023)<br>**Field 04A12 Tax on Section 4972** | (1) Field 04A12 is located on Form 5330, Schedule A, Line 12.<br><br>(2) This field may have an entry.<br><br>(3) When present, it must be numeric and may be negative. |
| 3.12.22.14.4.1<br>(01-01-2023)<br>**Field 04A12 Invalid Conditions** | (1) This amount must equal the calculated amount of Section 4972 CURRENT YEAR TAX (04L3) plus Section 4972 PRIOR YEAR CARRYOVER TAX (04L8) minus Section 4972 NONDEDUCTIBLE AMOUNT (0410) multiplied by 10%.<br><br>   a. This calculation is only performed if Fields 04L3, 04L8, and/or 0410 are present and if there is no CCC "C" in Field 01CCC. |
| 3.12.22.14.4.2<br>(01-01-2023)<br>**Field 04A12 Correction Procedures** | (1) Correct coding and transcription errors for Field 03L1, 04L3, 04L8, 0410, or 04A12.<br><br>(2) If the taxpayer made an error in transferring the total tax from Field 04A12 to 03L1, enter TPNC 10.<br><br>(3) If the taxpayer made an error in calculating the tax reported on Schedule A, Line 12, enter TPNC 02. |

**3.12.22.14.5**
(01-01-2023)
**Field 04B12 Tax on 4973(a)(3)**

(1)  Field 04B12 is located on Form 5330, Schedule B, Line 12.

(2)  This field may have an entry.

(3)  When present, it must be numeric and may be negative.

**3.12.22.14.5.1**
(01-01-2023)
**Field 04B12 Invalid Conditions**

(1)  Field 04B12 is not numeric.

**3.12.22.14.5.2**
(01-01-2023)
**Field 04B12 Correction Procedures**

(1)  Correct coding and transcription errors.

**3.12.22.14.6**
(01-01-2023)
**Field 04IND 4975(a) Tax Indicator**

(1)  Field 04IND, 4975(a) Tax Indicator, is located on Schedule C, Line 1.

(2)  This field may have an entry.

**3.12.22.14.6.1**
(01-01-2023)
**Field 04IND Invalid Conditions**

(1)  Field 04IND errors if the entries are other than the following valid entries:

- 1 - discrete box checked.
- 2 - other than discrete box checked.
- 3 - both boxes checked.

**3.12.22.14.6.2**
(01-01-2023)
**Field 04IND Correction Procedures**

(1)  If both boxes are checked, enter a "3" in Field 04IND.

(2)  If neither box is checked, look at "Description of prohibited transaction" Line 2, Column (c), "Nature of correction", Line 2 Column (e), or an attachment to determine the correct box(es) to check on Line 1.

(3)  If the description refers to a "loan" or "lease", enter a "2" in Field 04IND.

(4)  If the description refers to any other type of transaction, enter a "1" in Field 04IND.

(5)  If no box is checked and no description is present on Line 2, Column (c), Line 2 Column (e), or on an attachment, enter a "2" in Field 04IND.

#

**3.12.22.14.7**
(01-01-2023)
**Field 04PD Through 0512D Prohibitive Date**

(1)  Fields 04PD through 0512D are located on Form 5330, Schedule C, Column (b).

(2)  This is an eight-position date field.

(3)  This field may have an entry and must be numeric.

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| 3.12.22.14.7.1<br>(01-01-2023)<br>**Field 04PD Through 0512D Invalid Conditions** | (1) | Fields 04PD through 0512D error when entries in the fields are not:<br><br>•     In valid YYYYMMDD format.<br>•     Are not numeric. |
|---|---|---|

| 3.12.22.14.7.2<br>(01-01-2023)<br>**Field 04PD Through 0512D Correction Procedures** | (1) | Correct all coding and transcription errors for Fields 04PD through 0512PD. |
|---|---|---|
| | (2) | Prohibitive date fields must be in YYYYMMDD format. If no date is present but there are entries in the coinciding Columns (d), Fields 04TA through 0512A and Columns (e), 04TX through 0512X, enter" 99990101" in Field(s) 04PD through 0512D. |
| | | *Note:*  If various dates, use earliest date. |
| | (3) | If Fields 04PD through 0512D are blank, and there are no entries in the coinciding Fields 04TA through 0512A and 04TX through 0512X, SSPND 211 and correspond for missing information. If no reply, see IRM 3.12.22.24.1, No Replies for Form 5330. |
| | |    correspond.                               # |
| | (4) | If multiple dates are present, enter the earliest date. |
| | (5) | If Month and Year are entered (e.g., May 2019) enter the first day of the month (example 20190501). |

| 3.12.22.14.8<br>(01-01-2023)<br>**Field 04TA Through 0512A Prohibitive Amount** | (1) | Fields 04TA through 0512A are located on Form 5330, Schedule C, Column (d). |
|---|---|---|
| | (2) | These fields may have an entry. |
| | (3) | These are numeric fields that may be negative. |

| 3.12.22.14.8.1<br>(01-01-2023)<br>**Field 04TA Through 0512A Invalid Conditions** | (1) | Fields 04TA through 0512A are blank and 1st Prohibitive (04TX) through 12th Prohibitive (0512X) or 0503 (line 3) contains an entry greater than zero unless CCC "C" is present in Field 01CCC.<br>Exception: Do not enter from attachments if there are more or fewer than 12 entries. |
|---|---|---|

| 3.12.22.14.8.2<br>(01-01-2023)<br>**Field 04TA Through 0512A Correction Procedures** | (1) | Correct coding and transcription errors. |
|---|---|---|
| | (2) | If Fields 04TA through 0512A are blank and 04TX through 0512X contain an entry greater than zero, edit amounts in Fields 04TA through 0512A from attachments. |
| | (3) | If Fields 04TA through 0512A are blank and the exception in IRM 3.12.22.14.8.1, Field 04TA Through 0512A Invalid Conditions (1) does not apply, SSPND 211 and correspond for Schedule C, Line 2, Column (d).<br>Note: Do not correspond if CCC "C" is present. If no reply, see IRM 3.12.22.24.1, No Replies for Form 5330. |

3.12.22.14.9
(01-01-2023)
**Fields 04TX Through
0512X Prohibitive Tax**

(1) Fields 04TX through 0512X are located on Form 5330, Schedule C, Column (e).

(2) These fields may be present.

(3) These are numeric fields that may be negative.

3.12.22.14.9.1
(01-01-2023)
**Field 04TX Through
0512X Invalid Conditions**

(1) Fields 04TX through 0512X must equal the calculated tax amount unless CCC "C" is present.

3.12.22.14.9.2
(01-01-2023)
**Field 04TX Through
0512X Correction
Procedures**

(1) Correct coding and transcription errors for Fields 04TX through 0512X.

(2) If there are more than 12 prohibited transactions reported on the Form 5330, manually calculate total tax amount (Field 0503) by multiplying each prohibited amount by a percentage based on the date as follows:

*Determine Percentages*

| If | Then |
|---|---|
| If Date is 19960820 or earlier, | multiply Amount by 5% |
| If Date is greater than 19960820 but earlier than 19970806, | multiply Amount by 10% |
| If Date is 19970806 or later, | multiply Amount by 15% |

   a. If your calculation matches the taxpayer's entry on Schedule C, Line 3, enter this amount in Field 0503V and delete all entries in Fields 04PD through 0512X. This allows the computer to accept the entry in 0503V.

   b. If your calculation does not match the taxpayer's entry on Schedule C, Line 3, delete all entries in Fields 04PD through 0512X. Enter your calculated amount in Field 0503V.

(3) If all fields were transcribed correctly and the taxpayer made an error figuring tax on prohibited transactions, enter TPNC 03 to clear.

3.12.22.14.10
(01-01-2023)
**Field 0503 Tax on
4975(a)**

(1) Field 0503 is located on Form 5330, Schedule C, Line 3.

(2) This is a numeric field that may be negative.

(3) This field under prints with the calculated amount when the entry in this field does not equal the calculated amount of Tax on 4975(a).

(4) The calculated amount is the sum of the under printed amounts of: 1st Prohibitive Tax (04TX), 2nd Prohibitive Tax (042TX), 3rd Prohibitive Tax (043TX), 4th Prohibitive Tax (044TX), 5th Prohibitive Tax (045TX), 6th Prohibitive Tax (046TX), 7th Prohibitive Tax (057TX), 8th Prohibitive Tax (058TX), 9th Prohibitive Tax (059TX), 10th Prohibitive Tax (0510X), 11th Prohibitive Tax (0511X) and 12th Prohibitive Tax (0512X). Only the under printed amounts are included in the calculation for this field.

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| 3.12.22.14.10.1<br>(01-01-2023)<br>**Field 0503 Invalid Conditions** | (1) | Field 0503 is not numeric. |
| | (2) | Field 0503 does not equal the calculated amount of Tax on 4975(a). |

| 3.12.22.14.10.2<br>(01-01-2023)<br>**Field 0503 Correction Procedures** | (1) | If your calculation matches the taxpayer's entry on Schedule C, Line 3, enter this amount in Field 0503V and delete all entries in Fields 04PD through 0512X. This allows the computer to accept the entry in 0503V. |
| | (2) | If your calculation does not match the taxpayer's entry on Schedule C, Line 3, delete all entries in Fields 04PD through 0512X. Enter your calculated amount in Field 0503V. |
| | (3) | If all fields were transcribed correctly and the taxpayer made an error figuring tax on prohibited transactions, enter TPNC 03 to clear. |
| | (4) | If the taxpayer made an error in transferring the total tax from Field 0503 to 033A, enter TPNC 16. |

| 3.12.22.14.11<br>(01-01-2023)<br>**Field 05PCI Prohibitive Correction Indicator** | (1) | Field 05PCI is located on Form 5330, Schedule C, Line 4. |
| | (2) | This is a one-position field. |

| 3.12.22.14.11.1<br>(01-01-2023)<br>**Field 05PCI Invalid Conditions** | (1) | Field 05PCI errors if entries are other than: |
| | | a.   1 - Yes box checked.<br>b.   2 - No box checked.<br>c.   3 - blank. |
| | (2) | Field 05PCI is not present and Tax on 4975(a) (0503) contains an entry greater than zero. |

| 3.12.22.14.11.2<br>(01-01-2023)<br>**Field 05PCI Correction Procedures** | (1) | Correct coding and transcription for Fields 0503 and 05PCI. |
| | (2) | If no box is checked but the filer completed Schedule C, Line 5 explaining how each transaction listed in Schedule C, Line 2 was corrected, check the YES box and enter a 1 in 05PCI. |
| | (3) | If Schedule C, Line 5 is not completed for all transactions listed in Schedule C, Line 2, SSPND 211 to correspond **only** if you are corresponding for other missing information on the return and initiate correspondence for the missing information. If no other information is missing on the return, enter a 3 in 05PCI. |
| | (4) | If there is "no reply" to correspondence, enter a "3" in Field 05PCI. |

#

"3" in Field 05PCI.

| 3.12.22.14.12<br>(01-01-2023)<br>**Field 0503V Verify** | (1) | This is a 13-digit numeric field that may be negative. |
| | (2) | This field is used: |
| | | a.   When neither the tax per the taxpayer nor the tax per the computer is correct. |

b.   When the taxpayer has more than 12 prohibited transactions or the filer states **see attached** on Schedule C no matter the number of entries.

**3.12.22.14.12.1**
**(01-01-2023)**
**Field 0503V Invalid Conditions**

(1)   Field 0503V is not numeric.

**3.12.22.14.12.2**
**(01-01-2023)**
**Field 0503V Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   If your calculation matches the taxpayer's entry on Schedule C, Line 3, enter this amount in Field 0503V and delete all entries in Fields 04PD through 0512X. This allows the computer to accept the entry in Field 0503V.

(3)   If your calculation does not match the taxpayer's entry on Schedule C, Line 3, delete all entries in Fields 04PD through 0512X. Enter your calculated amount in Field 0503V.

**3.12.22.15**
**(01-01-2023)**
**Section 06 Form 5330 - Schedule D**

(1)   Section 06 must be present if there is an entry in Field 038A. If Section 06 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 1. If the filer has not entered the tax amount on the wrong line, enter the amount from Page 1, Line 8a into Field 06L2.

*Caution:*   If Schedule D is missing, don't move the tax amount reported on Line 8a to Line 8b. Unless there's a clear indication the tax reported on Line 8a is incorrect, leave it as reported and enter the amount from Page 1, Line 8a into Field 06L2. If the tax is moved from Line 8a to Line 8b, the return will unpost with a UPC 492 RC 8 as described in IRM 3.12.166.69, UPC 492 RC 8 MFT 76 (TC 150) - Abstracts 224, 225, 227 and No Abstracts 159, 163 or 226. Line 8b cannot be reported without a corresponding Line 8a.

(2)   The following fields are contained in Section 06:

*Section 06 Fields*

| Field | POS | FIELD NAME | FORM LINE 3 |
|-------|-----|------------|-------------|
| 06L1 | 13 | Aggregate Unpaid Required Contributions | Schedule D, Line 1 |
| 06L2 | 13 | Tax on 4971(a) | Schedule D, Line 2 |
| 06L2V | 13 | 4971 Verified Tax Amount | None |

(3)   Section 06 is invalid when CCC "G" is present.

a.   If this is a true amended return, delete Section 06.

(4)   Section 06 is invalid when Section 04, Section 05, Section 09, Section 10, Section 11, Section 12, or Section 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4971(a) Tax.

a.   SSPND 351 and prepare Form 4227.

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> b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(a) Tax and prepares a new Form 5330 for each of the remaining taxes.
>
> c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.15.1**
(01-01-2023)
**Field 06L1 Aggregate Unpaid Required Contributions**

(1)   Field 06L1 is located on Form 5330, Schedule D, Line 1.

(2)   This field may be present.

**3.12.22.15.1.1**
(01-01-2023)
**Field 06L1 Invalid Conditions**

(1)   Field 06L1 is not numeric.

(2)   Entry is a negative amount.

**3.12.22.15.1.2**
(01-01-2023)
**Field 06L1 Correction Procedures**

(1)   Correct coding and transcription errors.

**3.12.22.15.2**
(01-01-2023)
**Field 06L2 Tax on 4971(a)**

(1)   Field 06L2 is located on Form 5330, Schedule D, Line 2.

(2)   This field may be present.

(3)   When present, must be numeric and may be negative.

**3.12.22.15.2.1**
(01-01-2023)
**Field 06L2 Invalid Conditions**

(1)   Entry in Field 06L2 is not numeric.

(2)   Field 06L2 does not equal the minimum deficiency amount (06L1) multiplied by 5% or 10% unless CCC "C" is present.

**3.12.22.15.2.2**
(01-01-2023)
**Field 06L2 Correction Procedures**

(1)   Correct all coding and transcription errors in Section 06 fields.

(2)   If the taxpayer made an error in transferring the total tax from Field 06L2 to 038A, or if the tax per the taxpayer or the computer is not correct, enter TPNC 17.

(3)   If the taxpayer made an error in calculating the tax reported on Schedule D, enter TPNC 04.

**3.12.22.15.3**
(01-01-2023)
**Field 06L2V Verify**

(1)   This is a 13-digit numeric field that may be negative.

(2)   This field is used when neither the tax per the taxpayer nor the tax per the computer is correct.

**3.12.22.15.3.1**
(01-01-2023)
**Field 06L2V Invalid Conditions**

(1)   Field 06L2V is not numeric.

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3.12.22.15.3.2
(01-01-2023)
**Field 06L2V Correction Procedures**

(1) Before entering an amount in the verified field, verify all information is correct in Section 06. If information is missing, correct from attachments. If fields cannot be corrected, delete all entries in Schedule D. Calculate the amount for Schedule D, line 2 using 10% (5% for multi employer plans) and enter in Field 06L2V.

(2) If your calculation matches the taxpayer's entry on Schedule D, Line 2, enter this amount in Field 06L2V and delete all entries in Fields 06L1 and 06L2. This allows the computer to accept the entry in 06L2V.

3.12.22.16
(01-01-2023)
**Section 07 Form 5330 - Schedule E**

(1) Section 07 must be present if there is an entry in Field 039A unless CCC "C" is present. If Section 7 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 1. If the filer entered the tax amount on the correct line, enter the amount from Page 1, Line 9a into Field 07TOT.

*Caution:* If Schedule E is missing, don't move the tax amount reported on Line 9a to Line 9b. Unless there's a clear indication the tax reported on Line 9a is incorrect, leave it as reported and enter the amount from Page 1, Line 9a into Field 07TOT. If the tax is moved from Line 9a to Line 9b, the return will unpost with a UPC 492 RC 8 as described in IRM 3.12.166.69, UPC 492 RC 8 MFT 76 (TC 150) - Abstracts 224, 225, 227 and No Abstracts 159, 163 or 226. Line 9b cannot be reported without a corresponding Line 9a.

(2) The following fields are contained in Section 7:

*Section 07 Fields*

| AFD | POS | FIELD NAME | FORM LINE # |
|---|---|---|---|
| 071QS | 13 | 1st Quarter Shortfall | Line 1, 1st Quarter |
| 072QS | 13 | 2nd Quarter Shortfall | Line 1, 2nd Quarter |
| 073QS | 13 | 3rd Quarter Shortfall | Line 1, 3rd Quarter |
| 074QS | 13 | 4th Quarter Shortfall | Line 1, 4th Quarter |
| 071QC | 13 | 1st Quarter Corrected Amount | Line 2, 1st Quarter |
| 072QC | 13 | 2nd Quarter Corrected Amount | Line 2, 2nd Quarter |
| 073QC | 13 | 3rd Quarter Corrected Amount | Line 2, 3rd Quarter |
| 074QC | 13 | 4th Quarter Corrected Amount | Line 2, 4th Quarter |
| 071QN | 13 | 1st Quarter Net Amount | Line 3, 1st Quarter |
| 072QN | 13 | 2nd Quarter Net Amount | Line 3, 2nd Quarter |
| 073QN | 13 | 3rd Quarter Net Amount | Line 3, 3rd Quarter |
| 074QN | 13 | 4th Quarter Net Amount | Line 3, 4th Quarter |
| 07NET | 13 | Net Total Amount | Line 3, Total |
| 07TOT | 13 | Tax on 4971(f)(1) | Line 4 |

(3) Section 07 is invalid when CCC "G" is present.

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a.    If this is a true amended return, delete Section 7.

(4)   Section 07 is invalid when Section 04, 05, 09, 10, 11, 12, or 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4971(f)(1) Tax.

a.    SSPND 351 and prepare Form 4227.
b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(f)(1) Tax.
c.    Rejects prepares a new Form 5330 for the remaining tax.
d.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

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**3.12.22.16.1**
(01-01-2023)
**Field 071QS 1st Quarter Shortfall Through 074QS 4th Quarter Shortfall**

(1)   Fields 071QS through 074QS are located on Form 5330, Schedule E, Line 1.

(2)   These fields may be present and may be negative.

---

**3.12.22.16.1.1**
(01-01-2023)
**Field 071QS Through 074QS Invalid Conditions**

(1)   Entry in Fields 071QS through 074QS are not numeric.

---

**3.12.22.16.1.2**
(01-01-2023)
**Field 071QS Through 074QS Correction Procedures**

(1)   Correct coding and transcription errors.

---

**3.12.22.16.2**
(01-01-2023)
**Field 071QC 1st Quarter Corrected Amount Through 074QC 4th Quarter Corrected Amount**

(1)   Field 071QC is located on Form 5330, Schedule E, Line 2.

(2)   These fields may be present and may be negative.

---

**3.12.22.16.2.1**
(01-01-2023)
**Field 071QC Through 074QC Invalid Conditions**

(1)   Entry in Fields 071QC through 074QC are not numeric.

---

**3.12.22.16.2.2**
(01-01-2023)
**Field 071QC Through 074QC Correction Procedures**

(1)   Correct coding and transcription errors.

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| | |
|---|---|
| 3.12.22.16.3<br>(01-01-2023)<br>**Field 071QN 1st Quarter Net Amount Through 074QN 4th Quarter Net Amount** | (1) Field 071QN through 074QN is located on Form 5330, Schedule E, Line 3.<br><br>(2) These fields may be present and may be negative. |
| 3.12.22.16.3.1<br>(01-01-2023)<br>**Field 071QN Through 074QN Invalid Conditions** | (1) These fields may be present and may be negative. |
| 3.12.22.16.3.2<br>(01-01-2023)<br>**Field 071QN Through 074QN Correction Procedures** | (1) Correct coding and transcription errors. |
| 3.12.22.16.4<br>(01-01-2023)<br>**Field 07NET Total Net Amount** | (1) Field 07NET is located on Form 5330, Schedule E, Line 3, Column (e).<br><br>(2) When present, must be numeric and may be negative. |
| 3.12.22.16.4.1<br>(01-01-2023)<br>**Field 07NET Invalid Conditions** | (1) Entry in Field 07NET is not numeric.<br><br>(2) Field 07NET is present and does not equal the sum of 1st Quarter Net Amt (071QN) plus 2nd Quarter Net Amt (072QN) plus 3rd Quarter Net Amt (073QN) plus 4th Quarter Net Amt (074QN). |
| 3.12.22.16.4.2<br>(01-01-2023)<br>**Field 07NET Correction Procedures** | (1) Verify all information is correct in Section 07. If information is missing, correct from attachments. If fields cannot be corrected, enter the amount from 039A on 07TOT, then calculate 039A divided by 10% and enter the amount on 07NET.<br><br>(2) If the calculated amount of Fields 071QN, 072QN, 073QN, and 074QN does not equal Field 07NET, enter TPNC 22. |
| 3.12.22.16.5<br>(01-01-2023)<br>**Field 07TOT Section 4971(f)(1) Total Tax** | (1) Field 07TOT is located on Form 5330, Schedule E, Line 4.<br><br>(2) When present, must be numeric and may be negative. |
| 3.12.22.16.5.1<br>(01-01-2023)<br>**Field 07TOT Invalid Conditions** | (1) Entry in Field 07TOT is not numeric.<br><br>(2) Field 07TOT is present and does not equal the TOTAL NET AMT (07NET) multiplied by 10% (.10) unless CCC "C" is present. |
| 3.12.22.16.5.2<br>(01-01-2023)<br>**Field 07TOT Correction Procedures** | (1) Multiply Field 07NET by 10% (.10) and enter amount in Field 07TOT.<br><br>(2) If the taxpayer made an error in transferring the total tax from Field 07TOT to Field 039A. Enter TPNC 23. |

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**3.12.22.17**
**(01-01-2023)**
**Section 08 Form 5330 -**
**Schedule F**

(1)    Section 08 must be present if there is an entry in Field 0310B or 0310C. If Section 08 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 1. If the filer has not entered the tax amount on the wrong line, enter the amount from Page 1, Line 10b into Field 081C. If an amount is present on Line 10c enter into Field 082D.

(2)    The following fields are in Section 08:

*Section 08 Fields*

| AFD | POS | FIELD NAME | FORM LINE |
|-----|-----|------------|-----------|
| 081C | 13 | Section 4971(g)(3) Tax | Schedule F, Line 1c |
| 082D | 13 | Section 4971(g)(4) Tax | Schedule F, Line 2d |

(3)    Section 08 is invalid when CCC "G" is present.

a.    If this is a true amended return, delete Section 08.

(4)    Section 08 is invalid when Section 04, 05, 09, 10, 11, 12, or 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4971(g)(3) and 4971(g)(4)7 Taxes.

a.    SSPND 351 and prepare Form 4227.
b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(g)(3) and 4971(g)(4)7 Taxes.
c.    Rejects prepares a new Form 5330 for the remaining tax.
d.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.17.1**
**(01-01-2023)**
**Field 081C Section**
**4971(g)(3)**

(1)    Field 081C is located on Form 5330, Schedule F, Line 1c.

(2)    When present, must be numeric and may be negative.

**3.12.22.17.1.1**
**(01-01-2023)**
**Field 081C Invalid**
**Conditions**

(1)    Entry in Field 081C is not numeric.

(2)    Field 0310B is present and Field 081C is blank

**3.12.22.17.1.2**
**(01-01-2023)**
**Field 081C Correction**
**Procedures**

(1)    Correct coding and transcription errors.

(2)    If an amount is present in Field 0310B and Field 081C is blank, enter amount from Field 0310B into Field 081C.

**3.12.22.17.2**
**(01-01-2023)**
**Field 082D 4971(g)(4)**
**Tax**

(1)    Field 082D is located on Form 5330, Schedule F, Line 2d.

(2)    When present, must be numeric and may be negative.

**3.12.22.17.2.1**
**(01-01-2023)**
**Field 082D Invalid**
**Conditions**

(1)    Entry in Field 082D is not numeric.

(2)    Field 0310C is present and Field 082D is blank.

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**3.12.22.17.2.2**
**(01-01-2023)**
**Field 082D Correction Procedures**

(1)  Correct coding and transcription errors.

(2)  If an amount is present in Field 0310C and Field 082D is blank, enter amount from Field 0310C into Field 082D.

**3.12.22.18**
**(01-01-2023)**
**Section 09 Form 5330 - Schedule G**

(1)  Section 09 must be present if there is an entry in Field 0311. If Section 09 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 1. If the filer has not entered the tax amount on the wrong line, enter the amount from Page 1, Line 11 into Field 09L4.

(2)  The following fields are contained in Section 09:

*Section 09 Fields*

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|-----------|-------------|
| 09L2 | 4 | Year When Excess Fringe Paid | Schedule G, Line 2 |
| 09L3 | 13 | Excess Fringe Benefits | Schedule G, Line 3 |
| 09L4 | 13 | Tax on 4977 | Schedule G, Line 4 |

(3)  Section 09 is invalid when CCC "G" is present.

    a.  If this is a true amended return, delete Section 09.

(4)  Section 09 is invalid when Section 04, 05, 06, 07, 08, 10, 11, 12, or 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4977 Tax.

    a.  SSPND 351 and prepare Form 4227.
    b.  Rejects changes the numbered Form 5330 to reflect the tax for only Section 4977 Tax.
    c.  Rejects prepares a new Form 5330 for the remaining tax.
    d.  See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.18.1**
**(01-01-2023)**
**Field 09L2 Year When Excess Fringe Paid**

(1)  Field 09L2 is located on Form 5330, Schedule G, Line 2.

(2)  May be present.

**3.12.22.18.1.1**
**(01-01-2023)**
**Field 09L2 Invalid Conditions**

(1)  Entry is not in YYYY format.

(2)  Date is earlier than 1969 or later than current year.

(3)  Field 09L2 is not present and Field 09L4 contains an entry greater than zero.

**3.12.22.18.1.2**
**(01-01-2023)**
**Field 09L2 Correction Procedures**

(1)  Correct coding and transcription errors using attachments if needed.

(2)  If more than one date is present, edit and input earliest date.

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(3)  If blank and unable to perfect, SSPND 211 ONLY if you are corresponding for other missing lines on the form, otherwise enter the year from the tax period ending, (e.g., 201912 enter 2019), in Field 09L2.

| | |
|---|---|
| 3.12.22.18.2<br>(01-01-2023)<br>**Field 09L3 Excess Fringe Benefits** | (1)  Field 09L3 is located on Form 5330, Schedule G, Line 3.<br><br>(2)  This field may be present.<br><br>(3)  When present, must be numeric. |
| 3.12.22.18.2.1<br>(01-01-2023)<br>**Field 09L3 Invalid Conditions** | (1)  Field 09L3 is not numeric. |
| 3.12.22.18.2.2<br>(01-01-2023)<br>**Field 09L3 Correction Procedures** | (1)  Correct coding and transcription errors. |
| 3.12.22.18.3<br>(01-01-2023)<br>**Field 09L4 Tax on 4977** | (1)  Field 09L4 is located on Form 5330, Schedule G, Line 4.<br><br>(2)  This field may be present.<br><br>(3)  This is a numeric field that may be negative. |
| 3.12.22.18.3.1<br>(01-01-2023)<br>**Field 09L4 Invalid Conditions** | (1)  Field 09L4 is not numeric.<br><br>(2)  Field 09L4 does not equal the Excess Fringe Benefits amount (09L3) multiplied by 30% (.30) unless CCC "C" is present. |
| 3.12.22.18.3.2<br>(01-01-2023)<br>**Field 09L4 Correction Procedures** | (1)  Correct coding and transcription errors for Field 0311 and Schedule G.<br><br>(2)  If the taxpayer made an error in transferring the total tax from Field 09L4 to 0311, enter TPNC 18.<br><br>(3)  If the filer made an error calculating tax on Schedule G (Section 09), enter TPNC 05. |

#

correspond.

| | |
|---|---|
| 3.12.22.19<br>(01-01-2023)<br>**Section 10 Form 5330 - Schedule H (4979 Tax)** | (1)  Section 10 must be present if there is an entry in Field 0313. If Section 10 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 1. If the filer has entered the tax amount on the wrong line, enter the amount from Page 1, Line 13 into Field 10L2 and compute Field 10L1 by dividing 10L2 by 10%.<br><br>(2)  The following fields are contained in Section 10: |

***Section 10 Fields***

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|------------|-------------|
| 10L1 | 13 | Excess Contributions | Schedule H, Line 1 |
| 10L2 | 13 | Tax on 4979 | Schedule H, Line 2 |

(3)   Section 10 is invalid when CCC "G" is present.

    a.   If this is a true amended return delete Section 10.

(4)   Section 10 is invalid when Section 04, 05, 06, 07, 08, 09, 11, 12, or 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4979 Tax.

    a.   SSPND 351 and prepare Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4979 Tax.
    c.   Rejects prepares a new Form 5330 for the remaining tax.
    d.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.19.1**
**(01-01-2023)**
**Field 10L1 Excess Contributions**

(1)   Field 10L1 is located on Form 5330, Schedule H, Line 1.

(2)   This field may be present.

(3)   This is a numeric field that may be negative.

**3.12.22.19.1.1**
**(01-01-2023)**
**Field 10L1 Invalid Conditions**

(1)   Entry in Field 10L1 is not numeric.

**3.12.22.19.1.2**
**(01-01-2023)**
**Field 10L1 Correction Procedures**

(1)   Correct coding and transcription errors.

**3.12.22.19.2**
**(01-01-2023)**
**Field 10L2 Tax On 4979**

(1)   Field 10L2 is located on Form 5330, Schedule H, Line 2.

(2)   This is a numeric field that may be negative.

(3)   This field may be present.

**3.12.22.19.2.1**
**(01-01-2023)**
**Field 10L2 Invalid Conditions**

(1)   Entry in Field 10L2 is not numeric.

(2)   Field 10L2 does not equal the Excess Contributions amount (10L1) multiplied by 10% (.10) unless CCC "C" is present.

**3.12.22.19.2.2**
**(01-01-2023)**
**Field 10L2 Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   If the taxpayer made an error in transferring the total tax from Field 10L2 to 0313, enter TPNC 19.

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(3) If the taxpayer made an error in calculating tax on Schedule H (Section 10), enter TPNC 06.

(4) Verify all information is correct in Section 10. If information is missing correct from attachments. If fields cannot be corrected, enter the amount in 0313 on 10L2, then calculate 0313 divided by 10% and enter that amount into 10L1.

**3.12.22.20**
(01-01-2023)
**Section 11 Form 5330 —**
**Schedule I (4980 Tax)**

(1) Section 11 must be present if there is an entry in Field 0314. If Section 11 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 2. If the filer entered the tax amount on the correct line, enter the amount from Page 2, Line 14 into Field 11L3.

(2) The following fields are contained in Section 11:

*Section 11 Fields*

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|------------|-------------|
| 11L1 | 8 | Reversion Date | Schedule I, Line 1 |
| 11L2 | 13 | Reversion Amount | Schedule I, Line 2a |
| 112B | 2 | Tax Rate | Schedule I, Line 2b |
| 11L3 | 13 | Tax on 4980 | Schedule I, Line 3 |
| 11L3V | 13 | Verified Amount | None |

(3) Section 11 is invalid when CCC "G" is present.

   a. If this is a true amended return, delete Section 11.

(4) Section 11 is invalid when Section 04, 05, 06, 07, 08, 09, 10, 12, or 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4980 Tax.

   a. SSPND 351 and prepare Form 4227.
   b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4980 Tax.
   c. Rejects prepares a new Form 5330 for the remaining tax.
   d. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.20.1**
(01-01-2023)
**Field 11L1 Reversion**
**Date**

(1) Field 11L1 is located on Form 5330, Schedule I, Line 1.

(2) May be present.

**3.12.22.20.1.1**
(02-10-2023)
**Field 11L1 Invalid**
**Conditions**

(1) Date in Field 11L1 is not in valid MMDDYYYY format.

(2) Date is before 12–31–1984.

(3) Field 11L1 is not present, and Field 11L3 contains an entry greater than zero unless Field 01CCC contains "C".

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| 3.12.22.20.1.2<br>(02-10-2023)<br>**Field 11L1 Correction<br>Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | If corresponding for other missing items on the return and Field 11L1 is blank or contains multiple entries and cannot be perfected from attachments, SSPND 211 and initiate correspondence. Otherwise, enter the beginning day of the month of the received date on the form in valid MMDDYYYY format in Field 11L1. |

#

the beginning day of the month of the received date on the form in valid MMDDYYYY format in Filed 11L1.

| 3.12.22.20.2<br>(01-01-2023)<br>**Field 11L2 Reversion<br>Amount** | (1) | Field 11L2 is located on Form 5330, Schedule I, Line 2a. |
| | (2) | This field may be present. |

| 3.12.22.20.2.1<br>(01-01-2023)<br>**Field 11L2 Invalid<br>Conditions** | (1) | Entry in Field 11L2 is not numeric. |

| 3.12.22.20.2.2<br>(01-01-2023)<br>**Field 11L2 Correction<br>Procedures** | (1) | Correct coding and transcription errors using attachments if needed. |

| 3.12.22.20.3<br>(01-01-2023)<br>**Field 112B 4980 Tax<br>Percentage** | (1) | Field 112B is located on Form 5330, Schedule I, Line 2b. |
| | (2) | When present, must be numeric. |

| 3.12.22.20.3.1<br>(01-01-2023)<br>**Field 112B Invalid<br>Conditions** | (1) | Amount in Field 112B is not 10, 15, 20, or 50 percent. |

3.12.22.20.3.2
(01-01-2023)
**Field 112B Correction
Procedures**

(1)  Correct the tax percentage based on the following table:

*4980 Percentages*

| If reversion occurred | Then |
|---|---|
| Before 10-21-88 | 10% |
| On or after 10-21-88 but on or before 9-30-90 | 15% |
| After 9-30-90 and plan provides for a replacement plan or the plan provides for pro rata benefit increases | 20% |
| After 9-30-90 and there is no replacement plan or the plan does not provide for pro rata benefit increases | 50% |

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(2) If taxpayer is claiming "tax exempt", delete 11L2.

(3) If the taxpayer did not provide an explanation for the lower rate, or if the taxpayer's explanation does not qualify the taxpayer for a lower rate table, calculate at the 50% tax rate.

*Note:* If the filer indicated a percentage other than 10, 15, 20 or 50 and supporting documentation (e.g., closing agreement, IRS letter etc.) is attached or the return is marked "Secured Delinquent", transcribe the percentage from Form 5330 in Field 112B and the amount from Field 11L3 into Field 11L3V. Do not use TPNC.

| | |
|---|---|
| 3.12.22.20.4<br>(01-01-2023)<br>**Field 11L3 Tax On 4980** | (1) Field 11L3 is located on Form 5330, Schedule I, Line 3.<br><br>(2) May be present and may be negative. |
| 3.12.22.20.4.1<br>(01-01-2023)<br>**Field 11L3 Invalid Conditions** | (1) Entry in Field 11L3 is not numeric.<br><br>(2) Field 11L3 does not equal the calculated amount of the Reversion Amount (11L2) multiplied by the Tax Percentage (112B). |
| 3.12.22.20.4.2<br>(01-01-2023)<br>**Field 11L3 Correction Procedures** | (1) Correct all coding and transcription errors for Section 11 fields.<br><br>(2) If the taxpayer made an error in transferring the total tax from Field 11L3 to 0314, enter TPNC 20.<br><br>(3) If the taxpayer made an error in the calculation for the tax reported in Schedule I (Section 11), enter TPNC 07. |
| 3.12.22.20.5<br>(01-01-2023)<br>**Field 11L3V Verify** | (1) This is a 13-digit numeric field that may be negative.<br><br>(2) This field is used when neither the tax per the taxpayer nor the tax per the computer is correct. |
| 3.12.22.20.5.1<br>(01-01-2023)<br>**Field 11L3V Invalid Conditions** | (1) Entry in Field 11L3V is not numeric.<br><br>(2) Entered data in Field 11L3V does not match Fields 0314 and 11L3. |
| 3.12.22.20.5.2<br>(01-01-2023)<br>**Field 11L3V Correction Procedures** | (1) Before entering an amount in the verified field, verify all information is correct in Section 11. If information is missing, correct from attachments. If no attachments and/or fields cannot be corrected, delete entries in Schedule I, Section 11, calculate the amount for 11L3 and enter that amount on 11L3V. |
| 3.12.22.21<br>(01-01-2023)<br>**Section 12 Form 5330 - Schedule J (4980F Tax)** | (1) Section 12 must be present if there is an entry in Field 0315. If Section 12 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 2. If the filer entered the tax amount on the correct line, enter the amount from Page 2, Line 15 into Field 12L5.<br><br>(2) The following fields are contained in Section 12: |

**Section 12 Fields**

| AFD | POS | FIELD NAME | FORM LINE # |
|-----|-----|------------|-------------|
| 12L1 | 7 | Number of Applicable Individuals | Schedule J, Line 1 |
| 12L2 | 8 | Effective Amendment Date | Schedule J, Line 2 |
| 12L3 | 4 | Number of Days | Schedule J, Line 3 |
| 12L4 | 13 | Total Number of Failures | Schedule J, Line 4 |
| 12L5 | 13 | Total Tax 4980F | Schedule J, Line 5 |

(3) Section 12 is invalid when CCC "G" is present

    a.    If this is a true amended return, delete Section 12.

(4) Section 12 is invalid when Section 04, 05, 06, 07, 08, 09, 10, 11, or 13 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4980F Tax.

    a.    SSPND 351 and prepare Form 4227.
    b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4980F Tax.
    c.    Rejects prepares a new Form 5330 for the remaining tax.
    d.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.21.1**
**(01-01-2023)**
**Field 12L1 Number of Applicable Individuals**

(1) Field 12L1 is located on Form 5330, Schedule J, Line 1.

(2) This field may be present.

**3.12.22.21.1.1**
**(01-01-2023)**
**Field 12L1 Invalid Conditions**

(1) Field 12L1 is not numeric.

**3.12.22.21.1.2**
**(01-01-2023)**
**Field 12L1 Correction Procedures**

(1) Correct coding and transcription errors.

**3.12.22.21.2**
**(01-01-2023)**
**Field 12L2 Effective Amendment Date**

(1) Field 12L2 is located on Form 5330, Schedule J, Line 2.

(2) May be present.

(3) If only a year is present, 0101 is generated for the month and day.

**3.12.22.21.2.1**
**(01-01-2023)**
**Field 12L2 Invalid Conditions**

(1) Date in Field 12L2 is not in valid YYYYMMDD format.

(2) Date is 19841231 or earlier.

(3) Field 12L2 is present, and Total Tax Amount (12L5) is not greater than zero.

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| | | |
|---|---|---|
| **3.12.22.21.2.2**<br>(01-01-2023)<br>**Field 12L2 Correction Procedures** | (1) | Correct coding and transcription errors from attachments if needed. |
| | (2) | Enter date in YYYYMMDD format. If unable to perfect, SSPND 211 and correspond ONLY if you are corresponding for other missing items on the return. Otherwise enter "99990101" in 12L2. |
| **3.12.22.21.3**<br>(01-01-2023)<br>**Field 12L3 Number of Days** | (1) | Field 12L3 is located on Form 5330, Schedule J, Line 3. |
| | (2) | This field may be present. |
| **3.12.22.21.3.1**<br>(01-01-2023)<br>**Field 12L3 Invalid Conditions** | (1) | Entry in Field 12L3 is not numeric. |
| **3.12.22.21.3.2**<br>(01-01-2023)<br>**Field 12L3 Correction Procedures** | (1) | Correct coding and transcription errors. |
| **3.12.22.21.4**<br>(01-01-2023)<br>**Field 12L4 Total Number of Failures** | (1) | Field 12L4 is located on Form 5330, Schedule J, Line 4. |
| | (2) | This field may be present. |
| | (3) | When present, must be numeric. |
| **3.12.22.21.4.1**<br>(01-01-2023)<br>**Field 12L4 Invalid Conditions** | (1) | Entry in field 12L4 is not numeric. |
| | (2) | Field 12L4 is present and Total Tax Amount (12L5) does not have an entry greater than zero. |
| **3.12.22.21.4.2**<br>(01-01-2023)<br>**Field 12L4 Correction Procedures** | (1) | Correct coding and transcription errors. |
| **3.12.22.21.5**<br>(01-01-2023)<br>**Field 12L5 Total Tax** | (1) | Field 12L5 is located on Form 5330, Schedule J, Line 5. |
| | (2) | This field may be present. |
| **3.12.22.21.5.1**<br>(01-01-2023)<br>**Field 12L5 Invalid Conditions** | (1) | Entry in Field 12L5 is not numeric. |
| | (2) | Field 12L5 is present and does not equal Total Number of Failures (12L5) multiplied by $100. |
| **3.12.22.21.5.2**<br>(01-01-2023)<br>**Field 12L5 Correction Procedures** | (1) | Correct coding and transcription errors for Fields 0315, 12L1, 12L2, 12L3, 12L4, and 12L5. |
| | (2) | If the taxpayer made an error in transferring the total tax from Field 12L5 to 0315, enter TPNC 21. |

(3) If the taxpayer made an error in the calculation of tax in Schedule J (Section 12), enter TPNC 08.

(4) If the amount is missing enter the amount from 0315 on 12L5. Calculate the amount in 0315 divided by $100 and enter that amount into 12L4.

#

respond.

**3.12.22.22**
**(01-01-2023)**
**Section 13 Form 5330 -**
**Schedule K (4965 Tax)**

(1) Section 13 must be present if there is an entry in Field 0316 unless CCC "C" is present. If Section 13 generates as a missing section, determine if the filer entered the tax amount on the wrong line on Page 2. If the filer entered the tax amount on the correct line, enter the amount from Page 2, Line 16 into Field 13L2.

(2) The following fields are in Section 13:

*Section 13 Fields*

| AFD | POS | FIELD NAME | FORM LINE # |
|------|-----|-----------------------------------------|----------------------|
| 13L1 | | Number of Prohibited Shelter Transactions | Schedule K, Line 1 |
| 13L2 | 13 | Section 4965 Tax Amount | Schedule K, Line 2 |

(3) Section 13 is invalid when CCC "G" is present

a. If this is a true amended return, delete Section 13.

(4) Section 13 is invalid when Section 04, 05, 06, 07, 08, 09, 10, 11, or 12 is present. Taxes for these sections cannot be reported on the same Form 5330 as the Section 4980F Tax.

a. SSPND 351 and prepare Form 4227.
b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4965F Tax.
c. Rejects prepares a new Form 5330 for the remaining tax.
d. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.22.1**
**(01-01-2023)**
**Field 13L1 Number of**
**Prohibited Tax Shelter**
**Transactions**

(1) Field 13L1 is located on Form 5330, Schedule K, Line 1.

(2) This field may be present.

(3) If present, must be numeric.

**3.12.22.22.1.1**
**(01-01-2023)**
**Field 13L1 Invalid**
**Conditions**

(1) Entry in Field 13L1 is not numeric.

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| | | |
|---|---|---|
| **3.12.22.22.1.2**<br>(01-01-2023)<br>**Field 13L1 Correction Procedures** | (1) | Correct coding and transcription errors. |
| **3.12.22.22.2**<br>(01-01-2023)<br>**Field 13L2 Prohibited Tax Shelter Transactions** | (1) | Field 13L2 is located on Form 5330, Schedule K, Line 2. |
| | (2) | This field may be present. |
| | (3) | If present, must be numeric. |
| **3.12.22.22.2.1**<br>(01-01-2023)<br>**Field 13L2 Invalid Conditions** | (1) | Entry in Field 13L2 is not numeric. |
| | (2) | The amount in 13L2 is present but is not equal to 13L1 multiplied by $20,000. |
| **3.12.22.22.2.2**<br>(01-01-2023)<br>**Field 13L2 Correction Procedures** | (1) | Correct coding and transcription errors. |
| | (2) | If Field 13L2 is blank but an entry is on 13L1, multiply 13L1 by $20,000 and enter amount in Field 13L2. |
| | (3) | If the taxpayer made an error in transferring the total tax from Field 13L2 to 0316, enter TPNC 24. |
| | (4) | If the taxpayer made an error in calculating the tax reported on Schedule K line 2, enter TPNC 25. |
| **3.12.22.23**<br>(01-01-2023)<br>**Error Codes** | (1) | Form 5330 was converted from a paper register correction process to an Error Resolution System (ERS) effective January 1, 2007. |
| | (2) | See IRM 3.12.22.23, Error Codes to IRM 3.12.22.23.40.2, Error Code 999 Correction Procedures, includes information to identify and correct the errors. |
| **3.12.22.23.1**<br>(01-01-2023)<br>**Error Code 001 Statute** | (1) | Error Code 001 displayed fields are: |

*Error Code 001 Screen Display*

| ERS Designator | Field Name |
|---|---|
| 01TXP | Tax Period |
| 01CCC | Computer Condition Code |
| 01RCD | Return Received Date |

| | | |
|---|---|---|
| **3.12.22.23.1.1**<br>(01-01-2023)<br>**Error Code 001 Invalid Conditions** | (1) | Error Code 001 generates when any of the following conditions is present:<br><br>a. The processing date is equal to or greater than 2 years and 10 months after the return processing date for "G" coded returns,<br>b. Computer Condition Code "W" is not present, and the received date is equal to or greater than 2 years and 10 months after the processing date.<br>c. The processing Date is equal to or greater than 2 years and 10 months after the tax period for non "G "coded returns. |

3.12.22.23.1.2
(01-01-2023)
**Error Code 001
Correction Procedures**

(1)  Correct coding and transcription errors.

(2)  Do not send to the Statute Control Unit to clear any returns identified as "SFR," "Substitute", "Delinquent Return Secured by TE/GE Employee Plans", "Prepared by Examination", "Audit", or similar wording. The return may also have either a Form 13133 or a Form 3198-A attached. Enter computer condition code "W" in Field 01CCC and on the return, then continue processing.

(3)  Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information from the table:

<p align="center">***Error Code 001 Correction***</p>

| If | Then |
|---|---|
| Field 01RCD is blank, | Enter the received date in field 01RCD. Use the earliest date if multiple received dates are present |
| CCC W was entered incorrectly, | Delete CCC "W" from Field 01CCC |
| The return has a stamp indicating a previous clearance by Statute Control within the last ninety days or is determined to not go to Statutes per IRM 25.6.1, Statute of Limitations Processes and Procedures. | Enter CCC "W" in Field 01CCC and on the return. Do not send the return to Statute Control |
| The return is not stamped by Statute Control within the last ninety days. | 1. SSPND 310.<br>2. Prepare Form 4227 to route to Statute Control. |

3.12.22.23.2
(01-01-2023)
**Error Code 002 Name
Control**

(1)  Error Code 002 displayed fields are:

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*Error Code 002 Screen Display*

| ERS Designator | Field Name |
|---|---|
| CL | Clear Field |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |
| 01TIN | Taxpayer Identification Number |
| 01TNT | Taxpayer Identification Number Type |
| 01TXP | Tax Period |
| 02CON | Care of Name |
| 02FAD | Foreign Address |
| 02ADD | Street Address |
| 02CTY | City |
| 02ST | State |
| 02ZIP | ZIP Code |

**3.12.22.23.2.1**
**(01-01-2023)**
**Error Code 002 Invalid Conditions**

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

*Note:*  Form 5330 may be filed using an SSN or an EIN. Do not change the format of the TIN. (e.g., change an SSN to an EIN format if the filer used an SSN). See IRM 3.12.22.10.3.2, Field 01TIN Correction procedures.

**3.12.22.23.2.2**
**(01-01-2023)**
**Error Code 002 Correction Procedures**

(1)   Correct all misplaced entries, coding and transcription errors.

(2)   Compare the displayed fields with the return and attachments. If the display is incorrect, overlay the screen with the correct information.

(3)   If Field 01NC and the Name Control on the return or attachments are the same but differ from the underprint in Field 01NC, research INOLES to determine the correct Name.

*Error Code 002 Correction*

| If | Then |
|---|---|
| The Name Control on the return or attachment matches the Name Control on INOLES, | Bring up the under print |
| The Name on INOLES is different from the Name on the return or attachment, | Research NAMEB/NAMEE for a new TIN |

(4)   If a new TIN is located, verify the Name Control using CC INOLES.

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*EIN is Located*

| If | Then |
|---|---|
| The Name on INOLES agrees with the Name on the return or attachment, | 1. Ensure that the entity information matches the return<br>2. Overlay Field 01TIN with the new TIN from NAMEB/ NAMEE. When the TIN is changed from the one the taxpayer used, issue Letter 3875-C as a non-suspense letter to the address on the return<br><br>***Note:*** Obvious transposed or missing digits can be excluded as criteria for sending Letter 3875-C. |
| Multiple TINs are located, | 1. SSPND 320 to Entity Control<br>2. Prepare Form 4227 with the notation **MULTIPLE TINS** |
| INOLES indicates a "Merge To" (MT) TIN, | Research the "MT" TIN on INOLES |
| The "MT" TIN matches the entity on the return or attachments, | Enter the "MT" TIN in Field 01TIN |
| The "MT" TIN does not match the entity on the return or attachments, | SSPND 320 to Entity Control |

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

*Name Correction*

| If | Then |
|---|---|
| The Name on ENMOD agrees with the Name on the return, | Enter "C" in the Clear Code field |
| The Name Control on ENMOD or INOLES does not agree with the Name Control on the return or attachment, | 1. SSPND 320 to route the return to Entity<br>2. Attach Form 4227 with the notation **NO RECORD** |

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

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**3.12.22.23.2.2**

### TC 013 Pending

| If a pending TC 013 | Then |
|---|---|
| Is present, | Enter "C" in the Clear Code field |
| Is not present, | 1. SSPND 320 to route to Entity<br>2. Attach Form 4227 with the notation **REQUEST NAME CHANGE (TC 013)** |

(7)  If the name on the return contains more than 35 characters, continue inputting name using Field 02CON as a second name line.

**3.12.22.23.3**
**(01-01-2023)**
**Error Code 003 Check Digit**

(1)  Error code 003 displayed fields are:

### Error Code 003 Screen Display

| ERS Designator | Field Name |
|---|---|
| 01CL | Clear Field |
| 01NC | Name Control/Check Digit |
| 01TIN | Taxpayer Identification Number |
| 01CCC | Computer Condition Code |

**3.12.22.23.3.1**
**(01-01-2023)**
**Error Code 003 Invalid Conditions**

(1)  Error Code 003 generates when any of the following conditions is present:

- The Check Digit is present but is not valid for the TIN.
- The letter "E", "G", or "M" is present in Field 01NC.
- The first two positions of the field are not blank, and the last position is not alphabetic.

**3.12.22.23.3.2**
**(01-01-2023)**
**Error Code 003 Correction Procedures**

(1)  Correct all misplaced entries, coding, and transcription errors.

(2)  Compare the displayed fields with the return and attachments. If the displayed fields are incorrect, overlay the screen with the correct information.

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

(3)  If correct after all research, "clear".

3.12.22.23.4
(01-01-2023)
**Error Code 007 Received Date**

(1) Error Code 007 displayed fields are:

**Error Code 007 Screen Display**

| ERS Designator | Field Name |
|---|---|
| 01TXP | Tax Period |
| 01RCD | Received Date |
| 01CCC | Computer Condition Code |

3.12.22.23.4.1
(01-01-2023)
**Error Code 007 Invalid Conditions**

(1) Error Code 007 generates if:

a.   Is not less than or equal to the process date.
b.   Received date is earlier than the first day of the tax period.

3.12.22.23.4.2
(01-01-2023)
**Error Code 007 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Compare the displayed fields with the return and attachments. If the displayed fields are incorrect, overlay the screen with the correct information.

**Error Code 007 Correction**

| If | Then |
|---|---|
| If the received date is invalid (e.g., 200913 in lieu of 200912) | Change the received date to the current year and enter in Field 01RCD. |
| The return is an early-filed Final return | Enter F in Field 01CCC |
| The return received date is before the tax period ending date and is not a final return | Enter F in Field 01CCC |

*Note:* Code and Edit edits an "F" in Field 01CCC and on the return when the received date is before the tax period or identified as an early filed return.

3.12.22.23.5
(01-01-2023)
**Error Code 010 Computer Condition Code "G"**

(1) Error Code 010 displayed fields are:

**Error Code 010 Screen Display**

| ERS Designator | Field Name |
|---|---|
| 01CCC | Computer Condition Code |
| 01PTN | Plan Sponsors TIN |
| 01PYD | Plan Year Ending Date |
| 01RCD | Received Date |
| 01COR | Correspondence Indicator |

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| ERS Designator | Field Name |
|---|---|
| 01CRD | Correspondence Received Date |
| 01CAF | CAF Code |
| 01PIC | Penalty and Interest Code |
| Section 02 | Address Portion, Form 5330 |
| Section 03 | Part I and II, Form 5330 |
| Section 04 | Schedule A, B and C, Form 5330 |
| Section 05 | Schedule C, Form 5330 |
| Section 06 | Schedule D, Form 5330 |
| Section 07 | Schedule E, Form 5330 |
| Section 08 | Schedule F, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.5.1**
**(01-01-2023)**
**Error Code 010 Invalid Conditions**

(1) Field 01CCC contains "G" and any section other than Section 01 is present.

**3.12.22.23.5.2**
**(01-01-2023)**
**Error Code 010 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Compare the displayed field with the return. If the displayed field is incorrect, overlay the screen with the correct information.

(3) Determine if CCC "G" was input correctly:

*Error Code 010 Correction*

| If CCC G was entered | Then |
|---|---|
| Correctly, | 1. DLSEC to delete all sections except Section 01<br>2. Delete the invalid entries that are present in Section 01 (see IRM 3.12.22.10, Section 01 Form 5330, through IRM 3.12.22.10.17.1, Field TPNC Invalid Conditions). GTSEC 01 if necessary |

**3.12.22.23.5.1**

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| If CCC G was entered | Then |
|---|---|
| Incorrectly, | 1.   Enter all necessary data<br>2.   Ensure that Section 01 fields are correct<br>3.   Delete the "G" in Field 01CCC |

**3.12.22.23.6**
**(01-01-2023)**
**Error Code 011**
**Remittance Present and**
**Section 03 Missing**

(1)   Error Code 011 displayed fields are:

*Error Code 011 Screen Display*

| ERS Designator | Field Name |
|---|---|
| RMIT> | Remittance |
| 01RCD | Received Date |
| 01CCC | Computer Condition Code |
| 0317 | Total Tax |

**3.12.22.23.6.1**
**(01-01-2023)**
**Error Code 011 Invalid**
**Conditions**

(1)   Field RMIT> is present, there is no amount in Field 0317, and Field 01CCC does not contain "G" or "C".

**3.12.22.23.6.2**
**(01-01-2023)**
**Error Code 011**
**Correction Procedures**

(1)   Compare the displayed fields with the return.

*Error Code 011 Correction*

| If | Then |
|---|---|
| Data is present on the return for Section 03 fields, | use CC GTSEC 03 and enter the appropriate data in Section 03 |
| The return is amended, | enter CCC G in Field 01CCC |

**3.12.22.23.7**
**(01-01-2023)**
**Error Code 014 Address**
**Information Mismatch**

(1)   Error Code 014 displayed fields are:

*Error Code 014 Screen Display*

| Field Designator | Field Name |
|---|---|
| 02CON | In Care of Name |
| 02FAD | Foreign Address |
| 02ADD | Street Address |
| 02CTY | City Name |
| 02ST | State |

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| Field Designator | Field Name |
|---|---|
| 02ZIP | Zip Code |

**3.12.22.23.7.1**
(01-01-2023)
**Error Code 014 Invalid Conditions**

(1) Section 02 is invalid if all entries are not present as follows:

   a.   The street address is present. Fields 02CTY and 02ST must be present unless a Major City Code is used.

   b.   A Major City Code is used and Field 02ADD is NOT present.

   c.   A Major City Code is used and Field 02ST is present.

   d.   City must be present. If city is not in Major City format, Field 02ST must be present. Field 02ADD can be blank.

**3.12.22.23.7.2**
(01-01-2023)
**Error Code 014 Correction Procedures**

(1) Correct any coding and transcription errors.

(2) Refer to the Form 5330, Item A for the correct street address. If no legible street address is present on the Form 5330 and attachments, delete all data in 02ADD, 02CTY, 02ST, and 02ZIP.

(3) If a Major City Code is present and no street address is available, enter the city in Field 02CTY and enter the state code in Field 02ST.

(4) If the Major City Code is correct and the state is present, delete Field 02ST.

(5) If the address cannot be corrected with the information on the return, delete Section 02 if nothing is present in Field 02CON. If Field 02CON is present, delete only the address.

**3.12.22.23.8**
(01-01-2023)
**Error Code 015 Foreign Address**

(1) Error Code 015 displayed fields are:

*Error Code 015 Screen Display*

| Field Designator | Field Name |
|---|---|
| 02CON | In care of name |
| 02FAD | Foreign Address |
| 02ADD | Street Address |
| 02CTY | City |
| 02ST | State |
| 02ZIP | Zip Code |

**3.12.22.23.8.1**
(01-01-2023)
**Error Code 015 Invalid Conditions**

(1) Error Code 015 generates when any of the following conditions is present:

   a.   State field has an entry other than "." (period/space) when a foreign address is present.

   b.   Zip Code field has an entry when a foreign address is present.

**3.12.22.23.8.2**
**(01-01-2023)**
**Error Code 015**
**Correction Procedures**

(1)  Correct all misplaced entries, coding and transcription errors.

(2)  Compare displayed fields with the return. If the displayed fields are incorrect, overlay the screen with the correct information from the table below.

*Error Code 015 Correction*

| If a foreign address | Then |
|---|---|
| Is present in Field 02FAD | 1.  Field 02ST must contain "." (period/space) <br> 2.  Delete Field 02ZIP if present |
| Is not present in Field 02FAD | Check return for foreign address |
| Is present on the return | 1.  Enter the foreign address in Field 02FAD <br>     ***Note:*** If additional space is required, continue entering the address in Field 02ADD. <br> 2.  Field 02CTY must contain the appropriate foreign country code <br> 3.  Field 02ST must contain "." (period/space) |
| Is not present on the return | 1.  Verify the address on the return is not a foreign address <br> 2.  Enter street address in Field 02ADD <br> 3.  Enter city, state and Zip Code in the appropriate fields |

**3.12.22.23.9**
**(01-01-2023)**
**Error Code 016 Zip Code**
**Mismatch**

(1)  Error Code 016 displayed fields are:

*Error Code 016 Screen Display*

| ERS Designator | Field Name |
|---|---|
| 02CON | In Care of Name |
| 02FAD | Foreign Address |
| 02ADD | Street Address |
| 02CTY | City Name |
| 02ST | State |
| 02ZIP | Zip Code |

**3.12.22.23.9.1**
**(01-01-2023)**
**Error Code 016 Invalid**
**Conditions**

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

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3.12.22.23.9.2
(01-01-2023)
**Error Code 016
Correction Procedures**

(1) Correct coding and transcription errors for Fields 02ADD, 02CTY, and 02ST.

(2) If unable to determine a valid zip code and:

    a.    The address on the return is located in a major city, refer to Document 7475 for a valid Major City Code. If only the first three digits of the zip code can be determined, enter "01" in the 4th and 5th positions.

    b.    The address is not located in a major city, refer to Document 7475 and enter the first three valid digits for the state followed by "01".

(3) If no corrections are necessary to Field 02ZIP, enter the full city and state in fields 02CTY and 02ST.

(4) If unable to correct, delete all data in 02ADD, 02CTY, 02ST, and 02ZIP.

3.12.22.23.10
(01-01-2023)
**Error Code 026 Tax
Period**

(1) Error Code 026 displayed fields are:

### Error Code 026 Screen Display

| ERS Designator | Field Name |
| --- | --- |
| CL | Clear Code |
| 01TIN | Taxpayer Identification Number |
| 01TXP | Tax Period |
| 01CCC | Computer Condition Code |

3.12.22.23.10.1
(01-01-2023)
**Error Code 026 Invalid
Conditions**

(1) Tax period is greater than process date plus 11 months.

3.12.22.23.10.2
(01-01-2024)
**Error Code 026
Correction Procedures**

(1) Correct coding and transcription.

(2) Tax Period Ending cannot be earlier than 198412. If it is:

    a.    SSPND 620

    b.    Attach Form 4227, for routing to Kansas City Non-Master File (NMF):

        Kansas City Submission Processing Campus
        333 W Pershing Rd
        NMF Team, Mailstop 6263 P-6
        Kansas City, MO 64108

(3) If tax period is greater than process date (today's date) plus 11 months, process using current year.

(4) If Field 01TXP is blank:

    a.    Use the Plan Year Ending from Box 'F' (right side of form).

    b.    If Plan Year is blank, use current year (e.g., use 201912 if processing year is 2020.)

(5) Enter the correct date in Field 01TXP.

**3.12.22.23.11**
**(01-01-2023)**
**Error Code 073 CCC "3" Present and Correspondence Return Date**

(1)   Error Code 073 displayed fields are:

*Error Code 073 Screen Display*

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

**3.12.22.23.11.1**
**(01-01-2023)**
**Error Code 073 Invalid Conditions**

(1)   Field 01CCC is "3" and Field 01CRD is present.

**3.12.22.23.11.2**
**(01-01-2023)**
**Error Code 073 Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   Determine if the return is a "no reply". If so, delete Field 01CRD.

(3)   If the return is not a "no reply", delete CCC "3".

**3.12.22.23.12**
**(01-01-2023)**
**Error Code 701 Plan Number**

(1)   Error Code 701 displayed fields are:

*Error code 701 Screen Display*

| ERS Designator | Field Name |
| --- | --- |
| CL | Clear Code |
| 01PL | Plan Number |
| 01TIN | Taxpayer Identification Number |

**3.12.22.23.12.1**
**(01-01-2023)**
**Error Code 701 Invalid Conditions**

(1)   Field 01PL contains "000" and Field 01TIN contains an EIN.

**3.12.22.23.12.2**
**(02-03-2022)**
**Error Code 701 Correction Procedures**

(1)   Correct coding and transcription errors for Field 01PL.

(2)   Research IDRS to determine the correct Plan Number:

*Error Code 701 Correction*

| If | Then |
| --- | --- |
| You determine another Plan Number is correct, | Enter the correct Plan Number (valid range is 001–999) |
| Plan Number is 000 and you are unable to determine the correct Plan Number, | See IRM 3.12.22.10.5.2, Field 01PL correction procedures |

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3.12.22.23.13
(01-01-2024)
**Error Code 702 Plan
Year Ending**

(1)   Error Code 702 displayed fields are:

*Error Code 702 Screen Display*

| ERS Designator | Field Name |
|---|---|
| CL | Clear Code |
| 01TXP | Tax Period |
| 01PYD | Plan Year Ending Date |
| 03L1 | Section 4972 Tax |
| 03L2 | Section 4973 Tax |
| 033A | Section 4975(a) Tax |
| 033B | Section 4975(b) Tax |
| 03L4 | Section 4976 Tax |
| 035A | Section 4978 Tax |
| 035B | Section 4978 Tax Indicator |
| 03L6 | Section 4979(a) Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 03 | Part I and II Form 5330 |

3.12.22.23.13.1
(01-01-2023)
**Error Code 702 Invalid
Conditions**

(1)   Error Code 702 will generate if:

   a.   Field 01PYD is not in YYYYMM format.

   b.   Field 038A, 038B, 039A, 039B, or 0313 contains an entry greater than
      zero and Field 01PYD is blank.

   c.   Field 03L2, 035A, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311,
      or 0313 are present and Field 01PYD is greater than Field 01TXP.

   d.   Fields 03163, 03164, 03201, 03205, 03209, 03225, 03450, 03451, or
      03452 is present and is greater than Field 01TXP.

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e.   Field 03159, 03161, 03200, 03203, 03204, 03224, 03226, 03227, or 03228 is present and is 12 months plus or minus Field 01TXP.

**3.12.22.23.13.2**
**(01-01-2023)**
**Error Code 702**
**Correction Procedures**

(1)   If Field 03L2, 035A, 038A, 038B, 039A, 039B, 0311, 0313, 03163, 03164, 03201, 03205, 03209, or 03225 is present and the tax period is greater than the plan year ending date, change the tax period to match the plan year ending date. If the plan year ending date is greater than the tax period, change the plan year ending to match the tax period.

(2)   If Field 03L1, 035A, 033A, 033B, 039A, 039B, 0310A, 0310B, 0310C, 0314, 0315, 03159, 03161, 03200, 03203, 03204, 03224, 03226, 03227, 03228, 03450, 03451, or 03452 is present and the tax period and plan year ending are different, change the plan year ending to match the tax period.

(3)   If there is no Plan Year Ending on the Form 5330 on Item F, use the filer's tax year ending from the top of the form. If both are blank, use 201912.

**3.12.22.23.14**
**(01-01-2023)**
**Error Code 704 Section 4972**

(1)   Section 4972 Tax, is located on Part 1, Line 1.

(2)   Error Code 704 displayed fields are:

*Error Code 704 Screen Display*

| ERS Designator | Field Name |
|---|---|
| 03L1 | Section 4972 Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

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**3.12.22.23.14.1**
(01-01-2023)
**Error Code 704 Invalid Conditions**

(1) Error Code 704 generates if Field 03L1 is not blank and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.14.2**
(01-01-2023)
**Error Code 704 Correction Procedures**

(1) Correct coding and transcription errors for Fields 03L1, 04L3, 04L8, 0410, and 04A12.

(2) Taxes for Section 03L1, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4972 and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.23.15**
(01-01-2023)
**Error Code 706 4972 Tax Amount**

(1) Error Code 706 displayed fields are:

*Error Code 706 Screen Display*

| ERS Designator | Field Name |
| --- | --- |
| TPNC | Taxpayer Notice Code |
| 03L1 | Section 4972 Tax |
| 04L3 | 4972 Current Tax Year Amt |
| 04L8 | 4972 Prior Year Tax Amt |
| 0410 | 4972 Non Deductible Amount |
| 04A12 | 4972 Tax Amount |
| >>>> | Under print |
| Section 04 | Schedules A, B, and C, Form 5330 |

**3.12.22.23.15.1**
(01-01-2023)
**Error Code 706 Invalid Conditions**

(1) Section 4972 Tax is located on Schedule A, Line 12, Page 3 of Form 5330. It is transferred to Part 1, Section A, Line 1, of Page 1 of Form 5330.

(2) Error Code 706 generates:

    a.   if the transcribed amount of Field 03L1 and the calculated amount of Field 04A12 (Section 4972 Tax) differ.

         *Exception:* Field 01CCC contains "C" or tax in Field 03L1 is less than         #

    b.   if the amount in Field 04A12 is not equal to the sum of Field 04L3 plus Field 04L8 minus Field 0410 multiplied by 10 percent.

         *Exception:* Field 01CCC contains **C** or tax in Field 04A12 is less than         #

**3.12.22.23.15.2**
**(01-01-2023)**
**Error Code 706**
**Correction Procedures**

(1) Correct coding and transcription errors for Field 03L1, 04L3, 04L8, 0410, or 04A12.

(2) If the taxpayer made an error in transferring the total tax from Field 04A12 to 03L1, enter TPNC 10.

(3) If the fields were transcribed correctly but the taxpayer made an error in computing tax (i.e., Field 03L1 and Field 04A12 differ by more than $250.00), enter TPNC 02.

(4) If Field 03L1 has an entry and Schedule A is missing or blank, enter Field 03L1 amount into Field 04A12.

**3.12.22.23.16**
**(01-01-2023)**
**Error Code 708**
**4973(a)(3) Tax**

(1) Field 03L2 Section 4973(a)(3) Tax, is located on Part 1, Line 2. The amount transfers to 03L2 from Schedule B, Line 12.

(2) Error Code 708 displayed fields are:

*Error Code 708 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 03L2 | Section 4973(a)(3) Tax |
| 04B12 | 4973(a)(3) Tax Amount |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 04 | Schedule A, B and C, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

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3.12.22.23.16.1
(01-01-2023)
**Error Code 708 Invalid Conditions**

(1)  Error Code 708 generates:

a.   if Field 03L2 is not blank and Field, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

b.   if the transcribed amounts of Field 03L2, Section 4973(a)(3) Tax, and the calculated amount of Field 04B12 (Section 4973(a)(3) Tax Amount) differ.

*Exception:*  Field 01CCC contains "C" or tax in Field 03L2 is less than

#

3.12.22.23.16.2
(01-01-2023)
**Error Code 708 Correction Procedures**

(1)  Correct coding and transcription errors for Fields 03L2 and 04B12.

(2)  If the taxpayer made an error in transferring the total tax from Field 04B12 to 03L2, enter TPNC 11.

(3)  Taxes for Sections 03L2, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

a.   SSPND 351 and prepare a Form 4227.

b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4973(a)(3) and prepares a new Form 5330 for the remaining tax.

c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

3.12.22.23.17
(01-01-2024)
**Error Code 712 Section 4975(a)**

(1)  Field 033A, Section 4975(a) Tax, is located on Part 1, Line 3a.

(2)  Error Code 712 displayed fields are:

### Error Code 712 Screen Display

| ERS Designator | Field Name |
| --- | --- |
| 033A | Section 4975(a) Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |

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| ERS Designator | Field Name |
|---|---|
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

3.12.22.23.17.1
(01-01-2023)
**Error Code 712 Invalid Conditions**

(1) Error Code 712 generates if Field 033A is not blank and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

3.12.22.23.17.2
(01-01-2023)
**Error Code 712 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for Field 033A, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

   a.  SSPND 351 and prepare a Form 4227.
   b.  Rejects changes the numbered Form 5330 to reflect the tax for only Section 4975(a) and prepares a new Form 5330 for the remaining tax.
   c.  See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

3.12.22.23.18
(01-01-2023)
**Error Code 714 Section 4975(a) Tax Amount**

(1) Field 033A, Section 4975(a) Tax, is located on Part 1, Line 3a. The amount is transferred to 033A from Schedule C, Line 3.

(2) Error Code 714 displayed fields are:

### *Error Code 714 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 033A | Section 4975(a) Tax |
| 04PD | 4975 1st Prohibitive Date |
| 04TA | 4975 1st Prohibitive Transaction Amt |
| 04TX | 4975 1st Prohibitive Tax |
| >>>> | Under print |
| 042PD | 4975 2nd Prohibitive Date |
| 042TA | 4975 2nd Prohibitive Transaction Amount |
| 042TX | 4975 2nd Prohibitive Tax |
| >>>> | Under print |
| 043PD | 4975 3rd Prohibitive Date |

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| ERS Designator | Field Name |
|---|---|
| 043TA | 4975 3rd Prohibitive Transaction Amount |
| 043TX | 4975 3rd Prohibitive Tax |
| >>>> | Under print |
| 044PD | 4975 4th Prohibitive Date |
| 044TA | 4975 4th Prohibitive Transaction Amount |
| 044TX | 4975 4th Prohibitive Tax |
| >>>> | Under print |
| 045PD | 4975 5th Prohibitive Date |
| 045TA | 4975 5th Prohibitive Transaction Amount |
| 045TX | 4975 5th Prohibitive Tax |
| >>>> | Under print |
| 046PD | 4975 6th Prohibitive Date |
| 046TA | 4975 6th Prohibitive Transaction Amount |
| 046TX | 4975 6th Prohibitive Tax |
| >>>> | Under print |
| 057PD | 4975 7th Prohibitive Date |
| 057TA | 4975 7th Prohibitive Transaction Amount |
| 057TX | 4975 7th Prohibitive Tax |
| >>>> | Under print |
| 058PD | 4975 8th Prohibitive Date |
| 058TA | 4975 8th Prohibitive Transaction Amount |
| 058TX | 4975 8th Prohibitive Tax |
| >>>> | Under print |
| 059PD | 4975 9th Prohibitive Date |
| 059TA | 4975 9th Prohibitive Transaction Amount |
| 059TX | 4975 9th Prohibitive Tax |
| >>>> | Under print |
| 0510D | 4975 10th Prohibitive Date |

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| ERS Designator | Field Name |
|---|---|
| 0510A | 4975 10th Prohibitive Transaction Amount |
| 0510X | 4975 10th Prohibitive Tax |
| >>>> | Under print |
| 0511D | 4975 11th Prohibitive Date |
| 0511A | 4975 11th Prohibitive Transaction Amount |
| 0511X | 4975 11th Prohibitive Tax |
| >>>> | Under print |
| 0512D | 4975 12th Prohibitive Date |
| 0512A | 4975 12th Prohibitive Transaction Amount |
| 0512X | 4975 12th Prohibitive Tax |
| >>>> | Under print |
| 04IND | 4975 Tax Indicator |
| 0503 | Section 4975 Tax Amount |
| >>>> | Under print |
| 0503V | 4975 Verify Tax Amount |
| 05PCI | Prohibitive Correction Indicator |

3.12.22.23.18.1
(01-01-2023)
**Error Code 714 Invalid Conditions**

(1)  Error Code 714 generates:

a.   if the transcribed amount of Field 033A, Section 4975(a) Tax, and the amount of Field 0503, Section 4975(a) Tax Amount differ.

   *Exception:*  Field 01CCC contains "C", or tax in Field 033A is less than

   #

b.   if Field 04IND is not present and Field 0503 contains an entry greater than zero.

c.   if the transcribed amount of 0503 does not equal the calculated sum of Fields 04TX, 042TX, 043TX, 044TX, 045TX, 046TX, 057TX, 058TX, 059TX, 0510X, 0511X, and 0512X.

   *Exception:*  Field 01CCC contains "C" or tax in Field 0503 is less than

   #

d.   If Field 05PCI is blank and Field 0503 contains an entry greater than zero.

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3.12.22.23.18.2
(01-01-2023)
**Error Code 714
Correction Procedures**

(1)  Correct all coding and transcription errors for Sections 04 and 05 for prohibited transactions fields.

(2)  If the 04IND ERS designator is not present, look at section 04 and correct coding and transcription.

(3)  Correct all coding and transcription errors for Fields 04IND through 05PCI. See IRM 3.12.22.14.6, Field 04IND 4975(a) Tax Indicator, through IRM 3.12.22.14.12.2, Field 0503V Correction Procedures, for correction procedures specific to each line.

*Note:* The most common errors are 04PD, 04IND, and 05PCI.

(4)  If taxpayer entered "see attached", delete everything in Sections 4 and 5, and verify Field 0503. See IRM 3.12.22.14.12.2, Field 0503V Correction Procedures.

*Error Code 714 Correction*

| If | Then |
|---|---|
| See Attached, etc is noted | Enter the Total in 0503V. |

3.12.22.23.19
(01-01-2023)
**Error Code 718 Section 4975(b) Tax**

(1)  Field 033B, Section 4975(b) Tax, is located on Part 1, Line 3b.

(2)  Error Code 718 displayed fields are:

*Error Code 718 Screen Display*

| ERS Designator | Field Name |
|---|---|
| 033B | Section 4975(a) Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |

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| ERS Designator | Field Name |
|---|---|
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.19.1**
(01-01-2023)
**Error Code 718 Invalid Conditions**

(1) Error Code 718 generates if Field 033B is not blank and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.19.2**
(01-01-2023)
**Error Code 718 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for these sections cannot be reported on the same Form 5330.

  a. SSPND 351 and prepare a Form 4227.
  b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4975(b) and prepares a new Form 5330 for the remaining tax.
  c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.23.20**
(01-01-2023)
**Error Code 720 Section 4976 Tax**

(1) Field 03L4, Section 4976 tax is located on Part 1, Line 4.

(2) Error Code 720 displayed fields are:

### Error Code 720 Screen Display

| ERS Designator | Field Name |
|---|---|
| 03L4 | Section 4976 Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |

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**3.12.22.23.20**

| ERS Designator | Field Name |
|---|---|
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.20.1**
**(01-01-2023)**
**Error Code 720 Invalid Conditions**

(1) Error Code 720 generates if Field 03L4 is not blank and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.20.2**
**(01-01-2023)**
**Error Code 720 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for Section 03L4, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4976 and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.23.21**
**(01-01-2023)**
**Error Code 722 4978 Tax**

(1) Field 035A, Section 4978 Tax, is located on Part 1, Line 5a.

(2) Error Code 722 displayed fields are:

*Error Code 722 Screen Display*

| ERS Designator | Field Name |
|---|---|
| 035A | Section 4978 Tax |
| 035B | Section 4978 Tax Indicator |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |

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| ERS Designator | Field Name |
|---|---|
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.21.1**
**(01-01-2023)**
**Error Code 722 Invalid Conditions**

(1)  Error Code 722 generates:

   a.  if Field 035A is not blank and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.
   b.  if Field 035B is not present and tax on 4978 Field 035A contains an entry greater than zero.

**3.12.22.23.21.2**
**(01-01-2023)**
**Error Code 722 Correction Procedures**

(1)  Correct coding and transcription errors.

(2)  Taxes for Section 035A, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

   a.  SSPND 351 and prepare a Form 4227.
   b.  Rejects changes the numbered Form 5330 to reflect the tax for only Section 4978 and prepares a new Form 5330 for the remaining tax.
   c.  See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

(3)  Correct coding and transcription errors for Fields 035B and 035A. See IRM 3.12.22.12.6, Field 035A 4978 Tax, through IRM 3.12.22.12.7.2, Field 035B Correction Procedures, for correction procedures.

**3.12.22.23.22**
**(01-01-2023)**
**Error Code 724 Section 4979A Tax**

(1)  Field 03L6, Section 4979A Tax, is located on Part 1, Line 6.

(2)  Error Code 724 displayed fields are:

*Error Code 724 Display Screens*

| ERS Designator | Field Name |
|---|---|
| 03L6 | Section 4979A Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |

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| ERS Designator | Field Name |
|---|---|
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.22.1**
(01-01-2023)
**Error Code 724 Invalid Conditions**

(1) Error Code 724 generates if Field 03L6 is not blank and Field 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.22.2**
(01-01-2023)
**Error Code 724 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for Field 03L6, 038A, 038B, 039A, 039B, 0310A, 0310B, 0310C, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

   a.   SSPND 351 and prepare a Form 4227.
   b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4979A and prepares a new Form 5330 for the remaining tax.
   c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.23.23**
(01-01-2023)
**Error Code 726 Section 4971(a) Tax**

(1) Field 038A, Section 4971(a) Tax, is located on Part 1, Section B, Line 8a.

(2) Error Code 726 displayed fields are:

*Error Code 726 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 038A | Section 4971(a) Tax |
| 03L2 | Section 4973(a)(3) Tax |

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| ERS Designator | Field Name |
|---|---|
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 06L1 | 4971 Minimum Funding Deficiency |
| 06L2 | Section 4971(a) Tax Amount |
| >>>> | Under print |
| 06L2V | Verified 4971(a) Tax Field |
| Section 06 | Schedule D, Form 5330 |
| Section 08 | Schedule F, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

3.12.22.23.23.1
(01-01-2023)
**Error Code 726 Invalid Conditions**

(1) Error Code 726 will generate if:

   a. Field 038A is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

   b. The transcribed amount of Field 038A, Section 4971(a) Tax, and Field 06L2 (Section 4971(a) Tax Amount) differ. Exception: Field 01CCC     #

   c. Amount in Field 06L2 is greater than zero and does not equal Field 06L1 multiplied by 5% or 10%. Exception: Field 01CCC contains "C" or tax in     #

   d. Data entered in Field 06L2V does not match data in Field 06L2. Exception: Field 01CCC contains "C" or tax in Field 06L2 is less than     #

   e. Field 038A contains an entry and Section 06 is blank.
   f. Section 06 is present and Section 09, 10, 11, 12, or 13 is also present.
   g. Field 038A contains an entry and Section 06 is blank.

3.12.22.23.23.2
(01-01-2023)
**Error Code 726 Correction Procedures**

(1) Correct coding and transcription errors.

(2) See IRM 3.12.22.15, Section 06 Form 5330 - Schedule D, through IRM 3.12.22.15.3.2, Field 06L2V Correction Procedures, for correction procedures for Section 06.

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(3)  If the taxpayer made an error in transferring the total tax from Field 06L2 to 038A, or if the tax per the taxpayer or the computer is not correct, enter TPNC 17.

(4)  If the taxpayer made an error in calculating the tax reported on Schedule D, enter TPNC 04.

(5)  Taxes for Field 038A, 0311, 0313, 0314, 0315, or 0316 (sections 06, 09, 10, 11, 12, 13) cannot be reported on the same Form 5330.

    a.    SSPND 351 and prepare a Form 4227.
    b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(a) and prepares a new Form 5330 for the remaining tax.
    c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.23.24**
**(01-01-2023)**
**Error Code 730 Section 4971(b) Tax**

(1)  Field 038B, Section 4971(b) Tax, is located on Part 1, Section B, Line 8b.

(2)  Error Code 730 displayed fields are:

*Error Code 730 Screen Display*

| ERS Designator | Field Name |
| --- | --- |
| 038B | Section 4971(b) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.24.1**
**(01-01-2023)**
**Error Code 730 Invalid Conditions**

(1)  Error Code 730 generates if Field 038B is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.24.2**
**(01-01-2023)**
**Error Code 730 Correction Procedures**

(1)  Correct coding and transcription errors.

(2)  Taxes for Field 038B, 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.    SSPND 351 and prepare a Form 4227.

b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(b) and prepares a new Form 5330 for the remaining tax.

c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

3.12.22.23.25
(01-01-2024)
**Error Code 732 Section 4971(f)(1) Tax**

(1) Field 039A, Section 4971(f)(1) Tax is located on Part 1, Section B, Line 9a.

(2) Error Code 732 displayed fields are:

### *Error Code 732 Display Screen*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 039A | Section 4971(f)(1) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980(f) Tax |
| 0316 | Section 4965 Tax |
| 071QS | 4971F 1st Quarter Short Amt |
| 072QS | 4971F 2nd Quarter Short Amt |
| 073QS | 4971F 3rd Quarter Short Amt |
| 074QS | 4971F 4th Quarter Short Amt |
| 071QC | 4971F 1st Qtr Correct Amt |
| 072QC | 4971F 2nd Qtr Correct Amt |
| 073QC | 4971F 3rd Qtr Correct Amt |
| 074QC | 4971F 4th Qtr Correct Amt |
| 071QN | 4971F 1st Quarter Net Amt |
| 072QN | 4971F 2nd Quarter Net Amt |
| 073QN | 4971F 3rd Quarter Net Amt |
| 074QN | 4971F 4th Quarter Net Amt |
| 07NET | 4971F Net Shortfall Amt |
| >>>> | Under print |
| 07TOT | Section 4971(f)(1) Total Tax |
| >>>> | Under print |
| Section 07 | Schedule E, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |

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**3.12.22.23.25**

| ERS Designator | Field Name |
|---|---|
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.25.1**
**(01-01-2023)**
**Error Code 732 Invalid Conditions**

(1)  Error Code 732 generates if:

    a.   Field 039A is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

    b.   The transcribed amount of Field 039A, Section 4971(f)(1) Tax, and the calculated amount of Field 07TOT (Section 4971(f)(1) Tax Amount) differ.

          ***Exception:*** Field 01CCC contains "C" or tax in Field 039A is less than                                          #

    c.   Field 07NET does not equal the sum of Fields 071QN, 072QN, 073QN, and 074QN.

          ***Exception:*** Field 01CCC contains "C" or tax in Field 07NET is less than                                        #

    d.   Field 07TOT does not equal Field 07NET multiplied by 10%.

          ***Exception:*** Field 01CCC contains "C" or tax in Field 07TOT is less than                                      #

    e.   Field 039A contains an entry and Section 07 is blank.

    f.   Section 07 is present and Section 09, 10, 11, 12, or 13 is also present.

**3.12.22.23.25.2**
**(01-01-2023)**
**Error Code 732 Correction Procedures**

(1)  Correct coding and transcription errors. See IRM 3.12.22.16, Section 07 Form 5330 - Schedule E, through IRM 3.12.22.16.5.2, Field 07TOT Correction Procedures, for Section 07 correction procedures.

(2)  If the taxpayer made an error in transferring the total tax from Field 07TOT to Field 039A, enter TPNC 23.

(3)  If the calculated amount of Fields 071QN, 072QN, 073QN and 074QN does not equal Field 07NET, enter TPNC 22.

(4)  Taxes for Field 039A and Field 0311, 0313, 0314, 0315, or 0316 or Sections 07, 09, 10, 11, 12, or 13 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.

    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(f)(1) and prepares a new Form 5330 for the remaining tax.

    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

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**3.12.22.23.26**
**(01-01-2023)**
**Error Code 736**
**4971(f)(2) Tax**

(1)   Field 039B, Section 4971(f)(2) tax is located on Part 1, Section B, Line 9b.

(2)   Error displayed fields are:

*Error Code 736 Screen Display*

| ERS Designator | Field Name |
| --- | --- |
| 039B | Section 4971(f)(2) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.26.1**
**(01-01-2023)**
**Error Code 736 Invalid**
**Conditions**

(1)   Error Code 736 will generate if Field 039B is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.26.2**
**(01-01-2024)**
**Error Code 736**
**Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   Taxes for Field 039B and Field 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

a.   SSPND 351 and prepare a Form 4227.
b.   Rejects changes and prepares the numbered Form 5330 to reflect the tax for only Section 4971(f)(2) and prepare a new Form 5330 for the remaining tax.
c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for instructions on splitting taxes.

**3.12.22.23.27**
**(01-01-2023)**
**Error Code 738 Section**
**4971(g)(2) Tax**

(1)   Field 0310A, Section 4971(g)(2) Tax is located on Part I, Section B, line 10a.

(2)   Error Code 738 displayed fields are:

*Error Code 738 Screen Display*

| ERS Designator | Field Name |
| --- | --- |
| 0310A | Section 4971(g)(2) Tax |
| 0311 | Section 4977 Tax |

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| ERS Designator | Field Name |
|---|---|
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.27.1**
**(01-01-2023)**
**Error Code 738 Invalid Conditions**

(1) Error Code 738 generates if Field 0310A is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

**3.12.22.23.27.2**
**(01-01-2023)**
**Error Code 738 Correction Procedures**

(1) Correct coding and transcription errors.

(2) Taxes for Field 0310A and Field 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

   a. SSPND 351 and prepare a Form 4227.
   b. Rejects changes the numbered Form 5330 to reflect the tax for only Section 4971(g)(2) and prepares a new Form 5330 for the remaining tax.
   c. See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.23.28**
**(01-01-2023)**
**Error Code 740 Section 4971(g)(3) Tax**

(1) Field 0310B, Section 4971(g)(3) Tax is located on Part I, Section B, Line 10b.

(2) Field 0310C, Section 4971(g)(4) tax is located on Part I, Section B, Line 10c.

(3) Error Code 740 displayed fields are:

*Error Code 740 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 1974(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |

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| ERS Designator | Field Name |
|---|---|
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 081C | Section 4971(g)(3) Total Tax Amt |
| 082D | Section 4971 (g)(4) Total Tax Amt |
| Section 08 | Schedule F, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.28.1**
(01-01-2023)
**Error Code 740 Invalid Conditions**

(1)  Error Code 740 generates:

a.   if Field 0310B is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

b.   if Field 0310C is not blank and Field 0311, 0313, 0314, 0315, or 0316 contains an entry greater than zero.

c.   if Fields 0310B or 0310C contain an entry and Section 08 is blank.

d.   if Section 08 is present and Section 09, 10, 11, 12, or 13 is also present.

e.   if Field 0310B contains an entry greater than zero and Field 081C is not present.

   *Exception:*  Field 01CCC contains "C" or the amount on Field 0310B is                                              #

f.   if Field 0310C contains an entry greater than zero and Field 082D is not present.

   *Exception:*  Field 01CCC contains "C" or the amount on Field 0310C is                                              #

**3.12.22.23.28.2**
(01-01-2024)
**Error Code 740 Correction Procedures**

(1)  Correct coding and transcription errors.

(2)  Taxes for Field 0310B and Field 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

a.   SSPND 351 and prepare a Form 4227.

b.   Rejects changes and prepares the numbered Form 5330 to reflect the tax for only Section 4971(g)(3) and Section 4971(g)(4), and prepares a new Form 5330 for the remaining tax.

c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

(3)  Taxes for Section 08, 09, 10, 11, 12, or 13 cannot be reported on the same Form 5330.

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a.   SSPND 351 and prepare a Form 4227.

b.   Rejects will change the numbered Form 5330 to reflect the tax for only Section 08 and prepare a new Form 5330 for the remaining tax.

c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

(4)   Correct coding and transcription fields for 0310B and 081C.

(5)   If an amount is present in Field 0310B but missing in Field 081C, enter the amount from Field 0310B into Field 081C.

(6)   If the taxpayer made an error in transferring the total tax from Field 081C to 0310B, enter TPNC 26.

(7)   Correct coding and transcription fields for 0310C and 082D.

(8)   If an amount is present in Field 0310C but missing in Field 082D, enter the amount from Field 0310C into Field 082D.

(9)   If the taxpayer made an error in transferring the total tax from Field 082D to 0310C, enter TPNC 27.

3.12.22.23.29
(01-01-2023)
**Error Code 744 Section 4977 Tax**

(1)   Field 0311, Section 4977 Tax, is located on Part I, Section B, Line 11.

(2)   Error Code 744 displayed fields are:

### Error Code 744 Screen Display

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 0311 | Section 4977 Tax |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 09L2 | 4977 Excess Benefits Year |
| 09L3 | 4977 Excess Benefits Amount |
| 09L4 | Section 4977 Tax Amount |
| >>>> | Under print |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

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3.12.22.23.29.1
(01-01-2023)
**Error Code 744 Invalid Conditions**

(1) Error Code 744 generates if:

    a.    Field 0311 is not blank and Field 0313, 0314, 0315, or 0316 contains an entry greater than zero.

    b.    Field 09L2 is blank and Field 09L4 contains an entry greater than zero.

    c.    The transcribed amount of Field 0311, Section 4977 Tax, and the calculated amount of Field 09L4 (Section 4977 Tax Amount) differ.

          ***Exception:***  Field 01CCC contains "C" or tax in Field 0311 is less than        #

    d.    Field 09L4 is greater than zero and does not equal Field 09L3 multiplied by 30%.

          ***Exception:***  Field 01CCC contains "C" or tax in Field 09L4 is less than        #

    e.    Field 0311 contains an entry and Section 09 is blank.

    f.    Section 09 is present and Section 10, 11, 12, or 13 is also present.

3.12.22.23.29.2
(01-01-2023)
**Error Code 744 Correction Procedures**

(1) Correct coding and transcription errors for Field 0311 and Schedule G. See IRM 3.12.22.12.17, Field 0311 Section 4977 Tax, through IRM 3.12.22.12.17.2, Field 0311 Correction Procedures, and see IRM 3.12.22.18, Section 09 Form 5330 - Schedule G, through IRM 3.12.22.18.3.2, Field 09L4 Correction Procedures.

(2) If the taxpayer made an error in transferring the total tax from Field 09L4 to 0311, enter TPNC 18.

(3) If the filer made an error calculating tax on Schedule G (Section 09), enter TPNC 05.

(4) Taxes for Field 0311, 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.    SSPND 351 and prepare a Form 4227.

    b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 4977 and prepares a new Form 5330 for the remaining tax.

    c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

(5) Taxes for Section 09, 10, 11, 12, or 13 cannot be reported on the same Form 5330.

    a.    SSPND 351 and prepare a Form 4227.

    b.    Rejects changes the numbered Form 5330 to reflect the tax for only Section 09 and prepares a new Form 5330 for the remaining tax.

    c.    See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

3.12.22.23.30
(01-01-2023)
**Error Code 748 Section 4979 Tax**

(1) Field 0313, Section 4979 Tax is located on Part I, Section C, Line 13.

(2) Error Code 748 displayed fields are:

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**Error Code 748 Screen Display**

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 10L1 | 4979 Excess Contributions Amount |
| 10L2 | Section 4979 Tax Amount |
| >>>> | Under print |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.30.1**
(01-01-2023)
**Error Code 748 Invalid Conditions**

(1)   Error Code 748 generates if:

a.   Field 0313 is not blank and Field 0313, 0314, 0315, or 0316 contains an entry greater than zero.

b.   The transcribed amount of Field 0313, Section 4979 Tax, and the calculated amount of Field 10L2 (Section 4979 Tax Amount) differ.

   *Exception:*  Field 01CCC contains "C" or tax in Field 0313 is less than                                            #

c.   Field 10L2 amount is greater than zero and does not equal the amount from Field 10L1 multiplied by 10%.

   *Exception:*  CCC "C" is present in Field 01CCC or tax in Field 10L2 is                                            #

d.   Field 0313 contains an entry and Section 10 is blank.

e.   Section 10 is present and Section 11, 12 or 13 is also present.

**3.12.22.23.30.2**
(01-01-2023)
**Error Code 748 Correction Procedures**

(1)   Correct coding and transcription errors. See IRM 3.12.22.12.19, Field 0313 Section 4979 Tax, through IRM 3.12.22.12.19.2, Field 0313 Correction Procedures, and IRM 3.12.22.19, Section 10 Form 5330 - Schedule H (4979 Tax), through IRM 3.12.22.19.2.2, Field 10L2 Correction Procedures.

(2)   If the taxpayer made an error in transferring the total tax from Field 10L2 to 0313, enter TPNC 19.

(3)   If the taxpayer made an error in calculating tax on Schedule H (Section 10), enter TPNC 06.

If Section 10 is blank and Field 0313 contains an entry, enter the amount from Field 0313 in Field 10L1. Divide by 10%. Enter the amount into 10L2.

(4)   Taxes for Field 0313, 0314, 0315, or 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4979 and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

(5)   Taxes for Section 10, 11, 12, or 13 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.
    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 10 and prepares a new Form 5330 for the remaining tax.
    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.23.31**
**(01-01-2023)**
**Error Code 752 Section 4980 Tax**

(1)   Field 0314, Section 4980 Tax, is located on Part I, Section D, Line 14.

(2)   Error Code 752 displayed fields are:

*Error Code 752 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 11L1 | Section 4980 Reversion Date |
| 11L2 | Section 4980 Reversion Amount |
| 112B | Section 4980 Tax Percent |
| 11L3 | Section 4980 Tax Amount |
| >>>> | Under print |
| 11L3V | Verified Section 4980 Tax Amount |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.31.1**
**(01-01-2023)**
**Error Code 752 Invalid Conditions**

(1)   Error Code 752 generates if:

    a.   Field 0314 is not blank and Field 0315 or 0316 contains an entry greater than zero.

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  b.   The transcribed amount of Field 0314, Section 4980 Tax, and the calcu-
       lated amount of Field 11L3 (Section 4980 Tax Amount) differ.

       *Exception:*  Field 01CCC contains "C" or tax in Field 0310 is less than
       
       #

  c.   Field 11L1 is blank and Field 11L2 or 11L3 contains an entry greater than
       zero.

       *Exception:*  Field 01CCC contains "C".

  d.   Field 11L1 contains a date before 10211988 and amount in Field 112B is
       not equal to 10%.
  e.   Field 11L1 contains a date on or after 09301990 and amount in Field
       112B is not equal to 15%.
  f.   Field 11L1 contains a date after 09301990 and amount in Field 112B is
       not equal to 20 or 50 percent.
  g.   Field 11L3V does not equal amount in Field 11L3.

       *Exception:*  Field 01CCC contains "C" or tax in Field 11L3 is less than

       #

  h.   Field 0314 contains an entry and Section 11 is blank.
  i.   Section 11 is present, and Section 12 or 13 is also present.

**3.12.22.23.31.2**
**(01-01-2023)**
**Error Code 752**
**Correction Procedures**

(1)   Correct all coding and transcription errors for Section 11 fields. See IRM
      3.12.22.20, Section 11 Form 5330 - Schedule I (4980 Tax), through IRM
      3.12.22.20.5.2, Field 11L3V Correction Procedures, for correction procedures
      in Section 11.

(2)   If the taxpayer made an error in transferring the total tax from Field 11L3 to
      0314, enter TPNC 20.

(3)   If the filer made an error in the calculation for the tax reported in Schedule I
      (Section 11), enter TPNC 07.

(4)   Taxes for Field 0314, 0315, or 0316 cannot be reported on the same Form
      5330.

      a.   SSPND 351 and prepare a Form 4227.
      b.   Rejects changes the numbered Form 5330 to reflect the tax for only
           Section 4980 and prepares a new Form 5330 for the remaining tax.
      c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instruc-
           tions on splitting taxes.

(5)   Taxes for Section 11, 12, or 13 cannot be reported on the same Form 5330.

      a.   SSPND 351 and prepare a Form 4227.
      b.   Rejects changes the numbered Form 5330 to reflect the tax for only
           Section 11 and prepares a new Form 5330 for the remaining tax.
      c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instruc-
           tions on splitting taxes.

**3.12.22.23.32**
**(01-01-2023)**
**Error Code 756 Section**
**4980F Tax**

(1)   Field 0315, Section 4980F Tax, is located on Part I, Section E, Line 15.

(2)   Error Code 756 displayed fields are:

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***Error Code 756 Screen Display***

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 12L1 | Section 4980F Number Applicable Individuals |
| 12L2 | Section 4980F Effective Amendment Date |
| 12L3 | Section 4980F Number of Days |
| 12L4 | Section 4980F Total Number Failures |
| 12L5 | Section 4980F Tax Amount |
| >>>> | Under print |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

3.12.22.23.32.1
(01-01-2023)
**Error Code 756 Invalid Conditions**

(1) Error Code 756 generates if:

   a.   Field 0315 is not blank, and Field 0316 contains an entry greater than zero.

   b.   The transcribed amount of Field 0315, Section 4980F Tax, and the calculated amount of Field 12L5 (Section 4980F Tax Amount) differ. Exception:    #

   c.   Field 12L2 is present and Field 12L5 does not contain an entry greater than zero.

   d.   Field 12L5 does not equal Field 12L4 multiplied by $100.00.

      ***Exception:*** Field 01CCC contains "C" or tax in Field 12L5 is less than    #

   e.   Field 0315 contains an entry and Section 12 is blank.

   f.   Section 12 is present, and Section 13 is also present.

3.12.22.23.32.2
(01-01-2023)
**Error Code 756 Correction Procedures**

(1) Correct coding and transcription errors for Fields 0315, 12L1, 12L2, 12L3, 12L4 and 12L5.

(2) If the taxpayer made an error in transferring the total tax from Field 12L5 to 0315, enter TPNC 21.

(3) If the filer made an error in the calculation of tax in Schedule J (Section 12), enter TPNC 08.

(4) See IRM 3.12.22.12.21.1, Field 0315 Invalid Conditions, through IRM 3.12.22.12.21.2, Field 0315 Correction Procedures, and IRM 3.12.22.21, Section 12 Form 5330 - Schedule J (4980F Tax), for corrections procedures regarding 0315 and section 12.

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(5) Taxes for Fields 0315 and 0316 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.

    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 4980F and prepares a new Form 5330 for the remaining tax.

    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

(6) Taxes for Section 12 or 13 cannot be reported on the same Form 5330.

    a.   SSPND 351 and prepare a Form 4227.

    b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 12 and prepares a new Form 5330 for the remaining tax.

    c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.23.33**
**(01-01-2023)**
**Error Code 760 Total Tax All Sections**

(1) Field 0317, Total Tax Taxpayer, is located on Part II, Line 17. It is the sum of the fields present on Pages 1 and 2, Part I.

(2) Error Code 760 displayed fields are:

*Error Code 760 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 03L1 | Section 4972 Tax |
| 03L2 | Section 4973(a)(3) Tax |
| 033A | Section 4975(a) Tax |
| 033B | Section 4975(b) Tax |
| 03L4 | Section 4976 Tax |
| 035A | Section 4978 Tax |
| 035B | 4978 Tax Indicator |
| 03L6 | Section 4979A |
| 03L7 | Section A Total Tax |
| 038A | Section 4971(a) Tax |
| 038B | Section 4971(b) Tax |
| 039A | Section 4971(f)(1) Tax |
| 039B | Section 4971(f)(2) Tax |
| 0310A | Section 4971(g)(2) Tax |
| 0310B | Section 4971(g)(3) Tax |
| 0310C | Section 4971(g)(4) Tax |
| 0311 | Section 4977 Tax |
| 0312 | Total Section B Tax |

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| ERS Designator | Field Name |
|---|---|
| 0313 | Section 4979 Tax |
| 0314 | Section 4980 Tax |
| 0315 | Section 4980F Tax |
| 0316 | Section 4965 Tax |
| 0317 | Total Tax |
| >>>> | Under print |
| Section 04 | Schedule A, B and C, Form 5330 |
| Section 05 | Schedule C, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

3.12.22.23.33.1
(01-01-2023)
**Error Code 760 Invalid Conditions**

(1)  Error Code 760 generates if the transcribed and generated amounts differ.

#

3.12.22.23.33.2
(01-01-2023)
**Error Code 760 Correction Procedures**

(1)  Correct coding and transcription errors.

(2)  If the taxpayer made an error in figuring total tax, enter TPNC 01.

*Exception:*  If line 17 is blank and the under-print matches the amount on line 19, enter the amount in Field 0317.

*Note:*  When computing the total tax on line 17, do not include line 03L7 and line 0312 in the calculation, as lines 03L1- 03L6 equal line 03L7 and lines 038A-0311 equal line 0312.

3.12.22.23.34
(01-22-2024)
**Error Code 762 Tax Paid on 8868**

(1)  Field 0318, Tax Paid on 8868, is located on Part II, Line 18.

(2)  Error Code 762 displayed fields are:

*Error Code 762 Screen Display*

| ERS Designator | Field Name |
|---|---|
| CL | Clear Code |
| 0317 | Total Tax Taxpayer |
| 0318 | Tax Paid on 8868 |

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| ERS Designator | Field Name |
|---|---|
| 0319 | Total Tax |
| >>>> | Under print |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.34.1**
(01-01-2023)
**Error Code 762 Invalid Conditions**

(1)   Error Code 762 generates if Field 0318 is present, and Field 0317 is blank or contains a zero.

**3.12.22.23.34.2**
(01-01-2023)
**Error Code 762 Correction Procedures**

(1)   Correct coding and transcription errors.

(2)   If both Field 0318 and 0317 are correct as transcribed, transmit.

**3.12.22.23.35**
(01-22-2024)
**Error Code 764 Total Tax Due/Refund Amount**

(1)   Field 0319, Tax Due/Refund, is located on Part II, Line 19.

(2)   Error Code 764 displayed fields are:

*Error Code 764 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 0317 | Total Tax Taxpayer |
| 0318 | Tax Paid on 8868 |
| 0319 | Total Tax |
| >>>> | Under print |

**3.12.22.23.35.1**
(01-01-2023)
**Error Code 764 Invalid Conditions**

(1)   Error Code 764 generates if the transcribed and generated amounts differ.

#

**3.12.22.23.35.2**
(01-01-2023)
**Error Code 764 Correction Procedures**

(1)   Correct coding and transcription errors.

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(2)   If Field 0319 is negative and correct as transcribed, clear. Send a copy of the return to EP Accounts and note "photocopy-claim for refund of payment. Original has been processed." Continue processing original.

(3)   If the taxpayer made an error figuring Tax Due/Refund, enter TPNC 09.

**3.12.22.23.36**
**(01-01-2023)**
**Error Code 766 Section 04**

(1)   Error Code 766 displayed fields are:

*Error Code 766 Screen Display*

| ERS Designator | Field Name |
|---|---|
| 03L1 | Total Section 4972 Tax Amount |
| 03L2 | Total Section 4973(a)(3) Tax Amount |
| Section 04 | Schedule A, B or C, Form 5330 |
| Section 06 | Schedule D, Form 5330 |
| Section 07 | Schedule E, Form 5330 |
| Section 08 | Schedule F, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.36.1**
**(01-01-2023)**
**Error Code 766 Invalid Conditions**

(1)   Error Code 766 generates if:

a.   Section 04 is present and Section 06, 07, 08, 09, 10, 11, 12, or 13 is present.
b.   Section 03L1 or 03L2 contains an entry greater than zero and Section 04 is missing.

**3.12.22.23.36.2**
**(01-01-2023)**
**Error Code 766 Correction Procedures**

(1)   Taxes for Section 04, 06, 07, 08, 09, 10, 11, 12, or 13 cannot be reported on the same Form 5330.

a.   SSPND 351 and prepare a Form 4227.
b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 04 or 05 and prepares a new Form 5330 for the remaining tax.
c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

**3.12.22.23.37**
**(01-01-2023)**
**Error Code 772 Section 05**

(1)   Error Code 772 displayed fields are:

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### Error Code 722 Screen Display

| ERS Designator | Field Name |
| --- | --- |
| 033A | Section 4975(a) Tax |
| Section 05 | Schedule C, Form 5330 |
| Section 06 | Schedule D, Form 5330 |
| Section 07 | Schedule E, Form 5330 |
| Section 08 | Schedule F, Form 5330 |
| Section 09 | Schedule G, Form 5330 |
| Section 10 | Schedule H, Form 5330 |
| Section 11 | Schedule I, Form 5330 |
| Section 12 | Schedule J, Form 5330 |
| Section 13 | Schedule K, Form 5330 |

3.12.22.23.37.1
(01-01-2023)
**Error Code 772 Invalid Conditions**

(1)  Error Code 772 generates if:

a.   Field 033A contains an entry and Section 05 is missing.
b.   Section 05 is present and Section 06, 07, 08, 09, 10, 11, 12, or 13 is present.

3.12.22.23.37.2
(01-01-2023)
**Error Code 772 Correction Procedures**

(1)  If Field 033A contains an entry and Section 05 is missing, enter the amount from Field 033A into Field 0503, TAX ON 4975(a) and follow procedures outlined in IRM 3.12.22.14.10, Field 04IND 4975(a) Tax Indicator, through IRM 3.12.22.14.12.2, Field 0503V Correction Procedures.

(2)  Taxes for Section 05, 06, 07, 08, 09, 10, 11, 12, or 13 cannot be reported on the same Form 5330.

a.   SSPND 351 and prepare a Form 4227.
b.   Rejects changes the numbered Form 5330 to reflect the tax for only Section 05 and prepares a new Form 5330 for the remaining tax.
c.   See IRM 3.12.22.8.1, Form 5330 Splitting Taxes, for complete instructions on splitting taxes.

3.12.22.23.38
(01-01-2023)
**Error Code 850 4975 Verify Tax Amount**

(1)  Error code 850 displayed fields are:

### Error Code 850 Screen Display

| ERS Designator | Field Name |
| --- | --- |
| 0503V | 4975 Verify Tax Amount |
| 033A | 4975(a) Tax |
| 0317 | Total Tax All Sections |
| 0503 | 4975 Tax Amount |

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| ERS Designator | Field Name |
|---|---|
| Section 04 | Schedule A, B or C, Form 5330 |
| Section 05 | Schedule C, Form 5330 |

**3.12.22.23.38.1**
**(01-01-2023)**
**Error Code 850 Invalid Conditions**

(1)   Error Code 850 generates if:

   a.   More than 12 prohibited transactions are present.
   b.   Entered data in Field 0503V is different than data in 033A, 0317, and 0503.

#

**3.12.22.23.38.2**
**(01-01-2023)**
**Error Code 850 Correction Procedures**

(1)   Correct coding and transcription errors.

**3.12.22.23.39**
**(01-01-2023)**
**Error Code 887, Section 4965 Tax**

(1)   Error Code 887 displayed fields are:

*Error Code 887 Screen Display*

| ERS Designator | Field Name |
|---|---|
| TPNC | Taxpayer Notice Code |
| 13L2 | Section 4965 Tax Amount |
| >>>> | Under print |
| 13L1 | Number of Prohibited Shelter Transactions |
| 0316 | Section 4965 Tax |
| Section 13 | Schedule K, Form 5330 |

**3.12.22.23.39.1**
**(01-01-2023)**
**Error Code 887 Invalid Conditions**

(1)   Field 13L2 does not equal 13L1 multiplied by $20,000.00.

*Exception:* Field 01CCC contains "C" or the amount on line 0316 is less than

#

**3.12.22.23.39.2**
**(01-01-2023)**
**Error Code 887 Correction Procedures**

(1)   Correct coding and transcription fields for Fields 13L1 and 13L2. See IRM 3.12.22.22, Section 13 Form 5330 - Schedule K (4965 Tax), through IRM 3.12.22.22.2.2, Field 13L2 Correction Procedures, section 13 correction procedures.

(2)   If an amount is present in Field 0316, but missing in Field 13L2, enter the amount from Field 0316 into Field 13L2.

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(3) If the taxpayer made an error in transferring the total tax from Field 13L2 to Field 0316, enter TPNC 24.

(4) If the taxpayer made an error in calculating the tax reported on Schedule K line 2, enter TPNC 25.

**3.12.22.23.40**
**(01-01-2023)**
**Error Code 999**

(1) Error Code 999 displayed field is:

**_Error Code 999 Screen Display_**

| ERS Designator | Field Name |
|---|---|
| 01TXP | Tax Period |

**3.12.22.23.40.1**
**(01-01-2023)**
**Error Code 999 Invalid Conditions**

(1) Error Code 999 is generated for all returns that are in error status at the end of the processing year.

**3.12.22.23.40.2**
**(01-01-2023)**
**Error Code 999 Correction Procedures**

(1) Transmit the record.

(2) The system re-validates the record, and sets validity and error codes based on the new year's program.

**3.12.22.24**
**(01-01-2024)**
**5330 Correspondence**

(1) Do not correspond on Substitute For Returns. Code and Edit edits CCC "C".

   a. If CCC "C" is not present, see IRM 3.11.22, Employee Plan Excise Tax Return.
   b. If CCC "C" is present, and there are still errors, refer to the specific field for correction instructions.

(2) Code and Edit or Error Correction will initiate correspondence indicating the appropriate selectable paragraphs to be used. The Reject clerical unit inputs the letter via IDRS and places the Form 5330 in suspense.

(3) When corresponding for a missing signature only:

   a. If the return is a "refund", it must be held in suspense.
   b. After the letter is input, notate the date on the return, enter CCC "3" in Field 01CCC, and continue processing.
   c. When we receive the reply from the taxpayer, enter the CRD (if after the return due date) and appropriate Correspondence Indicator in Field 01COR.
   d. If there is no reply, follow "no reply" procedures.
   e. If corresponding for more than the signature, hold the return in suspense for the appropriate number of days.

(4) When we receive the reply, enter the data, correspondence received date, and the appropriate correspondence indicator.

(5) If the taxpayer submits an amended return, treat the amended return as the reply to the correspondence.

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(6)   Process as "no reply" when the taxpayer refuses to comply or when the suspense period expires and we have not received a reply.

(7)   If the taxpayer returns the letter and writes only a telephone number on the correspondence, try calling the taxpayer at the phone number. If unsuccessful after a few attempts, use "no reply" procedures.

(8)   If the taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or another valid reason, attach the letter to the return. Allow the taxpayer up to 30 days from the interim response date (or 45 days from the original date, whichever is longer).

(9)   When the reply requests additional information, take the following action:

   a.   If the response is accompanied by a question/request and the information is not available to answer the question/request, send a copy to the appropriate area in the service center.
   b.   Be sure that the taxpayer's name, TIN, and received date are on any correspondence.

(10)  If the taxpayer provides additional information, correct the record as appropriate. Include CRD and Correspondence Indicator.

(11)  If the correspondence is undeliverable, research for a better address. If the letter comes back a second time as undeliverable, follow "no reply" procedures.

(12)  Do not correspond for missing information on returns when the tax is less than

                                                                                                                                                                                                                                  #

3.12.22.24.1, No Replies for Form 5330.

**3.12.22.24.1**
(01-01-2023)
**No Replies for Form 5330**

(1)   Suspense period for Form 5330 correspondence is 45 days.

**No Reply to Correspondence**

| If no reply to: | THEN |
|---|---|
| Field(s) 04PD, 042PD, 043PD, 044PD, 045PD, 046PD, 057PD, 058PD, 059PD, 0510D, 0511D and/or 0512D Schedule C, Line 2, column (b), missing date(s), | Enter 99990101 |
| Field(s) 04TA, 042TA, 043TA, 044TA, 045TA, 046TA, 057TA, 058TA, 059TA, 0510A, 0511A and/or 0512A, Schedule C, Line 2, column (d) missing amount(s), | Delete all entries in Fields 04PD through 0512X. Enter the amount from 0503 into Field 0503V. |
| Field 05PCI, Schedule C, Line 4 is blank, | Enter a "3" in Field 05PCI. |
| Field 09L2, Schedule G, Line 2, missing year, | Enter 9999 as the year. |

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| If no reply to: | THEN |
|---|---|
| Field 11L1, Schedule I, Line 1, missing date, | Enter 99990101 as the date for 11L1. |
| Date missing in Field 12L2, (Schedule J, Line 2) | Enter the 99990101 for 12L2 |

**3.12.22.24.2**
(01-01-2023)
**Late Replies for Form 5330**

(1)  When we receive undeliverable correspondence and the return is still in Reject inventory, research for a better address.

   a.  If a more current address is found, reissue the correspondence with the new address.

   b.  If you find no other addresses, attach the undeliverable correspondence behind the Form 5330 and follow the no reply procedures. See IRM 3.12.22.24.1, No Replies for Form 5330.

(2)  When we receive undeliverable correspondence after the suspense period expires, and the return is not in Reject inventory, follow IRM 3.12.38.2.6.3.1, *BMF Undeliverable Correspondence*.

(3)  When we receive a reply after the suspense time expires and the return is no longer in Rejects inventory, follow IRM 3.12.38.2.6.3.4, Late Reply.

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**Exhibit 3.12.22-1   (01-01-2023)**
**Form 5330 - Error Resolution Field lines**

Form **5330**
(Rev. April 2009)
Department of the Treasury
Internal Revenue Service

**Return of Excise Taxes**
**Related to Employee Benefit Plans**
(Under sections 4965, 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4979,
4979A, 4980, and 4980F of the Internal Revenue Code)

OMB No. 1545-0575

Filer tax year beginning                                      , and ending    01TXP        ,

**A** Name of filer (see instructions)

01NC    02NAM    02CON

Number, street, and room or suite no. (If a P.O. box or foreign address, see instructions)

02FAD    02ADD

City or town, state, and ZIP code

02CTY    02ST    02ZIP

**B** Filer's identifying number (see instructions)
Employer identification number (EIN)

01TIN 01TNT

Social security number (SSN)

**C** Name of plan
01PIC

**E** Plan sponsor's EIN
01PTN

**D** Name and address of plan sponsor

**F** Plan year ending (MM/DD/YYYY)
01PYD  01CAF

**H** If this is an **amended return,** check here  . . . . . . . . . . . . . ▶ ☐
01ADC                                      01CCC

**G** Plan number
01PL

01COR  **Part I**  **Taxes.** You can only complete one section of Part I for each Form 5330 filed (see instructions).    01CRD

**Section A. Taxes that are reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

| | | FOR IRS USE ONLY | | | |
|---|---|---|---|---|---|
| **1** | Section 4972 tax on nondeductible contributions to qualified plans (from Schedule A, line 12) . . . . . . . . . . . | 161 | **1** | 03L1 | |
| **2** | Section 4973(a)(3) tax on excess contributions to section 403(b)(7)(A) custodial accounts (from Schedule B, line 12) . . . . . . . . . . . | 164 | **2** | 03L2 | |
| **3a** | Section 4975(a) tax on prohibited transactions (from Schedule C, line 3) . . . . . . | 159 | **3a** | 033A | |
| **b** | Section 4975(b) tax on failure to correct prohibited transactions . . . . . . . . . | 224 | **3b** | 033B | |
| **4** | Section 4976 tax on disqualified benefits for funded welfare plans . . . 01RCD . . | 200 | **4** | 03L4 | |
| **5a** | Section 4978 tax on ESOP dispositions . . . . . . . . . . . . . . . . . | 209 | **5a** | 035A | |
| **b** | The tax on line 5a is a result of the application of:  ☐ Sec. 664(g)  ☐ Sec. 1042 |  | **5b** | | |
| | 035B | | | | |
| **6** | Section 4979A tax on certain prohibited allocations of qualified ESOP securities. . . . | 203 | **6** | 03L6 | |
| **7** | **Total Section A taxes.** Add lines 1 through 6. Enter here and on Part II, line 17  . . ▶ | | **7** | 03L7 | |

**Section B. Taxes that are reported by the last day of the 7th month after the end of the employer's tax year or 8½ months after the last day of the plan year that ends within the filer's tax year**

| | | | | | |
|---|---|---|---|---|---|
| **8a** | Section 4971(a) tax on failure to meet minimum funding standards (from Schedule D, line 2) . | 163 | **8a** | 038A | |
| **b** | Section 4971(b) tax for failure to correct minimum funding standards . . . . . . . | 225 | **8b** | 038B | |
| **9a** | Section 4971(f)(1) tax on failure to pay liquidity shortfall (from Schedule E, line 4) . . . | 226 | **9a** | 039A | |
| **b** | Section 4971(f)(2) tax for failure to correct liquidity shortfall . . . . . . . . . . | 227 | **9b** | 039B | |
| **10a** | Section 4971(g)(2) tax on failure to comply with a funding improvement or rehabilitation plan (see instructions) . . . . . . . . . . . . . . . . . . . . . . . . . | 450 | **10a** | 0310A | |
| **b** | Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status (from Schedule F, line 1c) . . . . . . . . . . . . . . . . . . | 451 | **10b** | 0310B | |
| **c** | Section 4971(g)(4) tax on failure to adopt rehabilitation plan (from Schedule F, line 2d) . | 452 | **10c** | 0310C | |

**Section B1. Tax that is reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees**

| | | | | | |
|---|---|---|---|---|---|
| **11** | Section 4977 tax on excess fringe benefits (from Schedule G, line 4) . . . . . . . | 201 | **11** | 0311 | |
| **12** | **Total Section B taxes.** Add lines 8a through 11. Enter here and on Part II, line 17  . ▶ | | **12** | 0312 | |

**Section C. Tax that is reported by the last day of the 15th month after the end of the plan year**

| | | | | | |
|---|---|---|---|---|---|
| **13** | Section 4979 tax on excess contributions to certain plans (from Schedule H, line 2). Enter here and on Part II, line 17  . . . . . . . . . . . . . . . . . . . ▶ | 205 | **13** | 0313 | |

For Privacy Act and Paperwork Reduction Act Notice, see instructions.    Cat. No. 11870M    Form **5330** (Rev. 4-2009)

ERS ACTION CODE

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**Exhibit 3.12.22-1 (Cont. 1) (01-01-2023)**
**Form 5330 - Error Resolution Field lines**

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--- | ---

| Name of Filer: | Filer's identifying number: |
| --- | --- |

**Section D. Tax that is reported by the last day of the month following the month in which the reversion occurred**

| **14** | Section 4980 tax on reversion of qualified plan assets to an employer (from Schedule I, line 3). Enter here and on Part II, line 17 . . . . . . . . . . . . . . . .▶ | 204 | **14** | 0314 | |

**Section E. Tax that is reported by the last day of the month following the month in which the failure occurred**

| **15** | Section 4980F tax on failure to provide notice of significant reduction in future accruals (from Schedule J, line 5). Enter here and on Part II, line 17 . . . . . . . . .▶ | 228 | **15** | 0315 | |

**Section F. Taxes reported on or before the 15th day of the 5th month following the close of the entity manager's taxable year during which the plan became a party to a prohibited tax shelter transaction**

| **16** | Section 4965 tax on prohibited tax shelter transactions for entity managers (from Schedule K, line 2). Enter here and on Part II, line 17 . . . . . . . . . . . . . . .▶ | 237 | **16** | 0316 | |

**Part II**  **Tax Due**

| **17** | Enter the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable) . . . . | **17** | 0317 | |
| --- | --- | --- | --- | --- |
| **18** | Enter amount of tax paid with Form 5558 or any other tax paid prior to filing this return . . . | **18** | 0318 | |
| **19** | **Tax due.** Subtract line 18 from line 17. If the result is greater than zero, enter here, and attach check or money order payable to "United States Treasury." Write your name, identifying number, plan number, and "Form 5330, Section(s)               " on your payment . . . . ▶ | **19** | 0319 | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

▶ _____  ▶ _____  ▶ _____
Your signature                        Telephone number                  Date

**Paid Preparer's Use Only**

| Preparer's signature ▶ | | Date | Check if self-employed ☐ | Preparer's SSN or PTIN 03PSN      03PRE |
| --- | --- | --- | --- | --- |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | | | EIN | 03PEN |
| | | | Phone no. ( | 03CBT |

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33673002

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**Form 5330 - Error Resolution Field lines**

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Name of Filer:                                        Filer's identifying number:

**Schedule A. Tax on Nondeductible Employer Contributions to Qualified Employer Plans (Section 4972)**
**Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

| | | | |
|---|---|---|---|
| 1 | Total contributions for your tax year to your qualified employer plan (under section 401(a), 403(a), 408(k), or 408(p)) . . . . . . . . . . . . . . . . . . . . . . | **1** | |
| 2 | Amount allowable as a deduction under section 404 . . . . . . . . . . . . . . . | **2** | |
| 3 | Subtract line 2 from line 1 . . . . . . . . . . . . . . . . . . . . . . . . . | **3** | 04L3 |
| 4 | Enter amount of any prior year nondeductible contributions made for years beginning after 12/31/86 . . . . . . . . . . . . . . . **4** | | |
| 5 | Amount of any prior year nondeductible contributions for years beginning after 12/31/86 returned to you in this tax year for any prior tax year . **5** | | |
| 6 | Subtract line 5 from line 4 . . . . . . . . . . . . . . . **6** | | |
| 7 | Amount of line 6 carried forward and deductible in this tax year . . . **7** | | 04L8 |
| 8 | Subtract line 7 from line 6 . . . . . . . . . . . . . . . . . . . . . . . . . | **8** | |
| 9 | Tentative taxable excess contributions. Add lines 3 and 8 . . . . . . . . . . . . | **9** | 0410 |
| 10 | Nondeductible section 4972(c)(6) or (7) contributions exempt from excise tax . . . . . . | **10** | |
| 11 | Taxable excess contributions. Subtract line 10 from line 9 . . . . . . . . . . . . | **11** | 04A12 |
| 12 | Multiply line 11 by 10%. Enter here and on Part I, line 1 . . . . . . . . . . . ▶ | **12** | |

**Schedule B. Tax on Excess Contributions to Section 403(b)(7)(A) Custodial Accounts (Section 4973(a)(3))**
**Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)**

| | | | |
|---|---|---|---|
| 1 | Total amount contributed for current year less rollovers (see instructions) . . . . . . . . | **1** | |
| 2 | Amount excludable from gross income under section 403(b) (see instructions) . . . . . . | **2** | |
| 3 | Current year excess contributions. Subtract line 2 from line 1. If zero or less, enter -0- . . . | **3** | |
| 4 | Prior year excess contributions not previously eliminated. If zero, go to line 8 . . . . . . | **4** | |
| 5 | Contribution credit. If line 2 is more than line 1, enter the excess; otherwise, enter -0- . . . | **5** | |
| 6 | Total of all prior years' distributions out of the account included in your gross income under section 72(e) and not previously used to reduce excess contributions . . . . . . . . . | **6** | |
| 7 | Adjusted prior years' excess contributions. Subtract the total of lines 5 and 6 from line 4 . . | **7** | |
| 8 | Taxable excess contributions. Add lines 3 and 7 . . . . . . . . . . . . . . . . | **8** | |
| 9 | Multiply line 8 by 6% . . . . . . . . . . . . . . . . . . . . . . . . . . | **9** | |
| 10 | Enter the value of your account as of the last day of the year . . . . . . . . . . . | **10** | |
| 11 | Multiply line 10 by 6% . . . . . . . . . . . . . . . . . . . . . . . . . . | **11** | |
| 12 | **Excess contributions tax.** Enter the lesser of line 9 or line 11 here and on Part I, line 2 . ▶ | **12** | 04B12 |

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**Exhibit 3.12.22-1 (Cont. 3) (01-01-2023)**
**Form 5330 - Error Resolution Field lines**

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Name of Filer:                                                    Filer's identifying number:

**Schedule C. Tax on Prohibited Transactions (Section 4975)** *(see instructions)* **Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)** *(continued)*

**1**  Is the excise tax a result of a prohibited transaction that was (box "a" or box "b" must be checked):
  **a** ☐ discrete          **b** ☐ other than discrete (a lease or a loan)  ⟵ ——04IND

**2**  Complete the table below to disclose the prohibited transactions and figure the initial tax (see instructions)

| (a) Transaction number | (b) Date of transaction (see instructions) | (c) Description of prohibited transaction | (d) Amount involved in prohibited transaction (see instructions) | (e) Initial tax on prohibited transaction (multiply each transaction in column (d) by the appropriate rate (see instructions)) |
|---|---|---|---|---|
| (i) | 04PD | | 04TA | 04TX |
| (ii) | 042PD | | 042TA | 042TX |
| (iii) | 043PD | | 043TA | 043TX |
| (iv) | 044PD | | 044TA | 044TX |
| (v) | 045PD | | 045TA | 045TX |
| (vi) | 046PD | | 046TA | 046TX |
| (vii) | 057PD | | 057TA | 057TX |
| (viii) | 058PD | | 058TA | 058TX |
| (ix) | 059PD | | 059TA | 059TX |
| (x) | 0510D | | 0510A | 0510X |
| (xi) | 0511D | | 0511A | 0511X |
| (xii) | 0512D | | 0512A | 0512X |

**3**  Add amounts in column (e); enter here and on Part I, line 3a  . . . . . . . . . . . . . . . ▶
0503

**4**  Have you corrected all of the prohibited transactions that you are reporting on this return? If "Yes," complete Schedule C, line 5, on the next page. If "No," attach statement (see instructions) . . . . . ▶
05PCI
☐ **Yes**  ☐ **No**

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**Exhibit 3.12.22-1 (Cont. 4) (01-01-2023)**
**Form 5330 - Error Resolution Field lines**

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Name of Filer:                                              Filer's identifying number:

**Schedule C. Tax on Prohibited Transactions (Section 4975) Reported by the last day of the 7th month after the end of the tax year of the employer (or other person who must file the return)** *(continued)*

5   Complete the table below, if applicable, of other participating disqualified persons and description of correction (see instructions).

| (a) Item no. from line 2 | (b) Name and address of disqualified person | (c) EIN or SSN | (d) Date of correction | (e) Description of correction |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**Schedule D. Tax on Failure to Meet Minimum Funding Standards (Section 4971(a)) Reported by the last day of the 7th month after the end of the employer's tax year or 8 ½ months after the last day of the plan year that ends within the filer's tax year**

| | | | | |
|---|---|---|---|---|
| 1 | Aggregate unpaid required contributions (accumulated funding deficiency for multiemployer plans) (see instructions) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1 | 06L1 | |
| 2 | Multiply line 1 by 10% (5% for multiemployer plans). Enter here and on Part I, line 8a . . ▶ | 2 | 06L2 | |

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**Form 5330 - Error Resolution Field lines**

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Name of Filer:                                                    Filer's identifying number:

**Schedule E. Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1)) Reported by the last day of the 7th month after the end of the employer's tax year or 8 ½ months after the last day of the plan year that ends within the filer's tax year**

| | | (a) 1st Quarter | (b) 2nd Quarter | (c) 3rd Quarter | (d) 4th Quarter | (e) Total Add cols. a-d for line 3 |
|---|---|---|---|---|---|---|
| **1** | Amount of shortfall . . . . | **1** 071QS | 072QS | 073QS | 074QS | |
| **2** | Shortfall paid by the due date | **2** 071QC | 072QC | 073QC | 074QC | |
| **3** | Net shortfall amount . . . | **3** 071QN | 072QN | 073QN | 074QN | 07NET |
| **4** | Multiply line 3 column (e) by 10% (5% for multiemployer plans). Enter here and on Part I, line 9a . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ▶ | | | | **4** | 07TOT |

**Schedule F. Tax on Multiemployer Plans in Endangered or Critical Status (Section 4971(g)(3), 4971(g)(4)) Reported by the last day of the 7th month after the end of the employer's tax year or 8 ½ months after the last day of the plan year that ends within the filer's tax year**

| | | | |
|---|---|---|---|
| **1** | Section 4971(g)(3) tax on failure to meet requirements for plans in endangered or critical status . . . . | **1** | |
| **a** | Enter the amount of contributions necessary to meet the applicable benchmarks or requirements . . | **1a** | |
| **b** | Enter the amount of the accumulated funding deficiency . . . . . . . . . . . . . . | **1b** | |
| **c** | Enter the greater of line 1a or line 1b, here and on Part I, line 10b. . . . . . . . . ▶ | **1c** | 081C |
| **2** | Section 4971(g)(4) tax on failure to adopt rehabilitation plan . . . . . . . . . . . . | **2** | |
| **a** | Enter the amount of the excise tax on the accumulated funding deficiency under section 4971(a)(2) from Schedule D, line 2 . . . . . . . . . . . . . . . . . . | **2a** | |
| **b** | Enter the number of days during the tax year which are included in the period beginning on the first day of the 240 day period and ending on the day the rehabilitation plan is adopted ▶ _____ | **2b** | |
| **c** | Multiply line 2b by $1,100 . . . . . . . . . . . . . . . . . . . . | **2c** | |
| **d** | Enter the greater of line 2a or line 2c, here and on Part I, line 10c . . . . . . . . . ▶ | **2d** | 082D |

**Schedule G. Tax on Excess Fringe Benefits (Section 4977) Reported by the last day of the 7th month after the end of the calendar year in which the excess fringe benefits were paid to the employer's employees**

| | | | |
|---|---|---|---|
| **1** | Did you make an election to be taxed under section 4977?. . . . . . . .☐ **Yes** ☐ **No** | | |
| **2** | If "Yes," enter the calendar year (YYYY) in which the excess fringe benefits were paid ▶ 09L2 | | |
| **3** | If line 1 is "Yes," enter the excess fringe benefits on this line (see instructions) . . . . . . | **3** | 09L3 |
| **4** | Enter 30% of line 3 here and on Part I, line 11 . . . . . . . . . . . . . . . . ▶ | **4** | 09L4 |

**Schedule H. Tax on Excess Contributions to Certain Plans (Section 4979) Reported by the last day of the 15th month after the end of the plan year**

| | | | |
|---|---|---|---|
| **1** | Enter the amount of an excess contribution under a cash or deferred arrangement that is part of a plan qualified under section 401(a), 403(a), 403(b), 408(k), or 501(c)(18) or excess aggregate contributions . . | **1** | 10L1 |
| **2** | Multiply line 1 by 10% and enter here and on Part I, line 13 . . . . . . . . . . . ▶ | **2** | 10L2 |

**Schedule I. Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980) Reported by the last day of the month following the month in which the reversion occurred**

| | | | |
|---|---|---|---|
| **1** | Date reversion occurred . . . . . . . . . . ▶ MM _____ DD ____ YY 11L1 | | |
| **2a** | Employer reversion amount _____ 11L2 _____ **b** Excise tax rate _____ 11L2B | | |
| **3** | Multiply line 2a by line 2b and enter the amount here and on Part I, line 14 . . . . . ▶ | **3** | 11L3 |
| **4** | Explain below why you qualify for a rate other than 50%: | | |

**Schedule J. Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F) Reported by the last day of the month following the month in which the failure occurred**

| | | | |
|---|---|---|---|
| **1** | Enter the number of applicable individuals who were not provided ERISA section 204(h) notice ▶ 12L1 | **1** | |
| **2** | Enter the effective date of the amendment . . . . ▶ MM _____ DD ____ YY 12L2 | **2** | |
| **3** | Enter the number of days in the noncompliance period ▶ _____ 12L3 _____ | **3** | |
| **4** | Enter the total number of failures to provide ERISA section 204(h) notice (see instructions) . . . . | **4** | 12L4 |
| **5** | Multiply line 4 by $100. Enter here and on Part I, line 15 . . . . . . . . . . . . ▶ | **5** | 12L5 |
| **6** | Provide a brief description of the failure, and of the correction, if any | | |

**Schedule K. Tax on Prohibited Tax Shelter Transactions (Section 4965) Reported on or before the 15th day of the 5th month following the close of the entity manager's tax year during which the plan became a party to a prohibited tax shelter transaction**

| | | | |
|---|---|---|---|
| **1** | Enter the number of prohibited tax shelter transactions you caused the same plan to be a party to ▶ _____ 13L1 _____ | **1** | |
| **2** | Multiply line 1 by $20,000. Enter the result here and on Part I, line 16 . . . . . . . ▶ | **2** | 13L2 |

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