



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.12.106

NOVEMBER 6, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 3.12.106, Error Resolution - Estate Tax Returns - Paper Correction Processing.

## MATERIAL CHANGES

- (1) IRM 3.12.106.1.6 - Added Correspondence Imaging Inventory (CII) to Chart. (IPU 23U0041 issued 01-04-2023)
- (2) IRM 3.12.106.1.6 - Added IDT to the table per IRM review Feedback.
- (3) IRM 3.12.106.2.3(2) - Removed multiple fields in one line to their own lines.
- (4) IRM 3.12.106.2.5.3(2) - Updated chart to step list per feedback from IMD.
- (5) IRM 3.12.106.2.6.2(1) - Added 10886 Reject Routing Slip for consistency.
- (6) IRM 3.12.106.2.8(1) - Added note for updated Statute exception process for BMF (IPU 23U0296 issued 02-23-2023).
- (7) IRM 3.12.106.2.8(2)b - Added Form 4227 for consistency.
- (8) IRM 3.12.106.2.8.1(1) - Added note for updated Statute exception process for BMF (IPU 23U0296 issued 02-23-2023).
- (9) IRM 3.12.106.2.8.2(1) - Added note for updated Statute exception process for BMF (IPU 23U0296 issued 02-23-2023).
- (10) IRM 3.12.106.2.13(6) - Updated IRM 13.1.7.6 reference. This was added in IRM Procedural Update (IPU) 22U0019 issued January 18, 2022, and was not included in the IRM. (IPU 23U0041 issued 01-04-2023)
- (11) IRM 3.12.106.2.13.1(2) - Update Service Level Agreement for TAS to the current Sharepoint Site.
- (12) IRM 3.12.106.2.17 - Changed identification to Identity(ID) Theft throughout section.
- (13) IRM 3.12.106.2.18(5) - Added IRM 10.8.1.3.18.6.2.2, Facsimile and Facsimile, information. This was added in IPU 22U0019 issued January 18, 2022, and was not included in the IRM. (IPU 23U0041 issued 01-04-2023)
- (14) IRM 3.12.106.3.1.3.2(5)a, b - Added instructions for research, sending to Entity and corrected the Entity Underprint code.
- (15) IRM 3.12.106.3.1.4(4)d - Updated Field 01-C information. (IPU 23U0041 issued 01-04-2023)
- (16) IRM 3.12.106.3.1.6.1(4) - Added Field references for Tin Type.
- (17) IRM 3.12.106.3.1.8.1(1), (2) - Updated instruction for reasonable cause per phone calls with Estate and Gift (E&G). E&G no longer need this information. (IPU 23U0041 issued 01-04-2023)

- (18) IRM 3.12.106.3.1.8.5(1), (2) - Updated instruction for reasonable cause per phone calls with E&G. E&G no longer need this information. (IPU 23U0041 issued 01-04-2023)
- (19) IRM 3.12.106.3.1.8.9(1) - Added CCC "3" for insufficient reply.
- (20) IRM 3.12.106.3.1.8.10(1) - Updated CCC "7" for reasonable cause denial per phone calls with E&G. E&G no longer need this information. (IPU 23U0041 issued 01-04-2023)
- (21) IRM 3.12.106.3.1.9(1) - Added data where Field 01-H is located on the return. (IPU 23U0041 issued 01-04-2023)
- (22) IRM 3.12.106.3.1.14(6) - Added instructions for refund for \$10,000,000.00 or more.
- (23) IRM 3.12.106.3.1.15(1) - Removed duplicated information.
- (24) IRM 3.12.106.3.1.17(1) - Removed inaccurate information.
- (25) IRM 3.12.106.3.3(2) - Removed inaccurate information.
- (26) IRM 3.12.106.3.3.4(2) - Removed information not needed.
- (27) IRM 3.12.106.3.3.9(1) - Added the line 8 description.
- (28) IRM 3.12.106.4.1.2(6)a - Added a new 6 a in Alphalist and renumbered subsequent Alphalist's.
- (29) IRM 3.12.106.4.1.3(5) - Updated instructions for Field 01B.
- (30) IRM 3.12.106.4.1.3.2(4) - Added additional research and command codes information. (IPU 23U0041 issued 01-04-2023)
- (31) IRM 3.12.106.4.1.3.2(4) - Added instructions for research and routing.
- (32) IRM 3.12.106.4.1.4(4)c, d and e - Corrected information on routing. Removed SSN and added research instructions.
- (33) IRM 3.12.106.4.1.6(1) - Removed old not needed information.
- (34) IRM 3.12.106.4.1.8(2) - Updated Field 01-G information. (IPU 23U0041 issued 01-04-2023)
- (35) IRM 3.12.106.4.1.8.1(1), (2) - Updated instructions for CCC "D" per instruction to taxpayers and conversations with E&G. (IPU 23U0041 issued 01-04-2023)
- (36) IRM 3.12.106.4.1.8.3(4) - Added amended return information. (IPU 23U0041 issued 01-04-2023)
- (37) IRM 3.12.106.4.1.8.5(1), (2) - Updated instructions for CCC "R" per instruction to taxpayers and conversations with E&G. (IPU 23U0041 issued 01-04-2023)
- (38) IRM 3.12.106.4.1.8.9(1) - Added instruction for insufficient replies.
- (39) IRM 3.12.106.4.1.8.10(1), (2) - Updated instructions for CCC "7" per instruction to taxpayers and conversations with E&G. (IPU 23U0041 issued 01-04-2023)
- (40) IRM 3.12.106.4.1.9(3), (4) - Changed CCC to P&I Code. (IPU 23U0041 issued 01-04-2023)
- (41) IRM 3.12.106.4.1.11(6) - Added an additional instruction for when not to enter a correspondence date.
- (42) IRM 3.12.106.4.1.15(1) - Removed inaccurate information, not needed.
- (43) IRM 3.12.106.4.1.16(1) - Removed inaccurate information, not needed.

- (44) IRM 3.12.106.4.1.17(1) - Removed inaccurate information.
- (45) IRM 3.12.106.4.2.3(5) b. - Updated routing instructions. (IPU 23U0041 issued 01-04-2023)
- (46) IRM 3.12.106.4.3(1) - Added NA to A thru G as they are not applicable on Form 706(GST). (IPU 23U0041 issued 01-04-2023)
- (47) IRM 3.12.106.4.3.1(1) - Added correct line number per Form 706(GST). (IPU 23U0041 issued 01-04-2023)
- (48) IRM 3.12.106.4.3.1(1) - Updated line information to match form.
- (49) IRM 3.12.106.4.3.2(1) - removed note and added instructions.
- (50) IRM 3.12.106.4.3.3 - Updated Field to 03-J.
- (51) Revised the Internal Revenue Manual (IRM) where necessary, for the following types of editorial changes:
  - Plain Language
  - Simpler Word
  - Spelling, grammar and formatting
  - IRM references, citations and links
  - Form titles

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.12.106, dated November 3, 2022 (effective January 1, 2023) is superseded. The following IRM Procedural Updates (IPUs) issued January 4, 2023, through February 23, 2023, have been incorporated into this IRM: 23U0041 and 23U0296.

#### **AUDIENCE**

Wage and Investment (W&I), Submission Processing - Input Correction Operation, Error Resolution employees

James L. Fish  
Director Submission Processing  
Wage and Investment Division



3.12.106

Estate Tax Returns - Paper Correction Processing

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Exhibits

- 3.12.106-1 Form 706-GS(D), Generation-Skipping Transfer Tax Return
- 3.12.106-2 Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations
- 3.12.106-3 ♦U.S. Possessions State Abbreviations and ZIP Codes♦
- 3.12.106-4 ♦Foreign Country Codes♦
- 3.12.106-5 ♦Province, State and Territory Abbreviations♦



3.12.106.1  
(01-01-2019)  
**Program Scope and Objectives**

- (1) Error Resolution System for, Form 706-GS(D), Generation-Skipping Transfer Tax for Distributions Returns and Form 706-GS(T), Generation-Skipping Transfer Tax Returns for Terminations corrects errors made by taxpayers as well as those made by submission processing campus operations.
- (2) **Purpose:** This section provides instructions for perfecting Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, error and reject registers for estate, gift, and generation-skipping tax returns. Records appear on registers because of validity, consistency, math, and/or input errors. These instructions apply to Submission Processing Pipeline, Input Correction Branch, Error Resolution (ERS) Department.
- (3) **Audience:** These procedures apply to Wage and Investment (W&I) Submission Processing Error Resolution System (ERS) personnel:
  - **Error Resolution:** Supervisory Tax Examining Assistant
  - Lead Tax Examining Technician
  - Tax Examining Technician
  - **Rejects:** Supervisory Tax Examining Technician
  - Lead Tax Examining Technician
  - Tax Examining Technician
- (4) **Policy Owner:** Director Submission Processing
- (5) **Program Owner:** Paper Processing Branch Business Master File (BMF) Section
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
  - Accounts Management (AM)
  - Small Business (Self-Employed (SB/SE)
  - Large Business and International (LB&I)
  - Chief Financial Officer (CFO)
  - Tax Payer Advocate Service (TAS)
  - Statistics of Income (SOI)
  - Tax Exempts/Government Entities (TEGE)
  - Compliance, Modernized E-File (MEF)
  - Submission Processing (SP)

3.12.106.1.1  
(01-01-2018)  
**Background**

- (1) Error Resolution is to resolve validity errors, field errors, consistency errors, and math errors in returns and other documents for posting to the Master File. Records fall out in Error Resolution System (ERS) due to the Generalized Mainline Framework (GMF). The entries from transcription are transferred to ERS fields. The GMF programming causes a record to fall out to ERS if it fails to meet certain criteria, including:
  - Invalid characters in a field (e.g., numeric instead of alpha)
  - Invalid length of field (e.g., EIN with 8 digits instead of 9)
  - Invalid codes in field (valid Action Codes, Audit Codes, etc. are programmed in GMF)
  - Consistency errors - any valid field used in any computation where the result is inconsistent with (or contradictory to) any other valid field

- Math errors - computer does math computation and it differs from the taxpayer's amount, and invalid tax periods and eligibility for certain credits

Employees use the ERS system and the return to correct these conditions and when necessary use Integrated Data Retrieval System (IDRS) to research.

3.12.106.1.2  
(01-01-2020)  
**Authority**

- (1) Authority for procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury Regulations IRC Section 6201(a):
  - Foreign Account Tax Compliance Act (FATCA)
  - Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98)
  - Technical and Miscellaneous Revenue Act of 1988 (TAMRA)

**Note:** The above list may not be all inclusive of the various updates to the IRC.

- (2) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities - Policy Statements for Submission Processing Activities.

3.12.106.1.3  
(01-01-2018)  
**Responsibilities**

- (1) The Campus Director is responsible for monitoring operational performance for the Submission Processing 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 maintain updated IRM procedures.

3.12.106.1.4  
(01-01-2018)  
**Program Management and Review**

- (1) **Program Goals:** Enter corrections on the paper error registers for any errors falling out through Service Center Replacement System (SCRS) in Error Resolution.
- (2) **Program Reports:** System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are located in IRM 3.12.38, Error Resolution, BMF General Instructions.
- (3) **Program Effectiveness:** The program goals are measured by using the following tools:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial Reviews
- (4) **Annual Review:** The process outlined in this IRM should be reviewed annually to ensure accuracy and promote consistent tax administration.
- (5) Federal Managers Financial Integrity Act (FMFIA).

3.12.106.1.5  
(01-01-2018)

**Program Controls**

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

3.12.106.1.6  
(01-01-2024)

**Terms/Definitions/  
Acronyms**

- (1) Acronyms and Abbreviations listed below are used to process gift and generation-skipping tax returns:

Abbreviation	Definition
AIMS	Audit Information Management System
ADP	Automatic Data Processing
BMF	Business Master File
CAF	Centralized Authorization File
CII	Correspondence Imaging Inventory
DLN	Document Locator Number
DSSN	Donor's Social Security Number
DOD	Date of Death
EIF	Entity Index File
EIN	Employer Identification Number
IDRS	Integrated Data Retrieval System
IDT	Identity (ID) Theft
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing
NAP	National Accounts Profile
POA	Power of Attorney
PSPC	Philadelphia Submission Processing Center
PSSN	Primary Social Security Number
SPC	Submission Processing Center
SSN	Social Security Number
SSSN	Secondary Social Security Number
TAS	Taxpayer Advocate Service
TIA	Tax Information Authorization
TIN	Taxpayer Identification Number
TPNC	Taxpayer Notice Code
TRS	Transcript Research System

3.12.106.1.7  
(01-01-2018)

(1) The table lists Interpretation Words and their definitions.

#### Interpretation Words

Word	Definition	Example of using a word that is open to interpretation <b>Note: This column is for illustration purposes only.</b>
Error Register	When the computer finds an error (consistency, math verification or validity) in the data input for a return. It generates an error register	A printed document which shows sections and fields corresponding to the information entered into the computer.
Section	A portion of the return	Each section is numbered with a two-digit code beginning with 01.
Field	An item in a section on the return	Usually a line on the return.
Alpha Field Designator	The first field of each section is designated the <b>A</b> field.	Subsequent fields are designated <b>B</b> , <b>C</b> , <b>D</b> , etc.
Field Breakers	A symbol that shows the end of a field. By itself, it means there's no data entered into that field	<ul style="list-style-type: none"> <li>Sometimes, a + (plus) or - (minus) is used for the field breaker to show that an amount is positive or negative. If it is necessary to change a field from a positive to a negative, enter a pound sign (#) at the end of the amount to tell ISRP to input the amount as negative. To change a field from negative to positive, use a comma (,) to alert Integrated Submission and Remittance Process.</li> <li>A fixed length field does not have a field breaker. All spaces must be accounted for. When correcting a fixed length field, show the number of blanks to be used by writing and circling the number above the field.</li> </ul>
Document Locator Number (DLN)	A DLN is given to each document processed in the Automatic Data Processing System and is used to find the document.	As an organization, we distinguish between different types of returns by giving them specific tax classes and document codes.

3.12.106.1.8  
(01-01-2018)

**Related Resources**

- (1) The following resources may assist in performing the work as outlined in this IRM.

- Servicewide Electronic Research Program (SERP)
- Integrated Data Retrieval System (IDRS)
- Integrated Automation Technologies (IAT)
- Submission Processing Design Center (SPDC)

3.12.106.2  
(01-01-2018)

**General**

- (1) It may be necessary to refer to instructions in the following IRMs:

- IRM 3.11.106, Returns and Document Analysis, Estate and Gift Tax Returns.
- IRM 3.12.38, Error Resolution, BMF General Instructions.
- IRM 3.24.106, ISRP System, Estate Tax Returns.

- (2) Refer to IRM 3.12.263, Error Resolution, Estate and Gift Tax Returns, for correction information regarding the following forms:

- Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.
- Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return.
- Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

3.12.106.2.1  
(01-18-2022)

**General Requirements -  
Forms 706 series**

- (1) Instructions provided in the following are to be used in conjunction with the IRM:

Form	Title
Form 706-GS(D), Generation-Skipping Transfer Tax for Distribution.	IRM 3.11.106.24.7, Processing Form 706-GS(D) Generation-Skipping Transfer Tax for Distribution.
Form 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust (Information Return Only).	IRM 3.11.106.26, Processing Form 706-GS(D-1) Notification of Distribution From a Generation-Skipping Trust (INFORMATION ONLY).
Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.	IRM 3.11.106.26, Processing Form 706-GS(T) Generation-Skipping Transfer Tax Return for Terminations.

**Caution:** If one of the following returns listed below are mailed between August 28, 2020 and October 31, 2023, accept a digital signature.

- 706, United States Estate (and Generation-Skipping Transfer) Tax Return
- 706-A, United States Additional Estate Tax Return
- 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions

- 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust
- 706-GS (T), Generation-Skipping Transfer Tax Return for Terminations
- 706-QDT, United States Estate Tax Return for Qualified Domestic Trust
- 706 Schedule R-1, Generation Skipping Transfer Tax
- 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return
- 709, United States Gift (and Generation-Skipping Transfer) Tax Return

3.12.106.2.2  
(01-01-2022)

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

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

**Note:** Implementation of CADE 2 accelerated weekly IDRS analysis. Previously, transactions such as this would have been pending on IDRS and not shown in the CFOL command code displays.
- (5) Transaction posting dates show a format of YYYYCCDD. YYYY is the year. CC is the posting cycle. Individual Master File (IMF) transactions values for DD are:
  - a. 01 = Friday
  - b. 02 = Monday
  - c. 03 = Tuesday
  - d. 04 = Wednesday
  - e. 05 = Thursday

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





```

1-55 01 A BAZUR C000001873 D E202312+ F + G20240330+ H + I + J + K +
      L + M O + P + Q + R + S + T +
02 A 218 W MAGE DR+ B RICHMOND+ C VA+ D 23232+
03 A 1200000+ B 50000+ C 1250000+ D + E + F + G +
      1150000
      H 62500+ I + J 62500+
      57500

```

Figure 3.12.106-3 Literal “1-55” (AC one followed by a Dash and TPNC 55) Indicating Math Error Affecting Tax Liability of Settlement Amount.

3.12.106.2.3.3  
(01-01-2018)

**AC 2 (Information Only)**

- (1) AC 2 - Delete document from campus processing (Rejects Only).

- a. Used by Rejects to delete a record from campus processing.

**Note:** AC 2 is **NOT** used in the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, or Form 706-GS(T), Generation-Skipping Transfer for Terminations, correction programs.

3.12.106.2.3.4  
(01-01-2018)

**AC 3**

- (1) AC 3- Document is unprocessable.

- a. Use to transfer record from error register to reject register so Reject function can resolve the unprocessable condition.  
b. When AC 3, is used, attach Form 3696, Correspondence Action Sheet, or Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip, to the return, noting the reason for the action taken.

3.12.106.2.3.5  
(01-01-2018)

**AC 4**

- (1) AC 4 - Delete any section except section 01.

- a. Use to delete section from record on the register.

**Reminder:** Section 01 cannot be deleted.

- b. A generated missing section (present but no entries) cannot be deleted by using AC 4. See IRM 3.12.106.2.5.4, Missing Section.

3.12.106.2.3.6  
(01-01-2017)

**AC 5**

- (1) AC 5 - Add sections other than 01.

- a. Use to add section to record on the register or to correct a section on the record that are computer generated.  
b. Enter alpha field designator followed by field data and field breaker for all significant fields.  
c. If field has no data, do not enter alpha field designator, field data, or field breaker.

3.12.106.2.3.7  
(01-01-2017)

**AC 6**

- (1) AC 6 - Change field(s) in any section.
  - a. Use to correct any field except remittance and TPNCS. Line out incorrect data and enter correct data above.
  - b. Correct any number of fields during one correction cycle.
  - c. When blanking or correcting a fixed length field, always enter the encircled number of characters prescribed for the field which does not have significant data.

**Example:** If the prescribed number of characters for the field is 7 and only 3 significant characters will be input, encircle four to show number of blanks. If the entire field will be blank, circle 7.

3.12.106.2.3.8  
(01-01-2017)

**AC 7**

- (1) AC 7 - No change required.
  - a. Use to clear a record which has been sent to the register for one-time review.
  - b. Use to clear a record which will be re-validated as it currently exists.

3.12.106.2.4  
(01-01-2018)

**Error Correction Rules**

- (1) Error Resolution tax examiners make corrections on the returns and registers. Make certain all entries are legible.
- (2) Returns Secured or Prepared by Examination Division. To audit a taxpayer who has not filed an original return, Examination Division occasionally prepares returns or secures an unsigned copy from the taxpayer. The return is submitted for computer processing as an original. It will precede an AIMS (Audit Information Management System) adjustment to the BMF. It is marked SUBSTITUTE or COPY SECURED BY EXAMINATION DIVISION and may have audit papers attached. Forms you may see attached are: Form 3198, Special Handling Notice for Examination Case Processing, and Form 3233, Report of Gift Tax Examination.
  - a. If there is a math error and taxpayer correspondence is required, AC 3 to Rejects for unprocessable conditions. Rejects will void the document from the system and send it to Examination Division for further processing.
  - b. **DO NOT** correspond with the taxpayer or executor for clarification or more information.

3.12.106.2.5  
(01-01-2016)

**Validity Errors**

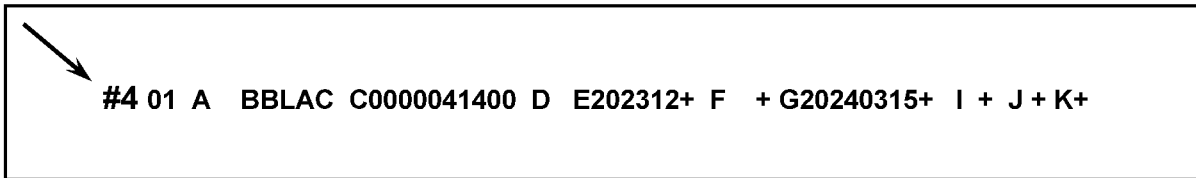
- (1) There are three general types of errors that will cause a record to print on the error register:
  - Field Validity Error
  - Section Validity Error
  - Math Error

3.12.106.2.5.1  
(01-01-2024)

**Integrated Submission  
and Remittance  
Processing (ISRP) Error**

- (1) The Error Indicator prints to the left of the section number and appears on the register as follows:
  - a. “#1” - Split screen transmission. Key Verifier attempted to change the check digit or four or more digits in the TIN or Original Entry Operator entered required section as “missing”.
  - b. “#3” - Invalid Section ending point.

- c. “#4” - Invalid field length (e.g., too many digits entered for field). See Figure 3.12.106-4, Submission Processing System Error.
- d. “#5” - Operator inputs the same section more than once. Computer program drops all duplicate sections and displays on the error register the first section encountered.



**Figure 3.12.106-4 Integrated Submission Processing System, Error.**

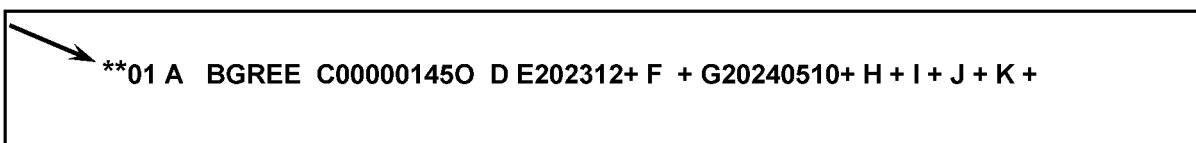
- (2) To correct this error, perform the following steps:
  - a. Compare the return data with the register fields.
  - b. Line- out each incorrect field and enter the correct data immediately above the lined- out data.
  - c. Enter AC 6.
- (3) If no error is found, use AC 7 to clear the register.

3.12.106.2.5.2  
(01-01-2017)  
**Extraneous Section**

- (1) A pound sign (#) indicator prints to the left of the section number if unnecessary section appears.
- (2) To fix this error, delete section using AC 4.

3.12.106.2.5.3  
(01-01-2024)  
**Terminus Error**

- (1) Double asterisk (\*\*) indicator prints to the left of the section number if alpha data is entered in numeric field or vice versa.
- (2) To correct this error:
  - 1. Look at all fields of the section.
  - 2. Line- out each incorrect field and enter the correct data immediately above the lined- out data.
  - 3. Enter AC 6.



**Figure 3.12.106-5 Terminus Error**

3.12.106.2.5.4  
(01-01-2018)  
**Missing Section**

- (1) An asterisk (\*) indicator prints to the left of the section number when a required section is not transcribed.
- (2) To correct this error:
  - a. Enter the necessary information.
  - b. Enter AC 6. See Figure 3.12.106-6, is an illustration showing as asterisk to the left of Section 02.

01 A	BSILV	C000008117	D	E202312+	F +	G20240415+	H +	I +	J +	K +	L +
O		+ P		+ Q		+ R		+ S		+ T	
*02 A		+ B		+ C		+ D		+ E		+ F	

Figure 3.12.106-6 Missing Section

- c. A generated missing section (present with no entries) cannot be deleted by using AC 4. If no corrections to the register are necessary, use AC 7 to clear it.

3.12.106.2.6  
(01-01-2016)

#### Re-entry Documents

- (1) This sub-section defines re-entry documents and provides instructions for their control and processing.

3.12.106.2.6.1  
(01-01-2016)

#### Definitions of Re-entry Documents

- (1) The following definitions describe re-entry documents:

- a. A document unprocessable after blocking and numbering, but which becomes processable after making corrections or additions.

**Note:** A document discovered to be unprocessable before they are blocked and numbered but will not be considered to be a re-entry document when it is input after correction.

- b. Document did not post to Master File on input, but now is processable if re-entered.  
c. Document posted to wrong account or module on input and will post to correct account or module if re-entered.

3.12.106.2.6.2  
(01-01-2024)

#### Identification of Re-entry Documents

- (1) Re-entry documents can be identified by the presence of Computer Condition Codes (CCC) "U", and/or Form 4227, Inter-Sc Reject Routing Slip, or Form 10886, Reject Routing Slip on the document when it is received in Document Perfection, or by the presence of a Re-entry Document Control, Form 3893, Re-Entry Document Control. Since June 2007, documents processed previously at Philadelphia Submission Processing Campus (PSPC) are processed at the Kansas City Submission Processing Campus (KCSPC).

3.12.106.2.6.3  
(01-01-2018)

#### Processing of Re-entry Documents

- (1) If a re-entry return is unprocessable, use AC 3 and route to the originating area on Form 10886, Reject Routing Slip, Form 4227, Intra-SC Reject Routing Slip, following local procedures. See IRM 3.12.106.2.3.4, AC 3, for unprocessable conditions.

3.12.106.2.7  
(01-01-2017)

#### Correction of Invalid Correction Attempt

- (1) "AA" will print to the right of the batch number on the loop register when the computer indicates an invalid correction attempt.
- a. Correct register as if no attempt has been made to correct it before. You should examine the prior correction.
- b. If all fields are correct as transcribed, use AC 7.

3.12.106.2.8

(02-23-2023)

**Statute Control**

- (1) Any return with a received date that is two years and nine months or more after the return due date is a potential statute control return.

**Note:** Any return that is a 2019 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2019 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

- (2) Treat all statute control documents as unprocessable.
- Reject documents by using AC 3.
  - Prepare Form 10886, Reject Routing Slip, or Form 4227 Intra-SC Reject Routing Slip, and route return to Statute Control Unit. See Figure 3.12.106-7, Barred Stature Preparations.

<b>Form 706-GS(D) Generation-Skipping Transfer Tax Return For Distributions</b> (Rev. June 2019) Department of the Treasury Internal Revenue Service		Use for distributions made after December 31, 2010. <b>1995</b> For calendar year		OMB No. 1545-1144
Attach a copy of all Forms 706-GS(D-1) to this return.				
<b>Part I General Information</b>				
<b>1a Name of skip person distributee</b> Kyle White				
<b>2a Name and title of person filing return (if different from 1a, see instructions)</b> KANSAS CITY, MO				
<b>2b Address of distributee or person filing return (see instructions) (number and street address, also complete the space below)</b> 7789 Olive Dr Milwaukee, WI				
<b>Intra-SC Reject or Routing Slip</b>				
<b>Route to</b>		<b>Reason</b>		<b>Date</b>
<input checked="" type="checkbox"/> Accounting <input type="checkbox"/> Adjustments <input type="checkbox"/> Batching and Numbering <input type="checkbox"/> Clearing and Deposit <input type="checkbox"/> Collection <input type="checkbox"/> Criminal Investigation <input type="checkbox"/> Data Control (Balancing) <input type="checkbox"/> Document Services <input type="checkbox"/> Entity Control <input type="checkbox"/> Error Resolution <input type="checkbox"/> Examination (Audit) <input type="checkbox"/> Files <input type="checkbox"/> Reject Correction <input type="checkbox"/> Returns Analysis <input checked="" type="checkbox"/> Statute Control Other activity (explain)		<input type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> NMF <input type="checkbox"/> EPMF <input type="checkbox"/> IRAF <input type="checkbox"/> IRP <input type="checkbox"/> CAWR <input type="checkbox"/> Other file: <input type="checkbox"/> Missing or illegible data <input type="checkbox"/> EIN <input type="checkbox"/> SSN <input type="checkbox"/> Name <input type="checkbox"/> Address <input type="checkbox"/> Other (specify) <input type="checkbox"/> Signature <input type="checkbox"/> Tax period <input type="checkbox"/> Filing requirements <input type="checkbox"/> Form Review for necessary action Renumber to <input type="checkbox"/> Tax class <input type="checkbox"/> Doc. code <input type="checkbox"/> Other: Unpostable code: Cycle: Action Code: Reinput Questionable items <input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions <input type="checkbox"/> Other data: Other (explain)		<b>Statute</b>
Form 4227 (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service				

3 01 A BWHIT C000008715 D \*E199512+ F20240412+ G + H + I + J + K + L

**Figure 3.12.106-7 Reject Return with AC 3 on Register and Prepare Form 10886, Reject Routing Slip, or Form 4227 Intra-SC Reject Routing Slip, to forward return to Statue Control.**

- (3) Enter CCC "W" if the return is stamped "Cleared by Statute", so checks will not be made on returns already cleared.

- (4) If it appears that a rejected document will not reach the Statute Control Unit in time for clearance, photocopy page one of the returns, stamp photocopy "Photocopy-Do Not Process", and expedite, forwarding to the Statute Control Unit using local procedures.
- (5) If the document were received timely, and the return is being processed within 34 months of the due date of the original return, delete CCC "W" whether or not Statute Control has cleared the document.

3.12.106.2.8.1  
(02-23-2023)

#### Non "G" Coded Returns

- (1) If there is a return that has not cleared the Statute Control Unit with a current processing date that is two years and nine months or more after the later of the original due date or the received date, reject the return, using AC 3. Prepare Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip and route the return to the Statute Control Unit.

**Note:** Any return that is a 2019 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2019 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

- (2) The tax period (Field 01-E) will asterisk for Statute. Check if the processing date is two years and nine months after the return due date or received date, whichever is later, and CCC "W" is not present.

3.12.106.2.8.2  
(02-23-2023)

#### CCC "G" Returns

- (1) If there is a return that has not cleared the Statute Control Unit with a current processing date that is two years and nine months or more after the later of the original due date or the received date, reject the return, using AC3. Prepare Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip and route the return to the Statute Control Unit.

**Note:** Any return that is a 2019 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2019 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

- (2) On both non-CCC "G" and CCC "G" coded returns, both the tax period (Field 01-E) and CCC field (Field 01-F) will asterisk if the processing date is less than two years after the return due date and a CCC "W" is present.

3.12.106.2.8.3  
(01-01-2018)

#### Returns Secured or Prepared by Examination Division

- (1) Examination Division may prepare dummy returns or secure unsigned copies from taxpayers to use as a source document to complete an examination case. The return is submitted for computer processing as an original. It will precede an AIMS adjustment to the BMF. It is marked "**SUBSTITUTE OR COPY SECURED BY EXAMINATION DIVISION**", and may have audit papers attached. Forms you may see attached are: Form 3198, Special Handling Notice for Examination Case Processing, and Form 3233, Report of Gift Tax Examination. **DO NOT** correspond with taxpayer or executor for clarification or



more information. Send to Examination for further instructions. If Statute Control Date has expired, do not send to Statute Control Unit. Enter CCC "W".

3.12.106.2.9  
(01-01-2016)  
**Accounts Receivable  
Guidelines**

- (1) To keep the amount owed to the IRS down, we must minimize the number of unresolved large dollar debit and credit modules/issues in inventory. Therefore, consistent with prevailing guidelines and other processing timeliness requirements (i.e., first-in, first-out), resolve all modules/issues with balances of \$25,000 or more as soon as possible.
- (2) Each region annually identifies complex BMF entities such as large dollar accounts, federal agencies, or entities which have a history of complex issues. A "Large Complex Corporation" indicator will be set on the BMF to alert the Submission Processing Centers when a notice has been generated on these accounts. This replaces the previous "L" Coded Corporate Processing activity.
- (3) A "Large Corp. CD" indicator will appear on IDRS, and all applicable Master File transcripts, under ENMOD and TXMOD. The CD field will be overlaid by the campus location code (i.e., LARGE CORP. 17). These notices will be routed to the Technical Unit (or designated function) for review before being sent to the taxpayer. When this indicator is identified, employees should coordinate their case with the Technical Unit (or designated function) prior to taking any action.
- (4) The Service is also monitoring large dollar cases identified on the Accounts Receivable "Large Dollar Trend Record" (LDTR) report. Cases listed on the LDTR report may include the Large Complex Corporation code, so the region may contact the Technical Unit (or designated function) to determine the current status of the account/module.

3.12.106.2.10  
(01-01-2017)  
**Business Master File  
On-Line (BMFOL) and  
Business Return View  
(BRTVU)**

- (1) You can research Master File accounts and return data with Business Master File On-Line (BMFOL) and Business Return View (BRTVU).
- (2) Since Master File does not carry all information available on the IDRS screen displays (IDRS notice status, case control information, pending transactions, etc.), you must research IDRS using BMFOL or BRTVU. Also, if you cannot use BMFOL or BRTVU, then use IDRS input command codes that will cause a change to Master File.
- (3) Use these command codes to research entity and/or tax data which may not be available on IDRS.
- (4) BMFOL provides screen displays from BMF data based on an input definer code. For more information on screen displays and applicable definer codes, see IRM 2.3, IDRS Terminal Responses.
- (5) BRTVU gets data from the Return Transaction File (RTF). It will give you all edited, transcribed, and error corrected data from data entry lines of related forms and schedules filed in the current processing year including late filed returns and two prior years. BRTVU needs a definer to get a particular screen and has a summary screen for each return.



3.12.106.2.10.1  
(01-01-2017)

**CFOL (Corporate Files  
On-Line) Command  
Codes**

- (1) IRPTR (Information Returns Program Transcript File On Line) - provides two payee addresses if present, filing status, one payer name and address, cross reference information, and a summary of up to 36 Information Returns Program (IRP) money amounts by income type.
- (2) RTVUE (Return View) - provides on-line access to the Return Transaction File. The file consists of original input return data, including schedules. This return information has Code and Edit, Error Resolution System (ERS), and computer-generated fields.
- (3) IMFOL (Individual Master File On-Line) - provides nationwide IMF entity and tax data information on-line for tax accounts that were in credit or debit status, have freeze conditions or open Integrated Data Retrieval System (IDRS) control bases. It also displays a list of accounts moved to the retention register. Other accounts that were not on the retention register will be available on-line within 24 hours upon request.
- (4) BRTVU (Business Return View) - provides business return transaction information. The file consists of original input return data, including schedules. This return information includes Code and Edit, Error Resolution (ERS), and computer-generated fields.
- (5) BMFOL (Business Master File On-Line) - provides nationwide Business Master File entity and tax data information on-line for tax accounts that are in credit or debit status, have freeze conditions or open Integrated Data Retrieval System control bases. It also displays a list of accounts moved to the retention register. Other accounts that are not on the retention register will be available on-line within 24 hours upon request.
- (6) NAMEI is used to research for missing or invalid SSNs, names and addresses.
- (7) NAMEB is used to research for missing or invalid EINs, business names and addresses.
- (8) PMFOL (Payer Master File On-Line) - is a research tool which provides information from the Payer Master File (PMF). The summary screen displays all dollar amounts, withholding of income tax, number of documents filed by payer and by document type (i.e., Form 1099 series). It has the Annual Summary and Transmittal of Information returns (Form 1096), Annual Summary and Transmittal of U.S. Information Return, filed, and the civil penalties associated with each document type. CC PMFOL provides access to Form W-3, Transmittal of Wage and Tax Statements, data (unpostable data only) beginning with tax year 1990 submissions.

3.12.106.2.11  
(01-01-2018)

**Forms List**

- (1) Forms listed below are used or referred to in estate, gift, and generation-skipping tax return processing:

Form	Title
Form 56	Notice Concerning Fiduciary Relationship
Form 706-GS(D)	Generation-Skipping Transfer Tax Return for Distributions
Form 706-GS(D-1)	Notification of Distribution from a Generation-Skipping Trust
Form 706-GS(T)	Generation-Skipping Transfer Tax Return for Terminations
Form 706-QDT	U.S. Estate Tax Return for Qualified Domestic Trust
Form 712	Life Insurance Statement
Form 813	813 Document Register
Form 843	Claim for Refund and Request for Abatement
Form 1310	Statement of Person Claiming Refund Due a Deceased Taxpayer
Form 1332	Block and Selection Record
Form 2350	Application for Extension of Time to File U.S. Income Tax Return
Form 2758	Application for Extension of Time to File Certain Excise Income Information and Other Returns
Form 2848	Power of Attorney and Declaration of Representative
Form 3465	Adjustment Request
Form 3696	Correspondence Action Sheet
Form 3696A	IDRS Correspondence Action Sheet
Form 3753	Manual Refund Posting Voucher
Form 3893	Re-Entry Document Control
Form 4227	Intra-SC Reject or Routing Slip
Form 4868	Application for Automatic Extension of Time to File U.S. Individual Tax Return
Form 5495	Request for Discharge From Personal Liability Under Internal Revenue Code Section 2204 or 6905
Form 5792	request for IDRS Generated Refund (IGR)
Form 6800	Request for Missing Information or Papers To Complete Your Tax Return or Form 8038-CP Credit for Qualified Bonds Allowed to User.
Form 6882	IDRS/Masterfile Information Request
Form 8821	Tax Information Authorization

Form	Title
Form 10886	Reject Routing Slip

3.12.106.2.12  
(01-01-2017)  
**BMF Consistency**

- (1) The purpose of this initiative is to achieve consistency in the Business Master File Error Resolution System (ERS) processing IRMs.
- (2) Topics for the Business Master File consistency have been identified and developed as a coordinated effort between Kansas City, Ogden and Paper Processing Branch BMF Code & Edit/ERS Section.
- (3) IRM 3.12.106 is exempt from BMF Consistency Guidelines, (for example indicating diamonds) as shown in other sections of IRM 3.12, Error Resolution.
- (4) Text in normal print is the common process for Business Master File returns. The text in BOLD print is form specific and applies to this IRM only.

3.12.106.2.13  
(01-04-2023)  
**Taxpayer Advocate Service (TAS)**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412 Operations Assistance Request (OAR) to start the OAR process of referring a cause to the Wage and Investment (W&I) Division to effect the resolution of the taxpayer's problem. For more information refer to IRM 13.1.19, TAS Operators Assistance Request (OAR) Process.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
  - The issue can be resolved within 24 hours.
  - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911 and forward to TAS in following your local procedures.
- (6) See IRM 13.1.7.6Taxpayer Advocate Service (TAS) Case Criteria for same day resolution, for more information.

3.12.106.2.13.1  
(01-01-2024)

**Taxpayer Advocate  
Service - Service Level  
Agreements (SLAs)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Wage & Investment (W&I) Division, Small Business/Self Employed (SB/SE), Tax Exempt Government Entities (TEGE) Division, Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) Division, that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements were known as Service Level Agreements (SLAs).
- (2) The SLAs are found at <https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>

3.12.106.2.14  
(01-01-2022)

**IRS Employee Contacts**

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

contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) his or her badge identification (ID Card) number on the first contact.

## 3.12.106.2.15

(01-01-2022)

**Criminal Investigation (CI) Referral**

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC are willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to pay taxes due and/or taxes collected or withheld and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, do not send for further CI action.
- (3) For returns with refund claims, do the following:

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


#  
#  
#  
#  
#  
#  
#  
#  
#

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

**CI Referral Routing**

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

4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.
5. Continue processing the return

- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.
- 3.12.106.2.16  
(01-01-2022)  
**Examination (Exam)  
“Funny Box”**
- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.
- 3.12.106.2.17  
(01-01-2024)  
**Business Master File  
(BMF) Identity (ID) Theft**
- (1) BMF (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of “ID Theft”:
1. Enter Action Code 3 and reject the record.
  2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slips) and give the entire case to the lead/manager.
- (2) The lead/manager will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing ID Theft liaisons. The taxpayer must show that they were a victim of “ID Theft”; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam) or Fraud review.
- 3.12.106.2.18  
(01-04-2023)  
**Use of Fax for Taxpayer  
Submissions**
- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**. For more information about accepting signed taxpayer documents by fax, see the most recent revision of the IRS Policy for Use of Fax, available at [http://imdtrack.web.irs.gov/IG\\_Uploads/IRS.gov\\_No/NHQ-01-1019-0001.pdf](http://imdtrack.web.irs.gov/IG_Uploads/IRS.gov_No/NHQ-01-1019-0001.pdf).
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
- IRM 21.1.3.2.3, Required Taxpayer Authentication
  - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer’s answering machine, review:
- IRM 10.5.1.6.7.2, Answering Machine or Voicemail
  - IRM 10.8.1 Information Technology (IT) Security, Policy and Guidance
  - IRM 10.8.1.3.18.6.2.2 Facsimile and Facsimile device.
- 3.12.106.2.19  
(01-01-2017)  
**IRM Deviation  
Procedures**
- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2.4, Internal Management Documents System - Internal Revenue Manual (IRM) Process, When Procedures deviate from the IRM and elevated through proper channels for executive approval.

3.12.106.2.20

(01-01-2023)

**Frivolous Arguments**

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. IRM 25.25.10, Frivolous Return Program. For a list of recognized frivolous arguments made by businesses see chart below in (2).
- (2) Review the return to decide whether it appears to be a frivolous return.

If	Then
<p>The return meets any of the conditions in the table below</p> <p><b>Exception:</b> If the return shows Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks: "Refer to Exam Frivolous Return Program(FRP) for audit after processing", continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</p>
<p>Examination has selected the return as frivolous, e.g. shown by an Action Code 331 and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks: "Refer to Exam Frivolous Return Program (FRP) for audit after processing", but sends the return for processing</p>	<p>Continue processing the return using procedures in IRM 3.12.106.2.6.3, Processing of Re-Entry Documents. However, do not circle or void the Action Code indicating a frivolous return.</p>

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

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

3.12.106.3

(01-01-2018)

**Processing Form****706-GS(D),****Generation-Skipping****Transfer Tax Return For****Distributions**

- (1) This subsection includes instructions for correcting Sections 01 through 03 of Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.

**Note:** When the Schedule D-1 is entered as a Form 706-GS(D-1), Generation-Skipping Transfer Tax Return for Distributions, the document must be deleted and be associated with the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions. Reject with AC 3 for deletion.



3.12.106.3.1  
(01-01-2016)

- (1) Section 01 alpha field designators, field lengths and titles are listed below.  
Section 01 are fixed length fields.

**Section 01- Form  
706-GS(D),  
Generation-Skipping  
Transfer Tax Return for  
Distributions**

Alpha Field Designator	Line Number	Field Length	Title
A	Right margin of Line 12	11	Remittance Amount
B	Line 1a	4	Name Control Name Control Underprint
C	Line 1b or 1c	9	TIN
D	Right margin of Line b	1	TIN Type
E	Top of the return	6	Tax Period
F	Dotted portion of Line six tax computation area	8	Received Date
G	Upper left of the return	10	Computer Condition Code
H	Left OMB (Office of Management and Budget) number on upper portion of return	1	Penalty and Interest Code
I	Right margin of line 2b	1	CAF Indicator
J	Left margin of Line six	8	Correspondence Received Date
K		1	Entity Underprint Code
L	Upper left margin of return	6	Taxpayer Notice Code
M	Refund Code one	1	Refund Code
N	Bottom Portion of Part III (Tax Computation) - "Paid Preparer's Use Only" Box (to the right of preparer's signature)	9	Preparer's SSN or PTIN
O	Bottom Portion of Part III (Tax Computation) - "Paid Preparer's Use Only" Box (to the right of preparer firm's name and address)	9	Preparer's EIN
P	Bottom Portion of Part III (Tax Computation) - "Paid Preparer's Use Only" Box (to the right of preparer firm's name and address)	10	Preparer's Phone Number



3.12.106.3.1.1  
(01-01-2018)

**Due Date**

- (1) Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, is due on April 15th following the calendar year when the distributions were made. If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day.

3.12.106.3.1.2  
(01-01-2018)

**Field 01-A, Remittance Amount**

- (1) You cannot change this field. If the amount is incorrect, treat the return and related error record as unprocessable. Reject with AC 3 and prepare Form 10886, Reject Routing Slip or Form 4227, Intra-SC Reject Routing Slip to explain the error. The Reject function will prepare Form 3893, Re-Entry Document Control, for re-entry.
- (2) The Remittance Amount is located on the Balance Due line of a full paid return and is designated by a green rocker.
- (3) If a remittance amount is shown on an apparent nontaxable return, but an examination reveals that it should be taxable, enter the missing data in the proper fields and sections of the register and enter AC 6.
- (4) Field 01-A (Remittance Amount) will asterisk if an amount is present in Field 01-A and there is no entry in Field 03-H (Net GST Tax), or Net GST Tax Computer. If the return is a true nontaxable, (i.e., taxpayer shows "none", "not liable", tax is zero due to a math error, or just signs the return) and no other non-math errors are involved, treat return as "unprocessable". Bring up the underprint for Field 03-H. Reject with AC 3. Indicate excess remittance on Form 10886, Reject Routing Slip. or Form 4227, Intra-SC Routing Slip If non-tax status is due to a math error, note on Form 10886, Reject Routing Slip or Form 4227, Intra-SC Reject Routing Slip "Zero tax due to math error. Refund if no other tax due".

3.12.106.3.1.3  
(01-01-2016)

**Field 01-B, Name Control**

- (1) This field cannot be blank. Must be the first four alpha characters of the last name in line 1a (name control of the trust). First position must be alpha. Valid characters after the first position may be alpha, hyphen or blank. The name control is invalid if there are intervening blanks between significant characters.
- (2) Check for transcription errors in the name control field.
  - a. If the name control on the return and Field 01-B (Name Control) do not agree or are transcribed incorrectly, change Field 01-B.
  - b. If it is not an obvious error, research through INOLE/ENMOD for the SSN/EIN and NAMEI/NAMEB for the name line.
  - c. If the correction entry is less than four characters, enter and circle the number of the remaining positions.
  - d. Check Field 01-D (TIN Type) to ensure the correct TIN type were entered. Correct the field if necessary.

3.12.106.3.1.3.1  
(01-01-2016)

**Check Digits**

- (1) The name control is being cross-checked against the Entity Index File (EIF). When there is a match against the EIF, you will get check digits in this field. If there is no match, the name control will be shown in this field.
  - a. Check digits will be invalid if the first two positions are not blank and if the third and fourth positions are not alpha characters. The computer will do more checks for the validity of these letters.
  - b. If the check digits are invalid, enter the name control (first four letters of the taxpayer's surname) in Field 01-B.

3.12.106.3.1.3.2  
(01-01-2024)  
**Name Control  
Underprint**

- (1) If the transcribed name control does not match the name control for the transcribed SSN on the Entity Index File (EIF), there will be an underprint to Field 01-B.
- (2) This field will underprint with "XXXX" when there is no match to the NAP.
- (3) The name control underprint will be removed when the following occurs:
  - a. The name control underprint and the entry in Field 01-B agree.
  - b. The entity underprint field has a "K".
- (4) When the name control on the return does not match the name control on the EIF:
  - a. Compare the entries in Field 01-B and Field 01-C to the name control, the taxpayer's last name, and the SSN/EIN on the return.
  - b. If the name control is edited or transcribed incorrectly, correct Field 01-B and/or return.
  - c. If the SSN/EIN is edited or transcribed incorrectly, correct Field 01-C and/or return.
  - d. If the SSN/EIN is transcribed correctly and the name control is invalid, research, using INOLE/ENMOD for the SSN/EIN and NAMEI/NAMEB for the name line.
- (5) If the SSN/EIN is correct, and the reason why the name control is invalid is obvious (misspelling), correct Field 01-B and the return. If the reason is not obvious, see below.
  - a. If the SSN/EIN is not correct, but a correct SSN/EIN is found through NAMEI/NAMEB, check INOLE/ENMOD, using definer V and/or W if SSN, for an established (or pending) account. If none, reject with AC 3. If an account is established on INOLES or pending on ENMOD, correct Field 01-C on the register and the return.
  - b. If a correct SSN/EIN is not found through NAMEI/NAMEB, use AC 3 and Form 10886, Reject Routing Slip or Form 4227, Intra-SC Reject Routing Slip to send to Entity for valid EIN/SSN.
  - c. If Field 01-B underprints with "XXXX", or the taxpayer's last name has changed for whatever reason, reject using AC 3 to Entity. If TIN is an SSN, send to Entity so they can input a TC 000 to establish the account or a TC 013 to change the taxpayer's name.
  - d. Once a name change is returned from Entity, enter "1" in Field 01-K (Entity Underprint Code).
  - e. If, after research, the name control (Field 01-B) and the month of the tax period (Field 01-E) were correct and the underprints differ, enter a "3" in Field 01-K (Entity Underprint Code) to clear both underprints.
- (6) Suspense Correction:
  - a. If the register returns on loop as having an invalid SSN/EIN, use AC 9 to re-establish the account as a raw register.
  - b. After the account is reestablished, forward to Entity using Form 10886, Reject Routing Slip or Form 4227, Intra-SC Reject Routing Slip

3.12.106.3.1.4  
(01-04-2023)

**Field 01-C, Employer  
Identification Number  
(EIN)/Social Security  
Number (SSN)**

- (1) This field may carry an EIN or SSN for Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.
- (2) Nine numeric characters must be present, all 9s or will be invalid.
- (3) If this field is in the EIN format (nn-nnnnnnn), it must not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89.
- (4) If Field 01-C is invalid, examine the return and attachments.
  - a. If found, enter correct number in Field 01-C.
  - b. If correct EIN or SSN cannot be found, research IDRS for valid numbers.
  - c. If a valid number cannot be found, use AC 3 to send to Entity Control to secure an EIN or a temporary SSN.
  - d. When returned from Entity, enter the corrected or temporary number assigned by Entity in Field 01-C using AC 6.
  - e. If the return has been to Entity (i.e., SSN is written in a color used by Entity), do not reject back to Entity.

3.12.106.3.1.5  
(01-01-2018)

**Field 01-D, TIN Type**

- (1) Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, may carry an EIN or SSN.
  - a. Those returns using an EIN, TIN TYPE must be "2".
  - b. Those returns using an SSN, TIN TYPE must be a "0".
- (2) Correct the identifying number on the return and enter the correct TIN Type with AC 6.
- (3) Check 01-D (TIN TYPE) to ensure the correct TIN TYPE were entered. Correct the field if necessary.

3.12.106.3.1.6  
(01-01-2017)

**Field 01-E, Tax Period**

- (1) The tax period cannot be greater than the current processing date or earlier than 198612. ("The tax are instituted" as part of the Tax Reform Act of 1986.) The tax period month digit will always be 12.
- (2) All characters must be numeric in YYYYMM format.
- (3) If invalid, check return and attachments for correct tax period and make necessary change using AC 6.

3.12.106.3.1.6.1  
(01-01-2024)

**Tax Period Underprint  
(generated)**

- (1) The tax period underprint is from the Entity Index File (EIF).
- (2) The tax period underprint occurs when the transcribed month does not agree with the month (prior or current) for the TIN on the EIF. Field 01-E will underprint with the current month when neither matches.
- (3) Compare the TIN on the return with Field 01-C.
  - a. If the TINs do not agree, change Field 01-C to agree with the return and enter the correct code in the Entity Underprint Field (Field 01-K).
  - b. If the TINs agree, compare the tax period on the return with Field 01-E. If the tax period on the return does not agree with Field 01-E, change Field 01-E to agree with the return.

3.12.106.3.1.7  
(01-01-2017)

**Field 01-F, Received Date**

- (4) If the TIN type changes (the SSN is changed to an EIN, or an EIN is changed to an SSN), Field 01-D (Tin Type) also needs to be changed.(0 for SSN and 2 for EIN)

- (1) This date must be present on all Form 706-GS(D), Generation -Skipping Transfer Tax Return for Distributions, in YYYYMMDD format. It cannot be later than the processing date or earlier than the tax period (Field 01-E).

- (2) The received date field is invalid if:

- The month (fifth and sixth digits) is other than 01 through 12, or
- The day (seventh and eighth digits) is other than 01 through 31 for the months 01, 03, 05, 07, 08, 10, or 12; 01-30 for the months 04, 06, 09, or 11; 01-28 for the month 02; 01-29 for the month 02 during leap year.
- Other than a numeric is present in the field.

- (3) If the received date is missing or illegible, enter a date using the following order or priority:

- a. Earliest legible postmark date of the U. S. Post Office or a Private Delivery Service (i.e., Federal Express), or a foreign postmark date.

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

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

- c. Revenue officer's or other IRS official's Signature Date.

- d. Signature Date, if within the current year (unless other information indicates signature date is invalid).

**Exception:** Do not use the Signature Date on Prior Year Returns.

- e. Julian Date (DLN) minus 10 days.

**Note:** Any references to current date and/or minus 10 days only pertain to Code and Edit instructions when determining the received date.

- f. Current date minus 10 days.

- (4) If a return is identified as unprocessable and the taxpayer have been contacted for more information, do not change original received date, but also enter the correspondence received date (Field 01-M).

- (5) If Field 01-F is invalid, Field 01-H (Penalty and Interest (P&I) Code) has a "1",

#

- (6) If more than one date is stamped, use only the earliest date. Circle out all others. If the date is incorrect, enter the correct date with AC 6.

- (7) When processing an early-filed return, change the received date to the first date after the tax period.

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

**Caution:** The EEFax Date **cannot** legally be used as an IRS Received Date.

- 3.12.106.3.1.8  
(01-01-2018)  
**Field 01-G, Computer Condition Codes (CCCs)**
- (1) The valid condition codes for Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, are D, F, G, O, R, W, X, 3 and 7. If other than these, Field 01-G will asterisk.
  - (2) Enter the CCCs in the upper left corner of the return.
  - (3) If there is a transcription error, correct it by lining out Field 01-G and inserting the correct code above it. Use AC 6.
  - (4) If the return is coded incorrectly, determine the correct code and enter it on the return and error register. Correct with an AC 6.
- 3.12.106.3.1.8.1  
(01-04-2023)  
**CCC "D", Reasonable Cause for Failure to Pay Taxes Timely**
- (1) CCC **D** is no longer edited by Code & Edit or ERS when a reason is given for failure to pay taxes timely, see exception. Issue a Letter 1382C (if Code and Edit has not done so) and continue processing the return.  
**Note:** Exception: Secured internally prepared returns. For secured returns ( e.g., returns notated with "Process as Original" with an attached Form 13133) or Prepared returns (e.g., returns notated "6020(b)" or "SFR" (Substitute for Return), enter the applicable CCC as indicated on the return and/or attached form.
  - (2) Returns must have a received date. If not present, enter the received date in the middle of the return.
- 3.12.106.3.1.8.2  
(01-01-2016)  
**CCC "F" - Final Return**
- (1) Edit CCC "F" when the return or attachment(s) indicate this is the final return from the taxpayer by such statements as "final" etc.
- 3.12.106.3.1.8.3  
(01-01-2017)  
**CCC "G" - Amended Return**
- (1) Edit CCC "G" on returns marked "Amended", "Superseding", "Duplicate", "Corrected", "Supplemental", etc. Computer condition codes "W" and "3" are used with a "G" code.
  - (2) If the return is an amended return, delete all sections beyond received date (Field 01-F), except correspondence received date (Field 01-J), and the entity underprint code (Field 01-K), with AC 6. Delete all other sections with AC 4.
  - (3) If the return is not an amended return, delete "G" code from Field 01-G with AC 6. Check remaining fields and enter correct data with AC 6. Enter more sections with AC 5.
- 3.12.106.3.1.8.4  
(01-01-2018)  
**CCC "O" - Module Freeze**
- (1) Enter CCC "O" if a completed Form 3753, Manual Refund Posting Voucher, or Form 5792, Request for IDRS Generated Refund (IGR), is attached to the return. These indicate that a pre-settlement manual refund was made.
- 3.12.106.3.1.8.5  
(01-04-2023)  
**CCC "R" - Reasonable Cause for Delinquency**
- (1) CCC **R** is no longer edited by Code & Edit or ERS when a reasonable cause for delay in filing a return is given, see exception. Issue Letter 1382C (if Code and Edit has not done so) and continue processing the return., , ,
  - (2) Exception: Secured internally prepared returns. For secured returns (e.g., returns notated with "Process as Original" with an attached Form 13133) or

Prepared returns (e.g., returns notated "6020(b)" or "SFR" (Substitute for Return), enter the applicable CCC as indicated on the return and/or attached form and continue to process.

3.12.106.3.1.8.6  
(01-01-2016)

**CCC "U" -  
Unprocessable  
Document**

- (1) When CCC "U" is entered by Code and Edit, it will cause the return to print on the reject register for proper action. This code will not appear on the register.

3.12.106.3.1.8.7  
(01-01-2017)

**CCC "W" - Cleared by  
Statute**

- (1) Edit CCC "W" when the return has been stamped "Cleared by Statute" and enter it in Field 01-G with AC 6.

3.12.106.3.1.8.8  
(01-01-2017)

**CCC "X" - Return  
Settlement Frozen**

- (1) Edit CCC "X" when taxpayer indicates that excess remittance with return or overpayment be applied to another account.  
(2) Enter "X" in Field 01-G with AC 6.

3.12.106.3.1.8.9  
(01-01-2024)

**CCC "3" - No Reply  
Received/Suppress  
Credit Interest**

- (1) Edit CCC "3" when no reply is received or insufficient reply is received to correspondence. The CCC "3", when posted to the Master file with a TC-150, suppresses credit interest. Enter "3" in Field 01-G Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, with AC 6.

3.12.106.3.1.8.10  
(01-04-2023)

**CCC "7" - Reasonable  
Cause Statement Denied**

- (1) CCC 7 is no longer edited by Code & Edit or ERS when a reasonable cause statement failing to file or failing to pay timely is attached, see exception. Issue Letter 1382C (if Code and Edit has not done so) and continue processing the return.

**Note:** Exception: Secured internally prepared returns. For secured returns (e.g., returns notated with "Process as Original" with an attached Form 13133) or Prepared returns (e.g., returns notated "6020(b)" or "SFR" (Substitute for Return), enter the applicable CCC as indicated on the return and/or attached form.

- (2) CCC "7" cannot be used with CCC "D" or CCC "R".

3.12.106.3.1.9  
(01-01-2024)

**Field 01-H, Penalty and  
Interest (P&I) Code**

- (1) Code and Edit will enter P&I code "1" at the top right corner of the form, if  
(2) Field 01-H must be blank or "1". If "1" is present, the received date (Field 01-F)

#  
#

#

3.12.106-8, shows timely-filed Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions with prepaid penalty and interest of \$50.00.



**00559-114-30001-4**

**Form 706-GS(D) Generation-Skipping Transfer Tax Return For Distributions**  
(Rev. June 2019)  
Department of the Treasury  
Internal Revenue Service

► Use for distributions made after December 31, 2010.  
For calendar year \_\_\_\_\_  
► Go to [www.irs.gov/Form706GSD](http://www.irs.gov/Form706GSD) for instructions and the latest information.

OMB No. 1545-1144

Attach a copy of all Forms 706-GS(D-1) to this return.

**Part I General Information**

<b>1a</b> Name of skip person distributee <b>Ada Gold</b>	<b>1b</b> Social security number of individual distributee (see instructions) <b>000 00 1287</b>
<b>2a</b> Name and title of person filing return (if different from 1a, see instructions) <b>Kendall Green</b>	<b>1c</b> Employer identification number of trust distributee (see instructions) <b>00 1857680</b>

**2b** Address of distributee or person filing return (see instructions) (number and street or P.O. box; city, town, or post office; state; and ZIP code). If you have a foreign address, also complete the spaces below.

**3416 Scarlet Rd Billings, MT 59101**

Foreign country name	Foreign province/county	Foreign postal code

**Part II Distributions**

a Trust EIN (from Form 706-GS(D-1), line 2a)	b Item no. (from Form 706-GS(D-1), line 3, column a)	c Amount of transfer (from Form 706-GS(D-1), line 3, column f (Tentative transfer))
<b>00 1857680</b>		<b>34,000.00</b>
<b>3</b> Total transfers (add amounts in column c)	<b>3</b>	<b>34,000.00</b>

**Part III Tax Computation**

<b>4</b> Adjusted allowable expenses (see instructions) <b>5</b> Taxable amount (subtract line 4 from line 3) <b>6</b> Maximum federal estate tax rate (see instructions) <b>7</b> Generation-skipping transfer tax (multiply line 5 by line 6) <b>8</b> Payment, if any, made with Form 7004 <b>9</b> Tax due <b>10</b> Overpayment. If line 8 is larger than line 7, enter amount to be refunded	<div style="border: 2px solid black; padding: 5px; text-align: center;"> <b>RECEIVED</b>  <b>001 04122024</b>  <b>IRS-KCSC</b>  <b>KANSAS CITY, MO</b> </div> <table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;"><b>4</b></td> <td> </td> </tr> <tr> <td style="text-align: center;"><b>5</b></td> <td style="text-align: right;"><b>34,000.00</b></td> </tr> <tr> <td style="text-align: center;"><b>6</b></td> <td style="text-align: right;"><b>40 %</b></td> </tr> <tr> <td style="text-align: center;"><b>7</b></td> <td style="text-align: right;"><b>13,600.00</b></td> </tr> <tr> <td style="text-align: center;"><b>8</b></td> <td> </td> </tr> <tr> <td style="text-align: center;"><b>9</b></td> <td style="text-align: right;"><b>13,650.00</b></td> </tr> <tr> <td style="text-align: center;"><b>10</b></td> <td> </td> </tr> </table>	<b>4</b>		<b>5</b>	<b>34,000.00</b>	<b>6</b>	<b>40 %</b>	<b>7</b>	<b>13,600.00</b>	<b>8</b>		<b>9</b>	<b>13,650.00</b>	<b>10</b>	
<b>4</b>															
<b>5</b>	<b>34,000.00</b>														
<b>6</b>	<b>40 %</b>														
<b>7</b>	<b>13,600.00</b>														
<b>8</b>															
<b>9</b>	<b>13,650.00</b>														
<b>10</b>															

**\$50.00 Pen and Int. ►**

**6 01 A 1655000 BGOLD C00001287 D + E202312+ F20240412+ G + H 1 + I +**

**Figure 3.12.106-8 AC 6 Input on Register to Accept P&I Code (Field 01-H)**

3.12.106.3.1.10

(01-01-2017)

**Field 01-I, CAF Indicator**

- (1) Valid indicator must be blank or numeric (one through four and seven). Only one indicator can be used.
- (2) Check the field with the return. If the data has been transcribed incorrectly, enter the correct data with AC 6. The correct CAF codes are:
  - “1” One person receives a notice, but no one receives a refund.
  - “2” Two people receive notices, but no one receives a refund.
  - “3” One person receives a notice, and one person receives a refund.
  - “4” Two people receive notices and one person receives a refund.
  - “5” and “6” were not used.

- “7” One person receives a refund, but no one receives notices.

(3) If the Power or Attorney does not authorize refunds or notices, a numeric code is not necessary on the return.

#### 3.12.106.3.1.11

(01-01-2017)

#### Field 01-J, Correspondence Received Date

- (1) Must be in YYYYMMDD format, or blank.
- (2) This field will asterisk if the following conditions exist:
  - Is not all numeric;
  - Date check is not met (i.e., The month (fifth and sixth digits) is other than 01 through 12, **OR** the day (seventh and eighth digits) is other than 01-31 for the months 01, 03, 05, 07, 08, 10, or 12; 01-30 for the months 04, 06, 09, or 11; 01-28 for the month 02; 01-29 for the month 02 during a leap year);
  - The date is earlier than or equal to the return due date;
  - The date is equal to or earlier than the received date (Field 01-F);
  - The date is later than the processing date.
  - The field has all 9's.
- (3) When a return is identified as unprocessable and the taxpayer has been contacted, the date the reply is received with the necessary information is the correspondence received date.
- (4) Both the original received date (Field 01-F) and the correspondence received date must be shown.
- (5) The correspondence received date is shown in left margin.
- (6) DO NOT enter a correspondence received date in the following situations:
  - The correspondence reply is received prior to due date of the return.
  - The correspondence is required because of an IRS processing error.
- (7) If no response is received, enter CCC “3” in Field 01-G.
- (8) If CCC “R” is applicable, edit CCC “R” on the return and enter in this field using AC 6.

#### 3.12.106.3.1.12

(01-01-2017)

#### Field 01-K, Entity Underprint Code

- (1) This field will be used to clear the name control underprint and tax period underprint, when the underprint and the error register field do not agree.
- (2) After the procedures in IRM 3.12.106.3.1.3, Field 01-B Name Control through IRM 3.12.106.4.1.6.1, Tax Period underprint (generated), were followed and the error register field and the underprint do not agree, enter the correct code as follows:
  - a. Code 1- Clear name control underprint
  - b. Code 2- Clear tax period underprint
  - c. Code 3- Clear both underprint fields
- (3) If an invalid code or the correct code is not used, the record will loop with no change to the underprint fields. This field will never asterisk.



3.12.106.3.1.13  
(01-01-2017)

**Field 01-L, Taxpayer  
Notice Codes (TPNCs)**

- (1) Taxpayer Notice Codes (TPNCs) can be input only as correction data using AC 1. Enter correct tax amount to left of taxpayer's figures and TPNC in upper left corner of return.
- (2) The codes will appear in this field on the loop (correction run) when entered on raw and another error existed. When this occurs, correct any other invalid condition, but not this field. The use of another AC will cause this field to be blanked on the next loop.
- (3) Correct by using AC 1 and the proper TPNC.
  - TPNC 55 - We found an error made in the computation of the taxable amount on Line 5.
  - TPNC 56 - We found an error made in the computation of the gross GST Tax on Line 7.
  - TPNC 57 - We found an error made in the computation of the allowable credit on Line 10.
  - TPNC 65 - We found an error made in the computation of Line 11, **Net GST Tax** (2003 and prior returns).
  - TPNC 66 - We found an error made in the computation of the balance due or the overpayment amount.
  - TPNC 83 - We found an error made in the computation of your total tax amount.
  - TPNC 90 - More than three math errors are made on the return or there is no math error code that meets the error condition on the return. Error Resolution will prepare the exact wording of the error and attach it to the return. Notice Review will type math error explanations on the notice before mailing to taxpayer. TPNC 90 is not valid with any other TPNC.
- (4) A maximum of three (3) codes may be entered.

3.12.106.3.1.14  
(01-01-2024)

**Field 01-M, Refund Code**

- (1) Manual Refund of \$1,000,000.00 or more.
- (2) The only valid code is "1". The field must be otherwise, blank.
- (3) When a refund code of "1" is both present and correct for Field 01-M, CCC "O" must be present in Field 01-G.
- (4) When an overpayment of \$1,000,000.00 or more is present on a Reject Register, follow the procedures in IRM 3.12.38, BMF General Instructions.
- (5) If an overpayment of \$1,000,000.00 or more is present on an Error Register, the return is rejected using AC "3" and routed to Rejects for processing. If a manual refund for any amount is issued, and CCC "O" is present, enter code "1" even if the refund is less than \$1,000,000.00. Route to Rejects using Form 10886, Routing Reject Slip or Form 4227, Intra-SC Reject Routing Slip.
- (6) If refund is \$10,000,000.00 or more rejects should follow IRM 3.12.38.5.5.2. for refunds \$10,000,000.00 or more.

3.12.106.3.1.15  
(01-01-2024)

**Field 01-N, Preparer's  
SSN or PTIN (Preparer's  
Tax Identification  
Number)**

- (1) The Preparer's Social Security Number (SSN) (2008 and prior revisions) or Preparer Tax Identification Number (PTIN) is located to the right of the Preparer's signature in the PTIN box (Preparer's SSN or PTIN box for 2008 and prior revisions) at the bottom right corner of Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations

- (2) Data may or may not be present in Field 01-N.

**Note:** If the Paid Preparer's information is present, either Field 01-N or Field 01-O will have an entry. Only one of these fields is needed.

- (3) Field 01-N is invalid if any of the following conditions are present:

- The field is other than 9 numeric digits

**Exception:** If Field 01-N has a PTIN, the first character in the PTIN must begin with the alpha "P". The range for a valid PTIN is "P00000001" through "P99999998" A "P" followed by all 0s or all 9s is not valid.

- The field is not all blank
- The field is all 0
- The field is all 9

- (4) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. If invalid and unable to determine a valid entry, delete Field 01-N and continue processing.
- c. If the return has both an SSN and a PTIN, accept the SSN and continue processing.

3.12.106.3.1.16  
(01-01-2018)

**Field 01-O, Firm's EIN**

- (1) The Firm's EIN (EIN for 2008 and prior revisions) is located below the Preparer's PTIN box (Preparer's SSN or PTIN box for 2008 and prior revisions) at the bottom right corner of Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.

- (2) Data may or may not be present in Field 01-O.

**Note:** If the Paid Preparer's information is present, either Field 01-N or Field 01-O will have an entry. Only one of these fields is needed.

- (3) Field 01-O is invalid if any of the following conditions are present:

- The field has less than nine numeric digits
- The field is not all blank
- The field has all 0's
- The field has all 9's
- The field must not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89 if it is in the EIN format (nn-nnnnnnn).

- (4) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. If invalid and unable to determine a valid entry, delete Field 01-O and continue processing.

3.12.106.3.1.17  
(01-01-2024)

**Field 01-P, Preparer's Phone Number**

- (1) The Paid Preparer's Phone Number is located below the Firm's EIN at the bottom right corner of Form 706-GS(D), Generation -Skipping Transfer Tax Return for Distributions, and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.

(2) Field 01-P is invalid if other than alpha, numeric, or blanks are present.

(3) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. If invalid, delete Field 01-P and continue processing.

3.12.106.3.2

(01-01-2018)

**Section 02 - Form  
706-GS (D)**

(1) Section 02 alpha field designators, line numbers, field lengths and titles are provided below. Section 02 has variable length fields.

**Note:** All Forms 706-GS(D) with a foreign address are processed at Kansas City Submission Processing Center.

Alpha Field Designator	Line Number	Field Length	Title
B	Line 2b	35	Foreign Address
A	Line 1a	35	<b>In Care of Name</b>
C	Line 2b	35	Street Address
D	Line 2b	22	City/Major City Code
E	Line 2b	2	State Code
F	Line 2b	12	ZIP Code

3.12.106.3.2.1

(01-01-2017)

**Field 02-A, "In Care of"  
Name**

(1) Field 02-A is in the Entity Section of the return.

(2) Field 02-A has 35 positions and the valid characters were alpha, numeric, ampersand, dash, slash or percent (%).

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

(3) Field 02-A is invalid if any of the following conditions are present:

- The first position is % (percent) and the second position is not blank, or
- The first position is blank, or
- The first character of the "in-care-of" name is not alpha or numeric, or
- There are two consecutive blanks between significant characters.

(4) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors. Using the If/Then Chart below.

If	Then
A % (percent) is in the first position	<ol style="list-style-type: none"> <li>1. Compare the information on the register against the information on the return to ensure whether there is a blank in the second position.</li> <li>2. If not blank, enter the <b>In care of</b> name beginning with an alpha or numeric in Field 02-A, using AC 6.</li> </ol>
A blank is in the first position	<ol style="list-style-type: none"> <li>1. Compare the information on the register against the information on the return.</li> <li>2. If the information on the return is different from that of the register, draw a line through the information in Field 02-A and edit the <b>In care of</b> name beginning with an alpha or numeric in above the lined out entry in Field 02-A, using AC 6.</li> <li>3. If the information is correct as written, edit an AC 7 to the left of the section.</li> </ol>
The first character of the " <b>In care of</b> " name is not alpha or numeric	<ol style="list-style-type: none"> <li>1. Compare the information on the register with the information on the return.</li> <li>2. If the information is different, draw a line through the information in Field 02-A, and write the <b>In care of</b> name in Field 02-A, using AC 6.</li> <li>3. If the information on the return is correct as written on the return, edit AC 7 to the left of the section.</li> </ol>
Two consecutive blanks were present between significant characters,	<ol style="list-style-type: none"> <li>1. Compare the register against the information on the return.</li> <li>2. If the information on the return is different from the information on the register, draw a line through the entry in Field 02-A and write the correct information immediately above it.</li> <li>3. If the information on the register is the same as the information on the return, use AC 7.</li> </ol>

3.12.106.3.2.2  
(01-01-2018)

**Field 02-B, Foreign Address**

- (1) Field 02-B is located in the Entity Address Section of the return.
  - a. The computer will check for a presence in this field if the state code field (Field 02-E) has a period/space ( . ).
  - b. Field 02-B should not be present on "G" coded short-length returns.
- (2) **Valid Condition** - Field 02-B (Foreign Address) has 35 characters and the valid characters were alpha, numeric and special characters.
- (3) **Invalid Condition** - Field 02-B generates as an error when the Field 02-E (State code) has a period/space ( . ) and any of the following conditions are present:
  - The first position is blank
  - There are two consecutive blanks followed by valid characters.
  - There were more than 35 characters present in the field.

**Note:** Integrated Submission and Remittance Processing, transcribers are instructed to input a pound sign (#) as the 35th character if there were more than 35 characters present for this field on the return.
- (4) **Correction Procedures:**
  - a. Correct all misplaced entries, coding and transcription errors. If/Then chart below to assist in perfecting.

If	Then
A foreign address is present in Field 02-B (Foreign Address)	Check the register against the return to ensure the address is truly a foreign address.
It is confirmed the address on the return is a foreign address,	<ol style="list-style-type: none"> <li>1. A valid Foreign Country Code must be present in Field 02-D (City). If missing, correct Field 02-D, with an AC 6. <b>Note:</b> See Exhibit 3.12.106-4, Foreign Country Codes.</li> <li>2. Delete Field 02-F (Zip code), if present, using AC 6.</li> </ol>
A foreign address <b>is</b> present in Field 02-B (Foreign Address)	<ol style="list-style-type: none"> <li>1. Enter the street address information in Field 02-C.</li> <li>2. Also enter the City (Field 02-D) and State (Field 02-E)*, and Zip code (Field 02-F) using AC 6. <b>Reminder:</b> *The period/space ( . ) in Field 02-E (State) must be deleted if this is NOT a foreign address. Correct using AC 6.</li> </ol>
A foreign address is <b>NOT</b> present in Field 02-B (Foreign Address).	<p>Check the register against the return to ensure whether the address is a domestic address.</p> <p><b>Caution:</b> Do not use Field 02-B for domestic street addresses. The period/space in Field 02-E (State) will alert the computer to search for a foreign address (in Field 02-B and the Foreign Country Code in Field 02-D (City)).</p>

If	Then
A foreign address is <b>NOT</b> present in Field 02-B (Foreign Address)	<ol style="list-style-type: none"> <li>1. Draw a line through the period/space ( . ) entry in Field 02-E (State) and enter the correct state code, using AC 6.</li> <li>2. Enter the correct information in Fields 02-C (Street), 02-D (City), and 02-F (Zip code), using AC 6.</li> </ol>
A foreign address is <b>NOT</b> present in Field 02-B (Foreign Address)	<ol style="list-style-type: none"> <li>1. Enter the foreign street address in Field 02-B, using AC 6. <b>Reminder:</b> Integrated Submission and Remittance System is instructed to use the Street Address line (Field 02-C) as a second address line, if needed.</li> <li>2. Also enter the valid Foreign Country Code in Field 02-D (City), using AC 6. <b>Note:</b> See Exhibit 3.12.106-4, Foreign Country Codes.</li> </ol>
The Foreign Country Code is <b>missing or incorrect</b>	<ol style="list-style-type: none"> <li>1. Compare the information on the register to the information on the return.</li> <li>2. See Exhibit 3.12.106-4, Foreign Country Codes.</li> <li>3. Add the Foreign Country Code in Field 02-D (City), if missing, using AC 6.</li> <li>4. To correct, draw a line through the information in Field 02-D and write the correct information above the lined-out entry, using AC 6.</li> </ol>
A foreign address <b>is</b> present in Field 02-B and a Zip code is present in Field 02-F	<ol style="list-style-type: none"> <li>1. Verify the information on the register against the return.</li> <li>2. If the return truly has a foreign address, line through the entry on Field 02-F (Zip code) of the register.</li> <li>3. Write the Foreign Country Code in Field 02-D (City).</li> <li>4. Use AC 6.</li> </ol>

**Note:** See Exhibit 3.12.106-4, Foreign Country Codes for a list of the valid Foreign Country Codes or Document 7475, State and Address Abbreviation Major City Codes (MCCs), Zip Codes and Countries.

- (5) This field will asterisk (\*) if other than specified above.
- (6) If Form 8822, Change of Address or Form 8822-B, Change of Address or Responsible Party-Business is attached to the return, compare the name and address information on the Form 8822, Changed of Address (or Form 8822-B), Change of Address or Responsible Party-Business, to the return. For more information, see Exhibit 3.12.106-3, U.S. Possessions State Abbreviations and Zip Codes.

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

**Note:** These instructions will apply to Error Resolution only if Document Perfection has not detached and sent the Form 8822 or Form 8822-B to Entity Control

IF	And	Then
Form 8822, Change of Address or Form 8822-B, Change of Address or Responsible Party, Business is attached.	All of the following applies: <ul style="list-style-type: none"> <li>Mailing address information is the same</li> <li>No location address is on Form 8822/Form 8822-B, line 7</li> <li>No entry on Form 8822-B, Line 8 or Line 9</li> </ul>	Take no action and continue processing.
Form 8822, Change of Address Or Form 8822-B, Change of Address or Responsible Party-Business, is attached.	<ul style="list-style-type: none"> <li>Mailing address information is different</li> <li>Location address is on Form 8822/Form 8822-B Line 7</li> <li>An entry is indicated on Form 8822-B, Line 8 or Line 9</li> </ul>	<ol style="list-style-type: none"> <li>Enter address shown of Form 8822 (or Form 8822-B) in Field 03-C (Street Address).</li> <li>Notate "Form 8822 (or Form 8822-B) detached" on tax return.</li> <li>Detach Form 8822, Change of Address, (or Form 8822-B, Change of Address or Responsible Party-Business, and route to Entity Control using Form 4227, Intra-SC Reject or Routing Slip (or other routing slip).</li> <li>Notate Form 4227, Intra-SC Reject or Routing Slip, Change of Address per Form 8822 (or Form 8822-B)</li> </ol>

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

3.12.106.3.2.3  
(01-01-2018)

**Field 02-C, Street Address**

- (1) First position must not be blank. The first position can only be alpha or numeric characters.
- (2) Valid characters are alpha, numeric, blank, hyphen, and slash.
- (3) There cannot be two consecutive blanks followed by valid characters.
- (4) If Field 02-D, City, has a Major City Code (MCC), a street address must be present. (If an MCC is used and no address is present, enter the city in "city format", not in MCC format.) Check returns and attachments if the address is not present.
  - a. If address is not found, research using INOLE/ENMOD.
  - b. If an address is still not found, reject using AC 3 and attach research. Indicate "No address" on Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip and route to Entity.
- (5) This field will asterisk if other than specified above. Correct this field.



**Reminder:** If inputting a foreign address, this field may be used as a second address line for entering the foreign city, province, and postal code.

- (6) For more information, see Exhibit 3.12.106-4, Foreign Country Codes, and Exhibit 3.12.106-5, Province, State and Territory Abbreviations.

3.12.106.3.2.4  
(01-01-2018)

**Field 02-D, City/Major City Code**

- (1) The invalid conditions for Field 02-D are as follows:
- First position cannot be blank.
  - Second and third positions cannot both be blank.
  - There cannot be two consecutive blanks within significant data.
  - Valid characters are alpha, and blank.
- (2) When a Major City Code are used:
- Field E (State code) must not be present;
  - Field C (Street Address) must be present; and,
  - Field F (Zip code) must be compatible with Major City Code.
- (3) If a valid MCC cannot be used, then the entire city must be input with AC 6. When the entire city name is used, Field 02-E (State) must be present.
- (4) This field will asterisk if the MCC does not agree with the first three digits of the ZIP code. Field 02-F (Zip code) will also asterisk.
- (5) The Zip code will require ZIP code look-up if the Major City has multiple ZIP codes. Correct Field 02-F.
- (6) See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), Zip Codes and Countries, for valid MCC and ZIP codes. Refer to Exhibit 3.12.106-3, U.S. Possessions State Abbreviations and Zip Codes, for use with address corrections.
- (7) **IMPORTANT:** If there is a foreign address, the country must be present in this field. Do not abbreviate the name of the country. Refer to Exhibit 3.12.106-4, Foreign Country Codes, for a list of the valid foreign country codes.

3.12.106.3.2.4.1  
(01-01-2016)

**City - Special to Foreign Address**

- (1) If the Foreign Address is present, the City Error Indicator will error for the following reasons:
- The Foreign Country Code is blank.
  - The Foreign Country Code is invalid.
  - The Foreign Country Code is present, but the remaining positions in Field 02-D (City) were not blank.
  - The City field is blank.

3.12.106.3.2.5  
(01-01-2017)

**Field 02-E, State**

- (1) If present, this field must have a state code of two alpha characters.
- (2) This field will asterisk if the state is not valid. Enter correct state code in Field 02-E.
- (3) If a state is present as well as a MCC in Field 02-D, this field will asterisk.
- a. If the MCC is correct, delete Field 02-E.
  - b. If it is incorrect or cannot be determined, enter the complete city name in Field 02-D.



- (4) If the state code does not agree with the first three (3) digits of a ZIP code, Field 02-F will asterisk.
  - a. If the state code is not correct, draw a line through that entry and enter the correct state code above Field 02-E.
  - b. If Field 02-E is correct, enter ZIP code in Field 02-F.
- (5) IMPORTANT: Field 02-E must be period/space ( . ) if address is foreign.

3.12.106.3.2.6  
(01-01-2017)  
**Field 02-F, ZIP Code**

- (1) The valid characters for ZIP codes are numeric and must be present if Section 02 is present.
- (2) This field must be present and have 5, 9 or 12 numeric. This field will asterisk if other than specified above. Correct field.
- (3) If valid ZIP code is not shown on return, refer to Document 7475,(State and Address Abbreviations, Major City Codes (MCCs), Zip Codes and Countries or ZIP code directory.
- (4) If the first three digits of the ZIP code do not agree with the major city code or state code, Field 02-F will asterisk, as well as Field 02-D or 02-E. Correct the proper fields using AC 6.
- (5) If only the first three digits of the ZIP code can be determined, enter "01" for the fourth and fifth digits.
- (6) IMPORTANT: Field 02-F must be blank if the address is foreign.

3.12.106.3.3  
(01-01-2024)  
**Section 03 - Form  
706-GS (D),  
Generation-Skipping  
Transfer Tax Return for  
Distributions**

- (1) Section 03 alpha field designators, line numbers, field lengths, and titles are listed below. This section is entered in dollars and cents and all fields were positive, except for Fields 03-C, 03-D, and 03-J which can be positive or negative. All fields are transcribed from Page one, Part II. Section 03 must be present, except for a "G" coded return.

**Note:** The error register remained unchanged to accommodate prior year versions of the form. This is to permit additions/corrections of the information from prior year versions of the forms.
- (2) Check for transcription errors. The computer-checked fields in this section will

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Alpha Field Designator	Line Number	Field Length	Title
A	Line 3	12	Total Transfers (add amounts in column c) (previously Tentative Total Transfer Amt.)
B	Line 4	12	Adjusted Allowable Expenses (see instructions) (previously "Adjusted Allowable Expense Amt.")
C	Line 5	12	Taxable Amount (subtract line 4 from line 3) (previously Taxable Amt.) Taxable Amt. Computer
D	Line 7	12	Line 7 "Generation-Skipping Transfer Tax (multiply line 5 by line 6)"
E	-----	12	Creditable State GST Amt. (valid through December 31, 2004, only). (This was previously the Line 8 amount on January 2003 (and prior) Form 706-GS (D) revisions.)
F	-----	12	Generation-Skipping Transfer tax (previously "GST Limitation Amt.") Generation-Skipping Transfer tax (Computer) (previously GST Limitation Amt.) Computer (valid through December 31, 2004, only). (This was previously the Line 9 amount on January 2003 (and prior) Form 706-GS (D) revisions.)
G	-----	12	Allowable Credit Amt. Allowable Credit Computer (valid through December 31, 2004, only) <b>Note:</b> This was previously the Line 10 amount on January 2003 (and prior) Form 706-GS (D) revisions.
H	Line 7	12	Multiply Line 5 by Line 6 (Tax Years 2010 and 2011) <b>Note:</b> Previously was "Generation-Skipping Transfer Tax" or "Net GST Tax" Net GST Tax Computer (valid through December 31, 2004, only) This used to be the Line 11 amount on January 2003 (and prior) 706-GS(D) revisions.
I	Line 8	12	Payment, if any, made with Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns
J	Line 9/10	12	Tax Due/Overpayment (also referred to as "Balance Due/Overpayment").
		12	Balance Due/Overpayment Computer

- (3) If the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, has no entries or \$0.00 amounts in Part III (Tax Computation), check to determine whether a copy of Form 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust, is attached to the return.

- (4) If attached, compare the General and Distributions Information in Parts I and II of the Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust, against the corresponding information on the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions. If the amounts are different, perfect and continue processing the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.
- (5) If, after comparing the two forms, there are no changes to the original entries or \$0.00 amounts in Part III, treat as an unprocessable document.
  - a. Reject the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, with AC 3.
  - b. Attach Form 10886, Reject Routing Slip or Form 4227, Intra-SC Reject Routing Slip to the return, explaining that the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, is unprocessable because it has zeros for **ALL** distributions.

**Note:** Trustees were required to report taxable distributions on Form 706-GS(D-1) Notification of Distribution from a Generation-Skipping Trust. The law requires that anyone who receives a taxable distribution from a trust must file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions. Taxpayers are not required to file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, if the inclusion ratio found in Part II, Line 3, is zero (\$0.00) for ALL distributions reported to him/her.

- (6) If Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust, is not attached to Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, continue processing the return with the available information. Do Not process if there are no money amounts, use AC 3 send to Rejects for deletion.
- (7) If the return is unprocessable (or the information submitted is insufficient for processing) because it was reported on an obsolete version of Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, treat the return as “unprocessable” and reject with an AC 3.

**Note:** A current version of this form should include Part I (General Information), Part II (Distributions), and Part III (Tax Computation).

3.12.106.3.3.1  
(01-01-2017)  
**Field 03-A, Total Transfers**

- (1) This field is transcribed from Line 3 (Part II (Distributions)). This is the total amount from Line 3, Column f, of all attached Copy(s) A (Form 706-GS (D-1)), Notification of Distribution from a Generation-Skipping Trust.

**Note:** If there is a transcription error, verify or bring over correct total(s) from Copy(s) A (Form 706-GS (D-1), Notification of Distribution from a Generation-Skipping Trust, to Field 03-A.

3.12.106.3.3.2  
(01-01-2016)  
**Field 03-B, Adjusted Allowable Expenses**

- (1) This field is transcribed from Line four. This amount is calculated by using the Adjusted Allowable expenses which were equal to the total allowable expenses, Copy(s) A (Form 706-GS (D-1), Notification of Distribution from a Generation -Skipping Trust) Column C multiplied by the inclusion ratio, Schedule B, Column B.

	(2) If there is more than one inclusion ratio to report on Schedule A, prorate the total expenses among the inclusion ratios based on the value of each distribution made at the various inclusion ratios.	
3.12.106.3.3.3 (01-01-2017) <b>Field 03-C, Taxable Amount</b>	<p>(1) This field is transcribed from Line 5. This field is computed by subtracting Line 4 (Field 03-B) from Line 3 (Field 03-A).</p> <p>(2) If this field underprints, check for Taxable Amount transcription errors in Field</p>	# #
	(3) If entered correctly, use AC 1 and send TPNC 55.	
3.12.106.3.3.4 (01-01-2024) <b>Field 03-D, Generation-Skipping Transfer Tax</b>	<p>(1) This field is transcribed from Line 7. It is computed by multiplying Field 03-C (Line 5 (Taxable Amount) by (the percentage shown on) Line 6 (Maximum federal estate tax rate).</p> <p><b>Note:</b> On prior revisions of Form 706-GS(D), Generation - Skipping Transfer Tax Return for Distributions this line is referred to as "Gross GST tax (multiply line 5 by line 6)". Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.</p> <p>(2) Check for transcription errors. If the transcribed amount is correct and an underprint is present, use AC 1 and send TPNC 56.</p> <p><b>Reminder:</b> GST taxes were repealed for tax year 2010.</p>	
3.12.106.3.3.5 (01-01-2018) <b>Field 03-E, Creditable State GST Tax (Line eight from prior forms (valid through December 31, 2004, only))</b>	<p>(1) This field has on (and transcribed from) the former Line 8t (January 2003 and prior revisions).</p> <p><b>Caution:</b> This line item is valid only for any Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, with tax periods ending December 31, 2004, and prior. It is not valid for any returns submitted for tax periods ending after December 31, 2004.</p> <p>(2) <b>IMPORTANT:</b> If this amount is present on any returns with tax periods ending <b>after</b> December 31, 2004, draw a line through the amount shown on the register to disallow it, using AC 6. Issue TPNC 90 to explain to the taxpayer that this amount (tax) is no longer valid for tax periods ending after December 31, 2004.</p>	#
3.12.106.3.3.6 (01-01-2018) <b>Field 03-F, GST Limitation Amount (Line nine from prior forms (valid through December 31, 2004, only))</b>	<p>(1) This field is transcribed from the former Line 9 (January 2003 and prior revisions). It's computed by multiplying Line 7 (Field 03-D (Generation-Skipping Transfer Tax)) by 5 percent or (.05).</p> <p><b>Caution:</b> This line item is valid only for any Forms 706-GS(D) with tax periods ending December 31, 2004, and prior. It is not valid for any returns with tax periods ending after December 31, 2004. (Refer to paragraph (three) below.)</p>	

- (2) Check for transcription errors. If the transcribed amount is correct and an underprint is present, issue TPNC 90, stating, "An error was made in computing 5% of Gross GST Tax."
- (3) **IMPORTANT:** If this amount is present on any returns with tax periods ending after December 31, 2004, draw a line through the amount shown on the register to disallow it, using AC 6. Issue TPNC 90 to explain to the taxpayer that this amount (tax) is no longer valid for tax periods ending after December 31, 2004.

3.12.106.3.3.7  
(01-01-2017)

**Field 03-G, Allowable Credit Amount (Line 10 from prior forms (valid through December 31, 2004, only))**

- (1) This field is transcribed from the former Line 10 (January 2003 and prior revisions). The computer used the lesser amount on Line 7 (Field 03-E (Creditable State GST Amount)) or Line 8 (Field 03-F (GST Limitation Amount)).

**Caution:** This line item is valid only for any Forms 706-GS(D) with tax periods ending December 31, 2004, and prior. It is not valid for any returns with tax periods ending after December 31, 2004. (Refer to paragraph (three) below.)

- (2) Check for transcription errors or misplaced entries. If the transcribed amount is correct and underprint is present, use AC 1 and send TPNC 57.
- (3) **IMPORTANT:** If this amount is present on any returns with tax periods ending after December 31, 2004, draw a line through the amount shown on the register to disallow it, using AC 6. Issue TPNC 90 to explain to the taxpayer that this amount (tax) is no longer valid for tax periods ending after December 31, 2004.

3.12.106.3.3.8  
(01-01-2023)

**Field 03-H, Generation Skipping Transfer Tax (Line 11 from prior forms (valid through December 31, 2004, only))**

- (1) This field is transcribed from Generation-Skipping Transfer tax found on Line 11 (January 2003 and prior revision forms, and Line 7 of subsequent revisions). This field is only valid for tax periods 200412 and prior.
- (2) Check for transcription errors. If entered correctly, use AC 1 and send TPNC 65.

- (4) The Table of Maximum Tax Rates is provided below.

**Table of Maximum Tax Rates**

If the generation-skipping transfer occurred	The maximum tax rate is
Tax Year 2013 thru 2022	40%
Tax Year 2011 and 2012 (i.e., After December 31, 2010, but before January 1, 2013)	35%
Tax Year 2010 (i.e., After December 31, 2009, but before January 1, 2011)	0%

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If the generation-skipping transfer occurred	The maximum tax rate is
Tax Year 2009 (i.e., After December 31, 2008, but before January 1, 2010)	45%
Tax Year 2008 (i.e., After December 31, 2007, but before January 1, 2009)	45%
Tax Year 2007 (i.e., After December 31, 2006, but before January 1, 2008)	45%
Tax Year 2006 (i.e., After December 31, 2005, but before January 1, 2007)	46%
Tax Year 2005 (i.e., After December 31, 2004, but before January 1, 2006)	47%
Tax Year 2004 (i.e., After December 31, 2003, but before January 1, 2005)	48%
Tax Year 2003 (i.e., After December 31, 2002, but before January 1, 2004)	49%

3.12.106.3.3.9  
(01-01-2024)

**Field 03-I, Payment**

- (1) This field is transcribed from Line 8(Payment, if any made with Form 7004) of Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.

**Note:** On prior-year versions (January 2003 and prior revisions) of Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, this amount is transcribed from Line 12. The extension form used by taxpayers at that time is Form 2758, Application for Extension of Time to File Certain Excise Income, Information and Other Returns.

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3.12.106.3.3.10  
(01-01-2017)

**Field 03-J, Tax Due/Overpayment**

- (1) This amount is transcribed either from Line 9 (Tax (Balance) Due) or Line 10 (Overpayment).
- (2) The Tax Due amount is the result if Line 7 (Net GST tax) is larger than Line 8 (Form 7004), Extension of Time to File Certain BMF Tax Returns.
- (3) The Overpayment amount is the result if Line 8 is larger than Line 7.
- (4) Correct all editing, transcribing and transferring errors.
- (5) Any penalties and interest included in Field 03-J should be subtracted using AC 6.

present, use AC 1 and send TPNC 66.

3.12.106.4  
(01-01-2018)

**Processing Form  
706-GS(T),  
Generation-Skipping  
Transfer Tax Return for  
Terminations**

- (1) This subsection includes instructions for correcting Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.
- (2) Please note that two (2) revisions of Form 706-GS(T), Generation-Skipping Transfer Tax Return for 2010 Termination (Rev. February 2011) were issued in Calendar Year 2011:
  - a. Form 706-GS(T), Generation-Skipping Transfer Tax Return for 2010 Terminations (Rev. February 2011);
  - b. Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations ( Use for Terminations made after December 31, 2010, For Calendar Year (Rev November 2011).

3.12.106.4.1  
(01-01-2017)

**Section 01 - Form  
706-GS(T), Generation  
Skipping Transfer Tax  
Return**

- (1) Section 01 alpha field designators, line numbers, field lengths and titles are listed in the table below.

Alpha Field Designator	Line Number	Field Length	Title
A	Right margin of Line 12	11	Remittance Amount
B	Line 1a	4	Name Control
			Name Control Underprint
C	Line 1b	9	TIN
D		1	TIN TYPE
E	Top of the return	6	Tax Period
F	Dotted part of Line 6 tax computation area	8	Received Date
G	Upper left margin of the return	10	Computer Condition Code
H	Left OMB number on upper part of return	1	Penalty and Interest Code
I	Right margin of Line 2b	1	CAF Indicator
J	Left margin on Line 6	8	Correspondence Received Date
K	N/A	1	Entity Underprint Code
L	Upper left margin of return	6	Taxpayer Notice Code
M		1	Refund Code
N	Bottom Portion of Part III (Tax Computation) "Paid Preparer's Use Only" section in the box (to the far right of the Preparer's signature line)	9	Preparer's SSN or PTIN
O	Bottom Portion of Part III (Tax Computation) -"Paid Preparer's Use Only" section, in the area (to the right of the Preparer firm's name and address)	9	Preparer's EIN
P	Bottom Portion of Part III (Tax Computation) -"Paid Preparer's Use Only" section, in the area (to the right of the Preparer firm's name and address)	10	Preparer Phone Number

3.12.106.4.1.1  
(01-01-2018)  
**Due Date**

- (1) Generally, Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, filed by April 15th of the year following the calendar year in which the termination occurs. If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. If the taxpayer is unable to file the return by the due date, he/she may request an extension of time to file by filing Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns.



3.12.106.4.1.2  
(01-01-2024)

**Field 01-A, Remittance Amount**

- (1) This field cannot be changed by Error Resolution. If the amount is incorrect, treat the return and related error record as unprocessable.
- (2) Reject with AC 3 and prepare Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip to explain the error. The Reject function will prepare Form 3893, Re-entry Document Control.
- (3) The remittance amount is located on the Overpayment line of a full paid return and is designated by a green rocker.
- (4) If a remittance amount is shown on an apparent nontaxable return, but an examination reveals that it should be taxable, enter the missing data and section of the register.
- (5) Field 01-A will asterisk if an amount is present in Field 01-A and there is no entry in Total GST Tax, (Field 03-H). If the return is a true nontaxable, (i.e., taxpayer shows "none", "not liable" tax is zero due to math error, or just signs the return) and no other non-math errors were involved, treat return as unprocessable.
- (6) Correction Procedures:
  - a. Check for transcription. Correct as needed.
  - b. If this correction attempt is on Raw, bring up the underprint for Field 03-H, using AC 6.
  - c. If this correction attempt is on Loop, reject with AC 3. Indicate excess remittance on Form 7004, Application for Automatic Extension of time to file Certain Business Income Tax Information and Other Returns. If non-tax status is due to a math error, note on Form 10886 Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip, "Zero tax due to math error. Refund if no other tax due".

3.12.106.4.1.3  
(01-01-2024)

**Field 01-B, Name Control**

- (1) This field cannot be blank. Must be the first four alpha characters in Line 1a (name control of the trust). First position must be alpha. Valid characters after the first position may be alpha, hyphen or blank. The name control is invalid if there are intervening blanks between significant characters.
- (2) Check for transcription errors in the name control field.
- (3) If the name control on the return and Field 01-B do not agree or has been transcribed incorrectly, change Field 01-B.
- (4) If it is not an obvious error, research through Command Code (CC) INOLE/ENMOD for EIN and CC NAMEE/NAMEB for the correct name control.
- (5) If found enter in Field 01B with Action Code 6. If entry is less than four characters, enter and circle the number of the remaining positions.

3.12.106.4.1.3.1  
(01-01-2016)

**Check Digits**

- (1) The name control is being cross-checked against the Entity Index File (EIF). When there is a match against the EIF, you will get check digits in this field. If there is no match, the name control will show in this field.
- (2) Check digits will be invalid if the first two positions are not blank and if the third and fourth positions are not alpha characters. The computer will do other checks for the validity of these letters.

3.12.106.4.1.3.2  
(01-01-2024)**Name Control  
Underprint**

- (3) If the check digits are invalid, enter the name control (first four letters of the taxpayer's surname) in Field 01-B.
- (1) If the transcribed name control does not match the name control for the transcribed EIN on the EIF, there will be an underprint to Field 01-B. This field will underprint with "XXXX" if there is no match to the Name Control Underprint.
- (2) The name control underprint will be removed when the following occurs:
- The name control underprint and the entry in Field 01-B agree.
  - The entity underprint field has a "1".
- (3) When the name control on the return does not match the name control on the EIF, compare the entries in Field 01-B and 01-C to the name control, the taxpayer's last name, and the EIN on the return.
- a. If the name control is edited or transcribed incorrectly, correct Field 01-B and/or return.
  - b. If the SSN/EIN is edited or transcribed incorrectly, correct Field 01-C and/or return.
- (4) If the SSN/EIN is transcribed correctly and the name control is invalid, research using INOLE/ENMOD for the EIN and NAMEE/NAMEB for the name line.
- a. If the EIN is correct and the reason why the name control is invalid is obvious (misspelling), correct Field 01-B and the return.
  - b. If the SSN/EIN is not correct, but a SSN/EIN is found through NAMEB/NAMEE, check INOLE/ENMOD, using definer V , for an established (or pending) account. If an account is established or pending, correct Field 01-B and/or Field 01-C on the register and the return.
  - c. If a correct SSN/EIN is not found through NAMEB/NAMEE, use AC 3 to send to Entity for further research using Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject or Routing Slip for additional research.
  - d. If Entity finds or establishes a EIN enter the EIN and/or name control in correct fields on the register
  - e. If a new EIN/SSN is found in research that is different from the original EIN/SSN filed on the Form 706, United States Estate and (Generation-Skipping Transfer) Tax Return, (or, if the return has no TIN originally), issue Letter 3875, Missing or Incorrect EIN or Return - BMF/EPMF, to inform the taxpayer of his/her TIN assignment or correction.
- Note:** Do not send Letter 3875C, Missing or Incorrect EIN or Return, Form 8832, Entity Classification Election Denied, if three or fewer digits of the EIN were transposed, different or missing, or when INOLES indicates the account has been "merged to" or "merged from".
- (5) If Field 01-B underprints with "XXXX", or the taxpayer's last name has changed for whatever reason, use AC 3 to send to Entity, using Form 10886 , Reject Routing Slip, Form 4227 , Intra-SC Reject Routing Slip for a name change.
- (6) Once a name change is returned from Entity, enter "1" in Field 01-K (Entity Underprint Code).

**Note:** Make sure the name control will be correct, if not then correct accordingly

- (7) If after research, the name control (Field 01-B) and the month of the tax period (Field 01-E) were correct and the underprints differ, enter a "3" in Field 01-K (Entity Underprint Code) to clear both underprints.
- (8) Suspense Correction:
  - a. If the register returns on loop as having an invalid EIN, use AC 9 to reestablish the account as a raw register.

3.12.106.4.1.4  
(01-01-2024)

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

- (1) This field must carry an EIN for Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.
- (2) 9 numeric characters must be present. All 9's or 0's will be invalid.
- (3) This field must not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, and 89.
- (4) If Field 01-C is invalid, examine the return and attachments.
  - a. If found, enter correct number in Field 01-C.
  - b. If correct EIN cannot be found, research IDRS for valid numbers.
  - c. If a valid number cannot be found, reject using AC 3 to Entity Control to assign a number. Use Form 10886, Reject Routing Slip or Form 4227, Intra-SC Reject Routing Slip and route to Entity Control
  - d. If Entity find a good EIN then enter the correct number, using AC 6.
  - e. If a new EIN is found in research that is different from the original EIN/SSN filed on the Form 706, United States Estate and (Generation-Skipping Transfer) Tax Return, (or, if the return has no TIN originally), issue Letter 3875C, Missing or Incorrect EIN on Return-BMF/EPMF, to inform the taxpayer of his/her TIN assignment or correction.

**Note:** Do not send Letter 3875C, Missing or Incorrect EIN on Return-BMF/EPMF Form 8832, Entity Classification Election, Denied, if three or fewer digits of the EIN are transposed, different or missing or when INOLES indicates the account has been "merged to" or "merged from".

3.12.106.4.1.5  
(01-01-2023)

**Field 01-D, TIN Type Indicator**

- (1) Field 01-D, TIN Type Indicator, is a "2" for an EIN. If blank, or other than a "2", correct the field to show a "2".

3.12.106.4.1.6  
(01-01-2024)

**Field 01-E, Tax Period**

- (1) This field has the ending month and year.
- (2) The tax period month digit will always be 12 (i.e., YYYYMM format).
- (3) If invalid, check return and attachments for correct tax period and make necessary change using AC 6.

**Note:** Also see instructions under IRM 3.12.106.3.1.6, Field 01-E, Tax Period.

3.12.106.4.1.6.1  
(01-01-2018)  
**Tax Period Underprint  
(generated)**

- (1) Corrections for Form 706-GS(T), Generation-Skipping Transfer Tax Returns for Terminations for this field were handled in the same manner as is performed for Form 706-GS(D), Generation-Skipping Transfer Tax for Distributions. See instructions in IRM 3.12.106.3.1.6.1, Tax Period Underprint (generated), for details.

3.12.106.4.1.7  
(01-01-2018)  
**Field 01-F, Received  
Date**

- (1) This date must be present on Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, YYYYMMDD format. It cannot be after the processing date or before the tax period (Field 01-E).
- (2) The received date field is invalid if:
- The month (fifth and sixth digits) is other than 01 through 12, or
  - The day (seventh and eighth digits) is other than 01 through 31 for the months 01, 03, 05, 07, 08, 10 or 12; 01-30 for the months 04, 06, 09, or 11; 01-28 for the month 02; or 01-29 for the month 02 during leap year,
  - Other than numeric are present in the field.
- (3) If the received date is missing or illegible, enter a date using the following order or priority:
- a. Earliest legible postmark date of the U. S. Post Office or a Private Delivery Service (i.e., Federal Express), or a foreign postmark date.  
**Note:** If an envelope is not attached, use the postmark date stamped on the face of the return.
  - b. Service Center Automated Mail Processing System (SCAMPS) digital date.
  - c. Revenue officer's or other IRS official's signature date
  - d. Signature date, if within the current year (unless other information indicates signature date is invalid).
- Exception:** Do not use the Signature date on prior year returns.
- e. Julian Date (DLN) minus 10 days.
- (4) If a return is identified as unprocessable and/or the taxpayer has been contacted for more information, do not change original received date, but also enter correspondence received date (Field 01-J).

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- (6) If more than one date is stamped, use only the earliest date. Circle out all others. If date is incorrect, enter correct date with AC 6.
- (7) When processing an early-filed return, change the received date to the first date after the tax period.

3.12.106.4.1.8  
(01-04-2023)  
**Field 01-G, CCC Field**

- (1) The valid condition codes are D, F, G, O, R, U, W, X, 3 and 7. If any code other than those listed is used, this field will asterisk on the error register.
- (2) If there is a transcription error, correct it by lining out Field 01-G and inserting the correct information using AC 6 .

- (3) If Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, is coded incorrectly, determine the correct code and enter it on the return and error register. Correct with AC 6.
- 3.12.106.4.1.8.1  
(01-04-2023)  
**CCC "D" - Reasonable Cause for Failure to Pay Taxes Timely**
- (1) CCC **D** is no longer edited by Code & Edit or ERS when a reason is given for paying taxes timely, see exception below. Issue a Letter 1382C (if Code and Edit has not done so) and continue processing the return.
- (2) Exception: Secured internally prepared returns. For secured returns (e.g., returns notated with **Process as Original** with an attached Form 13133 ) or prepared returns (e.g., returns notated **6020(b)** or **SFR** (Substitute for Return), enter a CCC as indicated on the return and/or attached form.
- 3.12.106.4.1.8.2  
(01-01-2016)  
**CCC "F" - Final Return**
- (1) Enter CCC "F" when the filer shows that this is a final return by notating "Final".
- 3.12.106.4.1.8.3  
(01-04-2023)  
**CCC "G" - Amended Return**
- (1) Enter CCC "G" on return marked "Amended", "Superseding", "Duplicate", "Corrected", etc.
- (2) CCCs "W" and "3" can be used with a CCC "G".
- (3) If the return is not an amended return, delete CCC "G" (Field 01-G), check remaining fields and enter with AC 6. Enter other sections with AC 5.
- (4) If the return truly is an amended return, delete all sections beyond section 01 using AC 4 and delete all fields after the received date (Field 01-F) in section 01, except correspondence received date (Field 01-J), and the entity underprint code (Field 01-K), with AC 6. .
- 3.12.106.4.1.8.4  
(01-01-2018)  
**CCC "O" - Module Freeze**
- (1) Enter CCC "O" if a completed Form 3753, Manual Refund Posting Voucher, or Form 5792, Request for IDRS Generated Refund (IGR), is attached to the return. These indicate that a pre-settlement manual refund is made.
- 3.12.106.4.1.8.5  
(01-04-2023)  
**CCC "R" - Reasonable Cause**
- (1) CCC **R** is no longer edited by Code and Edit when a reason is given for the delay in filing a return timely, see exception.
- (2) Issue a Letter 1382C (if Code and Edit has not done so) and continue processing the return.
- (3) Exception: Secured internally prepared returns. For secured returns (e.g., returns notated with "Process as Original" with an attached Form 13133) or prepared returns (e.g., returns notated "6020(b)" or "SFR" (Substitute for Return), enter a CCC as indicated on the return and/or attached form.
- 3.12.106.4.1.8.6  
(01-01-2016)  
**CCC "U" - Unprocessable Document**
- (1) CCC "U", when entered by Code and Edit, will always cause the return to print on the reject register for proper action. This code will not appear on the register.

3.12.106.4.1.8.7 (01-01-2016) <b>CCC "W" - Cleared by Statute</b>	(1) CCC "W" is entered when the return has been cleared by Statute Control function.	
3.12.106.4.1.8.8 (01-01-2016) <b>CCC "X" - Credit Freeze</b>	(1) CCC "X" is used when it has been determined that an excess remittance should be applied to a different tax class or module. The CCC "X" will freeze the tax module from refunding or offsetting by generating a Transaction Code 570.	
3.12.106.4.1.8.9 (01-01-2024) <b>CCC "3" - No Reply Received/Insufficient Reply</b>	(1) Edit CCC "3" when no reply or insufficient reply is received to correspondence. The CCC "3", when posted to the Master File with a TC-150, suppresses credit interest. (2) Enter CCC "3" in Field 01-G (Form 706-GS(T)) with AC 6.	
3.12.106.4.1.8.10 (01-04-2023) <b>CCC "7" - Reasonable Cause Denied</b>	(1) Use CCC "7" is no longer edited by Code and Edit or ERS when a reason is given for a delay in filing timely or failure to file, see exceptions. Issue Letter 1382C (if Code and Edit has not done so) and continue processing the return. (2) Exception: Secured internally prepared returns. For secured returns (e.g., returns notated with "Process as Original" with an attached Form 13133) or Prepared returns (e.g., returns notated "6020(b)" or "SFR" (Substitute for Return), enter the applicable CCC as indicated on the return and/or attached form. (3) CCC "7" can be present with either CCC "D" or CCC "R", but not both at the same time. Determine which CCC is incorrect and correct Field 01-G.	
3.12.106.4.1.9 (01-04-2023) <b>Field 01-H, P&amp;I Code</b>	(2) Valid entries for this field are "1" or blank. (3) If only precomputed interest is shown, enter CCC "R" (Field 01-G). CCC "R", if present, will override P&I Code "1" with regard to delinquency penalty only.	# #  # #
	Shows a timely file Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.	



00559-128-30001-4

**Form 706-GS(T) Generation-Skipping Transfer Tax Return For Terminations**  
 (Rev. November 2013)  
 Department of the Treasury  
 Internal Revenue Service

► Use for terminations made after December 31, 2012.  
 ► For calendar year \_\_\_\_\_

► Information about Form 706-GS(T) and its separate instructions is at [www.irs.gov/form706gst](http://www.irs.gov/form706gst).

OMB No. 1545-1145

**1**

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**Part I General Information**

<b>1a</b> Name of trust <b>Black Family Trust</b>	<b>1b</b> Trust's employer identification number (see instructions) <b>00-4589711</b>
<b>2a</b> Name of trustee <b>Jay Black</b>	
<b>2b</b> Trustee's address (number and street or P.O. box; apt. or suite no.; city, town or post office; state and ZIP code) If you have a foreign address, also complete the spaces below (see instructions). <b>1582 Violet Dr. Boise, ID 83708</b>	
Foreign country name	Foreign province/county
Foreign postal code	

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**Part II Trust Information** (see the instructions)

	Yes	No	Sch. A number(s)
<b>3</b> Has any exemption been allocated to this trust by reason of the deemed allocation rules of section 2632? If "Yes," describe the allocation on the line 7, Schedule A, attachment showing how the inclusion ratio was calculated . . . . .		X	2
<b>4</b> Has property been contributed to this trust since the last Form 706-GS(T) or 706-GS(D-1) was filed? If "Yes," attach a schedule showing how the inclusion ratio was calculated . . . . .		X	
<b>5</b> Have any terminations occurred that are not reported on this return because of the exceptions in section 2611(b)(1) or (2) relating to medical and educational exclusions and prior payment of Generation-Skipping Transfer (GST) tax? If "Yes," attach a statement describing the termination . . . . .		X	
<b>6</b> Have any contributions been made to this trust that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contribution was not included . . . . .		X	
<b>7</b> Has the special QTIP election in section 2652(a)(3) been made for this trust? . . . . .		X	
<b>8</b> If this is not an explicit trust (see the instructions under <i>Who Must File</i> ), check here and attach a statement describing the trust arrangement that makes its effect substantially similar to an explicit trust . . . . . <input type="checkbox"/>			

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**Part III Tax Computation**

<b>9a</b> Summary of attached Schedules A (see instructions for line 9b)	GST tax (from Sch. A, line 10)
<b>Schedule A No.</b>	<b>9a1</b> 10,000.00
1	<b>9a2</b> 6,500.00
2	<b>9a3</b>
3	<b>9a4</b>
4	<b>9a5</b>
5	<b>9a6</b>
6	
<b>9b</b> Total from all additional Schedules A, in excess of six, attached to this form . . . . .	<b>9b</b>
<b>10</b> Total GST tax (add lines 9a1 through 9b)	<b>10</b> 16,500.00
<b>11</b> Payment, if any, made with Form 7004	<b>11</b> 10,825.00
<b>12</b> Tax due. If line 10 is larger than line 11, enter the amount owed	<b>12</b> 5,725.00
<b>13</b> Overpayment. If line 11 is larger than line 10, enter amount to be refunded	<b>13</b>

**RECEIVED**

**001 04292024**

**KANSAS CITY, MO**

IRS-KCSC

\$50.00 Pen & Int

**6** 01 A 572500 BBLAC C004589711 D + E202312 \*F20240429 G + \*H4+ I +

Figure 3.12.106-9 AC 6 Shown to Left of Section 01 - P&amp;I Code

3.12.106.4.1.10

(01-01-2018)

Field 01-I, CAF Indicator

- (1) Corrections for this are handled in the same manner as those performed for Form 706-GS(T), Generation-Skipping Transfer Tax for Terminations. See IRM 3.12.106.3.1.10, Field 01-1, CAF Indicator, for details.

- (2) Valid indicator must be numeric (1 through 4 and 7) or blank. Only one indicator can be used. Check for transcription errors. Correct the field with AC 6.
- 3.12.106.4.1.11  
(01-01-2024)  
**Field 01-J, Correspondence Received Date**
- (1) Must be in YYYYMMDD format or blank.
- (2) This field will asterisk if the following conditions exist.
- Is not all numeric;
  - Date check is not met (i.e., the month (fifth and sixth digits) is other than 01 through 12), **OR**, the day (seventh and eighth digits) is other than 01-31 for the months 01, 03, 05, 07, 08, 10, or 12; 01-30 for the months 04, 06, 09, or 11; 01-28 for the month 02; 01-29 for the month 02 during leap year.
  - The date is earlier than or equal to the return due date.
  - The date is equal to or earlier than the received date (Field 01-F).
  - The date is later than the processing date.
- (3) When a return is identified as unprocessable and the taxpayer has been contacted, the date the reply is received with the necessary information is the correspondence received date.
- (4) Both the original received date (Field 01-F) and the correspondence received date must be shown.
- (5) The correspondence received date is in the left margin.
- (6) Do not enter correspondence received date in the following situations:
- The correspondence reply received prior to due date of the return.
  - The correspondence required because of an IRS processing error.
  - The reply is insufficient.
- Note:** If an insufficient reply, treat as a no reply and enter a CCC "3" in 01-G.
- (7) If no response is received, enter CCC "3" in Field 01-G.
- (8) If CCC "R" is applicable, edit CCC "R" on the return and enter in Field 01-G.
- 3.12.106.4.1.12  
(01-01-2018)  
**Field 01-K, Entity Underprint Code**
- (1) Corrections for Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations for this field are handled in the same manner as were performed for Form 706-GS(D), Generation-Skipping Tax Return for Distributions. See IRM 3.12.106.3.1.12, Field 01-K, Entity Underprint Code, for details.
- 3.12.106.4.1.13  
(01-01-2018)  
**Field 01-L, Taxpayer Notice Codes**
- (1) Taxpayer Notice Codes (TPNCs) can be input only as correction data using AC 1. Enter correct tax amount to left of taxpayer's figures and TPNC in upper left corner of return.
- (2) The codes will appear in this field on the correction run when entered on raw and another error existed. When this occurs, correct any other invalid condition, but not this field. The use of another AC will cause this field to be blanked on the next loop.
- (3) Correct by using AC 1 and the proper TPNC.



- TPNC 63 - We found an error made in the computation of the total GST tax on Line 10, Form 706-GS(T) Generation-Skipping Transfer Tax for Terminations.
- TPNC 66 - We found an error made in the computation of the balance due or overpayment amount.
- TPNC 83 - We found an error made in the computation of your total tax amount.
- TPNC 90 - More than three math errors were made on the return or there is no math error code that meets the error condition on the return. Error Resolution will prepare the exact wording of the error and attach it to the return. Notice Review will type math error explanations on the notice before mailing to taxpayer. TPNC 90 is not valid with any other TPNC.

(4) A maximum of three (3) codes may be entered.

3.12.106.4.1.14  
(01-01-2018)

**Field 01-M, Refund Code**

- (1) This represents a Manual Refund of \$1,000,000.00 or more.
- (2) The only valid code is "1". The field must be otherwise blank.
- (3) When a Refund Code of "1" is both present and correct for Field 01-M, CCC "O" must be present in Field 01-G.
- (4) When an overpayment of \$1,000,000.00 or more is present on a reject register, follow the procedures in IRM 3.12.38, Error Resolution-General Instructions.
- (5) If an overpayment of \$1,000,000.00 or more is present on an error register, the return is to be rejected using AC "3" and routed to Rejects for processing. If a manual refund for any amount is issued, and CCC "O" is present, enter code "1" even if the refund is less than \$1,000,000.00.

3.12.106.4.1.15  
(01-01-2024)

**Field 01-N, Preparer's  
SSN or PTIN**

- (1) The Preparer's Social Security Number (SSN) (2008 and prior revisions) or Preparer Tax Identification Number (PTIN) is located to the right of the Preparer's signature in the PTIN box at the bottom right corner of Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.
- (2) Data may or may not be present in Field 01-N.

**Note:** If the Paid Preparer's information is present, either Field 01-N or Field 01-O will have an entry. Only one of these fields is needed.

(3) Field 01-N is invalid if any of the following conditions are present:

- The field is other than nine numeric digits  
**Exception:** If Field 01-N has a PTIN, the first character in the PTIN must begin with the alpha "P". The range for a valid PTIN is "P00000001" through "P999999998". A "P" followed by all 0's or all 9's is not valid.
- The field is not all blank
- The field is all 0's
- The field is all 9's

(4) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. If invalid and unable to determine a valid entry, delete Field 01-N and continue processing.
- c. If the return has both an SSN and a PTIN, accept the SSN and continue processing.

3.12.106.4.1.16  
(01-01-2024)  
**Field 01-O, Firm's EIN**

- (1) The Firm's EIN (EIN for 2008 and prior revisions) is located below the Preparer's PTIN box at the bottom right corner of Form 706-GS(D), Generation-Skipping Transfer for Distributions, and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations

- (2) Data may or may not be present in Field 01-O.

**Note:** If the Paid Preparer's information is present, either Field 01-N or Field 01-O will have an entry. Only one of these fields is needed.

- (3) Field 01-O is invalid if any of the following conditions are present:
  - The field is less than nine numeric digits
  - The field is not all blank
  - The field is all 0's
  - The field is all 9's
  - The field must not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89 if it is in the EIN format (nn-nnnnnnn).
- (4) Correction Procedures:
  - a. Correct all coding and transcription errors and/or misplaced entries.
  - b. If invalid and unable to determine a valid entry, delete Field 01-O and continue processing.

3.12.106.4.1.17  
(01-01-2024)  
**Field 01-P, Preparer's Phone Number**

- (1) The Paid Preparer's Phone Number is located below the Firm's EIN at the bottom right corner of Form 706-GS(D), Generation-Skipping Transfer Tax for Distributions, and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.
- (2) Field 01-P is invalid if other than alpha, numeric, or blanks.
- (3) Correction Procedures:
  - a. Correct all misplaced entries, coding errors, and transcription errors.
  - b. If invalid, delete Field 01-P and continue processing.

3.12.106.4.2  
(01-01-2018)  
**Section 02 - Form 706-GS(T)**

- (1) Section 02 alpha field designators, line numbers, field lengths and titles. Section 02 has variable length fields. All Forms 706-GS(T) with a foreign address are processed at KCSPC.

Alpha Field Designator	Line Number	Field Length	Title
A	Line 1a	35	In care of Name
B	Line 2b	35	Foreign Address
C	Line 2b	35	Street Address
D	Line 2b	22	City/Major City Code
E	Line 2b	2	State Code
F	Line 2b	12	ZIP code

## 3.12.106.4.2.1

(01-01-2017)

**Field 02-A, "In Care of" Name**

- (1) Field 02-A is located in the Entity Section of the return.
- (2) Field 02-A has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent (%).

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

- (3) Field 02-A is invalid if any of the following conditions are present:
  - The first position is % (percent) and the second position is not blank, or
  - The first position is blank, or
  - The first character of the "in-care-of" name is not alpha or numeric, or
  - There are two consecutive blanks between significant characters.
- (4) Correction Procedures: Correct coding and transcription errors using If/Then below.

If	Then
A % (percent) is in the first position	<ol style="list-style-type: none"> <li>1. Compare the register against the information on the return to ensure whether there is a blank in the second position.</li> <li>2. If not blank, enter the "in-care -of" name beginning with an alpha or numeric in Field 02-A, using AC 6.</li> </ol>
A blank is in the first position	<ol style="list-style-type: none"> <li>1. Compare the register against the information on the return.</li> <li>2. If the information on the return is different, draw a line through the information in Field 02-A and edit the "in-care-of" name beginning with an alpha or numeric above the lined out entry in Field 02-A, using AC 6.</li> <li>3. If the information is correct as written, edit an AC 7 to the left of the section.</li> </ol>
The first character of the "in-care-of" name is not alpha or numeric	<ol style="list-style-type: none"> <li>1. Compare the register against the information on the return.</li> <li>2. If the information is different, draw a line through the information in Field 02-A and write the "in-care-of" name in Field 02-A, using AC 6.</li> <li>3. If the information on the return is correct as written on the return, edit AC 7 to the left of the section.</li> </ol>

If	Then
Two consecutive blanks are present between significant characters	<ol style="list-style-type: none"> <li>1. Compare the register against the information on the return.</li> <li>2. If the information on the return is different, draw a line through the entry in Field 02-A and write the correct information immediately above it.</li> <li>3. If the information on the register is the same as the information on the return, use AC 7.</li> </ol>

3.12.106.4.2.2  
(01-01-2019)

**Field 02-B, Foreign Address**

- (1) **Field 02-B** is located in the Entity Address Section of the return.
  - a. The computer will check for a presence in this field if the state code field (Field 02-E) has a period/space ( . ).
  - b. **Field 02-B** should not be present on CCC “G” short-length returns.
- (2) **Valid Condition** - Valid characters are alpha, numeric and special characters.
- (3) **Field 02-B** generates as an error when any of the following conditions are present:
  - The state code field has a period/space (.)
  - The first position is blank
  - Any character follows two consecutive blanks.
  - There’s more than 35 characters present in the field.

**Note:** Integrated Submission and Remittance System (ISRP) is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.
- (4) **Correction Procedures:**
  1. Correct all coding and transcription errors .

If	Then
A foreign address is present in <b>Field 02-B</b> (Foreign Address)	Check the register against the return to ensure the address is truly a foreign address.
	<ol style="list-style-type: none"> <li>1. A valid Foreign Country Code must be present in <b>Field 02-D (City)</b>. If missing, correct <b>Field 02-D</b>, with an AC 6. <b>Note:</b> See Exhibit 3.12.106-4, Foreign Country Codes.</li> <li>2. Delete <b>Field 02-F</b> (Zip code), if present, using AC 6.</li> </ol>
	<ol style="list-style-type: none"> <li>1. Enter the street address in <b>Field 02-C</b>.</li> <li>2. Also enter the City (<b>Field 02-D</b>) and State (<b>Field 02-E</b>)*, and Zip code (<b>Field 02-F</b>) using AC 6. <b>Reminder:</b> *The period/space ( . ) in <b>Field 02-E</b> (State) must be deleted if this is NOT a foreign address. Correct using AC 6.</li> </ol>

If	Then
A foreign address is NOT present in <b>Field 02-B</b> (Foreign Address)	Check the register against the return to ensure whether the address is a domestic address. <b>Caution:</b> Do not use <b>Field 02-B</b> for domestic street addresses. The period/space ( . ) in <b>Field 02-E</b> (State) will alert the computer to search for a foreign address (in <b>Field 02-B</b> and the Foreign Country Code in <b>Field 02-D</b> (City)).
	<ol style="list-style-type: none"> <li>1. Draw a line through the period/space ( . ) entry in <b>Field 02-E</b> (State) and enter the correct state code using AC 6.</li> <li>2. Enter the correct information in Fields <b>02-C</b> (Street), <b>02-D</b> (City), and <b>02-F</b> (Zip code) using AC 6.</li> </ol>
	<ol style="list-style-type: none"> <li>1. Enter the foreign street address in <b>Field 02-B</b> using AC 6. <b>Reminder:</b> Integrated Submission and Remittance Processing System is instructed to use the street address line (<b>Field 02-C</b>) as a second address line, if needed.</li> <li>2. Also enter the valid Foreign Country Code in <b>Field 02-D</b> (City), using AC 6. (See Exhibit 3.12.106-4, Foreign Country Codes.)</li> </ol>
The Foreign Country Code is missing or incorrect	<ol style="list-style-type: none"> <li>1. Check the register against the return.</li> <li>2. See Exhibit 3.12.106-4, Foreign Country Codes.</li> <li>3. Add the Foreign Country Code in <b>Field 02-D</b> (City), if missing, using AC 6.</li> <li>4. To correct, draw a line through the information in <b>Field 02-D</b> and write the correct information above the lined-out entry using AC 6.</li> </ol>
A foreign address is present in <b>Field 02-B</b> and a Zip code is present in <b>Field 02-F</b>	<ol style="list-style-type: none"> <li>1. Check the register against the return.</li> <li>2. If the return truly has a foreign address, line through the entry on <b>Field 02-F</b> (Zip code) of the register.</li> <li>3. Write the Foreign Country Code in <b>Field 02-D</b> (City).</li> <li>4. Use AC 6.</li> </ol>

(5) This field will asterisk (\*) if other than specified above.

(6) For more information, also see Exhibit 3.12.106-3, U.S. Possessions State Abbreviations and Zip Codes.

3.12.106.4.2.3  
(01-04-2023)  
**Field 02-C, Street  
Address**

- (1) First position must not be blank.
- (2) First position must be either alpha or numeric characters.
- (3) Valid characters are alpha, numeric, blank, hyphen, and slash.
- (4) There cannot be two consecutive blanks followed by valid characters.

- (5) If Field 02-D (City) has a Major City Code (MCC), a street address must be present. (If a MCC is used and no address is present, enter the city in "city format", not in MCC format.) Check returns and attachments if the address is not present.
  - a. If an address is not found, research using INOLE/ENMOD.
  - b. If an address is still not found, use AC 3 and route to Entity. Indicate "No address" on Form 10886, Reject Routing Slip, or Form 4227, Intra-SC Reject Routing Slip, and route to Entity

- (6) This field will asterisk if other than specified above. Correct this field.

**Note:** If inputting a foreign address, this field may be used as a second address line for entering the foreign city, province, and postal code.

3.12.106.4.2.4  
(01-01-2018)  
**Field 02-D, City/Major  
City Code**

- (1) The invalid conditions for Field 02-D are as follows:
  - First position cannot be blank.
  - Second and third positions cannot both be blank.
  - There cannot be two consecutive blanks within significant data.
- (2) Valid characters are alpha, and blank.
- (3) When a Major City Code is used:
  - Field E (State code) cannot be present;
  - Field C (Street Address) must be present; and,
  - Field F (Zip code) must be compatible with Major City Code.
- (4) If a valid MCC cannot be used, then the entire City must be input with AC 6. When the entire city name is used Field 02-E (State) must be present.
- (5) Field 02-D will asterisk if the MCC does not agree with the first three digits of the ZIP code. Field 02-F will also asterisk.
- (6) See Document Code 7475 (State and Address Abbreviations, Major City Codes (MCCs), Zip Codes and Countries) for valid MCC and ZIP codes.
- (7) If there is a foreign address, the valid country code must be present in Field 02-D. Do not abbreviate the name of the country. Refer to Exhibit 3.12.106-4, Foreign Country Codes.

3.12.106.4.2.4.1  
(01-01-2016)  
**City - Special to Foreign  
Address**

- (1) If the Foreign Address is present, the City Error Indicator will error for the following reasons:
  - a. The foreign country code is blank.
  - b. The foreign country code is invalid.
  - c. The foreign country code is present, but the remaining positions in Field 02-D (City) are not blank.
  - d. The city field is blank.

3.12.106.4.2.5  
(01-01-2016)  
**Field 02-E, State**

- (1) If present, this field must have a state code of two alpha characters.
- (2) Field 02-E will asterisk if the state is not valid. Enter correct state code in Field 02-E.

- (3) If a state is present as well as a MCC in Field 02-D, this field will asterisk. If a MCC is correct, delete Field 02-E. If an MCC is incorrect or cannot be determined, enter the complete city name in Field 02-D.
- (4) If the state code does not agree with the first three (3) digits of a ZIP code, Field 02-F will asterisk. If the state code is not correct, draw a line through the error and edit the correct state code above it to correct Field 02-E. If Field 02-E is correct, look up the ZIP code.
- (5) IMPORTANT: Field 02-E must have a period/space ( . ) if the address is foreign.

3.12.106.4.2.6  
(01-01-2018)  
**Field 02-F, ZIP Code**

- (1) The valid characters for ZIP codes are numeric and must be present if Section 02 is present.
- (2) Field 02-F must be present and must 5, 9 or 12 numeric.
- (3) Field 02-F will asterisk (\*) if other than specified above. Correct field.
- (4) If a valid ZIP code is not shown on return, refer to Document 7475 (State and Address Abbreviations, Major City Codes (MCCs)), ZIP Codes and Countries) or the ZIP code directory.
- (5) If the first three digits of the ZIP code do not agree with the major city code or state code, Field 02-F will asterisk as well as Field 02-D or 02-E.
- (6) If only the first three digits of the ZIP code can be determined, enter "01" for the fourth and fifth digits.
- (7) IMPORTANT: Field 02-F must be blank if the address is foreign.

3.12.106.4.3  
(01-04-2023)  
**Section 03 - Form  
706-GS(T),  
Generation-Skipping  
Transfer Tax Return for  
Terminations**

- (1) Section 03 alpha field designators, line have numbers, field lengths and titles are listed below. All fields in this section are transcribed from Page 1, Part III. This section is entered in dollars and cents, and all fields are positive, except Field 03-J, which is positive or negative. Chart below will provide the required information.

Alpha Field Designator	Line Number	Field Length	Title
A	NA	NA	NA
B	NA	NA	NA
C	NA	NA	NA
D	NA	NA	NA
E	NA	NA	NA
F	NA	NA	NA
G	NA	NA	NA
H	Line 10	12	Total GST Tax (previously "Net GST Tax")
I	Line 11	12	Payment, if any, made with Form 7004, Extension to File.(also referred to as 7004 Payment Amount)
J	Line 12/13	12	Balance Due/Overpayment Balance Due/Overpayment Computer

**Note:** Fields 03-A through Field 03-G are blank and not applicable (NA) at this time.

3.12.106.4.3.1  
(01-01-2024)

**Field 03-H, Total GST Tax**

- (1) Field 03-H is transcribed from Line 10 and is computed by adding the total amounts of all attached Schedule As (Part three, Line 10). (The total of Schedule As were entered into Lines 9a 1 9b. The taxpayer is instructed to enter the total from all other Schedules A on Line 9b if they have more than six Schedules A attached to the form.)

**Reminder: Tax Year 2010 only:** The tax rate for the period after December 31, 2009, and before January 1, 2011, is zero percent (0%). See Table of Maximum Tax Rates below for more information.

**Note:** On January 2003 and prior revisions, this line is referred to as "Net GST Tax".

- (2) Check for transcription errors and correct with AC 6. If transcribed correctly and the field is still in error, use AC 1 and send TPNC 63.
- (3) The Table of Maximum Tax Rates is provided below.

If the generation-skipping transfer occurred	The maximum tax rate is
Tax Year 2013 thru 2022	40%
Tax Year 2011 and 2012 (i.e., After December 31, 2010, but before January 1, 2013)	35%



If the generation-skipping transfer occurred	The maximum tax rate is
Tax Year 2010 (i.e., After December 31, 2009, but before January 1, 2011)	0%
Tax Year 2009 (i.e., After December 31, 2008, but before January 1, 2010)	45%
Tax Year 2008 (i.e., After December 31, 2007, but before January 1, 2009)	45%
Tax Year 2007 (i.e., After December 31, 2006, but before January 1, 2008)	45%
Tax Year 2006 (i.e., After December 31, 2005, but before January 1, 2007)	46%
Tax Year 2005 (i.e., After December 31, 2004, but before January 1, 2006)	47%
Tax Year 2004 (i.e., After December 31, 2003, but before January 1, 2005)	48%
Tax Year 2003 (i.e., After December 31, 2002, but before January 1, 2004)	49%

3.12.106.4.3.2  
(01-01-2024)

**Field 03-I, Payment (if any) made with Form 7004**

- (1) Field 03-I is transcribed from Line 11.

#

3.12.106.4.3.3  
(01-01-2024)

**Field 03-J, Tax Due/Overpayment**

- (1) Field 03- J is transcribed from Lines 12 or 13 respectively and will underprint if

#

- a. The Tax Due is determined if Line 10 (Total GST Tax) is larger than Line 11 (Payment, if any, made with Form 7004).

**Exception:** For Tax Year 2010, the tax rate is zero percent (0%).

- b. The Overpayment (Line 13) is determined if Line 11 is larger than Line 10.

- (2) Correct all editing, transcription and transferring errors. Any penalties and interest included in Field 03-J should be deleted.

- (3) If an error is present, use AC one and send TPNC 66.

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## Exhibit 3.12.106-1 (01-01-2024)

## Form 706-GS(D), Generation-Skipping Transfer Tax Return

<b>Form 706-GS(D) Generation-Skipping Transfer Tax Return For Distributions</b>		<b>01-E</b>	OMB No. 1545-1144 <b>01-H</b>
<b>01-G</b> <b>01-L</b>	<div style="font-size: small;">(Rev. June 2019) Department of the Treasury Internal Revenue Service</div> <div style="text-align: center; font-size: small;">▶ Use for distributions made after December 31, 2010. For calendar year _____ ▶ Go to <a href="http://www.irs.gov/Form706GSD">www.irs.gov/Form706GSD</a> for instructions and the latest information.</div>		
Attach a copy of all Forms 706-GS(D-1) to this return.			
<b>Part I General Information</b>			
<b>1a</b> Name of skip person distributee <b>01-B</b>		<b>1b</b> Social security number of individual distributee (see instructions) <b>01-C</b>	
<b>2a</b> Name and title of person filing return (if different from 1a, see instructions) <b>02-A</b>		<b>1c</b> Employer identification number of trust distributee (see instructions) <b>01-C</b>	
<b>2b</b> Address of distributee or person filing return (see instructions) (number and street or P.O. box; city, town, or post office; state; and ZIP code). If you have a foreign address, also complete the spaces below.			
<b>02-B</b>	<b>02-C</b>	<b>02-D</b>	<b>02-E</b> <b>02-F</b>
Foreign country name		Foreign province/county	
		Foreign postal code	
<b>Part II Distributions</b>			
<b>a</b>	<b>b</b>	<b>c</b>	
Trust EIN (from Form 706-GS(D-1), line 2a)	Item no. (from Form 706-GS(D-1), line 3, column a)	Amount of transfer (from Form 706-GS(D-1), line 3, column f (Tentative transfer))	
<b>3</b> Total transfers (add amounts in column c) . . . . .		<b>3</b>	<b>03-A</b>
<b>Part III Tax Computation</b>			
<b>01-J</b>	<b>4</b> Adjusted allowable expenses (see instructions) . . . . .	<b>4</b>	<b>03-B</b>
	<b>5</b> Taxable amount (subtract line 4 from line 3) . . . . .	<b>5</b>	<b>03-C</b>
	<b>6</b> Maximum federal estate tax rate (see instructions) . . . . . <b>01-F</b> . . . . .	<b>6</b>	%
	<b>7</b> Generation-skipping transfer tax (multiply line 5 by line 6) . . . . .	<b>7</b>	<b>03-D/03-H</b>
	<b>8</b> Payment, if any, made with Form 7004 . . . . .	<b>8</b>	<b>03-I</b>
	<b>9</b> Tax due . . . . . ▶	<b>9</b>	<b>03-J +</b>
<b>10</b> Overpayment. If line 8 is larger than line 7, enter amount to be refunded . . . . . ▶		<b>10</b>	<b>03-J -</b>
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Sign Here</b>	Signature of taxpayer or person filing on behalf of taxpayer		
	Date		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Firm's EIN ▶	Check <input type="checkbox"/> if self-employed <b>01-N</b>
	Firm's address ▶	Phone no. ▶	<b>01-O</b> <b>01-P</b>
For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 10327Q Form 706-GS(D) (Rev. 6-2019)			

**Exhibit 3.12.106-1 (Cont. 1) (01-01-2024)****Form 706-GS(D), Generation-Skipping Transfer Tax Return****SECTION 01**

A 11 RMIT AMOUNT	B 4 NAME CONTROL <hr/> C/G UNDERPRINT	C 9 E I N  S S N	D 1 TIN TYPE	E 6 TAX PERIOD <hr/> C/G	F 8 REC'D DATE	G 10  CCC
H 1 P & I CODE	I 1 CAF INDICATOR	J 8 CRD	K 1 ENTITY UNDERPRINT CODE	L 6 TPNC	M 1 REFUND CODE	
N 9 PTIN		O 9 FIRM EIN		P (V) 10 PREPARER PHONE NUMBER		

**SECTION 02**

A 35 IN CARE OF NAME	B 35 FOREIGN ADDRESS	C 35 STREET ADDRESS	D 22 CITY	E 2 STATE	F 12 ZIP CODE
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**SECTION 03**

A 12 TOTAL TRANSFERS	B 12 ADJUSTED ALLOWABLE EXPENSES	C 12 TAXABLE AMOUNT C/G	D 12 GST TRANSFER TAX C/G	E 12 CREDIBLE STATE GST AMOUNT	F 12 GST LIMITATION AMOUNT C/G
G 12 ALLOWABLE CREDIT AMOUNT	H 12 TOTAL GST TAX	I 12 7004 PAYMENT AMOUNT	J 12 BALANCE DUE OVERPAYMENT C/G		

## Exhibit 3.12.106-2 (01-01-2024)

## Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations

<b>01-G</b> <b>01-L</b>	<b>Form 706-GS(T)</b> (Rev. November 2013) Department of the Treasury Internal Revenue Service	<b>Generation-Skipping Transfer Tax Return For Terminations</b> ► Use for terminations made after December 31, 2012. ► For calendar year . . . . . ► Information about Form 706-GS(T) and its separate instructions is at <a href="http://www.irs.gov/form706gst">www.irs.gov/form706gst</a> .	<b>01-E</b> <b>01-H</b>	
<b>Part I General Information</b>				
<b>1a</b> Name of trust <b>01-B</b>		<b>1b</b> Trust's employer identification number (see instructions) <b>01-C</b>	<b>01-D</b>	
<b>2a</b> Name of trustee <b>02-A</b>				
<b>2b</b> Trustee's address (number and street or P.O. box; apt. or suite no.; city, town or post office; state and ZIP code) If you have a foreign address, also complete the spaces below (see instructions). <b>02-B 02-C 02-D 02-E 02-F 01-I</b>				
Foreign country name		Foreign province/county	Foreign postal code	
<b>Part II Trust Information</b> (see the instructions)				
		<b>Yes</b>	<b>No</b>	<b>Sch. A number(s)</b>
<b>3</b> Has any exemption been allocated to this trust by reason of the deemed allocation rules of section 2632? If "Yes," describe the allocation on the line 7, Schedule A, attachment showing how the inclusion ratio was calculated . . . . .				
<b>4</b> Has property been contributed to this trust since the last Form 706-GS(T) or 706-GS(D-1) was filed? If "Yes," attach a schedule showing how the inclusion ratio was calculated . . . . .				
<b>5</b> Have any terminations occurred that are not reported on this return because of the exceptions in section 2611(b)(1) or (2) relating to medical and educational exclusions and prior payment of Generation-Skipping Transfer (GST) tax? If "Yes," attach a statement describing the termination . . . . .				
<b>6</b> Have any contributions been made to this trust that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contribution was not included . . . . .				
<b>7</b> Has the special QTIP election in section 2652(a)(3) been made for this trust? . . . . .				
<b>8</b> If this is not an explicit trust (see the instructions under <i>Who Must File</i> ), check here and attach a statement describing the trust arrangement that makes its effect substantially similar to an explicit trust . . . . . <input type="checkbox"/>				
<b>Part III Tax Computation</b>				
<b>9a</b> Summary of attached Schedules A (see instructions for line 9b)		<b>GST tax</b> (from Sch. A, line 10)		
<b>Schedule A No.</b>		<b>9a1</b>		
<b>01-J</b> 1		<b>9a2</b>		
2	<b>01-F</b>	<b>9a3</b>		
3		<b>9a4</b>		
4		<b>9a5</b>		
5		<b>9a6</b>		
6				
<b>9b</b> Total from all additional Schedules A, in excess of six, attached to this form . . . . .		<b>9b</b>		
<b>10</b> Total GST tax (add lines 9a1 through 9b) . . . . .		<b>10</b>	<b>03-H</b>	
<b>11</b> Payment, if any, made with Form 7004 . . . . .		<b>11</b>	<b>03-I</b>	
<b>12</b> Tax due. If line 10 is larger than line 11, enter the amount owed . . . . .		<b>12</b>	<b>03-J + 01-A</b>	
<b>13</b> Overpayment. If line 11 is larger than line 10, enter amount to be refunded . . . . .		<b>13</b>	<b>03-J -</b>	
<b>Sign Here</b> Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge. Signature of fiduciary or officer representing fiduciary _____ Date _____				
<b>Paid Preparer Use Only</b>				
Print/Type preparer's name _____		Preparer's signature _____	Date _____	
Firm's name ► _____		Firm's EIN ► _____	PTIN <b>01-N</b>	
Firm's address ► _____		Phone no. _____	<b>01-O</b> <b>01-P</b>	
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10329M Form <b>706-GS(T)</b> (Rev. 11-2013)				

**Exhibit 3.12.106-2 (Cont. 1) (01-01-2024)****Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations****SECTION 01**

A 11 RMIT AMOUNT		B 4 NAME CONTROL  C/G UNDERPRINT		C 9 E I N  S S N		D 1 TIN TYPE		E 6 TAX PERIOD  C/G		F 8 REC'D DATE		G 10  CCC	
H 1 P & I CODE		I 1 CAF INDICATOR		J 8 CRD		K 1 ENTITY UNDERPRINT CODE		L 6 TPNC		M 1 REFUND CODE			
N 9  PTIN				O 9  FIRM EIN				P (V) 10  PHONE NO.					

**SECTION 02**

A 35 IN CARE OF NAME		B 35 FOREIGN ADDRESS		C 35 STREET ADDRESS		D 22 CITY		E 2 STATE		F 12 ZIP CODE	
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**SECTION 03**

H 12 TOTAL GST TAX		I 12 7004 PAYMENT AMOUNT		J 12 BALANCE DUE OVERPAYMENT C/G	
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**Exhibit 3.12.106-3 (08-25-2016)****◆ U.S. Possessions State Abbreviations and ZIP Codes ◆*****American Samoa (AS)***

<b>American Samoa (AS) City</b>	<b>American Samoa (AS) ZIP Code</b>
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

***Federated States of Micronesia (FM)***

<b>Federated States of Micronesia (FM) City</b>	<b>Federated States of Micronesia (FM) ZIP Code</b>
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

***Guam (GU)***

<b>Guam (GU) City</b>	<b>Guam (GU) ZIP Code</b>
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

***Marshall Islands (MH)***

<b>Marshall Islands (MH) City</b>	<b>Marshall Islands (MH) ZIP Code</b>
Ebeye	96970
Majuro	96960

***Northern Marianna Islands (MP)***

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Capitol Hill	96950
Rota	96951



**Exhibit 3.12.106-3 (Cont. 1) (08-25-2016)****◆U.S. Possessions State Abbreviations and ZIP Codes◆**

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Saipan	96950
Tinian	96952

***Palau (PW)***

<b>Palau (PW) City</b>	<b>Palau (PW) ZIP Code</b>
Koror	96940
Palau	96940

***Puerto Rico (PR)***

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Adjuntas	00601
Aquada	00602
Aquadilla	00603
Agnes Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barraquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

**Exhibit 3.12.106-3 (Cont. 2) (08-25-2016)****◆ U.S. Possessions State Abbreviations and ZIP Codes ◆**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cero Gordon	00754
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrachales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Harmingueros	00660
Humacao	00791
Isabela	00662

**Exhibit 3.12.106-3 (Cont. 3) (08-25-2016)****♦U.S. Possessions State Abbreviations and ZIP Codes♦**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Juyaya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
Laplata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Loquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Narajito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741

**Exhibit 3.12.106-3 (Cont. 4) (08-25-2016)****◆ U.S. Possessions State Abbreviations and ZIP Codes ◆**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Sanrurce	00936
Toa Alta	00953
Toa Boa	00949
Trujillo Alto	00976
University	00936
Utuado	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

**Exhibit 3.12.106-3 (Cont. 5) (08-25-2016)****◆ U.S. Possessions State Abbreviations and ZIP Codes ◆*****Virgin Islands - U.S. (VI)***

<b>Virgin Islands - U.S. (VI) City</b>	<b>Virgin Islands - U.S. (VI) ZIP Code</b>
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annes	00820

**Exhibit 3.12.106-4 (01-01-2016)****◆ Foreign Country Codes ◆**

Foreign Country	Country Code
Afghanistan	AF
Aland Island	CI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	XA
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Barbuda	AC
Belarus	BP
Belgium	BE
Belize	BH

**Exhibit 3.12.106-4 (Cont. 1) (01-01-2016)****◆ Foreign Country Codes ◆**

<b>Foreign Country</b>	<b>Country Code</b>
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire	NT
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central Africa Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos Island	CK
Colombia	CO



**Exhibit 3.12.106-4 (Cont. 2) (01-01-2016)****◆ Foreign Country Codes ◆**

<b>Foreign Country</b>	<b>Country Code</b>
Comoros	CN
Congo	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Dem. People's Rep. of Korea (North)	KN
Dem. Rep. of Congo	CG
Denmark	DA
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
French Southern & Antarctic Lands	FS
France	FR
French Polynesia	FP

**Exhibit 3.12.106-4 (Cont. 3) (01-01-2016)****◆ Foreign Country Codes ◆**

Foreign Country	Country Code
Futuna	WF
Gabon	GB
Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS

**Exhibit 3.12.106-4 (Cont. 4) (01-01-2016)****◆ Foreign Country Codes ◆**

Foreign Country	Country Code
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN
Korea (South)	KS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV

**Exhibit 3.12.106-4 (Cont. 5) (01-01-2016)****◆ Foreign Country Codes ◆**

<b>Foreign Country</b>	<b>Country Code</b>
Mali	ML
Malta	MT
Mauritania	MR
Mauritus	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	YI
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN

**Exhibit 3.12.106-4 (Cont. 6) (01-01-2016)****◆ Foreign Country Codes ◆**

<b>Foreign Country</b>	<b>Country Code</b>
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Qatar	QA
Republic of Korea (South)	KS
Republic of Singapore	SN
Romania	RO
Russia	RS
Rwanda	RW
S Georgia Island	SX
S Georgia Island & S Sandwich Island	SX
S Sandwich Island	SX
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia & Montenegro	YI
Seychelles	SE
Sierra Leone	SL
Singapore	SN

**Exhibit 3.12.106-4 (Cont. 7) (01-01-2016)****◆ Foreign Country Codes ◆**

<b>Foreign Country</b>	<b>Country Code</b>
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Georgia Island & South Sandwich Island	SX
South Korea	KS
South Sandwich Island	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF

**Exhibit 3.12.106-4 (Cont. 8) (01-01-2016)****◆ Foreign Country Codes ◆**

Foreign Country	Country Code
The Gambia	GA
The Netherlands	NL
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	TC
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City (Holy See)	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wallis & Futuna	WF
Western Sahara	WI
Yemen	YM
Yugoslavia	YI
Zambia	ZA
Zimbabwe	ZI



**Exhibit 3.12.106-5 (01-12-2018)****♦ Province, State and Territory Abbreviations ♦*****Australia State***

<b>Australia State</b>	<b>Abbreviation</b>
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

***Brazil State***

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

**Exhibit 3.12.106-5 (Cont. 1) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

<b>Brazil State</b>	<b>Abbreviation</b>
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

***Canada Province/Territory***

<b>Canada Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

***Cuba Province***

<b>Cuba Province</b>	<b>Abbreviation</b>
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH

**Exhibit 3.12.106-5 (Cont. 2) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

<b>Cuba Province</b>	<b>Abbreviation</b>
Gramma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de La Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

***Italy Province***

<b>Italy Province</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

**Exhibit 3.12.106-5 (Cont. 3) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

Italy Province	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

**Exhibit 3.12.106-5 (Cont. 4) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

Italy Province	Abbreviation
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

**Exhibit 3.12.106-5 (Cont. 5) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

Italy Province	Abbreviation
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

***Mexico State***

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH

**Exhibit 3.12.106-5 (Cont. 6) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

<b>Mexico State</b>	<b>Abbreviation</b>
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

***The Netherlands Province***

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD



**Exhibit 3.12.106-5 (Cont. 7) (01-12-2018)****◆ Province, State and Territory Abbreviations ◆**

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Friesland	FR
Gelderland	GLD
Groningen	GN
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

