



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.12.251

OCTOBER 17, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.12.251, Error Resolution, Corporation Income Tax Returns.

## MATERIAL CHANGES

- (1) Updated the Tax Period from 2024 to 2025 throughout the IRM.
- (2) IRM 3.12.251.1.3 - Updated title per IRM clearance feedback.
- (3) IRM 3.12.251.4 - Updated Form 1120 Sections and Fields per UWR 1002648.
- (4) IRM 3.12.251.5.7 - Computer Condition Code "Q" and "V" were removed per UWR 1002648.
- (5) IRM 3.12.251.11.1(1) - Form 1120 - Added new field 0732 to Section 07 per UWR 1011614.
- (6) IRM 3.12.251.12.1 - Form 1120 - Added new field 08FRM to Section 08 per UWR 1011614.
- (7) IRM 3.12.251.14(1) - Section 10 - Removed Form 4797 from Section 10, it is now transcribed in the new Section 12 per UWR 1002648.
- (8) IRM 3.12.251.14.1(1) - Section 10 - Added 2 new fields and renamed several fields in Section 10. Removed Form 4797 fields that are now part of the new Section 12 per UWR 1002648.
- (9) IRM 3.12.251.14.3 - Section 10 - Renamed Field 10014 to Field 1014 per UWR 1002648.
- (10) IRM 3.12.251.14.12 - Section 10 -Renamed Field 10I5 to Field 10Q5 per UWR 1002648.
- (11) IRM 3.12.251.14.14 - Section 10 - Renamed Fields from 10II6, 10II7, 10II9 and 1010 to Fields 10Q7, 10Q8, 10Q10 and 10Q11 per UWR 1002648.
- (12) IRM 3.12.251.14.15 - Section 10 - Renamed Field 1013 to Field 10Q14 per UWR 1002648.
- (13) IRM 3.12.251.14.16 - Section 10 - Renamed Field 1014 to Field 10Q15 per UWR 1002648.
- (14) IRM 3.12.251.16 - Added new Section 12 for Form 4797, Sales of Business Property. This section includes 7 new transcribed fields and 2 existing fields that were moved from Section 10 per UWR 1002648.
- (15) IRM 3.12.251.16.1 - Section 12 - Added new Subsection, Section 12 - Field Errors per UWR 1002648.
- (16) IRM 3.12.251.16.2 - Section 12 - Added correction procedures for Field 121A per UWR 1002648.
- (17) IRM 3.12.251.16.3 - Section 12 - Added correction procedures for Field 121B and 121C per UWR 1002648.
- (18) IRM 3.12.251.16.4 - Section 12 - Added correction procedures for Field 1207 per UWR 1002648.
- (19) IRM 3.12.251.16.5 - Section 12 - Added correction procedures for Field 1208 per UWR 1002648.
- (20) IRM 3.12.251.16.6 - Section 12- Added correction procedures for Field 1209 per UWR 1002648.

- (21) IRM 3.12.251.16.7 - Section 12- Added correction procedures for Field 1217 per UWR 1002648.
- (22) IRM 3.12.251.16.8 - Section 12- Added correction procedures for Field 1218A per UWR 1002648.
- (23) IRM 3.12.251.16.9 - Section 12- Added correction procedures for Field 1218B per UWR 1002648.
- (24) IRM 3.12.251.18 - Section 15-18, Form 4136. Updated location of Credit Reference Numbers on Form 4136.
- (25) IRM 3.12.251.18.1(4) - Section 15-18, Form 4136. Updated valid tax periods for Credit Reference Numbers (CRN's) per UWR 1003134.
- (26) IRM 3.12.251.22 - Section 22 is reserved for future use per UWR 1002648.
- (27) IRM 3.12.251.23(3) - Section 23 - Form 3800 - Added prior year field locations. Also, added 2 new transcribed fields for tax period 202507 and later, Field 231LB and Field 231LF.
- (28) IRM 3.12.251.24(3) - Section 24 - Form 3800 - Added prior year field locations.
- (29) IRM 3.12.251.25(3) - Section 25 - Form 3800 - Added prior year field locations.
- (30) IRM 3.12.251.27 - Added new Section 27 for Form 8283, Noncash Charitable Contribution per UWR 1002648.
- (31) IRM 3.12.251.27.1 - Section 27 - Added new Subsection, Section 27 - Field Errors per UWR 1002648.
- (32) IRM 3.12.251.27.2 - Section 27 - Added correction procedures for Field 27DPT per UWR 1002648.
- (33) IRM 3.12.251.27.3 - Section 27- Added correction procedures for Field 273AC per UWR 1002648.
- (34) IRM 3.12.251.27.4 - Section 27 - Added correction procedures for Field 273AD per UWR 1002648.
- (35) IRM 3.12.251.27.5 - Section 27 - Added correction procedures for Field 273AF per UWR 1002648.
- (36) IRM 3.12.251.27.6 - Section 27- Added correction procedures for Field 27ASI per UWR 1002648.
- (37) IRM 3.12.251.27.7 - Section 27 - Added correction procedures for Field 27AIN per UWR 1002648.
- (38) IRM 3.12.251.27.8 - Section 27 - Added correction procedures for Field 27QDD per UWR 1002648.
- (39) IRM 3.12.251.27.9 - Section 27 - Added correction procedures for Field 27COE per UWR 1002648.
- (40) IRM 3.12.251.27.10 - Section 27- Added correction procedures for Field 27COS per UWR 1002648.
- (41) IRM 3.12.251.27.11 - Section 27 - Added correction procedures for Field 27MFI per UWR 1002648.
- (42) IRM 3.12.251.31 - Section 60 - Added new Section 60 for direct deposit information per "Treasury initiative requiring every payment from IRS to be eligible for direct deposit" UWR 1002648.
- (43) IRM 3.12.251.31.1 - Section 60 - new Subsection, Section 60 - Field Errors per UWR 1002648.
- (44) IRM 3.12.251.31.2 - Section 60 -Added correction procedures for Field 60RTN per UWR 1002648.
- (45) IRM 3.12.251.31.3 - Section 60 - Added correction procedures for Field 60TDA per UWR 1002648.
- (46) IRM 3.12.251.31.4 - Section 60 - Added correction procedures for Field 60DAN per UWR 1002648.
- (47) IRM 3.12.251.32.7(1) - Error Code 010 - Updated fields displayed per UWR 1002648.

- (48) IRM 3.12.251.32.22(2) - Error Code 122 - Updated valid tax periods for Credit Reference Numbers (CRN's) per UWR 1003134.
- (49) IRM 3.12.251.32.26(3)c - Error Code 155 - Added procedure for editing CCC "P" for Foreign Tax Credit per IRM feedback.
- (50) IRM 3.12.251.32.34(6) - Clarified procedures for Form 1120, line 29c.
- (51) IRM 3.12.251.32.42(1) - Error Code 188 screen display, added 2 new fields per UWR 1011614.
- (52) IRM 3.12.251.32.45(3) - Added a note clarifying the location of the RPS indicator.
- (53) IRM 3.12.251.35.1(1) - Updated verbiage based on Chief Counsel feedback.
- (54) IRM 3.12.251.38(2) - Added Section 60 to the list of valid sections for Form 1120-C per UWR 1003134.
- (55) IRM 3.12.251.38.1.6(2) and (3) - Computer Condition Code "Q" was removed per UWR 1002648.
- (56) IRM 3.12.251.38.7.1(1) - Section 07 Fields Displayed, added 2 new fields per UWR 1011614.
- (57) IRM 3.12.251.38.16 - Section 22 is reserved for future use per UWR 1002648.
- (58) IRM 3.12.251.38.22 - Section 60 -Added new Section 60 for direct deposit information per "Treasury initiative requiring every payment from IRS to be eligible for direct deposit" UWR 1002648.
- (59) IRM 3.12.251.38.22.1 - Section 60 -Added new Subsection, Section 60 - Field Errors.
- (60) IRM 3.12.251.38.22.2 - Section 60 -Added correction procedures for Field 60RTN.
- (61) IRM 3.12.251.38.22.3 - Section 60 - Added correction procedures for Field 60TDA.
- (62) IRM 3.12.251.38.22.4- Section 60 - Added correction procedures for Field 60DAN.
- (63) IRM 3.12.251.38.23.6(1) - Error Code 010 - Updated fields displayed per UWR 1002648.
- (64) IRM 3.12.251.38.23.27 - Error Code 163 - Updated with a reference to Form 1120 correction procedures per UWR 1002648.
- (65) IRM 3.12.251.38.23.37(1) - Error Code 188 Fields Displayed, added 2 new fields per UWR 1011614.
- (66) IRM 3.12.251.38.23.37(7)c - Clarified where backup withholding should be claimed on Form 1120-C.
- (67) IRM 3.12.251.39.3.6 - Computer Condition Code "Q" and "V" were removed per UWR 1002649.
- (68) IRM 3.12.251.39.5.17(1) (3)a - Updated location of Field 03QII based on form change.
- (69) IRM 3.12.251.39.5.18(1) - Updated location of Field 03QOF based on form change.
- (70) IRM 3.12.251.39.7.1(1) - Section 07 Fields Displayed, added 2 new fields per UWR 1011614.
- (71) IRM 3.12.251.39.9.1 - Section 10 - Renamed 7 fields in per UWR 1002649.
- (72) IRM 3.12.251.39.13 - Section 22 is reserved for future use per UWR 1002649.
- (73) IRM 3.12.251.39.18 - Section 27 - Added a reference to Form 1120 correction procedures per UWR 1002649.
- (74) IRM 3.12.251.39.20 - Section 60 - Added new Section 60 for direct deposit information per "Treasury initiative requiring every payment from IRS to be eligible for direct deposit" UWR 1002649.

- (75) IRM 3.12.251.39.20.1 - Section 60 - Added new Subsection, Section 60 - Field Errors per UWR 1002649.
- (76) IRM 3.12.251.39.20.2 - Section 60 - Added correction procedures for Field 60RTN per UWR 1002649.
- (77) IRM 3.12.251.39.20.3 - Section 60 - Added correction procedures for Field 60TDA per UWR 1002649.
- (78) IRM 3.12.251.39.20.4 - Section 60 - Added correction procedures for Field 60DAN per UWR 1002649.
- (79) IRM 3.12.251.39.21.7 - Error Code 010 - Updated Fields Displayed per UWR 1002649.
- (80) IRM 3.12.251.39.21.22 - Error Code 163 - Updated with a reference to Form 1120 correction procedures per UWR 1002649.
- (81) IRM 3.12.251.39.21.23(1) - Error Code 188 Fields Displayed, added 2 new fields per UWR 1011614.
- (82) IRM 3.12.251.40.6.1 - Section 06 - Renamed 6 fields per UWR 1002649.
- (83) IRM 3.12.251.40.11 - Section 24 - Removed 5 fields from the Section 24, ERS Screen Display. These fields are not valid on Form 1120-H per UWR 1002649.
- (84) IRM 3.12.251.40.14 - Section 60 - Added new Section 60 for direct deposit information per "Treasury initiative requiring every payment from IRS to be eligible for direct deposit" UWR 1002649.
- (85) IRM 3.12.251.40.14.1 - Section 60 - Added new Subsection, Section 60 - Field Errors per UWR 1002649.
- (86) IRM 3.12.251.40.14.2 - Section 60 - Added correction procedures for Field 60RTN per UWR 1002649.
- (87) IRM 3.12.251.40.14.3 - Section 60 - Added correction procedures for Field 60TDA per UWR 1002649.
- (88) IRM 3.12.251.40.14.4 - Section 60 - Added correction procedures for Field 60DAN per UWR 1002649.
- (89) IRM 3.12.251.40.15.7 - Error Code 010 - Updated fields displayed per UWR 1002649.
- (90) IRM 3.12.251.40.15.20 - Error Code 164 - Updated field name from 0622 to 06TTX per UWR 1002649.
- (91) IRM 3.12.251.40.15.21 - Error Code 172 - Updated field name from 0622 to 06TTX per UWR 1002649.
- (92) IRM 3.12.251.40.15.22 - Error Code 182 - Updated field name from 0620> to 06GIT> and updated 0622 to 06TTX per UWR 1002649.
- (93) IRM 3.12.251.40.15.23 - Error Code 186 - Updated field name from 0620> to 06GIT> and updated 0622 to 06TTX per UWR 1002649.
- (94) IRM 3.12.251.40.15.24 - Error Code 188 - Updated field 0622 to 06TTX, 0623C to 06EST, 0623D to 06EXT and 0623E to 06RIC per UWR 1002649.
- (95) IRM 3.12.251.40.15.27 - Error Code 196 - Updated field name from 0620> to 06GIT> and updated 0622 to 06TTX per UWR 1002649.



- (96) IRM 3.12.251.41 - Added Section 27, 35 and 60 to the list of valid sections for Form 1120-L and 1120-PC.
- (97) IRM 3.12.251.41.1.6 - Computer Condition Code "Q" was removed per UWR 1002654.
- (98) IRM 3.12.251.41.6.1(1) - Section 07 Fields Displayed, added 2 new fields for Form 1120-L and 2 new fields for Form 1120-PC per UWR 1011614.
- (99) IRM 3.12.251.41.13 - Section 22 is Reserved for Future Use per UWR 1002654.
- (100) IRM 3.12.251.41.17 - Section 27 - Added a reference to Form 1120 correction procedures per UWR 1002654.
- (101) IRM 3.12.251.41.19 - Section 60 - Added new Section 60 for direct deposit information per "Treasury initiative requiring every payment from IRS to be eligible for direct deposit" UWR 1002654.
- (102) IRM 3.12.251.41.19.1 - Section 60 - Added new Subsection, Section 60 - Field Errors per UWR 1002654.
- (103) IRM 3.12.251.41.19.2 - Section 60 - Added correction procedures for Field 60RTN per UWR 1002654.
- (104) IRM 3.12.251.41.19.3 - Section 60 - Added correction procedures for Field 60TDA per UWR 1002654.
- (105) IRM 3.12.251.41.19.4 - Section 60 - Added correction procedures for Field 60DAN per UWR 1002654.
- (106) IRM 3.12.251.41.20.7 - Error Code 010 - Updated fields displayed per UWR 1002654.
- (107) IRM 3.12.251.41.20.20(1) - Error Code 163 - Updated with a reference to Form 1120 correction procedures per UWR 1002654.
- (108) IRM 3.12.251.41.20.24(1) - Error Code 188 Fields Displayed, added new fields per UWR 1011614.
- (109) IRM 3.12.251.42.1.6 - Computer Condition Code "Q" was removed per UWR 1002655.
- (110) IRM 3.12.251.42.6(3) - Removed "Exception" from correction procedures as it no longer applies. Code & Edit will change the line number on prior year returns.
- (111) IRM 3.12.251.42.7(1) - Section 07 Fields Displayed, added 2 new fields for Form 1120-REIT per UWR 1011614.
- (112) IRM 3.12.251.42.8 - Form 1120-RIC and 1120-REIT, Reserved Field 08453 for Future Use per UWR 1002655.
- (113) IRM 3.12.251.42.8.2 - Section 08 Removed instructions for Field 08453, programming was updated with UWR 1002655.
- (114) IRM 3.12.251.42.10.1 - Section 10 - Updated 7 field names for Schedule D per UWR 1002655.
- (115) IRM 3.12.251.42.16 - Section 22 is Reserved for Future Use per UWR 1002655.
- (116) IRM 3.12.251.42.21 - Section 60 - Added new Section 60 for direct deposit information per "Treasury initiative requiring every payment from IRS to be eligible for direct deposit" UWR 1002655.
- (117) IRM 3.12.251.42.21.1 - Section 60 - Added new Subsection, Section 60 - Field Errors per UWR 1002655.

- (118) IRM 3.12.251.42.21.2 - Section 60 - Added correction procedures for Field 60RTN per UWR 1002655.
- (119) IRM 3.12.251.42.21.3 - Section 60 - Added correction procedures for Field 60TDA per UWR 1002655.
- (120) IRM 3.12.251.42.21.4 - Section 60 - Added correction procedures for Field 60DAN per UWR 1002655.
- (121) IRM 3.12.251.42.22.7 - Updated fields displayed for Error Code 010 per UWR 1002655.
- (122) IRM 3.12.251.42.22.27 - Error Code 163 - Updated with a reference to Form 1120 correction procedures per UWR 1002655.
- (123) IRM 3.12.251.42.22.30(3) g - Clarified correction procedures for Add on Taxes on Form 1120-RIC.
- (124) IRM 3.12.251.42.22.35(5) - Section 08 - Removed Field 08453 from ERS screen display per UWR 1002655.
- (125) IRM 3.12.251.42.22.35(5) - Section 08 - Removed instructions for Field 08453, programming was updated with UWR 1002655.
- (126) IRM 3.12.251.42.22.36(1) - Clarified where backup withholding should be reported on Form 1120-REIT and 1120-RIC.
- (127) Exhibit 3.12.251-16 - Added new Exhibit for Form 8283, Noncash Charitable Contributions. Renumbered remaining Exhibits.
- (128) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of plain language changes and editorial changes.
  - Used simpler words
  - Removed unnecessary words
  - Changed consistency sections per BMF Consistency template
  - Corrected spelling and grammatical errors
  - Corrected references, citations, and links
  - Updated dates throughout including Tax Periods and Received Dates
  - Updated line numbers due to form changes.

## **EFFECT ON OTHER DOCUMENTS**

IRM 3.12.251, dated May 14, 2025 is superseded.

## **AUDIENCE**

Taxpayer Services (TS), Submission Processing Employees

Scott Wallace  
Director, Submission Processing  
Taxpayer Services

3.12.251

Corporation Income Tax Returns

## Table of Contents

- 3.12.251.1 Program Scope and Objectives
  - 3.12.251.1.1 Background
  - 3.12.251.1.2 Authority
  - 3.12.251.1.3 Roles and Responsibilities
  - 3.12.251.1.4 Program Management and Review
  - 3.12.251.1.5 Program Controls
  - 3.12.251.1.6 Terms/Definitions/Acronyms
  - 3.12.251.1.7 Related Resources
- 3.12.251.2 ♦Customer Account Data Engine (CADE) 2♦
  - 3.12.251.2.1 ♦IRS Employee Contacts♦
  - 3.12.251.2.2 ♦Taxpayer Advocate Service (TAS)♦
  - 3.12.251.2.3 ♦TAS Service Level Agreements (SLA)♦
  - 3.12.251.2.4 ♦Business Master File (BMF) Identity (ID) Theft♦
  - 3.12.251.2.5 Processing Tax Returns
  - 3.12.251.2.6 Related Manuals
  - 3.12.251.2.7 Figures and Exhibits
  - 3.12.251.2.8 ♦Business Master File (BMF) Consistency♦
  - 3.12.251.2.9 ♦IRM Deviation Procedures♦
  - 3.12.251.2.10 Local Desk Procedures
- 3.12.251.3 Error Resolution System (ERS) General Correction Procedures
  - 3.12.251.3.1 Command Codes
  - 3.12.251.3.2 Action Codes (AC)
  - 3.12.251.3.3 Using Action Codes with Command Codes
  - 3.12.251.3.4 Clear Codes
    - 3.12.251.3.4.1 Clear Code “C”
    - 3.12.251.3.4.2 Error Codes
    - 3.12.251.3.4.3 Clear Code 000
  - 3.12.251.3.5 Status Codes
  - 3.12.251.3.6 Statute Control Documents
  - 3.12.251.3.7 ♦Criminal Investigation (CI) Referrals♦
  - 3.12.251.3.8 ♦Examination (Exam) “Funny Box”♦
  - 3.12.251.3.9 ♦Frivolous Arguments♦
  - 3.12.251.3.10 Charge-Out (Form 8161 or Form 4251)
  - 3.12.251.3.11 Non-Perfectable Conditions
  - 3.12.251.3.12 Types of Errors

- 3.12.251.3.12.1 Priority I - Action Code/Unpostable Code Error
- 3.12.251.3.12.2 Priority II - Section Errors
- 3.12.251.3.12.3 Priority II - Section Errors Correction Procedures
- 3.12.251.3.12.4 Priority III - Field Errors
- 3.12.251.3.12.5 Priority IV - Math/Consistency Errors
- 3.12.251.3.13 Taxpayer Notice Codes (TPNC)s
- 3.12.251.3.14 Unprocessable ADP Returns
- 3.12.251.3.15 On-Line Entity (OLE)
- 3.12.251.3.16 Correspondence
  - 3.12.251.3.16.1 ♦Correspondence Imaging Inventory (CII) Returns♦
- 3.12.251.3.17 ♦Use of Fax for Taxpayer Submissions♦
- 3.12.251.3.18 Unprocessable Conditions
- 3.12.251.3.19 Refund Returns 45-day Jeopardy and High Dollar Refunds
- 3.12.251.3.20 Correspondence Action
  - 3.12.251.3.20.1 No Reply Procedures
- 3.12.251.3.21 ♦Working Trail♦
- 3.12.251.3.22 Conversion of Form 1120-S to Form 1120
- 3.12.251.3.23 Homeowners Association Filing on Form 1120
- 3.12.251.3.24 Section 965 Returns - General Instructions
  - 3.12.251.3.24.1 Section 965 - Tax Period 201712 - 201811
  - 3.12.251.3.24.2 Section 965 - Tax Period 201812 through 202012
- 3.12.251.3.25 Elective or Deemed Payment Election (DPE) and Credit Transfers
- 3.12.251.3.26 Documents with Overfilled Money Fields
- 3.12.251.4 Form 1120 Sections and Fields
- 3.12.251.5 Section 01 Data - Form 1120
  - 3.12.251.5.1 Section 01 Field Errors
  - 3.12.251.5.2 Field 01NC - Name Control (XREF EC 002 or 003)
  - 3.12.251.5.3 Field 01EIN - Employer Identification Number (XREF EC 004)
  - 3.12.251.5.4 Field 01TXP - Tax Period (XREF EC 007 or 026)
  - 3.12.251.5.5 Field 01RCD - Received Date (XREF EC 007)
  - 3.12.251.5.6 Field 01CBI - Checkbox Indicator
  - 3.12.251.5.7 Field 01CCC - Computer Condition Code (XREF EC 010, 011, 065, 070, 072, 073, 172)
  - 3.12.251.5.8 Return Processing Code - 01RPC
  - 3.12.251.5.9 Field 01TXB - Tax Period Beginning Date
  - 3.12.251.5.10 Field 01NAI - North American Industry Classification System Code (NAICS Code)
  - 3.12.251.5.11 Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073)
  - 3.12.251.5.12 Field 01PSN - Preparer Taxpayer Identification Number (PTIN)
  - 3.12.251.5.13 Field 01PEN - Preparer EIN
  - 3.12.251.5.14 Field 01PTN - Paid Preparer Phone Number

---

3.12.251.6 Section 02 Data - Form 1120 Address Information

3.12.251.6.1 Section 02 Field Errors

3.12.251.6.2 ♦Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016)♦

3.12.251.6.3 ♦Field 02FAD - Foreign Address♦

3.12.251.6.4 Field 02ADD - Street Address (XREF EC 002, 014, 015, 016)

3.12.251.6.5 Field 02CTY - City (XREF EC 002, 014, 015, 016)

3.12.251.6.6 Field 02ST - State (XREF EC 002, 014, 015, 016)

3.12.251.6.7 Field 02ZIP - ZIP Code (XREF EC 002, 014, 015, 016)

3.12.251.7 Section 03 Data - Form 1120

3.12.251.7.1 Section 03 Field Errors

3.12.251.7.2 Field 03ABL - ABLM Code

3.12.251.7.3 Field 03CGC - Controlled Group Personal Service Code (XREF EC 114)

3.12.251.7.4 Field 03IRC - Initial Return Code

3.12.251.7.5 Field 03MIC - Missing Schedule Codes

3.12.251.7.6 Field 03PIC - Penalty and Interest Code (XREF EC 030)

3.12.251.7.7 Field 03RVC - Reserve Code (XREF EC 164)

3.12.251.7.8 Field 03SDC - Special Deduction Code (XREF EC 168 or 170)

3.12.251.7.9 Field 03K04 - Affiliated Group Code (XREF EC 130)

3.12.251.7.10 Field 03PNC - Parent Name Control (XREF 130)

3.12.251.7.11 Field 03PIN - Parent EIN (XREF EC 130)

3.12.251.7.12 Field 03FCC - Foreign Country Code

3.12.251.7.13 Field 03ADC - Audit Code

3.12.251.7.14 Field 03ISI - Installment Sales Indicator

3.12.251.7.15 Field 03AMC - Accounting Method Code

3.12.251.7.16 Field 03K12 - NOL Carryover Amount

3.12.251.7.17 Field 03K7C - Number of Forms 5472 Attached

3.12.251.7.18 Field 03Q16-80 Percent or More Question

3.12.251.7.19 Field 03Q17-Disposal of Assets Question

3.12.251.7.20 Field 03Q18 - Section 351 Transfer Question

3.12.251.7.21 Field 03Q25 - Qualified Opportunity Fund Question (Form 8996)

3.12.251.7.22 Field 03QOF - Qualified Opportunity Fund Amount (Form 8996)

3.12.251.7.23 Fields 03Q27, 0329A, 0329B, 0329C, 0330A, 0330B, 0330C and 03Q31

3.12.251.8 Section 04 Data - Form 1120

3.12.251.8.1 Section 04 Field Errors

3.12.251.9 Section 05 Data - Form 1120

3.12.251.9.1 Section 05 Field Errors

3.12.251.10 Section 06 Data - Form 1120

3.12.251.10.1 Section 06 Field Errors

3.12.251.11 Section 07 Data - Form 1120

- 3.12.251.11.1 Section 07 Field Errors
- 3.12.251.12 Section 08 Data - Form 1120
  - 3.12.251.12.1 Section 08 Field Errors
- 3.12.251.13 Section 09 Data - Alternative Minimum Tax (AMT) - Corporation (Tax Period 202301 and later)
  - 3.12.251.13.1 Section 09 - Field Errors
  - 3.12.251.13.2 Questions A (09QA) and B (09QB)
  - 3.12.251.13.3 Section 09 - All Other Fields
  - 3.12.251.13.4 Section 09 Data - Alternative Minimum Tax (AMT) - Corporation (Tax Period 202201-202212)
  - 3.12.251.13.5 Section 09 Data - Form 4626, Alternative Minimum Tax-Corporations (Tax Period 201811 and prior)
  - 3.12.251.13.6 Section 09 Field Errors (Tax Period 201811 and prior)
- 3.12.251.14 Section 10 Data - Schedule D, Form 8949, and Form 8996
  - 3.12.251.14.1 Section 10 Data - Form 1120
  - 3.12.251.14.2 Field 10OID - Qualified Opportunity Fund Investments
  - 3.12.251.14.3 Fields 101AD through Fields 1014 - Form 1120, Schedule D
  - 3.12.251.14.4 Fields 101AZ and 102AZ - Form 8949 - EIN from Description of Property
  - 3.12.251.14.5 Fields 101AY and 102AY - Form 8949 - EIN from Description of Property
  - 3.12.251.14.6 Fields 101BZ and 102BZ - Form 8949 - Date Acquired
  - 3.12.251.14.7 Fields 101CY and 102CY - Form 8949 - Date Sold or Disposed of
  - 3.12.251.14.8 Fields 101GZ and 102GZ - Amount of Adjustment
  - 3.12.251.14.9 Fields 101GY and 102GY - Recaptured Amount
  - 3.12.251.14.10 Fields 101Z and 102Z - Form 8949 Indicator
  - 3.12.251.14.11 Fields 101Y and 102Y - Form 8949 Indicator
  - 3.12.251.14.12 Field 10Q5 - Form 8996, Qualified Opportunity Fund, Checkbox
  - 3.12.251.14.13 Field 10Q6 - Reserved for Future Use
  - 3.12.251.14.14 Fields 10Q7, 10Q8, 10Q10 and 10Q11 - Form 8996
  - 3.12.251.14.15 Field 10Q14 - Form 8996 - Part III, Line 14
  - 3.12.251.14.16 Field 10Q15 - Form 8996 - Part III, Line 15
- 3.12.251.15 Section 11 Data - Form 1120, Schedule L, Balance Sheets per Books
  - 3.12.251.15.1 Section 11 Field Errors
- 3.12.251.16 Section 12 Data - Form 4797
  - 3.12.251.16.1 Section 12 Field Errors
  - 3.12.251.16.2 Field 121A - Line 1a, Form 4797
  - 3.12.251.16.3 Fields 121B and 121C - Line 1b and 1c, Form 4797
  - 3.12.251.16.4 Field 1207 - Line 7, Form 4797
  - 3.12.251.16.5 Field 1208 - Line 8, Form 4797
  - 3.12.251.16.6 Field 1209 - Line 9, Form 4797
  - 3.12.251.16.7 Field 1217 - Line 17, Form 4797
  - 3.12.251.16.8 Field 1218A - Line 18a, Form 4797



- 
- 3.12.251.16.9 Field 1218B - Line 18b, Form 4797
  - 3.12.251.17 Section 14 Data - Schedule N, Foreign Operations of U.S. Corporations
    - 3.12.251.17.1 Section 14 Fields Errors
    - 3.12.251.17.2 Field 14Q01 - Disregarded Entity
    - 3.12.251.17.3 Field 14Q02 - Number of Forms 8865
    - 3.12.251.17.4 Field 14Q03 - Direct/Indirect Interest
    - 3.12.251.17.5 Field 14Q4A - Reserved for Future Use
    - 3.12.251.17.6 Field 14Q4B - Number of Forms 5471
    - 3.12.251.17.7 Field 14Q05 - Foreign Trust Distribution
    - 3.12.251.17.8 Field 14Q6A - Foreign Country Financial Account
    - 3.12.251.17.9 Field 14Q6B - Foreign Country Code
    - 3.12.251.17.10 Field 14Q7A - Extraterritorial Income Exclusion
    - 3.12.251.17.11 Field 14Q7B - Number of Forms 8873
    - 3.12.251.17.12 Field 14Q7C - Total Extraterritorial Income Exclusion
  - 3.12.251.18 Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels
    - 3.12.251.18.1 Sections 15-18 Field Errors
  - 3.12.251.19 Section 19 Data - Form 8978 and Form 8978, Schedule A
    - 3.12.251.19.1 Section 19 Field Errors
    - 3.12.251.19.2 Field 19Q1 - Source of Review Year Adjustments Checkbox
    - 3.12.251.19.3 Field 1914 - Part I, Line 14
    - 3.12.251.19.4 Fields 1916 and 1918
  - 3.12.251.20 Section 20 Data - Form 965-B - Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
    - 3.12.251.20.1 Section 20 Field Errors
    - 3.12.251.20.2 Fields 20A1, 20A2, 20A3, 20A4 and 20A5
    - 3.12.251.20.3 Fields 20H1, 20H2, 20H3, 20H4 and 20H5
    - 3.12.251.20.4 Fields 20I1, 20I2, 20I3, 20I4 and 20I5
    - 3.12.251.20.5 Field 20IN - Indicator
  - 3.12.251.21 Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums
  - 3.12.251.22 Section 22 Data -(Reserved for Future Use)
  - 3.12.251.23 Section 23 Data - Form 3800, General Business Credit
    - 3.12.251.23.1 Field 231EG - Disabled Access Credit - (Form 8826)
  - 3.12.251.24 Section 24 Data - Form 3800, General Business Credit
    - 3.12.251.24.1 Field 241RG - Alternative Motor Vehicle Credit
  - 3.12.251.25 Section 25 Data - Form 3800, General Business Credit
  - 3.12.251.26 Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
    - 3.12.251.26.1 Section 26 Field Errors
    - 3.12.251.26.2 Fields 261A, 262A, 263A and 264A

- 
- 3.12.251.26.3 Fields 261B, 262B, 263B and 264B
  - 3.12.251.26.4 Fields 261D, 262D, 263D and 264D
  - 3.12.251.26.5 Fields 261IN, 262IN, 263IN and 264IN
  - 3.12.251.26.6 All other Fields in Section 26
  - 3.12.251.27 Section 27 - Form 8283, Noncash Charitable Contribution
    - 3.12.251.27.1 Section 27 Data - Form 8283
    - 3.12.251.27.2 Field 27DPT - Line 2, Information on Donated Property Type
    - 3.12.251.27.3 Field 273AC - Line 3A(c), Donated Property Appraised Fair Market Value
    - 3.12.251.27.4 Field 273AD - Line 3A(d), Donated Property Date Acquired by Donor
    - 3.12.251.27.5 Field 273AF - Line 3A(f), Donor Property Donor's Cost or Adjusted Basis
    - 3.12.251.27.6 Field 27ASI - Appraiser Signature Indicator
    - 3.12.251.27.7 Field 27AIN - Appraiser Identifying Number
    - 3.12.251.27.8 27QDD - Qualified Organization Property Received Date
    - 3.12.251.27.9 Field 27COE - Charitable Organization Employer Identification Number
    - 3.12.251.27.10 Field 27COS - Charitable Organization Authorized Signature Indicator
    - 3.12.251.27.11 Field 27MFI - Multiple Form 8283 Attached Indicator
  - 3.12.251.28 Section 29 Data - Form 6252 - Installment Sale Income
    - 3.12.251.28.1 Section 29 Field Errors
    - 3.12.251.28.2 Field 2901 - Description of Property
    - 3.12.251.28.3 Fields 2902A and 2902B
    - 3.12.251.28.4 Fields 2907, 2921, 2923
    - 3.12.251.28.5 Field 2919
  - 3.12.251.29 Section 31 Data - Form 8936, Schedule A - Clean Vehicle Credit Amount (CVC)
    - 3.12.251.29.1 Section 31 Field Errors
    - 3.12.251.29.2 Fields 311IN> and 312IN> - VIN Indicator
    - 3.12.251.29.3 Field 313IN - More than two Forms 8936, Schedule A Indicator
  - 3.12.251.30 Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
    - 3.12.251.30.1 Section 35 Field Errors
  - 3.12.251.31 Section 60 Data - Direct Deposit of Refund
    - 3.12.251.31.1 Section 60 - Field Errors
    - 3.12.251.31.2 Field 60RTN - Routing Transit Number
    - 3.12.251.31.3 Field 60TDA - Type Depositor Account
    - 3.12.251.31.4 Field 60DAN - Depositor Account Number
  - 3.12.251.32 Form 1120 - Math Consistency Errors - Form 1120
    - 3.12.251.32.1 ♦Error Code 001 - Tax Year - Invalid Entry♦
    - 3.12.251.32.2 ♦Error Code 002 - Name Control Mismatch♦
    - 3.12.251.32.3 ♦Error Code 003 - Check Digit Invalid♦
    - 3.12.251.32.4 ♦Error Code 004 - Name Control/EIN Validation♦
    - 3.12.251.32.5 ♦Error Code 007 - Received Date is Earlier Than Tax Year♦

- 3.12.251.32.6 Error Code 008 - Tax Period Beginning
- 3.12.251.32.7 ♦Error Code 010 - Amended Return “G” Coded♦
- 3.12.251.32.8 Error Code 011 - Remittance is Present, and No Data in Section 07
- 3.12.251.32.9 ♦Error Code 014 - Missing Address Entries♦
- 3.12.251.32.10 ♦Error Code 015 - Foreign Address/State♦
- 3.12.251.32.11 ♦Error Code 016 - ZIP Code/State Mismatch♦
- 3.12.251.32.12 Error Code 026 - Tax Period Mismatch
- 3.12.251.32.13 Error Code 030 - Penalty and Interest Code Check
- 3.12.251.32.14 Error Code 034 - Correspondence Received Date Check
- 3.12.251.32.15 Error Code 065 - Credit Elect Amount and CCC “F” are Present
- 3.12.251.32.16 Error Code 070 - CCC “9” is Present
- 3.12.251.32.17 Error Code 072 - Check Fields 08RLI and 254DG against Field 01CCC
- 3.12.251.32.18 Error Code 073 - CCC “3” is Present with Field 01CRD
- 3.12.251.32.19 Error Code 106 - Check Period for Tax Credit
- 3.12.251.32.20 Error Code 114 - Check Section 04 Amounts against Field 03CGC
- 3.12.251.32.21 Error Code 118 - Check Taxable Income Bracket Amounts 5 - 7
- 3.12.251.32.22 Error Code 122 - Check Tax Period of Sections 15-18 Fields
- 3.12.251.32.23 Error Code 124 - Form 8941, SHOP Checkboxes
  - 3.12.251.32.23.1 Invalid Conditions - Error Code 124
  - 3.12.251.32.23.2 Correction Procedures - Error Code 124
  - 3.12.251.32.23.3 Suspense Correction - Error Code 124
- 3.12.251.32.24 Error Code 130 - Check Fields 03PNC and 03PIN against Field 03K04
- 3.12.251.32.25 Error Code 150 - Check Fields 04TAE, 05TR> and 11TAE
- 3.12.251.32.26 Error Code 155 - Foreign Tax Credit
- 3.12.251.32.27 Error Code 160 - Math Verify Total Income and Total Deductions Amounts
- 3.12.251.32.28 ♦Error Code 163 - Form 3800 Credit Limits♦
- 3.12.251.32.29 Error Code 164 - Check Reserve Code
- 3.12.251.32.30 Error Code 168 - Check Charitable Deductions
- 3.12.251.32.31 Error Code 170 - Check Special Deductions
- 3.12.251.32.32 Error Code 171 - Clean Vehicle Credit (CVC) Disallowance
- 3.12.251.32.33 Error Code 172 - CCC “Y” is Present
- 3.12.251.32.34 Error Code 174 - Gross Income Tax Math Error
  - 3.12.251.32.34.1 Blended rate for Fiscal Filers (Tax Periods 201801 through 201811)
  - 3.12.251.32.34.2 Correction Procedures for Qualified Personal Service Corporations (Tax Periods 201712 and Prior)
  - 3.12.251.32.34.3 Correction Procedures for Controlled Groups (Tax Periods 201712 and Prior)
  - 3.12.251.32.34.4 Timber Gains Claimed on Schedule D, Part IV (Tax Periods 2016 and 2017)
  - 3.12.251.32.34.5 Taxpayer Notice Code Chart for EC 174
- 3.12.251.32.35 Error Code 176 - Alternative Minimum Tax Math Error (Tax Periods 201811 and Prior)

- 
- 3.12.251.32.36 Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums
  - 3.12.251.32.37 Error Code 178 - General Business Credit Math Error
  - 3.12.251.32.38 Error Code 180 - Prior Year Minimum Tax Credit Math Error
  - 3.12.251.32.39 Error Code 182 - Total Statutory Credits Math Error
  - 3.12.251.32.40 Error Code 186 - Total Tax Math Error
  - 3.12.251.32.41 Error Code 187 - Elective Payment Election (EPE)
  - 3.12.251.32.42 Error Code 188 - Balance Due Math Error
  - 3.12.251.32.43 Error Code 192 - Check Balance Due/Overpayment
  - 3.12.251.32.44 Error Code 194 - Expedite Processing of Refund
  - 3.12.251.32.45 Error Code 196 - RPS Indicator or Remittance Present with No Tax
  - 3.12.251.32.46 Error Code 198 - Tax Period before 199612
  - 3.12.251.32.47 Error Code 999 - Re-validate End-of-Year Document
  - 3.12.251.33 Manual Computations
    - 3.12.251.33.1 Rule of Two
    - 3.12.251.33.2 Specifically Quoted Sections
    - 3.12.251.33.3 Corrective Procedures
    - 3.12.251.33.4 Returns Requiring Manual Computation
  - 3.12.251.34 Short Period Returns Due to Change of Accounting Period
    - 3.12.251.34.1 Annualization Computations
  - 3.12.251.35 Manual Verifications
    - 3.12.251.35.1 Y-Coded Section 1.1502 Return
    - 3.12.251.35.2 Qualified Personal Service Corporations
    - 3.12.251.35.3 Controlled Group Returns, Tax Periods 199312 - 201712
  - 3.12.251.36 Form 1120, Tax Rates
  - 3.12.251.37 Form 1120 Taxpayer Notice Codes
  - 3.12.251.38 Form 1120-C Sections and Fields
    - 3.12.251.38.1 Section 01 Data Form 1120-C
      - 3.12.251.38.1.1 Section 01 Field Errors
      - 3.12.251.38.1.2 Field 01 NC - Name Control
      - 3.12.251.38.1.3 Field 01 EIN - Employer Identification Number
      - 3.12.251.38.1.4 Field 01TXP - Tax Period
      - 3.12.251.38.1.5 Field 01RCD - Received Date
      - 3.12.251.38.1.6 Field 01CCC - Computer Condition Codes
      - 3.12.251.38.1.7 Return Processing Code - Field 01RPC
      - 3.12.251.38.1.8 Field 01NAI North American Industry Classification System Codes (NAICS)
      - 3.12.251.38.1.9 Field 01CRD - Correspondence Received Date
      - 3.12.251.38.1.10 Field 01CBI - Checkbox Indicator
      - 3.12.251.38.1.11 Field 01PSN - Preparer Taxpayer Identification Number (PTIN)

- 
- 3.12.251.38.1.12 Field 01PEN - Preparer EIN
  - 3.12.251.38.1.13 Field 01PTN - Preparer Telephone Number
  - 3.12.251.38.2 Section 02 Data Form 1120-C
    - 3.12.251.38.2.1 Section 02 Field Errors
    - 3.12.251.38.2.2 ♦Field 02CON - "In Care of" Name♦
    - 3.12.251.38.2.3 ♦Field 02FAD - Foreign Address♦
    - 3.12.251.38.2.4 Field 02ADD - Street Address
    - 3.12.251.38.2.5 Field 02CTY - City
    - 3.12.251.38.2.6 Field 02ST - State
    - 3.12.251.38.2.7 Field 02ZIP - Zip Code
  - 3.12.251.38.3 Section 03 Field Errors
    - 3.12.251.38.3.1 Field 03TOC - Type of Organization Code
    - 3.12.251.38.3.2 Field 03LYC - Last Year's 1120 Code
    - 3.12.251.38.3.3 Field 03TCC - Type of Cooperative Code
    - 3.12.251.38.3.4 Field 03CGC - Controlled Group Code
    - 3.12.251.38.3.5 Field 03K04 - Affiliated Group Code
    - 3.12.251.38.3.6 Field 03PNC - Parent Name Control
    - 3.12.251.38.3.7 Field 03PIN - Parent EIN
    - 3.12.251.38.3.8 Field 03ADC - Audit Codes
    - 3.12.251.38.3.9 Field 03MIC - Missing Schedule Code
    - 3.12.251.38.3.10 Field 03PIC - Penalty and Interest Code
    - 3.12.251.38.3.11 Field 03RVC - Reserve Code
    - 3.12.251.38.3.12 Field 03ISI - Installment Sales Indicator
    - 3.12.251.38.3.13 Fields 0320A, 0320B and 0320C - Corporate AMT
  - 3.12.251.38.4 Section 04 Data - Form 1120-C
  - 3.12.251.38.5 Section 05 Data - Form 1120-C
  - 3.12.251.38.6 Section 06 Data - Form 1120-C
    - 3.12.251.38.6.1 Section 06 Field Errors
  - 3.12.251.38.7 Section 07 Data - Form 1120-C
    - 3.12.251.38.7.1 Section 07 Field Errors
  - 3.12.251.38.8 Section 08 Data - Form 1120-C
    - 3.12.251.38.8.1 Section 08 Field Errors
  - 3.12.251.38.9 Section 09 Data - Form 4626, Alternative Minimum Tax-Corporations
  - 3.12.251.38.10 Section 10 Data - Schedule D
    - 3.12.251.38.10.1 Section 10 Field Errors
  - 3.12.251.38.11 Section 11 Data - Form 1120-C, Schedule L
    - 3.12.251.38.11.1 Section 11 Field Errors
  - 3.12.251.38.12 Section 14 Data - Schedule N, Foreign Operations of U.S. Corporations
  - 3.12.251.38.13 Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels

- 
- 3.12.251.38.14 Section 19 Data - Form 8978, Partner's Additional Reporting Year Tax
  - 3.12.251.38.15 Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums
  - 3.12.251.38.16 Section 22 Data - (Reserved For Future Use)
  - 3.12.251.38.17 Section 23 Data - Form 3800, General Business Credit
  - 3.12.251.38.18 Section 24 Data - Form 3800, General Business Credit
  - 3.12.251.38.19 Section 25 Data - Form 3800, General Business Credit
  - 3.12.251.38.20 Section 31 Data - Form 8936, Schedule A, Clean Vehicle Credit Amount (CVC)
  - 3.12.251.38.21 Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
  - 3.12.251.38.22 Section 60 Data - Direct Deposit of Refund
    - 3.12.251.38.22.1 Section 60 - Field Errors
    - 3.12.251.38.22.2 Field 60RTN - Routing Transit Number
    - 3.12.251.38.22.3 Field 60TDA - Type Depositor Account
    - 3.12.251.38.22.4 Field 60DAN - Depositor Account Number
  - 3.12.251.38.23 Error Codes Form 1120-C
    - 3.12.251.38.23.1 ♦Error Code 001 - Tax Year - Invalid Entry♦
    - 3.12.251.38.23.2 ♦Error Code 002 - Name Control Mismatch♦
    - 3.12.251.38.23.3 ♦Error Code 003 - Check Digit Invalid♦
    - 3.12.251.38.23.4 ♦Error Code 004 - Name Control/EIN Validation♦
    - 3.12.251.38.23.5 ♦Error Code 007 - Received Date is Earlier Than Tax Year♦
    - 3.12.251.38.23.6 ♦Error Code 010 - Amended Return "G" Coded♦
    - 3.12.251.38.23.7 Error Code 011 - Remittance is Present, and No Data in Section 07
    - 3.12.251.38.23.8 ♦Error Code 014 - Missing Address Entries♦
    - 3.12.251.38.23.9 ♦Error Code 015 - Foreign Address/State♦
    - 3.12.251.38.23.10 ♦Error Code 016 - Zip Code/State Mismatch♦
    - 3.12.251.38.23.11 Error Code 026 - Tax Period Mismatch
    - 3.12.251.38.23.12 Error Code 030 - Penalty and Interest Code Check
    - 3.12.251.38.23.13 Error Code 034 - Correspondence Received Date Check
    - 3.12.251.38.23.14 Error Code 065 - Credit Elect Amount and CCC "F" are Present
    - 3.12.251.38.23.15 Error Code 070 - CCC "9" is Present
    - 3.12.251.38.23.16 Error Code 072- Check Fields 254DG and 08RLI against Field 01CCC
    - 3.12.251.38.23.17 Error Code 073 - CCC 3 is Present with Field 01CRD
    - 3.12.251.38.23.18 Error Code 106 - Check Period for Tax Credit
    - 3.12.251.38.23.19 Error Code 114 - Check Section 04 against Field 03CGC
    - 3.12.251.38.23.20 Error Code 116 - Check Taxable Income Bracket Amounts
    - 3.12.251.38.23.21 Error Code 120 - Check Additional 3 and 5 Percent Taxes
    - 3.12.251.38.23.22 Error Code 122 - Tax Period Check Form 4136
    - 3.12.251.38.23.23 Error Code 130 - Check Fields 03PNC and 03PIN against Field 03K04
    - 3.12.251.38.23.24 Error Code 155 - Foreign Tax Credit



- 
- 3.12.251.38.23.25 Error Code 158 - Clean Vehicle Credit (CVC) Disallowance
  - 3.12.251.38.23.26 Error Code 160 - Math Verify Total Income and Total Deductions
  - 3.12.251.38.23.27 ♦Error Code 163 - Form 3800 Credit Limits♦
  - 3.12.251.38.23.28 Error Code 164 - Check Reserve Code
  - 3.12.251.38.23.29 Error Code 172 - CCC "Y" is Present
  - 3.12.251.38.23.30 Error Code 174 - Gross Income Tax
  - 3.12.251.38.23.31 Error Code 176 - Alternative Minimum Tax Math Error (Tax Periods 201811 and Prior)
  - 3.12.251.38.23.32 Error Code 178 - General Business Credit Math Error
  - 3.12.251.38.23.33 Error Code 180 - Prior Year Minimum Tax Credit
  - 3.12.251.38.23.34 Error Code 182 - Total Statutory Credits Math Error
  - 3.12.251.38.23.35 Error Code 184 - Elective Payment Election (EPE)
  - 3.12.251.38.23.36 Error Code 186 - Total Tax Math Error
  - 3.12.251.38.23.37 Error Code 188 - Balance Due Math Error
  - 3.12.251.38.23.38 Error Code 192 - Check Balance Due/Overpayment
  - 3.12.251.38.23.39 Error Code 194 - Expedite Processing of Refund
  - 3.12.251.38.23.40 Error Code 196 - RPS Indicator or Remittance Present with No Tax
  - 3.12.251.38.23.41 Error Code 999 - Re-validate End-of-Year Document
  - 3.12.251.39 Form 1120-F Sections and Fields
    - 3.12.251.39.1 Form 8288-A - Statement of Withholding on Certain Dispositions by Foreign Persons
    - 3.12.251.39.2 Foreign Payments Practice (FPP)
    - 3.12.251.39.3 Section 01 Data - Form 1120-F
      - 3.12.251.39.3.1 Section 01 Field Errors
      - 3.12.251.39.3.2 Field 01NC - Name Control
      - 3.12.251.39.3.3 Field 01EIN - Employer Identification Number
      - 3.12.251.39.3.4 Field 01TXP - Tax Period
      - 3.12.251.39.3.5 Field 01RCD - Received Date
      - 3.12.251.39.3.6 Field 01CCC - Computer Condition Codes
      - 3.12.251.39.3.7 Return Processing Code - Field 01RPC
      - 3.12.251.39.3.8 Field 01TXB - Tax Period Beginning Date
      - 3.12.251.39.3.9 Field 01NAI - North American Industry Classification System Code (NAICS Code)
      - 3.12.251.39.3.10 Field 01CRD - Correspondence Received Date
      - 3.12.251.39.3.11 Field 01CBI - Checkbox Indicator
      - 3.12.251.39.3.12 Field 01PSN - Preparer Taxpayer Identification Number (PTIN)
      - 3.12.251.39.3.13 Field 01PEN - Preparer EIN
      - 3.12.251.39.3.14 Field 01PTN - Preparer Telephone Number
    - 3.12.251.39.4 Section 02 Data - Form 1120-F
    - 3.12.251.39.5 Section 03 Data - Form 1120-F
      - 3.12.251.39.5.1 Field 03MIC - Missing Schedule Codes
      - 3.12.251.39.5.2 Field 03PIC - Penalty and Interest Code

---

3.12.251.39.5.3	Field 03RVC - Reserve Code
3.12.251.39.5.4	Field 03TPC - Tax Preference Code
3.12.251.39.5.5	Field 03FFI - Form 1120-F Indicator
3.12.251.39.5.6	Field 03ADC - Audit Code
3.12.251.39.5.7	Field 03ISI - Installment Sale Indicator
3.12.251.39.5.8	Field 03SFC Subsidiary Filer Code
3.12.251.39.5.9	Field 03PNC - Parent Name Control
3.12.251.39.5.10	Field 03PIN - Parent EIN
3.12.251.39.5.11	Field 03COI - Country of Incorporation
3.12.251.39.5.12	Field 03AOC - Area Office Code
3.12.251.39.5.13	Field 03USO - U.S. Office Code
3.12.251.39.5.14	Field 03Q01 - Disregarded Entity
3.12.251.39.5.15	Field 03Q03 - Direct/Indirect Interest
3.12.251.39.5.16	Field 03EIN - EIN for Qualified Derivatives Dealers
3.12.251.39.5.17	Field 03QII - Qualified Opportunity Fund (Form 8996)
3.12.251.39.5.18	Field 03QOF - Qualified Opportunity Fund Amount (Form 8996)
3.12.251.39.5.19	Fields 03JJ1, 03JJ2 and 03JJ3 - Corporate AMT
3.12.251.39.6	Section 04 - Form 1120-F Fields
3.12.251.39.6.1	Section 04 Field Errors
3.12.251.39.6.2	Field 04GRL - Section II, Line 1c
3.12.251.39.7	Section 07 Data - Form 1120-F
3.12.251.39.7.1	Section 07 Field Errors
3.12.251.39.8	Section 09 Data - Form 4626, Alternative Minimum Tax (2023 Revision)
3.12.251.39.8.1	Section 09 - Form 4626 Corporate Alternative Minimum Tax (2023 Revision)
3.12.251.39.9	Section 10 Data - Schedule D, Form 8949 and Form 8996
3.12.251.39.9.1	Section 10 Field Errors
3.12.251.39.10	Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels
3.12.251.39.11	Section 19 Data - Form 8978, Partner's Additional Reporting Year Tax
3.12.251.39.12	Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums
3.12.251.39.13	Section 22 Data - (Reserved For Future Use)
3.12.251.39.14	Section 23 Data - Form 3800, General Business Credit
3.12.251.39.15	Section 24 Data - Form 3800, General Business Credit
3.12.251.39.16	Section 25 Data - Form 3800, General Business Credit
3.12.251.39.17	Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
3.12.251.39.18	Section 27 Data - Form 8283, Noncash Charitable Contribution
3.12.251.39.19	Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
3.12.251.39.20	Section 60 Data - Direct Deposit of Refund

- 3.12.251.39.20.1 Section 60 - Field Errors
- 3.12.251.39.20.2 Field 60RTN - Routing Transit Number
- 3.12.251.39.20.3 Field 60TDA - Type Depositor Account
- 3.12.251.39.20.4 Field 60DAN - Depositor Account Number
- 3.12.251.39.21 Math Consistency Errors - Form 1120-F
  - 3.12.251.39.21.1 ♦Error Code 001 - Tax Year- Invalid Entry♦
  - 3.12.251.39.21.2 ♦Error Code 002- Name Control Mismatch♦
  - 3.12.251.39.21.3 ♦Error Code 003 - Check Digit Invalid♦
  - 3.12.251.39.21.4 ♦Error Code 004- Name Control EIN Validation♦
  - 3.12.251.39.21.5 ♦Error Code 007- Received Date♦
  - 3.12.251.39.21.6 Error Code 008 - Tax Period Beginning
  - 3.12.251.39.21.7 ♦Error Code 010 - Amended Return "G" Coded♦
  - 3.12.251.39.21.8 Error Code 011- Remittance vs. Section 07
  - 3.12.251.39.21.9 ♦Error Code 014- Missing Address Entries♦
  - 3.12.251.39.21.10 ♦Error Code 015- Zip Code - Foreign Address♦
  - 3.12.251.39.21.11 ♦Error Code 016- Zip Code Inconsistent♦
  - 3.12.251.39.21.12 Error Code 026- Tax Period Mismatch
  - 3.12.251.39.21.13 Error Code 030- Penalty and Interest Code
  - 3.12.251.39.21.14 Error Code 034- Correspondence Received Date Check
  - 3.12.251.39.21.15 Error Code 065 - Credit Elect Amount and CCC F are Present
  - 3.12.251.39.21.16 Error Code 073- CCC 3 Present with Field 01CRD
  - 3.12.251.39.21.17 Error Code 106- Check Tax Period for Tax Credit
  - 3.12.251.39.21.18 Error Code 122- Form 4136 and Tax Period Mismatch
  - 3.12.251.39.21.19 Error Code 124 - Elective Payment Election (EPE)
  - 3.12.251.39.21.20 Error Code 126- Taxable Income Before Special Deductions/Net Operating Loss (NOL)
  - 3.12.251.39.21.21 Error Code 129-Total Tax
  - 3.12.251.39.21.22 ♦Error Code 163 - Form 3800 Credit Limits♦
  - 3.12.251.39.21.23 Error Code 188 - Balance Due Math Error
  - 3.12.251.39.21.24 Error Code 190-CTW Overpayment Amount from Schedule W
  - 3.12.251.39.21.25 Error Code 192- Check Balance Due/Overpayment
  - 3.12.251.39.21.26 Error Code 194- Expedite Processing of Refund
  - 3.12.251.39.21.27 Error Code 196-RPS Indicator or Remittance Present with No Tax
  - 3.12.251.39.21.28 Error Code 198 Tax Period before 199612
  - 3.12.251.39.21.29 Error Code 999 - Re-validate End-of-Year Document
- 3.12.251.39.22 Form 1120-F Processed MeF
- 3.12.251.40 Form 1120-H Sections and Fields
  - 3.12.251.40.1 Section 01 Data - Form 1120-H
    - 3.12.251.40.1.1 Section 01 Field Errors
    - 3.12.251.40.1.2 Field 01NC - Name Control (XREF EC 002)

- 3.12.251.40.1.3 Field 01EIN - Employer Identification Number (XREF EC 004)
- 3.12.251.40.1.4 Field 01TXP - Tax Period (XREF EC 007 or 026)
- 3.12.251.40.1.5 Field 01RCD - Received Date (XREF EC 007)
- 3.12.251.40.1.6 Field 01CCC - Computer Condition Code (XREF EC 010, 011, 026, 065, 073, 172, 186, 192, 194, 196)
- 3.12.251.40.1.7 Return Processing Code - Field 01RPC
- 3.12.251.40.1.8 Field 01TXB - Tax Period Beginning Date
- 3.12.251.40.1.9 Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073)
- 3.12.251.40.1.10 Field 01PSN - Preparer Taxpayer Identification Number (PTIN)
- 3.12.251.40.1.11 Field 01PEN - Preparer EIN
- 3.12.251.40.1.12 Field 01CBI - Paid Preparer Checkbox Indicator
- 3.12.251.40.1.13 Field 01PTN - Paid Preparer Phone Number
- 3.12.251.40.2 Section 02 Data - Form 1120-H - Address Information
  - 3.12.251.40.2.1 ♦Section 02 Field Errors♦
  - 3.12.251.40.2.2 ♦Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016)♦
  - 3.12.251.40.2.3 ♦Field 02FAD - Foreign Address (XREF EC 002, 014,015, 016)♦
  - 3.12.251.40.2.4 Field 02ADD - Street Address (XREF EC 002, 014,015, 016)
  - 3.12.251.40.2.5 Field 02CTY - City (XREF EC 002, 014,015, 016)
  - 3.12.251.40.2.6 Field 02ST - State Code (XREF EC 002, 014,015, 016)
  - 3.12.251.40.2.7 Field 02ZIP - ZIP Code (XREF EC 002, 014,015, 016)
- 3.12.251.40.3 Section 03 Data - Form 1120-H
  - 3.12.251.40.3.1 Section 03 Field Errors
  - 3.12.251.40.3.2 Field 03MIC - Missing Schedule Code
  - 3.12.251.40.3.3 Field 03PIC - Penalty and Interest Code (XREF EC 030)
  - 3.12.251.40.3.4 Field 03RVC - Reserve Code (XREF EC 164)
  - 3.12.251.40.3.5 Field 03ADC - Audit Code
  - 3.12.251.40.3.6 Field 03TSI - Timeshare Association Indicator
- 3.12.251.40.4 Section 04 Data - Form 1120-H
  - 3.12.251.40.4.1 Section 04 Field Errors
- 3.12.251.40.5 Section 05 Data - Form 1120-H
  - 3.12.251.40.5.1 Section 05 Field Errors
- 3.12.251.40.6 Section 06 Data - Form 1120-H
  - 3.12.251.40.6.1 Section 06 Field Errors
- 3.12.251.40.7 Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels
- 3.12.251.40.8 Section 19 Data Form 8978, Partner's Additional Reporting Year Tax
- 3.12.251.40.9 Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums
- 3.12.251.40.10 Section 23 Data - Form 3800, General Business Credit
- 3.12.251.40.11 Section 24 Data - Form 3800, General Business Credit
- 3.12.251.40.12 Section 25 Data - Form 3800, General Business Credit

- 
- 3.12.251.40.13 Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
  - 3.12.251.40.14 Section 60 - Direct Deposit of Refund
    - 3.12.251.40.14.1 Section 60 - Field Errors
    - 3.12.251.40.14.2 Field 60RTN - Routing Transit Number
    - 3.12.251.40.14.3 Field 60TDA - Type Depositor Account
    - 3.12.251.40.14.4 Field 60DAN - Depositor Account Number
  - 3.12.251.40.15 Form 1120-H - Math/Consistency Errors
    - 3.12.251.40.15.1 ♦Error Code 001 - Tax Year - Invalid Entry♦
    - 3.12.251.40.15.2 ♦Error Code 002 - Name Control Mismatch♦
    - 3.12.251.40.15.3 ♦Error Code 003 - Check Digit Invalid♦
    - 3.12.251.40.15.4 ♦Error Code 004 - Name Control/EIN Validation♦
    - 3.12.251.40.15.5 ♦Error Code 007 - Received Date is Earlier Than Tax Year♦
    - 3.12.251.40.15.6 Error Code 008 - Tax Period Beginning
    - 3.12.251.40.15.7 ♦Error Code 010 - Amended Return "G" Coded♦
    - 3.12.251.40.15.8 Error Code 011 - Remittance versus Section 06
    - 3.12.251.40.15.9 ♦Error Code 014 - Missing Address Entries♦
    - 3.12.251.40.15.10 ♦Error Code 015 - Foreign Address/State♦
    - 3.12.251.40.15.11 ♦Error Code 016 - ZIP Code/State Mismatch♦
    - 3.12.251.40.15.12 Error Code 026 - Tax Period Mismatch
    - 3.12.251.40.15.13 Error Code 030 - Penalty and Interest Code Check
    - 3.12.251.40.15.14 Error Code 034 - Correspondence Received Date Check
    - 3.12.251.40.15.15 Error Code 065 - Credit Elect Amount Inconsistency
    - 3.12.251.40.15.16 Error Code 073 - Correspondence No Reply Code
    - 3.12.251.40.15.17 Error Code 122 - Check Tax Period of Sections 15-18 Fields
    - 3.12.251.40.15.18 Error Code 124 - Elective Payment Election (EPE)
    - 3.12.251.40.15.19 Error Code 160 - Math Verify Total Income and Total Deductions Amounts
    - 3.12.251.40.15.20 Error Code 164 - Reserve Code "9"
    - 3.12.251.40.15.21 Error Code 172 - CCC "Y" Present or Invalid Tax Period
    - 3.12.251.40.15.22 Error Code 182 - Statutory Credits Math Error
    - 3.12.251.40.15.23 Error Code 186 - Total Gross Tax Math Error
    - 3.12.251.40.15.24 Error Code 188 - Balance Due/Overpayment Math Error
    - 3.12.251.40.15.25 Error Code 192 - Check Balance Due/Overpayment
    - 3.12.251.40.15.26 Error Code 194 - Expedite Processing of Refund
    - 3.12.251.40.15.27 Error Code 196 - RPS Indicator or Remittance Present with No Tax
    - 3.12.251.40.15.28 Error Code 999 - Re-validate End-of-Year Document
  - 3.12.251.41 Form 1120-L and Form 1120-PC
    - 3.12.251.41.1 Section 01 Data - Form 1120-L and Form 1120-PC
      - 3.12.251.41.1.1 Section 01 Field Errors

- 3.12.251.41.1.2 Field 01NC - Name Control (XREF EC 002)
- 3.12.251.41.1.3 Field 01EIN - Employer Identification Number (XREF EC 004)
- 3.12.251.41.1.4 Field 01TXP - Tax Period (XREF EC 007 or 026)
- 3.12.251.41.1.5 Field 01RCD - Received Date (XREF EC 007)
- 3.12.251.41.1.6 Field 01CCC - Computer Condition Code
- 3.12.251.41.1.7 Return Processing Code - Field 01RPC
- 3.12.251.41.1.8 Field 01NAI - North American Industry Classification System (NAICS) Code
- 3.12.251.41.1.9 Field 01TXB - Tax Period Beginning Date
- 3.12.251.41.1.10 Field 01CRD - Correspondence Received Date
- 3.12.251.41.1.11 Field 01CBI - Checkbox Indicator
- 3.12.251.41.1.12 Field 01PSN - Preparer Taxpayer Identification Number (PTIN)
- 3.12.251.41.1.13 Field 01PEN - Preparer EIN
- 3.12.251.41.1.14 Field 01PTN - Paid Preparer Phone Number
- 3.12.251.41.2 Section 02 Data - Form 1120-L and Form 1120-PC - Address Information
  - 3.12.251.41.2.1 ♦Section 02 Field Errors♦
  - 3.12.251.41.2.2 ♦Field 02CON - "In-Care-of "Name (XREF EC 002, 014, 016)♦
  - 3.12.251.41.2.3 ♦Field 02FAD - Foreign Address♦
  - 3.12.251.41.2.4 Field 02ADD - Street Address (XREF EC 002, 014, 015, 016)
  - 3.12.251.41.2.5 Field 02CTY - City (XREF EC 002, 014, 015, 016)
  - 3.12.251.41.2.6 Field 02ST - State (XREF EC 002, 014, 015, 016)
  - 3.12.251.41.2.7 Field 02ZIP - ZIP Code (XREF EC 002, 014, 015, 016)
- 3.12.251.41.3 Section 03 Data - Form 1120-L and Form 1120-PC
  - 3.12.251.41.3.1 Section 03 Field Errors
  - 3.12.251.41.3.2 Field 03ABL - ABLM Code
  - 3.12.251.41.3.3 Field 03MIC - Missing Schedule Code
  - 3.12.251.41.3.4 Field 03PIC - Penalty and Interest Code (XREF EC 030)
  - 3.12.251.41.3.5 Field 03RVC - Reserve Code (XREF EC 164)
  - 3.12.251.41.3.6 Field 03AGC - Affiliated Group Code (XREF EC 130)
  - 3.12.251.41.3.7 Field 03PNC - Parent Name Control (XREF EC 130)
  - 3.12.251.41.3.8 Field 03PIN - Parent EIN (XREF EC 130)
  - 3.12.251.41.3.9 Field 03ADC - Audit Code
  - 3.12.251.41.3.10 Field 03KBC - Kind of Business Code (Form 1120-PC only)
  - 3.12.251.41.3.11 Field 03TPC - Tax Preference Code
  - 3.12.251.41.3.12 Field 03M8C - Number of Forms 5472 attached
  - 3.12.251.41.3.13 Field 03I6C - Number of Forms 5472 attached
  - 3.12.251.41.3.14 Fields 0319A, 0319B, 1319C, 1320A, 0320B and 0320C - Corporate AMT
- 3.12.251.41.4 Section 04 Data - Form 1120-L and Form 1120-PC
  - 3.12.251.41.4.1 Field 04TAE - Total Assets - End
- 3.12.251.41.5 Section 06 Data - Form 1120-L and Form 1120-PC



- 3.12.251.41.5.1 Section 06 Field Errors
- 3.12.251.41.6 Section 07 Data - Form 1120-L and Form 1120-PC
  - 3.12.251.41.6.1 Section 07 Field Errors
- 3.12.251.41.7 Section 09 - Form 4626 Corporate Alternative Minimum Tax (2023 Revision)
- 3.12.251.41.8 Section 14 Data - Schedule N, Foreign Operations of U.S. Corporations
- 3.12.251.41.9 Sections 15- 18 Data - Form 4136, Credit for Federal Tax Paid on Fuels
- 3.12.251.41.10 Section 19 Data Form 8978, Partner's Additional Reporting Year Tax
- 3.12.251.41.11 Section 20 Data Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
- 3.12.251.41.12 Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums
- 3.12.251.41.13 Section 22 Data - Form 5884-B, New Hire Retention Credit (Reserved for Future Use)
- 3.12.251.41.14 Section 23 Data - Form 3800, General Business Credit
- 3.12.251.41.15 Section 24 Data - Form 3800, General Business Credit
- 3.12.251.41.16 Section 25 Data - Form 3800, General Business Credit
- 3.12.251.41.17 Section 27 Data - Form 8283, Noncash Charitable Contribution (1120-L only)
- 3.12.251.41.18 Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
- 3.12.251.41.19 Section 60 Data - Direct Deposit of Refund
  - 3.12.251.41.19.1 Section 60 - Field Errors
  - 3.12.251.41.19.2 Field 60RTN - Routing Transit Number
  - 3.12.251.41.19.3 Field 60TDA - Type Depositor Account
  - 3.12.251.41.19.4 Field 60DAN - Depositor Account Number
- 3.12.251.41.20 Math Consistency Errors - Form 1120-L and Form 1120-PC
  - 3.12.251.41.20.1 ♦Error Code 001 - Tax Year - Invalid Entry♦
  - 3.12.251.41.20.2 ♦Error Code 002 - Name Control Mismatch♦
  - 3.12.251.41.20.3 ♦Error Code 003 - Check Digit Invalid♦
  - 3.12.251.41.20.4 ♦Error Code 004 - Name Control/EIN Validation♦
  - 3.12.251.41.20.5 ♦Error Code 007 - Received Date is Earlier Than Tax Year♦
  - 3.12.251.41.20.6 Error Code 008 - Tax Period Beginning
  - 3.12.251.41.20.7 ♦Error Code 010 - Amended Return "G" Coded♦
  - 3.12.251.41.20.8 Error Code 011 - Remittance is Present, and No Data in Section 07
  - 3.12.251.41.20.9 ♦Error Code 014 - Missing Address Entries♦
  - 3.12.251.41.20.10 ♦Error Code 015 - Foreign Address/State♦
  - 3.12.251.41.20.11 ♦Error Code 016 - ZIP Code/State Mismatch♦
  - 3.12.251.41.20.12 Error Code 026 - Tax Period Mismatch
  - 3.12.251.41.20.13 Error Code 030 - Penalty and Interest Code Check
  - 3.12.251.41.20.14 Error Code 034 - Correspondence Received Date Check
  - 3.12.251.41.20.15 Error Code 065 - Credit Elect Amount and CCC "F" are Present
  - 3.12.251.41.20.16 Error Code 073 - CCC "3" is Present with Field 01CRD

- 
- 3.12.251.41.20.17 Error Code 106 - Check Period for Tax Credit
  - 3.12.251.41.20.18 Error Code 122 - Check Tax Period of Sections 15-18 Fields
  - 3.12.251.41.20.19 Error Code 130 - Check Fields 03PNC and 03PIN against Field 03AGC
  - 3.12.251.41.20.20 ♦Error Code 163 - Form 3800 Credit Limits♦
  - 3.12.251.41.20.21 Error Code 164 - Check Reserve Code
  - 3.12.251.41.20.22 Error Code 172 - CCC “Y” is Present
  - 3.12.251.41.20.23 Error Code 186 - Total Tax Math Error
  - 3.12.251.41.20.24 Error Code 188 - Balance Due Math Error
  - 3.12.251.41.20.25 Error Code 192 - Check Balance Due/Overpayment
  - 3.12.251.41.20.26 Error Code 194 - Expedite Processing of Refund
  - 3.12.251.41.20.27 Error Code 196 - RPS Indicator or Remittance Present with No Tax
  - 3.12.251.41.20.28 Error Code 199 - Elective Payment Election (EPE)
  - 3.12.251.41.20.29 Error Code 999 - Re-validate End-of-Year Document
  - 3.12.251.42 Form 1120-REIT and Form 1120-RIC
    - 3.12.251.42.1 Section 01 Data
      - 3.12.251.42.1.1 Section 01 Field Errors
      - 3.12.251.42.1.2 Field 01NC - Name Control
      - 3.12.251.42.1.3 Field 01EIN - Employer Identification Number
      - 3.12.251.42.1.4 Field 01TXP - Tax Period
      - 3.12.251.42.1.5 Field 01RCD - Received Date (XREF EC 007)
      - 3.12.251.42.1.6 Field 01CCC - Computer Condition Code
      - 3.12.251.42.1.7 Return Processing Code - Field 01RPC
      - 3.12.251.42.1.8 Field 01TXB - Tax Period Beginning Date
      - 3.12.251.42.1.9 Field 01NAI - North American Industry Classification System (NAICS) Code
      - 3.12.251.42.1.10 Field 01CRD - Correspondence Received Date
      - 3.12.251.42.1.11 Field 01CBI - Checkbox Indicator
      - 3.12.251.42.1.12 Field 01PSN - Preparer Taxpayer Identification Number (PTIN)
      - 3.12.251.42.1.13 Field 01PEN - Preparer EIN
      - 3.12.251.42.1.14 Field 01PTN - Paid Preparer Phone Number
    - 3.12.251.42.2 Section 02 Data - Form 1120-REIT and Form 1120-RIC Address Information
      - 3.12.251.42.2.1 ♦Field 02CON - “In-Care-of” Name♦
      - 3.12.251.42.2.2 ♦Field 02FAD - Foreign Address♦
      - 3.12.251.42.2.3 Field 02ADD - Street Address
      - 3.12.251.42.2.4 Field 02CTY - City
      - 3.12.251.42.2.5 Field 02ST - State
      - 3.12.251.42.2.6 Field 02ZIP - ZIP Code
    - 3.12.251.42.3 Section 03 Field Errors - Form 1120-REIT and Form 1120-RIC
      - 3.12.251.42.3.1 Field 03ABL - ABLM Code
      - 3.12.251.42.3.2 Field 03CGC - Controlled Group Personal Service Code

- 
- 3.12.251.42.3.3 Field 03IRC - Initial Return Code
  - 3.12.251.42.3.4 Field 03MIC - Missing Schedule Code
  - 3.12.251.42.3.5 Field 03PIC - Penalty and Interest Code
  - 3.12.251.42.3.6 Field 03RVC - Reserve Code
  - 3.12.251.42.3.7 Field 03TPC - Tax Preference Code
  - 3.12.251.42.3.8 Field 03K03 - Affiliated Group Code
  - 3.12.251.42.3.9 Field 03PNC - Parent Name Control
  - 3.12.251.42.3.10 Field 03PIN - Parent EIN
  - 3.12.251.42.3.11 Field 03FCC - Foreign Country Code
  - 3.12.251.42.3.12 Field 03ADC - Audit Code
  - 3.12.251.42.3.13 Field 03ISI - Installment Sales Indicator
  - 3.12.251.42.3.14 Field 03K5 - Number of Forms 5472 Attached
  - 3.12.251.42.3.15 Field 03Q10 - Schedule K, Line 10
  - 3.12.251.42.3.16 Field 03Q11 - Schedule K, Line 11
  - 3.12.251.42.3.17 Field 03Q12 - Qualified Opportunity Zone (Form 8996)
  - 3.12.251.42.3.18 Field 03QOF - Qualified Opportunity Zone Amount (Form 8996)
  - 3.12.251.42.4 Section 04 Field Errors- Form 1120-REIT and Form 1120-RIC
  - 3.12.251.42.5 Section 05 Field Errors- Form 1120-REIT and Form 1120-RIC
  - 3.12.251.42.6 Section 06 Field Errors - Form 1120-REIT and Form 1120-RIC
  - 3.12.251.42.7 Section 07 Field Errors - Form 1120-REIT and Form 1120-RIC
  - 3.12.251.42.8 Section 08 Field Errors - Form 1120-REIT and Form 1120-RIC
    - 3.12.251.42.8.1 Fields 0845C and 0845I - Money amounts
    - 3.12.251.42.8.2 Fields 0845C and 0845I - Checkboxes
    - 3.12.251.42.8.3 Other Section 08 Fields
  - 3.12.251.42.9 Section 09 Data - Form 4626, Alternative Minimum Tax-Corporations
  - 3.12.251.42.10 Section 10 Data - Schedule D, Form 8949 and Form 8996
    - 3.12.251.42.10.1 Section 10 Field Errors
  - 3.12.251.42.11 Section 14 Data - Schedule N, Foreign Operations of U.S. Corporations
  - 3.12.251.42.12 Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels
  - 3.12.251.42.13 Section 19 Data - Form 8978, Partner's Additional Reporting Year Tax
  - 3.12.251.42.14 Section 20 Data - Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
    - 3.12.251.42.14.1 Section 20 Field Errors
    - 3.12.251.42.14.2 Fields 20B1 through 20B6
  - 3.12.251.42.15 Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums
  - 3.12.251.42.16 Section 22 Data - Form 5884-B - New Hire Retention Credit (Reserved for Future Use)
  - 3.12.251.42.17 Section 23 Data - Form 3800, General Business Credit
  - 3.12.251.42.18 Section 24 Data - Form 3800, General Business Credit
  - 3.12.251.42.19 Section 25 Data - Form 3800, General Business Credit

- 
- 3.12.251.42.20 Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
    - 3.12.251.42.20.1 Section 26 Field Errors
    - 3.12.251.42.20.2 Field 263A
    - 3.12.251.42.20.3 Field 263B
    - 3.12.251.42.20.4 Field 263D
    - 3.12.251.42.20.5 Field 263IN
    - 3.12.251.42.20.6 All Other Fields in Section 26
    - 3.12.251.42.20.7 Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
  - 3.12.251.42.21 Section 60 Data - Direct Deposit of Refund
    - 3.12.251.42.21.1 Section 60 - Field Errors
    - 3.12.251.42.21.2 Field 60RTN - Routing Transit Number
    - 3.12.251.42.21.3 Field 60TDA - Type Depositor Account
    - 3.12.251.42.21.4 Field 60DAN - Depositor Account Number
  - 3.12.251.42.22 Math Consistency Errors - Form 1120-REIT and Form 1120-RIC
    - 3.12.251.42.22.1 ♦Error Code 001 - Tax Year - Invalid Entry♦
    - 3.12.251.42.22.2 ♦Error Code 002 - Name Control Mismatch♦
    - 3.12.251.42.22.3 ♦Error Code 003 - Check Digit Invalid♦
    - 3.12.251.42.22.4 ♦Error Code 004 - Name Control/EIN Validation♦
    - 3.12.251.42.22.5 ♦Error Code 007 - Received Date is Earlier Than Tax Year♦
    - 3.12.251.42.22.6 Error Code 008 - Tax Period Beginning
    - 3.12.251.42.22.7 ♦Error Code 010 - Amended Return "G" Coded♦
    - 3.12.251.42.22.8 Error Code 011 - Remittance is Present, and No Data in Section 07
    - 3.12.251.42.22.9 ♦Error Code 014 - Missing Address Entries♦
    - 3.12.251.42.22.10 ♦Error Code 015 - Foreign Address/State♦
    - 3.12.251.42.22.11 ♦Error Code 016 - ZIP Code/State Mismatch♦
    - 3.12.251.42.22.12 Error Code 026 Tax Period Mismatch
    - 3.12.251.42.22.13 Error Code 030 - Penalty and Interest Code Check
    - 3.12.251.42.22.14 Error Code 034 - Correspondence Received Date Check
    - 3.12.251.42.22.15 Error Code 065 - Credit Elect Amount and CCC "F" are Present
    - 3.12.251.42.22.16 Error Code 070 - CCC "9" is Present
    - 3.12.251.42.22.17 Error Code 072 - Check Fields 08RLI and 254DG against Field 01CCC
    - 3.12.251.42.22.18 Error Code 073 - CCC "3" is Present with Field 01CRD
    - 3.12.251.42.22.19 Error Code 106 - Check Period for Tax Credit
    - 3.12.251.42.22.20 Error Code 114 - Check Section 04 Amounts against Field 03CGC
    - 3.12.251.42.22.21 Error Code 116 - Check Taxable Income Bracket Amounts
    - 3.12.251.42.22.22 Error Code 122 - Check Tax Period of Sections 15-18 Fields
    - 3.12.251.42.22.23 Error Code 124 - Elective Payment Election (EPE)

---

3.12.251.42.22.24	Error Code 131- Check Fields 03PNC and 03PIN against Field 03K03
3.12.251.42.22.25	Error Code 155 - Foreign Tax Credit
3.12.251.42.22.26	Error Code 160 - Math Verify Total Income and Total Deductions Amounts
3.12.251.42.22.27	◆Error Code 163 - Form 3800 Credit Limits◆
3.12.251.42.22.28	Error Code 164 - Check Reserve Code
3.12.251.42.22.29	Error Code 172 - CCC “Y” is Present
3.12.251.42.22.30	Error Code 174 - Gross Income Tax Math Error
3.12.251.42.22.31	Error Code 176 - Alternative Minimum Tax Math Error (Tax Periods 201811 and Prior)
3.12.251.42.22.32	Error Code 178 - General Business Credit Math Error
3.12.251.42.22.33	Error Code 180 - Prior Year Minimum Tax Credit Math Error
3.12.251.42.22.34	Error Code 182 - Total Statutory Credits Math Error
3.12.251.42.22.35	Error Code 186 - Total Tax Math Error
3.12.251.42.22.36	Error Code 188 - Balance Due Math Error
3.12.251.42.22.37	Error Code 192 - Check Balance Due/Overpayment
3.12.251.42.22.38	Error Code 194 - Expedite Processing of Refund
3.12.251.42.22.39	Error Code 196 - RPS Indicator or Remittance Present with No Tax
3.12.251.42.22.40	Error Code 198 - Tax Period before 199612
3.12.251.42.22.41	Error Code 999 - Re-validate End-of-Year Document

Exhibits

3.12.251-1	Form 1120, U.S. Corporation Income Tax Return
3.12.251-2	Schedule N, Foreign Operations of U.S. Corporations
3.12.251-3	Schedule D, Capital Gains and Loses
3.12.251-4	Form 8949, Sales and Other Dispositions of Capital Assets
3.12.251-5	Form 8996, Qualified Opportunity Fund
3.12.251-6	Form 4626, Alternative Minimum Tax - Corporations
3.12.251-7	Form 4797, Sales of Business Property
3.12.251-8	Form 1125-A, Cost of Goods Sold
3.12.251-9	Form 4136, Credit for Federal Tax Paid on Fuels
3.12.251-10	Form 8978, Partner’s Additional Reporting Year Tax
3.12.251-11	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
3.12.251-12	Form 8941, Credit for Small Employer Health Insurance Premiums
3.12.251-13	Form 3800, General Business Credit
3.12.251-14	Form 3800, General Business Credit (2023 Revision)
3.12.251-15	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
3.12.251-16	Form 8283, Noncash Charitable Contributions
3.12.251-17	Form 6252, Installment Sale Income
3.12.251-18	Form 8936, Schedule A, Clean Vehicle Credit Amount

---

3.12.251-19	Form 4255 - Certain Credit Recapture, Excessive Payments, and Penalties
3.12.251-20	Form 1120-C, U.S. Income Tax Return for Cooperative Associations
3.12.251-21	Form 1120-F, U.S. Income Tax Return of a Foreign Corporation
3.12.251-22	Form 1120-H, U.S. Income Tax Return for Homeowners Association
3.12.251-23	Form 1120-L, U.S. Life Insurance Company Income Tax Return
3.12.251-24	Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return
3.12.251-25	Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts
3.12.251-26	Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies
3.12.251-27	Error Code 026 - Correction Procedures
3.12.251-28	◆Potential Frivolous Arguments for Examination Review◆
3.12.251-29	Terms/Definitions/Acronyms
3.12.251-30	Form 1120 and Form 1120 Series - Taxpayer Notice Codes (TPNCs)
3.12.251-31	Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators



3.12.251.1  
(05-14-2025)  
**Program Scope and Objectives**

- (1) This IRM section gives instructions for Taxpayer Services Error Resolution Tax Examiners to correct errors for the returns below:
  - Form 1120, U.S. Corporation Income Tax Return (Document Code 10 or 11)
  - Form 1120-C, U.S. Income Tax Return for Cooperative Associations (Document Code 03)
  - Form 1120-F, U.S. Income Tax Return of a Foreign Corporation (Document Code 66 or 67)
  - Form 1120-H, U.S. Income Tax Return for Homeowners Association (Document Code 71)
  - Form 1120-L, U.S. Life Insurance Company Income Tax Return (Document Code 11)
  - Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return (Document Code 13)
  - Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts (Document Code 12)
  - Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies (Document Code 05)
- (2) **Purpose:** The Error Resolution System (ERS) is a means to resolve errors made by taxpayers and correct errors made during campus processing.
- (3) **Audience:** Tax Examiners in the Input Correction Operation and Error Resolution Section, including:
  - Tax Examining Technicians
  - Lead Tax Examining Technicians
  - Supervisory Tax Examining Assistants
- (4) **Policy Owner:** Director, Submission Processing
- (5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Compliance
  - Information Technology (IT) Programmers
  - Large Business and International (LB&I)
  - Small Business Self-Employed (SBSE)
  - Statistics of Income (SOI)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)
  - Tax Exempt and Government Entities (TE/GE)

3.12.251.1.1  
(01-01-2018)  
**Background**

- (1) The purpose of Error Resolution is to resolve validity errors, field errors, consistency errors, and math errors in returns and other documents for posting on 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 does not meet certain criteria, including:

- Invalid characters in a field (e.g., numeric instead of alpha).
- Invalid length of field (e.g., Employer Identification Number (EIN) with 8 digits instead of 9).
- Invalid codes in field (valid Action Codes, Audit Codes, etc., are programmed at GMF).
- Consistency errors - Any valid field used in any computation where the result is inconsistent with (or contradictory to) any other valid field.
- Math errors - computer does math computation and it differs from the taxpayer's amount.
- Invalid tax periods and eligibility for certain credits.

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

3.12.251.1.2  
(01-01-2018)

**Authority**

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code and their corresponding Treasury Regulations:

- IRC 6201(a)
- IRC 6213(b)

3.12.251.1.3  
(01-01-2026)

**Roles and Responsibilities**

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

3.12.251.1.4  
(01-01-2018)

**Program Management and Review**

- (1) **Program Goals:** Correct any errors that are identified using the Error Resolution System (ERS).
- (2) **Program Reports:** System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are found in IRM 3.12.38, 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:** Federal Managers Financial Integrity Act (FMFIA)

3.12.251.1.5  
(01-01-2018)

**Program Controls**

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

3.12.251.1.6  
(01-01-2018)  
**Terms/Definitions/  
Acronyms**

- (1) For Terms, Definitions, and Acronyms, see Exhibit 3.12.251-29, Terms/Definitions/Acronyms.

3.12.251.1.7  
(01-01-2025)  
**Related Resources**

- (1) The following table lists related sources:

Resource	Link/Title
Instructor's Corner for Submission Processing	<i>Instructor Corner for Submission Processing</i>
Servicewide Electronic Research Program (SERP)	<i>Servicewide Electronic Research Program (SERP)</i>
Integrated Data Retrieval System (IDRS)	
Integrated Automation Technologies (IAT)	<i>Integrated Automation Technologies</i>
IRM 3.11.16	Corporate Income Tax Returns
IRM 3.24.16	Integrated Submission and Remittance Processing (ISRP) System - Corporation Income Tax Returns
IRM 3.12.38	BMF General Instructions

3.12.251.2  
(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 of implementing a single, modernized programming solution that gives daily processing of taxpayer accounts.
- (2) The CADE 2 solution is comprised of several components, to modernize the IRS to a daily processing environment with several Transition States.
- (3) The BMF campus cycles are:
1. Campus Cycle: Thursday - Wednesday
  2. Master File Processing: Friday - Thursday
  3. Notice Review Saturday: Monday (8+ days)
  4. Unpostables: New available Tuesday; Closing Tuesday
- (4) BMF transaction posting timeframes are:
- Transactions will be viewable using Corporate Files Online (CFOL) command codes on Saturday following the weekly Master File processing run on Thursday.
  - Transactions will be viewable as posted transactions using IDRS command codes on Monday following the weekly Master File processing run on Thursday.
- Note:** Implementation of CADE 2 accelerated weekly IDRS analysis. Previously, transactions such as this would have been pending on IDRS and not shown in the CFOL command code displays.
- (5) Transaction posting dates show a format of YYYYCCDD. YYYY is the year. CC is the posting cycle. Individual Master File (IMF) transactions values for DD are:

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

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

#### 3.12.251.2.1 (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. They should provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.12.251.2.2  
(01-01-2025)

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

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (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.
  - The IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.12.251.2.3  
(01-01-2025)

◆ **TAS Service Level Agreements (SLA)** ◆

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

3.12.251.2.4  
(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. SSPND with Action Code 360 to route the return to Planning & Analysis (P&A).
  2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) with the notation "ID THEFT".
  3. Give the entire case to the manager/lead.

- (2) The manager/lead will expedite the case to the P&A staff for referral to one of the SP BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.12.251.2.5  
(01-30-2018)

**Processing Tax Returns**

- (1) Records are placed into the Error Inventory or the Workable Suspense Inventory for correction.
- (2) Once a record is accessed and displayed on the screen, the error must be resolved by:
- Fully correcting the record.
  - Placing the record in suspense until more information is received, or
  - Rejecting the record from pipeline processing.
- (3) Correct coding and transcription errors and misplaced entries, or in the case of a taxpayer error, notify the taxpayer of the error on the return.

3.12.251.2.6  
(01-01-2016)

**Related Manuals**

- (1) This IRM is your main source of information for correcting the record on the screen and the related return. You will also find procedures in the following IRMs:
- IRM 3.11.16, Corporate Income Tax Returns, which includes instructions for coding and editing of Form 1120, Form 1120-C, Form 1120-F, Form 1120-FSC, Form 1120-H, Form 1120-L, Form 1120-ND, Form 1120-PC, Form 1120-REIT, Form 1120-RIC and Form 1120-SF.
  - IRM 3.12.38, BMF General Instructions. This IRM has instructions for correcting records on the screen, document control, inventories, and management reports.
- (2) If there is any discrepancy between the instructions in other IRMs, always follow the instruction in IRM 3.12.251.

3.12.251.2.7  
(01-01-2022)

**Figures and Exhibits**

- (1) New exhibits have been added to the IRM. Job Aids can be found at BMF ERS Job Aid 2519-012, Section 07, *BMF ERS Job Aid*.
- (2) If there is any discrepancy between the IRM and the information in the Job Aid, always follow the instruction in IRM 3.12.251.

3.12.251.2.8  
(01-25-2024)

**◆Business Master File (BMF) Consistency◆**

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
- (3) A ◆ (diamond) before and after the subsection title shows BMF Consistency subsections.
- (4) Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.



3.12.251.2.9  
(04-23-2024)  
**◆IRM Deviation  
Procedures◆**

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.12.251.2.10  
(01-01-2020)  
**Local Desk Procedures**

- (1) Some Submission Processing Campuses have developed “Desk Procedures.” These “Local Desk Procedures” can be used:
  - a. To supplement existing Headquarters procedures.
  - b. To expand Submission Processing Campus Error Resolution procedures by incorporating material from other IRMs, Automatic Data Processing (ADP) handbooks, etc.
  - c. For local routing procedures.
  - d. Are not limited to the uses listed above.
- (2) A “signed approval” must be on file from the responsible manager on all Submission Processing Campus “Desk Procedures.”
- (3) All existing local information and procedural issuances must be reviewed periodically by a manager (at least 2 times a year or with each IRM revision) to:
  - a. Ensure conformance with Headquarters procedures,
  - b. Make necessary updates to the Desk Procedures, and
  - c. Secure necessary approvals.
- (4) An Excel worksheet has been developed and may be used for verifying tax with Form 1120. This job aid is available for your use and can be found at *Form 1120 Calculations*. Another Excel worksheet has been developed for figuring the blended rate for fiscal filers (201801 through 201811) and can be found at *Blended Rate Job Aid*. This does not override the “Rule of Two.” If the corrected tax is different than the computer’s generated tax, two tax examiners must figure the tax to ensure a quality product.
- (5) Immediately notify the Headquarters tax analyst of any processing problems that cause a “work stoppage.”

3.12.251.3  
(01-03-2024)  
**Error Resolution System  
(ERS) General  
Correction Procedures**

- (1) This IRM cannot address every possibility that occurs while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action.
- (2) Perfecting the tax return and error screen displays:
  - a. The error screen display shows the Document Locator Number (DLN), the Employer Identification Number (EIN) and the Name Control, if present, in the header portion of each error record. Previously assigned Taxpayer Notice Codes (TPNC) will be displayed in the header information.
  - b. Before making corrections to the error screen displays, make certain that the DLN of the screen display matches the DLN of the document. If information from 2 taxpayers’ returns appears on the error record under one DLN or the DLN does not match the return on the screen display:
    1. Stop processing.



2. Give the block of work to your manager. Management will make the determination if the mixed data can be corrected via the terminal screen displays or will have the blocks deleted and reinput.
- (3) Make certain the taxpayer's entries are on the correct lines of the tax return. Correct all coding and transcription errors and misplaced entries in each section and field of the screen display and on the return. Follow specific instructions for all sections and fields. Ensure that all sections and fields were transcribed.
- (4) Working Trail - see IRM 3.12.251.3.21, Working Trail, for instructions.
- (5) When making corrections to the screen display, be sure money amounts within a section have been transcribed in dollars and cents or dollars only, whichever is applicable. Brackets must be placed around negative amounts on the return. A signature is needed on all returns. If no signature is present, follow instructions in IRM 3.12.38, BMF General Instructions, for missing signature. If the signature area on the tax return is not signed, SSPND with Action Code "225" and correspond.

**Note:** A paper return stating that the return was rejected through the E-File system still requires a signature. Form 8879-CORP, E-File Authorization for Corporations is not an acceptable signature substitute for a paper return (Form 8879-C /Form 8879-I for 2021 and prior).

**Exception:** If one of the following returns are mailed between August 28, 2020, and October 31, 2025, accept a digital signature.

- Form 1120-C
- Form 1120-H
- Form 1120-L
- Form 1120-PC
- Form 1120-RIC
- Form 1120-REIT

3.12.251.3.1  
(01-01-2022)

#### Command Codes

- (1) Use Command Codes (CC) to correct and research the Error Inventory and the Workable Suspense Inventory.
  - a. Command Codes tell the system what function to perform.
  - b. The Employee Security file shows the employee's working Command Codes.
  - c. Command Codes must be entered in a valid format, otherwise an error message displays.
  - d. Correct the data and transmit.
  - e. For more information, see IRM 3.12.38, BMF General Instructions and the job aid at *IDRS Command Code Job Aid*.
- (2) Valid Command Codes are:

Command Code	Description
GTREC	Used to access the first error record in an ERS error block or to access a specific record in the Workable Suspense Inventory.

Command Code	Description
CRECT	Used to enter a correction. CRECT will be valid only after an error has been displayed in response to the GTREC Command. The Remittance Field in a record is not correctable with the Command Code CRECT.
GTSEC	Used to obtain the display of any data section within the record in process. The response will be a display of all correctable fields of the requested section, including blank fields. No computer-generated fields or error indicators will be shown.
GTRECQ	Used to access a worked record that has been held for Quality Review.
GTRECW	Used to recover an ERS data record that has already been worked. This Command Code can be used at any time on the same processing day. If any error is discovered on a later day, the record must be corrected using Notice Review and Adjustment procedures unless the record was held for Quality Review.
DLSEC	Used to delete a section from an ERS record.
SSPND	Used with an ERS Action Code to place a record into suspense status. SSPND is valid for Error Correction and Suspense Correction.
NWDLN	Used to assign a renumbered DLN and reject an ERS record.
RJECT	Used to reject a record from ERS.
BMFOL	Used to access BMF returns. When used with different definer codes, it will access screen displays for computer generated data and data transcribed from individual line items.
NAMEB	Used to research a missing or invalid EIN, Name and address data is input to search the Key Index File.
ENMOD	Used to research for a name control and Transaction Codes (TC).
INOLE	Used to access the most current entity data from the National Account Profile (NAP).
ERVOL	Used with a Status Code to display the number of ERS records in the current Workable Inventory. The printed reports for ERS are updated nightly.
ERINV	Used to research a specific DLN or Taxpayer Identification Number (TIN) on ERS. It is also used to display the number of records in a block.

<b>Command Code</b>	<b>Description</b>
ACTVT	Used to transfer an Unworkable Suspense record to the Workable Inventory.
NAMES	Used by authorized users of Name Search Facility (NSF). Used to research a missing or invalid Social Security Number (SSN).
NAMEE	Used by authorized users of Name Search Facility. Used to research a missing or invalid EIN.
NAMEI	Used to research missing or invalid SSN.

3.12.251.3.2  
(02-24-2025)

**Action Codes (AC)**

- (1) The ERS Action Code (AC) shows that specific information is missing or that the record is to be suspended from processing.
- (2) Only one Action Code can be assigned at a time to a record. Assign Action Codes in the following priority:
  - a. AC 310
  - b. AC 320
  - c. AC 4XX
  - d. AC 6XX
  - e. AC 3XX
  - f. AC 2XX
- (3) Action Code "001" will be computer-generated when the Block Out of Balance (BOB) Resolution Function has added a missing document by only inputting the TIN and the Name Control for the missing document.
- (4) Code and Edit assigns Action Codes to numbered returns if the document is unprocessable. This code is edited in the lower left margin of the return.
- (5) A Correspondence Action Sheet is used for initiating correspondence. This form is attached by Document Perfection. When routing within the campus (in-house research), attach an explanation about the missing information to the return.
- (6) The Action Code assigned by Code and Edit (C&E) will be transcribed into the record of the Form 1120. A valid Action Code other than 001 will place the record in the Suspense Inventory, either Workable or Unworkable.
- (7) If the Action Code assigned by Code and Edit is invalid or incomplete, the record will be assigned to the Error Inventory for correction or deletion of the code.

Action Code	Description	Workday Suspense Period	Function Used In CE = Code and Edit; EC = Error Correction; S = Suspense Correction; GEN = Computer Generated
001	Input Document	0	GEN
210	Employee Plan Master File (EPMF) Correspondence	60	EC, S
211	First Correspondence (Missing Information and/or Signature (Refund Returns))	40	CE, EC, S
212	Second Correspondence	25	CE, EC, S
213	Correspondence to Other than Taxpayer	40	CE, EC, S
215	First International Correspondence (Missing Information and/or Signature (Refund Returns))	45	CE, EC, S
216	Second International Correspondence	45	CE, EC, S
225	Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40	CE, EC, S
226	International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40	CE, EC, S
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
322	FIRPTA Credit Verification (Form 8288-A)	10	CE, EC
331	Frivolous Review	3	CE, EC

<b>Action Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In CE = Code and Edit; EC = Error Correction; S = Suspense Correction; GEN = Computer Generated</b>
332	QRDT (Questionable Refund Detection Team) Review	3	CE, EC
333	Prompt Audit	10	CE, EC, S
334	Joint Committee	10	CE, EC, S
335	Frivolous Case	10	CE, EC, S
336	QRDT Case	10	CE, EC, S
337	Other CID (Criminal Investigation Division)	10	CE, EC, S
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
344	Manual Refund - ERS	0	EC
347	Form 1120-S - Form 2553 - First Year	20	CE, EC, S
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirements Research	3	CE, EC, S
355	Other MFTRA Research	5	CE, EC, S
360	Other In-House Research	10	CE, EC, S
370	Examination	10	CE, EC, S
410	Assistance Needed	0	EC
420	Management Suspense A	5	CE, EC, S
430	Management Suspense B	10	CE, EC, S

Action Code	Description	Workday Suspense Period	Function Used In CE = Code and Edit; EC = Error Correction; S = Suspense Correction; GEN = Computer Generated
440	Management Suspense C - Large Business and International (LB&I) review of Form 1120-F (OSPC only)	15	CE, EC, S
450	Management Suspense D	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S
470	Complex Error Codes	0	EC
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	CE, EC, S
510	Missing Document	0	CE
511	Missing Document - 1st Suspense	25	EC, S
512	Missing Document - 2nd Suspense	20	S
513	Missing Document - 3rd Suspense	20	S
515	Missing Document - Short Term	5	EC, S
550	Magnetic Return - Check for Attachments	0	CE
551	Magnetic - Inconsistent Data	0	CE
610	Renumber - Non-Remit	0	CE, EC
611	Renumber - Remit	0	CE, EC
620	Non-Master File (NMF)/Non-ADP	0	CE, EC, S
630	Reinput	0	EC,
640	Void	0	CE, EC, S
650	International	0	CE, EC, S

Action Code	Description	Workday Suspense Period	Function Used In CE = Code and Edit; EC = Error Correction; S = Suspense Correction; GEN = Computer Generated
660	Data Control Delete	0	S
670	Rejected Missing Document	0	S
700	Duplicate Block DLN	0	GEN
711	Duplicate Document DLN from Code and Edit	0	GEN
712	Duplicate Document DLN from Error Correction	0	GEN
713	Duplicate Document DLN from Unpostables	0	GEN
714	Duplicate Document DLN from Unworkable Suspense	0	GEN
715	Duplicate Document DLN from Workable Suspense	0	GEN
800	NAP Linkage Problem	2	EC, S
900	Unpostable Record	0	GEN

- (8) For more information and applicable Action Codes, see IRM 3.12.38.3.4, *Error Resolution System (ERS) Action Codes* and the exhibit in IRM 3.12.38-1, *Action Codes*.

3.12.251.3.3  
(01-01-2022)

**Using Action Codes with  
Command Codes**

- (1) Use Action Codes and Command Codes to:
- Enter an Action Code on a record.
  - Delete or correct an invalid code.
  - Overlay the present Action Code with another to either resuspend or reject from ERS.
- (2) Command Codes:



Tax Examiner	Command Code	Action
ERS	SSPND	Clears the record from the screen and places the record in either Workable Suspense or Unworkable Suspense.
Rejects	RJECT	Rejects the record from ERS. Generally, Service Center Control File (SCCF) is automatically update for the rejected records.
Rejects	NWDLN	Rejects the record from ERS and establishes the new DLN under which the record for input.

- (3) When the Action Code does not describe the required action, attach a note of explanation to the return Form 4227, Intra-SC Reject or Routing Slip.
- (4) If an IDRS letter is necessary then, attach a Correspondence Action Sheet to issue the correspondence.

3.12.251.3.4  
(01-01-2021)  
**Clear Codes**

- (1) Certain generated Error Codes displays with a Clear Code. A Clear Code must clear the generation of an Error Code and allow the return to continue processing.

3.12.251.3.4.1  
(01-01-2021)  
**Clear Code "C"**

- (1) The letter "C" is used as a Clear Code for the Error Codes (consistency errors) where the error condition does not require a change or correction to the record as displayed.
  - The display will include a Clear Code Field, labeled "CL" to show the possible need of a Clear Code.
  - The Clear Code Field will always be found to the right of CRECT on the screen display.
- (2) Error Codes showing the possible need for a Clear Code are cleared by either correcting the condition or entering a "C" to show no correction is needed. If corrections are required:
  1. Enter and transmit before entry of the Clear Code "C."
  2. Assure that all corrective procedures have been input as shown under each individual Error Code before entering a "C" in the Clear Code Field.
- (3) On Reject documents Clear Code "C" is also used for clearing the Action Code from the screen after corrections for the Action Code have been completed, or as with Action Codes "410" and "700," the Action Code must be cleared initially, so other errors in the record can be resolved.
  - The presence of the "C" with a Priority I Error shows that you have made the corrections to the Action Code and now wish to have any other errors on the record displayed.
- (4) Command Code SSPND erases all "C" Clear Codes for Error Codes.

- (5) Programming erases all "C" Clear Codes for Error Codes and Action Codes for the new day's Error Inventory and Workable Suspense Inventory. Unfinished records from the previous day have none of the "C" Clear Codes that were assigned to a record that was not worked.
- (6) The "C" Clear Code will prevent any other corrections to the record to go with the "C" Clear Code. If a correction must be entered but you already have transmitted the "C" Clear Code or SSPND, and the record is no longer displayed, then use Command Code GTRECW to make any corrections.

3.12.251.3.4.2  
(01-01-2021)

**Error Codes**

- (1) Error codes (including ones which may require a "C" Clear Code) are numbered consecutively for correcting.
  - a. When correcting errors at the terminal, it is possible to create an Error Code with a higher priority than the one(s) cleared with a Taxpayer Notice Code or "C" Clear Code. Programming erases all "C" Clear Codes and TPNCs for Error Codes with a lower priority than the one created.
  - b. Beginning with the higher priority Error Code created, programming will continue displaying Error Codes for the record. Displays using the corrected data may be different from those previously displayed.
  - c. When a correction erases an Error Code previously cleared with a "C", the error condition no longer exists. The "C" Clear Code for this error and all "C" and TPNCs for all later errors in the record are deleted. If errors remain after deleting the "C" and TPNCs on the record, the program continues to display Error Codes whether they were previously displayed.

3.12.251.3.4.3  
(01-01-2021)

**Clear Code 000**

- (1) Clear Code "000" is used when deleting an Action Code.
  - Only use Clear Code 000 for invalid or erroneous Action Codes when you have determined there is no reason to suspend the record.

**Note:** The "000" cannot be used in suspense correction.

3.12.251.3.5  
(01-01-2016)

**Status Codes**

- (1) Records for the documents in the Error Resolution Systems (ERS) are controlled by Status Codes. The status is updated when the record is placed in a specific inventory.
- (2) Below is a list of the status codes and a brief explanation:
  - a. Status 100, error awaiting correction. Records are in the Error Inventory.
  - b. Status 2XX, record awaiting information. Records are in the Unworkable Suspense Inventory.
  - c. Status 3XX, suspense period expired-no response. Records are in the Workable Suspense Inventory.
  - d. Status 4XX, record with information, awaiting correction. Records are in the Workable Suspense Inventory.
  - e. Status Code 900, Record is on the Unselected Inventory.
- (3) The final two positions of the Status Code consist of the first two positions of the Action Code. This puts similar work together on the Workable Suspense Inventory. For example, "321" Suspense period expired, no response to taxpayer correspondence.

- (4) Records for which the Suspense Period has expired before being activated are automatically moved from Status 2XX to Status 3XX.

3.12.251.3.6  
(01-01-2016)  
**Statute Control Documents**

- (1) A statute control document is a document that is filed for a barred period. A barred period is a taxable period on which statutory limitations are placed for allowing refunds, credits, or for assessing added taxes.
- (2) Any Form 1120 that the current processing date is equal to or more than two years after the return due date or received date, whichever is later, is a statute control document. It appears on the screen with Error Code 001 unless Computer Condition Code "W" is present on the record. The Computer Condition Code "W" shows the record has been cleared by Statute Unit.
- (3) All "G" coded returns become statute returns if the processing date is equal to more than two years and ten months after the 15th day of the third month after the tax period ending.
- (4) In general, a claim for refund must be filed or added tax assessments must be made not later than three years from the date the original return was filed or two years from the date the tax was paid, whichever is later.

3.12.251.3.7  
(01-01-2022)  
**◆ Criminal Investigation (CI) Referrals ◆**

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

#

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

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

#

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

***CI Referral Routing***

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

4. Edit an action trail "Copy to CI," or "CI Referral," or similar language in the lower left corner going vertically up the side of the return.
5. Continue processing the return.
- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.12.251.3.8  
(01-01-2016)  
♦ **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.

3.12.251.3.9  
(01-01-2022)  
♦ **Frivolous Arguments** ♦

- (1) Some businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.12.251-28, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

**Frivolous Return Criteria**

If	Then
<p>The return meets any of the conditions shown as a frivolous return. See Exhibit 3.12.251-28, Potential Frivolous Arguments for Examination Review,</p> <p><b>Exception:</b> If the return shows Action Code “331” and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks, “Refer to Examination FRP for audit after processing,” continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</p>
<p>Examination has selected the return as frivolous, shown by an Action Code “331” and a Form 4227 with the remarks “Refer to Exam FRP for audit after processing,” but send the return for processing,</p>	<p>Continue processing the return using procedures in IRM 3.12.251.3.9, Frivolous Returns and Claims. However, do not circle or void the Action Code showing 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, blanks, or no entries.
- Returns showing “None”, “Not Liable”, etc.

3.12.251.3.10  
(01-01-2023)

**Charge-Out (Form 8161  
or Form 4251)**

- (1) Form 8161(c), ERS Return Charge-Out or Form 4251, Return Charge-Out, computer generates for all new suspense items.

**Note:** The Charge-Out will be used for pulling documents as well as routing the controlling documents while the record is being held in suspense and for use in associating the document with the Workable Suspense Inventory when the record becomes workable.

- (2) When a record appears on the Workable Suspense inventory with the Action Code as first priority:
- a. Tax examiners will add the information received to the record or follow the IRM instructions and clear the Action Code by entering the letter “C” in the Clear Code Field (CL) and transmitting.
  - b. Once the Action Code is cleared, any Validity, Section, or Math/Consistency errors will be displayed for correction.
  - c. Records may have been unprocessable and again require suspension for more information. A charge-out will not be generated for resuspended

items. Attach Form 4227, Intra-SC Reject or Routing Slip, notating the corrective action and route as necessary.

- (3) Some Action Codes may not be resuspended. If this occurs the charge-out should be notated in the correct block by entering the correct Action Code and date.

3.12.251.3.11  
(01-01-2022)

#### Non-Perfectable Conditions

- (1) Work non-perfectable conditions as follows:

Condition	ERS Action	Rejects Action
Perfection is not possible:	Reject the record by entering CC RJECT followed by Action Code "640."	Void the DLN. If remittance is involved, transfer to the Un-identified Remittance File.
Perfection is possible, but the record requires re-numbering:	Reject the record by entering CC RJECT followed by Action Code "640."	Assign a new DLN using Command Code NWDLN, with the correct Action Code, the new DLN and Master File ID Code if required.

- (2) A charge-out generates for all Rejected Records. The charge-out remains in the SC files for future reference. ERS automatically controls adjustments to SCCF.

**Note:** If the DLN was transcribed incorrectly and is wrong on the screen, the DLN appearing on the charge-out will be in error. The correct DLN must be noted on the charge-out for use in pulling the document. Inform your supervisor of the block involved and the physical location of the document.

3.12.251.3.12  
(01-01-2022)

#### Types of Errors

- (1) The Error Resolution System identifies errors according to type and priority. The record heading shows the type of error.
- Priority I - Action Code/Unpostable Code Error
  - Priority II - Terminus Error / Integrated Submission and Remittance Processing (ISRP) system Problem
  - Priority III - Field Error
  - Priority IV - Math/Consistency Error
- (2) If programming has not furnished a section needed to correct an error, then:
- a. Enter Command Code (CC) GTSEC.
  - b. This must be reported to Headquarters for correction of the display.

3.12.251.3.12.1  
(01-01-2016)

#### Priority I - Action Code/Unpostable Code Error

- (1) **Description**
- Records with an invalid Action Code assigned by Document Perfection is placed in the Error Inventory and displayed as a Priority I Error.
  - Records with a valid Action Code is assigned to a Suspense Inventory and displayed as a Priority I Error.

- (2) **Display** - The Action Code for the record with the literal description of the action or unpostable condition is shown.
- (3) Suspense Inventory Correction Procedures (Reject Procedures)
- (4) **Correction Procedures:**
  - a. Correct a Priority I Error as follows:

If	Then
Suspense action is required,	Enter Command Code SSPND with the correct Action Code. Then transmit.
No suspense action is required,	Enter numeric "000" in the Clear Code Field (CL) and transmit.
<b>Note:</b> Except for priority statute and manual refund cases, do not remove the document from the block.	

- (5) For purposes of the ERS program, Action Code "001" is identified as a Priority I Error.
  - a. This condition occurs whenever the Block out of Balance (BOB) Resolution function has added a document to a block by entering Name Control and TIN. The rest of the record must be added by Error Resolution.
  - b. Enter CC GTSEC for each record section that should have data. Add the required data.
  - c. When all the sections have been entered, enter "C" in the Clear Code Field, and the record will be subjected to normal validity checks.

3.12.251.3.12.2  
(01-01-2016)  
**Priority II - Section Errors**

- (1) Most edit, missing section, and terminus errors should be eliminated by ISRP. The following conditions may be present if normal ISRP validity checks have been bypassed: Edit Error - A section with an error detected by ISRP.
  - a. Code 1 - Split screen transmission. Key Verifier changed four or more digits of the Primary Taxpayer Identification Number, TIN, or the Original Entry.
  - b. Operator shown that a required section was missing.
  - c. Code 3 - Invalid section ending point.
  - d. Code 4 - Invalid field length.
  - e. Code 5 - Questionable Section - A section entered twice or entered out of sequence by ISRP.
- (2) Terminus Error - A section with variable length fields having an erroneous size field or otherwise being of erroneous size.



- (3) Display - All transcribed fields, except the ERS Action Code and the Remittance (Payment Received), is displayed in columnar format with or without data. The error type is also shown for ISRP Problem Code errors. Only one section (error) is displayed at a time.
- (4) Content - Any individual section, excluding computer generated fields and the Action Code. The Action Code is an uncorrectable field except as defined for SSPND and RJECT.
- (5) When displayed, this type of error shows all input fields except for the Remittance in Section 01 of the section in error. Transcribed data is present. Computer generated data is not present.
- (6) ISRP Error Codes are displayed by a 4 digit field. Validation remains the same but the error is reported by the display of a numeric character in a specific position of the field. The positions and the valid characters are as follows:

Position	Name	Values	Explanation of Value
0	ISRP PROBLEM CODE	0	Normal
1	ISRP PROBLEM CODE	1	ISRP set problem code
2	MIXED FIELD CHECK	2	Documents specified fields (by group) are compared with the corresponding data fields. If all the fields within the group are the same for any one of the available combinations, then generate value. Bypass the check if the field has all blanks or all zeros.
3	SECTION END PROBLEM CODE	3	Section length is other than defined parameter
4	FIELD LENGTH PROBLEM CODE	4	Non-numeric data, not blanks, is present in numeric field
5	DUPLICATE SECTION NUMBERS	5	Duplicate section numbers

3.12.251.3.12.3  
(01-11-2022)

**Priority II - Section  
Errors Correction  
Procedures**

- (1) ISRP Errors - Correction Procedures:
  - a. Examine all fields of the section.
  - b. If Section 01 of a return is coded, examine the section for an error to ensure that the return is for the taxpayer whose name is in Section 01.
  - c. Once the section is correct, or if no corrections are necessary, transmit from the bottom of the screen.
- (2) Terminus Errors (ERS) - Correction Procedures:
  - a. Examine all fields of the section.
  - b. Make the necessary corrections to the record.

- c. Once the section is correct, or if no corrections are necessary, transmit from the bottom of the screen.

(3) Terminus Error (Rejects) - Correction Procedures:

- a. Access the return via IDRS (Command Code GTREC).
- b. Examine all of the section fields.
- c. Make the necessary corrections to the record.
- d. Once the section is correct, or if no corrections are necessary, transmit from the bottom of the screen.
- e. After transmitting, work the return using regular IRM procedures.

(4) Questionable Section - Correction Procedures:

- a. Verify and enter all the data for the displayed section.
- b. When all the data is correct, transmit from the bottom of the screen.
- c. Correct all fields in the display before transmitting.

3.12.251.3.12.4  
(01-01-2016)

**Priority III - Field Errors**

- (1) **Definition** - Any field failing to meet the requirement(s) for that field (and that field only) is shown as a Priority III error. Consistency and/or relationships with other fields is not a factor. Individual field validity errors to be bypassed after initial consideration are shown as Priority IV Errors. Some reasons for field errors include:

- Non-numeric character in a numeric field
- Non-alphabetic character in an alpha field
- Blank space in a number field
- Blank in the first position of an alpha field

- (2) **Display** - All fields with a Priority III error are displayed in columnar format in the order encountered in the record. The Action Code and Taxpayer Notice Codes are never displayed as a Priority III Error.

- a. An overflow field is identified by all question marks for a money field or a single pound sign in the last position of a name line.
- b. If any money amount exceeds the maximum field length allowable, follow correction procedures in the Math/Consistency Errors Priority IV, see IRM 3.12.251.32, Math/Consistency Errors - Priority IV, or IRM 3.24.37, ISRP System - General Instructions.

(3) **Correction Procedures:**

- a. Every field displayed is in error. Correct the field using the specific instructions within each section for the field in error.
- b. Check the information on the source document to determine if each displayed field has been correctly edited and transcribed.
- c. Enter the correct data for each field displayed.
- d. If no data is to be displayed in the field, delete the field.
- e. Correct every field displayed.
- f. Transmit.

(4) This IRM shows each section for Priority III errors as:

- a. Error Record Format
- b. Each field within that section, with description, invalid conditions and correction procedures.

3.12.251.3.12.5  
(01-01-2022)

**Priority IV -  
Math/Consistency Errors**

- (1) A priority IV error displays whenever the contents of one field is inconsistent with the contents of another field, or when a math computation is incorrect. These errors are assigned a specific Error Code and displays in ascending Error Code order.
- (2) The screen display shows the Error Code assigned and all the fields needed to make the necessary correction.
- (3) For some math Error Codes, a field labeled "NC" displays for the entry of a Taxpayer Notice Code (TPNC). Multiple taxpayer notice codes may be entered when multiple XX(s) are shown. Previously assigned TPNC(s) displays on the right-hand side of Line 3 of the screen.
- (4) A field labeled "CL" will be displayed for the entry of a Clear Code on records where the possibility exists that a change or correction may not be needed. All coding and transcription errors and misplaced entries must be corrected, and all IRM procedures must be applied BEFORE entering a "C" in the Clear Code Field. All errors must be resolved, as applicable, by:
  - a. Eliminating the error;
  - b. Entering a Clear Code;
  - c. Entering a Taxpayer Notice Code; or
  - d. Suspending the document with the correct Action Code.
- (5) ERS MUST enter Action Code "341" and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- b. The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

#

#

3.12.251.3.13  
(01-01-2023)

**Taxpayer Notice Codes  
(TPNC)s**

- (1) This code is used when a math error is present involving the tax liability or tax due/overpayment. Each math error display requires a correction to a field or the assignment of a TPNC.
  - a. TPNCs are entered on the terminal screen following the literal "NC" (Notice Code).
  - b. The TPNC 90 must be entered on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC).

**Reminder:** The transmission of a TPNC **cannot** be accompanied by any other correction.

- (2) A TPNC is entered **only** after determining that no corrections to the record can be made. Before assignment of a TPNC:
  - a. All corrections **must** be entered and transmitted for each error condition.
  - b. A working trail showing the changes made must be entered on the return at the point of error and on the Total Tax line.

**Note:** An error may ripple through a return so that figures/entries based on the original calculations/entries could appear to be other errors/Error Codes. If an Error Code is the direct result of a ripple, reassign any previously sent TPNC.

- (3) Each math error will have certain TPNCs that are valid to clear the math error. If an invalid code is assigned, the error will be re-displayed.
- (4) A return can have a total of three TPNCs. If more than three codes are to be assigned, use TPNC 90 instead and list the needed TPNCs for Notice Review to type and send to the taxpayer.
- (5) TPNC 90 is a blank fill-in notice with 10 lines available for whatever statement is needed and is used when no other TPNC fully explains the error situation or when more than three notice codes are necessary. TPNC 90 can be used in conjunction with other notice codes. The TPNCs will be noted on the 90 notice as "Other notices sent". When a TPNC 90 is needed, See TPNC 90 Literals - Copy and Paste Job Aid on SERP at *TPNC 90 Literals*.
- (6) When sending a TPNC 90, do the following:
  - a. Write on the returns "TPNC 90 - ###" (or similar language) or use Form 12648, Error Correction 90 TPNC.  
**Note:** TPNC 90 Math Error Code Job Aid, shows literals with two digits and TPNC 90 Literals - Copy and Paste Job Aid, shows literals with three digits.
  - b. Notate TPNC 90 (or similar language) and the date on Form 1332, Block and Selection Record, or Form 2275, Records Request, Charge and Recharge.
  - c. Place the return in the TPNC 90 designated area (basket/tub).
- (7) If there is not an applicable TPNC 90 Math Error Code, then the ERS tax examiner will do the following:
  - a. Attach the applicable TPNC 90 slip of paper to the front of the return, after completing applicable fields or use Form 12648, Error Correction 90 TPNC, with the TPNC or narrative to be sent.
  - b. Notate TPNC 90 (or similar language) and the date on Form 1332, Block and Selection Record, or Form 2275, Records Request, Charge and Recharge.
  - c. Place the return in the TPNC 90 designated area (basket/tub).
- (8) Make sure that the return needing a TPNC 90 leaves Error Resolution System (ERS) with the correct TPNC 90 language for the applicable form. For questions, please contact your Lead and/or Manager.
- (9) Once a code is transmitted to the record, it may be changed in the following manner:
  - a. For records which have not been cleared from the terminal (errors remain after transmitting the TPNC), create an error with a higher priority.  
**Note:** This will cause all "C" clear codes and any notice code already assigned a lower priority error to be deleted from the record. TPNCs will be deleted from the header display. Beginning with the high Priority IV error created, all later errors will be displayed for resolution, even though they may have been displayed previously.
  - b. For records which have cleared the terminal, the "C" or TPNC on this error and all later Error Codes are displayed for resolution whether they were displayed previously. TPNCs previously assigned for this error and later Error Codes will be deleted from the screen.

- c. Records which have been worked may be reworked using Command Code GTRECW. See IRM 3.12.38, BMF General Instructions, for further details.
  - d. All TPNCs are erased when a record is suspended with Command Code SSPND.
  - e. Unfinished records from the previous day will have none of the TPNCs that were assigned to the records that were not worked.
- (10) See Exhibit 3.12.251-30, Form 1120 and Form 1120 Series - Taxpayer Notice Codes (TPNCs), for a list of the TPNCs that are valid for Form 1120.

3.12.251.3.14  
(01-01-2016)  
**Unprocessable ADP  
Returns**

- (1) Unprocessable returns occur when perfection of a return is not possible or it is necessary to correspond, perform in-house research or refer the document to another area of the campus. The record will be suspended and the required action taken. Suspend the unprocessable record by entering Command Code SSPND followed by the correct Action Code.
- (2) In cases where the Action Code cannot describe the required action, attach a note of explanation to the return (use Form 4227, Intra-SC Reject or Routing Slip).
- (3) If an IDRS letter is necessary, attach a Correspondence Action Sheet to issue the correspondence and SSPND with Action Code "211."

3.12.251.3.15  
(01-01-2016)  
**On-Line Entity (OLE)**

- (1) OLE is the system designed to allow for validation of the EIN and EIN/name control online using IDRS input Command Codes. It is designed to allow for entity research on a national basis.
- (2) Command Code INOLE is used with the National Accounts Profile (NAP) to research the entity module. This information includes name lines, name control, address, employment codes, filing requirements, etc.
- (3) Definer Code "S" should be used when you need more information that cannot be found using Command Code NAMEB or NAMEE to verify that the EIN the taxpayer has furnished is on the Master File. The display for a BMF EIN account will show the following:
  - Primary name and all the name lines on the BMF
  - Mailing address
  - Primary name control
  - Prior name control
  - Sole proprietor SSN
  - Fiscal month
  - Prior fiscal month
  - Establishment date
  - Employment date
  - Exempt Organization (EO) data, if present
  - Filing requirements
  - Parent Corporation EIN
  - Subsidiary Corporation.
- (4) Validation of IDRS Command Codes - IDRS Command Codes that create transactions posting on the Master File will have the EIN and EIN/name control confirmed using the Taxpayer Identification File (TIF) and the National Accounts Profile (NAP). The Command Codes will not return the "Request

Completed” response until the EIN and EIN/name control have been validated by the NAP as being on the Master File. The transaction will then try to post. The following IDRS Command Codes are affected by OLE validation:

- FRM49 - Taxpayer Delinquent Return Notices and Investigations;
- ENREQ - Entity Changes.

(5) If the EIN matches the EIN and name control, normal processing will continue.

3.12.251.3.16  
(01-01-2018)  
**Correspondence**

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

**Note:** DO NOT CORRESPOND for information on any return “secured by Examination.” If unprocessable, treat as a no reply case and follow the no reply instructions, see IRM 3.12.251.3.20.1, No Reply Procedures.

- (2) An ERS tax examiner initiating correspondence may either:
- a. Use the IDRS Correspondence Command Code LETER, or
  - b. Initiate correspondence by using a Correspondence Action Sheet (CAS), as is currently done for the IDRS operator or typist to use in issuing the actual correspondence. Attach the CAS to the left of Page 1 of the return, keeping the entity area visible.
- (3) Most correspondence is either a computer-generated notice, a computer-generated letter or a pre-printed letter. All correspondence reflects a response period within 30 days and the potential consequences for not replying.
- (4) Review the document before issuing correspondence to ensure all needed information is requested the first time. Check CC BMFOLI to ensure the return is not a duplicate document before corresponding. If a return is posted to the tax module, use CC BRTVU or BMFOLR to see if the raw return is a duplicate. If it is, SSPND with Action Code “640” to have it deleted. If it does not match the posted return, enter CCC “G” and continue processing the document as an amended return.
- (5) All correspondence to taxpayers requesting information should show that a response is required. Specify the length of time the taxpayer has to respond and include a statement on the action the IRS will take if the response is not received timely. Include the statement “When you reply, please send your telephone number and the most convenient time for us to call so we may contact you if we need additional information.” Give for a purge date at least 10 days after the date given in the letter to the taxpayer.
- (6) Whenever possible, pattern letters should be used to correspond with taxpayers. If a CNOTE or QUICKNOTE is used, be sure that it clearly communicates the message in simple language and has the above required information.
- (7) Before initiating manual correspondence on an account dealing with anything other than a recently filed return, check the Centralized Authorization File (CAF) to ensure that the information will be mailed to the taxpayer’s representative if one is on record.

- (8) Specific turnaround times for working taxpayer correspondence as outlined in IRM 3.30.123, Work Planning and Control-Processing Timeliness: Cycles, Criteria, and Critical Dates, must be followed. Monitored reports must be kept ensuring that these guidelines are met.
- (9) When taxpayer errors are discovered in processing which have caused or will cause processing delays and no other notification is to be sent to the taxpayer, tell the taxpayer of the reasons for the delay.

3.12.251.3.16.1  
(01-01-2022)

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

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.
- (2) “CII” show a “CII Image-Do not correspond for Signature” stamped below the signature line or a “CII” annotation on the front of the return.
- (3) Follow the correspondence instructions below for processing “CII” returns:

If	And	Then
The “CII” return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms)	<ul style="list-style-type: none"> <li>a. Do not correspond.</li> <li>b. Remove the return from the batch and SSPND with Action Code “640” to have the DLN voided.</li> <li>c. Attach Form 4227, Intra SC Reject or Routing Slip, (or other proper routing slip) to the return and route to AM to secure missing information.</li> <li>d. If the return comes back from AM with the information still incomplete, send the return to AM again to secure all the missing information. show “Additional information needed to process incomplete CII return” or similar language on Form 4227 (or other routing slip).</li> </ul>



If	And	Then
The "CII" return has a Form 13596 attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC "3" is edited on the return),	Do not route the return to AM. Continue processing the return.
The "CII" return does not have a Form 13596, Re-processing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms)	Research for prior posting (TC 150 posted) 1. If TC 150 is present, and the information is the same, cancel the DLN and treat as classified waste. 2. If TC 150 is not present, follow normal correspondence procedures.

3.12.251.3.17  
(01-01-2023)

◆ **Use of Fax for  
Taxpayer Submissions** ◆

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**.
- (2) Contact the taxpayer by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the approved Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
  - IRM 21.1.3.2.3, Required Taxpayer Authentication
  - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
  - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
  - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.12.251.3.18  
(01-01-2016)

**Unprocessable  
Conditions**

- (1) An error record must be rejected when:
  - a. It is International related and has a foreign address or claims Possessions Tax Credit or claims Credit for Income Tax Withheld (or paid) at source (Form 1042-S credit) (except Ogden Submission Processing Center (OSPC) only).
  - b. It covers multiple tax periods or reports multiple types of tax.
  - c. It is mis-blocked.

- d. It requires correspondence with the taxpayer for missing or clarifying information.
  - e. Subsidiary returns are detached from parent returns.
  - f. It is a potential Statute Case not cleared by Statute Control Group.
  - g. It is an unprocessable return "Secured by Audit/Examination." Do not correspond. Treat as a "No Reply" and follow No Reply instructions.
  - h. The return is stamped "Pro Forma" or other designation that shows income calculation for a state that requires such tax filing requirements.
  - i. The return is a supporting document for Form 1139, Corporation Application for Tentative Refund.
  - j. The return is a supporting document for Form 6166, Certification Program Letterhead.
- (2) When a record is rejected, it is necessary to suspend with Action Code "640" and prepare one or more of the following:
- a. Form 4227, Intra-SC Reject or Routing Slip. Note the reason for rejecting the document.
  - b. Correspondence Action Sheet used to correspond with the taxpayer.
  - c. Form 6882, IDRS/Master File Information Request.

3.12.251.3.19  
(03-23-2018)

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

- (1) Document Perfection and ERS must identify refunds and initiate requests for manual refunds.
- Note:** Expeditious processing of refund returns is critical if the 45-day period is about to expire.
- (2) Action Code "341" should be input by Code and Edit to show that a manual refund is needed. If these conditions are **not** identified in Code and Edit, ERS must follow the criteria below:

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

#  
#

#  
#

- (3) TAS Manual Refunds - any return hand walked by a TS Submission Processing (SP) liaison for TAS must be processed by a lead tax examiner or designated tax examiner using the following procedures in the order listed:
1. CCC "O" must be edited on the return and entered in Field 01CCC.
  2. Delete CCC "Y" from Field 01CCC.
  3. Continue processing the return according to Error Code procedures.
- (4) Correspondence: If needed for missing or incomplete information, follow procedures below:

1. Complete the correct correspondence request form and request all information that is missing or incomplete.
2. Inform the TS liaison of all information that is being requested.
3. Suspend (SSPND) with correct suspense code and give return back to the TS Submission Processing (SP) liaison.

**Note:** The TS liaison will contact the TAS to obtain the required information needed to complete processing.

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

1. Initiate suspense (SSPND) action according to IRM procedures.
2. Inform the TS liaison the reason for the action taken.
3. Give the return back to the liaison.

**Note:** The TS liaison will contact TAS, who in turn will take the necessary action to complete the processing of the return.

- (6) Assigning TPNCs/Math Error: When a math error is identified, do the following:

1. Assign the TPNC according to IRM procedures.
2. After all TPNCs have been assigned, inform your liaison of TPNCs issued.
3. Suspend (SSPND) with correct code (suspense must be done at the generated point of error and give the return to the liaison).

**Note:** The TS liaison will contact the Taxpayer Advocate, who in turn will take the necessary action to complete the processing of the return.

- (7) When Balance Due/ Overpayment Math Error Code generates do the following:

1. Make screen print of the Error Code Display, highlight the Computer-Generated Refund Amount, and attach the print to the front of the return with the entity portion of the return visible.
2. Enter the amount the taxpayer claimed as the amount they requested to be refunded back in to Field 07B/R.
3. If Balance Due/Overpayment Math Error Code regenerates because the taxpayer made a math error when computing their refund, then make a screen print of the Error Code Screen Display and highlight the computer-generated refund amount. Attach the print to the front of the return keeping the entity area visible and assign the correct TPNC.

4. Once return completes processing, give the return, Form 12412, Operations Assistance Request (OAR), and the ERS screen print to the TS Submission Processing (SP) liaison.

(8) Rejects Suspense Procedures:

1. Follow specific instruction given by TS Submission Processing (SP) liaison. Correspond and assign as directed.
2. Refer to paragraphs (6) and (7) above.

3.12.251.3.20  
(03-11-2019)

**Correspondence Action**

- (1) General Information - This subsection has general instructions for processing correspondence items. If instructions in this subsection differ from specific instructions in other parts of this IRM, follow the specific instructions.

(2) Replies to Correspondence:

- a. The Correspondence Received Date (CRD) must be present when returns have been held in suspense and the reply is received after the due date of the return. The field format is YYYYMMDD. This field will be invalid when day of the month (DD) exceeds the allowable number of days for the transcribed calendar month (MM).
- b. Enter the Received Date of the correspondence reply in the Correspondence Received Date Field, 01CRD, except when the correspondence

#  
#

IRS processing error, we didn't ask for all required information, or the correspondence was sent in error.

- c. Correct the screen display and the return if necessary with the information received, including address changes.

- (3) Missing Information - Do not correspond a second time if one contact from any processing area has already been made. Missing information on a return should be treated as a no reply.

- (4) Frivolous Replies - If an item being questioned by the IRS is protested by the taxpayer, follow instructions for protest returns. If in doubt whether an item is a protest, check with your manager, who may consult with Examination for final determination.

- (5) All Form 1120-F (Modernized Electronic Filing (MeF) and paper) returns claiming credit on Line 5(i), U.S. Income tax paid or withheld at source, on Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, must be verified on the INTLWebApps Application. See IRM 3.12.251.39, Form 1120-F Sections and Fields, IRM 3.12.251.39.7.1, Section 07 Field Errors, and IRM 3.12.251.39.21.23, Error Code 188 - Balance Due Math Error.

**Note:** This applies to form(s) the taxpayers include with their replies. **If we correspond for the form because it is missing, the credits must be verified before processing continues.**

(6) No Replies/Incomplete Replies

- a. If there is no reply or an incomplete reply to correspondence, perfect the document from available information and resolve any doubt in favor of the Internal Revenue Service.

- b. Disallow unsubstantiated credits where substantiation is required.

**Example:** Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains and Form 4136, Credit for Federal Tax Paid on Fuels.

- c. When unable to identify an excess remittance, transfer the remittance to the Unidentified Remittance File.
- d. Enter CCC "X" on refund returns with a missing signature.
- e. Refer to the chart of "No Reply" returns at the end of the section.
- f. Edit a CCC "3" in Field 01CCC for no reply returns.

(7) Undeliverable

- a. When working reject cases, if the correspondence is returned "Undeliverable," check to see if the address was correctly input on the letter. If it was not, resuspend using Action Code "212" to have another letter sent. Examine the return or attachments for a second address. If one is found, resuspend using Action Code "212" to have another letter sent.
- b. If none of the above conditions apply, process as a "No Reply."

(8) Late Replies - When a reply to correspondence is received after "No Reply" procedures have been implemented, special routing instructions are required. Follow procedures in IRM 3.12.38, BMF General Instructions.

(9) Return Secured by Audit - If a return secured by Audit is unprocessable due to missing information, do not correspond. Treat the return as "No Reply."

3.12.251.3.20.1  
(03-04-2025)

**No Reply Procedures**

(1) "No reply" returns require the following action:

- a. **All** "No reply" returns must have Computer Condition Code "3" entered in Field 01CCC.

If	Then
Section 965 return,	Enter a CCC "X" into Field 01CCC, if the taxpayer has deferred Section 965 tax.
Tax period is one to eleven months later than the current date,	SSPND with Action Code "480" and attach Form 4227, Intra-SC Reject or Routing Slip, to hold until the end of the tax period.
Unexplained short year or unauthorized change in accounting period,	<ol style="list-style-type: none"> <li>Delete the return using IDRS: Enter Command Code RJECT followed by a space and enter 640 as the action code.</li> <li>Attach a Form 4227, check the Files box, and enter in the other box "RTN VOID TXP CHNG INVALID".</li> <li>Send the return to files.</li> </ol> <p><b>Note:</b> For MeF returns, do not send a copy of the return to files.</p>
Multiple tax periods,	Use earliest tax period. See "no reply" instructions in IRM 3.12.38, BMF General Instructions.
Signature is missing or it is not in the correct location on the return,	Enter CCC "X."
Form 851, Affiliations Schedule, is missing and Prepaid Credits on return,	<p>Research BMFOLT:</p> <ol style="list-style-type: none"> <li>If prepaid credits are present, continue processing.</li> <li>If prepaid credits are not present, adjust the credits on the return to match BMFOLT and send TPNC 90 (e.g., 90-255) with the following language: "You claimed prepaid credits on your tax return. However we either have no record of having received them or our records show a different amount was received. As such, we have adjusted your return."</li> <li>For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid, on Servicewide Electronic Research Program (SERP) at <i>TPNC 90 Literals</i>.</li> </ol>
Form 1118, Foreign Tax Credit - Corporations, is not supported,	Deny the credit.

If	Then
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, is not supported,	Deny the credit.
Form 3800, General Business Credit, is not supported, See IRM 3.12.251.23, Section 23 Data - Form 3800, General Business Credit, IRM 3.12.251.24, Section 24 Data - Form 3800, General Business Credit and IRM 3.12.251.25, Section 25 Data - Form 3800, General Business Credit.	Deny the credit.
Form 4136, Credit for Federal Tax Paid on Fuels, is not supported,	Deny the credit and send TPNC 40. Adjust Field 07B/R.
Form 4626, Alternative Minimum Tax - Corporations, is required (Tax Period 201811 and prior),	Assess AMT per computer and assign correct TPNC
Form 4626, Alternative Minimum Tax - Corporations, is required (Tax Period 202301 and later),	Assign correct TPNC
Form 8827, Credit for Prior Year Minimum Tax - Corporations, is not supported,	Deny the credit.
Form 8834, Qualified Electric Vehicle Credit, is not supported,	Deny the credit.
Taxable Income Bracket Amounts,	Assign TPNC 05.



If	Then
Negative entry on Line 32d (2010 revision and prior), Form 1120,	Delete the entry.
No Production Tax Credit Statement,	Deny the credit.
No Schedule D and a loss is claimed,	Delete the amount claimed for the loss.
No Schedule L,	Process as is.
Excess Remittance,	Transfer to Unidentified.

3.12.251.3.21  
(01-01-2024)

◆ **Working Trail** ◆

- (1) It is important to leave a legible “Working Trail” (or “Action Trail”) using blue ink for those who may work with the return later.
- (2) Write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC), see IRM 3.12.251.3.13, Taxpayer Notice Codes (TPNC), for more information.
- (3) If corresponding with a non-suspense letter, “X” and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money amounts when there are **no intervening entries** between the arrow and the line to which the money is to be entered.
- (4) Leave a working trail on the return when changes are made to the following items:
  - Employer Identification Number (EIN)
  - Tax Period
  - Received Date
  - Computer Condition Code
  - Correspondence Received Date (CRD)

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

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

3.12.251.3.22  
(01-01-2022)

**Conversion of Form 1120-S to Form 1120**

- (1) If a taxpayer filed Form 1120-S and the Entity Control Unpostable Unit has determined the taxpayer does not have a valid Form 2553, Election by a Small Business Corporation, on file, the Form 1120-S must be converted to Form 1120 to be processed.

- (2) Entity Control Unpostables will edit the name control, CCC "3" (if applicable), Received Date, Field 01NAI, Schedule K, Line 2a, Tax Period and Audit Code "4".
- (3) If a field other than those mentioned above has been entered, delete it.
- (4) Do not enter any tax data on the "blank" Form 1120. No conversion to a Form 1120 should be attempted.
- (5) If the converted form displays with Error Code 026 and there is an indication that Entity has taken action to resolve the tax period, clear the Error Code. If there is no indication that Entity has taken action on the tax period follow instructions for Error Code 026.
- (6) When reprocessing an original E-Filed (MeF) Form 1120-S as Form 1120, ensure that the received date is properly edited on the return. The received date is the same as the original DLN Julian date. Do not subtract ten days.

3.12.251.3.23  
(01-01-2016)  
**Homeowners  
Association Filing on  
Form 1120**

- (1) Homeowners Associations may file on Form 1120. When they do so, they are to be taxed at the normal corporate tax rate.
- (2) If the taxpayer shows Section 277 or states "minimum amount of tax" when there is no amount for taxable income present, accept the taxpayer's figures by using one or more verified fields.

3.12.251.3.24  
(01-01-2022)  
**Section 965 Returns -  
General Instructions**

- (1) Instructions in this subsection apply to tax periods 201712 through 202012.
  - (2) A Section 965 return can be identified by any of the following:
    - Form 965, Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System, is attached.
    - Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net Tax 965 Tax Liability and Electing REIT Report of 965 Amounts, is attached.
    - IRC 965 Transition Tax Statement is attached (201712 returns).
  - (3) IRC 965 affects returns for tax periods 201712 through 202012, see IRM 3.12.251.3.24.1, Section 965 - Tax Period 201712 - 201811 and IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012 for specific instructions according to the year the taxpayer reported their Section 965 tax liability.
- Note:** All corporate taxpayers, whether or not a Section 965(h) election was made, will report their Section 965 net tax liability and related amounts on Form 965, Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System. For tax period 201712, taxpayers used an IRC 965 Transition Statement to report these amounts. Taxpayers who filed an IRC 965 Transition Statement were instructed to file a Form 965 for the tax period 201812.
- (4) Corporate taxpayers can elect under Section 965(h) to pay their Section 965(h) net tax liabilities in installments over a period of 8 years. They will use Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net Tax Liability and Electing REIT Report of 965 Amounts, to report their transactions, payments, adjustments, and transfers during the 8 year period.

- (5) The table below shows required annual installment amounts:

**Note:** Taxpayers can pay more than required

Year	Installment Percentage	Deferred Percentage
1 through 5	8 percent per tax year	92 percent (1st year) 84 percent (2nd year) 76 percent (3rd year) 68 percent (4th year) 60 percent (5th year)
Year 6	15 percent	45 percent
Year 7	20 percent	25 percent
Year 8	25 percent	0 percent

- (6) Modernized E-File (MeF) created naming conventions to identify “965” on the return. Some returns may **not** be true Section 965 returns. The numbers “965” may appear in the address, banking account number, EIN or anywhere on the return. If determined that the return is not Section 965, delete CCC “J,” correspond for missing information and continue processing.
- (7) New fields and programming have been created that will automatically input Transaction Code 971 with Action Codes 114 and 115. It is not necessary to input these transactions. CCC “X” will automatically generate. The new fields capture the net tax liability under Section 965 (Field 0796I/0896I) and the net Section 965 tax paid for the reporting year (Field 0796P).
- (8) Computer programming is in place to compute the Section 965(h) deferred tax amount by subtracting Field 0796P (Net Section 965 tax paid for the reporting year) from Field 0796I/0896I (Section 965 Tax Liability).
- (9) The table below shows the new fields that have been created:

**Caution:** These fields capture different tax data than those input manually with TC 971 for TY2017. In TY2017, net tax liability under Section 965 (TC 971 AC 114) and deferred tax (TC 971 AC 115) was captured.

Form	Fields	Description	Parent Form Lines	Form 965-B Lines
Form 1120	0796P	Net Section 965 tax paid for the reporting year	Page 1, Line 32 (Schedule J, Part II, Line 12)	Part II, Column (k) <ul style="list-style-type: none"> <li>2017 - Line 1</li> <li>2018 - Line 2</li> <li>2019 - Line 3</li> <li>2020 - Line 4</li> </ul>
	0896I	Net tax liability under Section 965	Schedule J, Line 22	Part I, Column (d) <ul style="list-style-type: none"> <li>2017 - Line 1</li> <li>2018 - Line 2</li> <li>2019 - Line 3</li> <li>2020 - Line 4</li> </ul>

Form	Fields	Description	Parent Form Lines	Form 965-B Lines
Form 1120-C	0796P	Net Section 965 tax paid for the reporting year	Page 1, Line 29	Part II, Column (k) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
	0796I	Net tax liability under Section 965	Page 1, Line 30i	Part I, Column (d) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
Form 1120-L	0796P	Net Section 965 tax paid for the reporting year	Page 1, Line 27	Part II, Line 2, Column (k) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
	0796I	Net tax liability under Section 965	Page 1, Line 28i	Part I, Column (d) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
Form 1120-PC	0796P	Net Section 965 tax paid for the reporting year	Page 1, Line 14	Part II, Column (k) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
	0796I	Net tax liability under Section 965	Page 1, Line 15d	Part I, Column (d) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
Form 1120-REIT	0796P	Net Section 965 tax paid for the reporting year	Page 1, Line 24	Part II, Column (k) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
	0796I	Net tax liability under Section 965	Page 1, Line 25h	Part I, Column (d) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>
Form 1120-RIC	0796P	Net Section 965 tax paid for the reporting year	Part I, Line 28	Part II, Column (k) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>

Form	Fields	Description	Parent Form Lines	Form 965-B Lines
	0796I	Net tax liability under Section 965	Part I, Line 29i	Part I, Column (d) <ul style="list-style-type: none"> <li>• 2017 - Line 1</li> <li>• 2018 - Line 2</li> <li>• 2019 - Line 3</li> <li>• 2020 - Line 4</li> </ul>

- (10) **Paper filed Section 965 returns:** If the taxpayer has elected to defer payment of tax under Section 965(h), scan the pages of the return with Section 965 tax data, the IRC 965 Transition Tax Statement and/or the Form 965 and E-mail the scan to the Chief Financial Office (CFO) at \*CFO Tax Reform 965

3.12.251.3.24.1  
(01-01-2022)

**Section 965 - Tax Period  
201712 - 201811**

- (1) If a tax period 201712 - 201811 Section 965 return has been identified by ERS and Code and Edit has not edited Action Code "460" and/or CCC "J," Enter CCC "J" in Field 01CCC and SSPND Action Code "460."

**Note:** Action Code "460" ensures that Rejects will have the ability to review and adjust any issues that may arise during processing of the Section 965 returns.

- (2) Use the table below to correspond for missing information on Section 965 returns for tax period 201712 through 201811:

If	And	Then
Taxpayer pays Section 965 tax in full and the Section 965 tax is less	An IRC 965 Transition Tax Statement is not attached, or the statement does not include at least one significant entry,	Do not correspond. <b>Exception:</b> If other correspondence issues are present, SSPND with Action Code "211" and correspond for all missing information. <b>Caution:</b> Code and Edit was instructed not to correspond on Section 965 returns.

#

If	And	Then
Taxpayer pays Section 965 tax in full and the Section 965 tax is	An IRC 965 Transition Tax Statement is not attached, or the statement does not include at least one significant entry,	SSPND with Action Code "211" and correspond. Use the following language: "Internal Revenue Code (IRC) 965 Transition Tax Statement was either not attached or was incomplete. Send us a completed, signed, IRC 965 Transition Tax Statement to support the Section 965 entries on your return." <b>Caution:</b> Code and Edit was instructed not to correspond on Section 965 returns. Ensure all correspondence issues on the return are addressed when corresponding for the IRC 965 Transition Tax Statement.
Taxpayer deferred payment of a portion of the Section 965(h) net tax liability,	An IRC 965 Transition Tax Statement is not attached, or the statement is not signed and does not include at least one significant entry,	SSPND with Action Code "211" and correspond. Use the following language: "Internal Revenue Code (IRC) 965 Transition Tax Statement was either not attached or was incomplete. Send us a completed, signed, Section 965 Transition Tax Statement to support the Section 965 entries on your return." <b>Caution:</b> Code and Edit was instructed not to correspond on Section 965 returns. Ensure all correspondence issues on the return are addressed when corresponding for the IRC 965 Transition Tax Statement.

#

(3) **Suspense Correction for Section 965 returns (Tax Period 201712 through Tax Period 201811)**

1. The following table explains the different elements in a tax period 201712 through 201811 Section 965 return and the likely placement on the form or IRC 965 Transition Tax Statement:

**Caution:** Line numbers on the IRC 965 Transition Tax Statement can differ depending on the format used by the taxpayer.

Form	Section 965(h) Net Tax Liability (amount to which Section 965(h) election applies) (IRC 965 Transition Tax Statement)	Total Section 965 Net Tax Liability (IRC 965 Transition Tax Statement)	Net Section 965 Tax Paid for the Reporting Year
Form 1120	Page 3, Schedule J, Part II, Line 19d	Page 3, Schedule J, Part I, Line 11	Return or IRC 965 Transition Tax Statement <ul style="list-style-type: none"> <li>• Taxpayer may list required installment payments, or</li> <li>• Subtract the Section 965 deferred tax from the Section 965 tax liability.</li> </ul>



Form	Section 965(h) Net Tax Liability (amount to which Section 965(h) election applies) (IRC 965 Transition Tax Statement)	Total Section 965 Net Tax Liability (IRC 965 Transition Tax Statement)	Net Section 965 Tax Paid for the Reporting Year
Form 1120-C	Page 1, Line 29i	Page 4, Schedule J, Line 9 or Page 1, Line 28	Return or IRC 965 Transition Tax Statement <ul style="list-style-type: none"> <li>• Taxpayer may list required installment payments, or</li> <li>• Subtract the Section 965 deferred tax from the Section 965 tax liability.</li> </ul>
Form 1120-L	Page 1, Line 29k	Page 6, Schedule K, Line 10	Return or IRC 965 Transition Tax Statement <ul style="list-style-type: none"> <li>• Taxpayer may list required installment payments, or</li> <li>• Subtract the Section 965 deferred tax from the Section 965 tax liability.</li> </ul>

Form	Section 965(h) Net Tax Liability (amount to which Section 965(h) election applies) (IRC 965 Transition Tax Statement)	Total Section 965 Net Tax Liability (IRC 965 Transition Tax Statement)	Net Section 965 Tax Paid for the Reporting Year
Form 1120-PC	Page 1, Line 14k	Page 1, Line 13	Return or IRC 965 Transition Tax Statement <ul style="list-style-type: none"> <li>• Taxpayer may list required installment payments, or</li> <li>• Subtract the Section 965 deferred tax from the Section 965 tax liability.</li> </ul>
Form 1120- REIT	Page 1, Line 24h	Page 3, Schedule J, Line 7 or Page 1, Line 23	Return or IRC 965 Transition Tax Statement <ul style="list-style-type: none"> <li>• Taxpayer may list required installment payments, or</li> <li>• Subtract the Section 965 deferred tax from the Section 965 tax liability.</li> </ul>

Form	Section 965(h) Net Tax Liability (amount to which Section 965(h) election applies) (IRC 965 Transition Tax Statement)	Total Section 965 Net Tax Liability (IRC 965 Transition Tax Statement)	Net Section 965 Tax Paid for the Reporting Year
Form 1120- RIC	Page 2, Part I, Line 28i	Page 3, Schedule J, Line 7	Return or IRC 965 Transition Tax Statement <ul style="list-style-type: none"> <li>• Taxpayer may list required installment payments, or</li> <li>• Subtract the Section 965 deferred tax from the Section 965 tax liability.</li> </ul>

2. Research the IRC 965 Transition Tax Statement and return to determine the Section 965 tax liability amount, the deferred tax amount and the Net Section 965 tax paid for the reporting year.

If	Then
The tax increase displayed by the computer differs from IRC 965 Transition Tax Statement/return,	Research return for math errors before accepting Section 965 tax increase.
There is a conflict between the return and IRC 965 Transition Tax Statement,	Use the IRC 965 Transition Tax Statement amounts.

3. If an IRC 965 Transition Tax Statement (or similar 965 statement) is attached do the following:

If	And	Then
Section 965 tax liability is present on line 5, <b>Caution:</b> The Section 965 tax liability could be shown differently depending on the format used.	The amount is included in Total Tax (Form 1120, Schedule J, Line 11), <b>Note:</b> Use table in paragraph (3) for corresponding lines for other 1120 series returns.	Enter the amount in Field 0896I (0796I for other 1120 series returns).
Section 965 tax liability is not present on line 5 due to either of the following: <ul style="list-style-type: none"> <li>• Taxpayer computed Section 965 tax to zero (0) or a negative amount.</li> <li>• No reply to correspondence for the IRC 965 Transition Tax Statement or incomplete statement does not give Section 965 Net Tax amount.</li> </ul>	The amount is not included in Total Tax Form 1120, Schedule J, Line 11, <b>Note:</b> Use table in paragraph (3) for corresponding lines in other 1120 series returns.	Enter "0" in Field 0896I (0796I for other 1120 series returns).

4. Input Net Section 965 total tax paid for the reporting year (Field 0796P) per instructions below:

If	And	Then
The IRC 965 Transition Tax Statement shows the taxpayer is paying the full amount of Section 965 tax,	The full amount is included on Form 1120, Line 34 (Amount owed), <b>Note:</b> Use corresponding line for other 1120 series returns.	Enter that amount in Field 0796P.
The IRC 965 Transition Tax Statement shows the installment amount due or the installment amount can be determined by multiplying the total net tax liability by .08.	The taxpayer has included that amount on Form 1120, Line 34 (Amount owed), <b>Note:</b> Use corresponding line for other 1120 series returns.	Enter that amount in Field 0796P.

If	And	Then
The amount paid for the reporting year cannot be determined from the IRC 965 Transition Tax Statement.	The amount on Form 1120, Schedule J, Part II, Line 19d shows the deferred tax amount, and Schedule J, Part I, Line 11 shows the total tax Liability, <b>Note:</b> Use corresponding line for other 1120 series returns.	Subtract the Section 965 deferred amount from the Section 965 total tax amount. Enter the difference in Field 0796P. For example, The Section 965 tax liability amount is \$25,000. The deferred amount is \$23,000 (.92 of \$25,000). The difference is \$2000.00 (.08 percent of \$25,000). Enter \$2,000 in Field 0796P. <b>Reminder:</b> It is possible for the taxpayer to pay more than the .08 percent. If they do, enter the amount in Field 0796P.
The taxpayer has elected under Section 965(h) to defer payment of a portion of the Section 965 net tax liability,	Schedule J, Part II, Line 19d has an amount,	Delete the amount in Field 08ORC. <b>Note:</b> Computer programming figures the deferred amount by subtracting the amount paid from the total liability. The presence of Field 08ORC causes a duplicate deferred amount.
The return or IRC 965 Transition Tax Statement does not give enough information to determine net Section 965 tax paid for the reporting year,		Correspond for IRC 965 Transition Tax Statement per instructions in paragraph (2).

5. Resolve Error Codes. Error Code 186 and/or Error Code 188 should generate if more tax and/or credit (deferred tax) was added, see IRM 3.12.251.32.40, Error Code 186 - Total Tax Math Error, and IRM 3.12.251.32.42, Error Code 188 - Balance Due Math Error.

3.12.251.3.24.2  
(01-01-2022)

**Section 965 - Tax Period  
201812 through 202012**

- (1) If a tax period is 201812 through 202012 and there is an amount on Schedule J, Line 22, and Code and Edit has not edited Action Code “460” and/or CCC “J,” Enter CCC “J” in Field 01CCC and SSPND with Action Code “460”.

**Note:** Action Code “460” ensures that Rejects will have the ability to review and adjust any issues that may arise during processing of the Section 965 returns.

- (2) Use the table below to correspond for missing information on Section 965 returns for tax period 201812 through 202012.

If	And	Then
Taxpayer pays Section 965 tax in full and the Section 965 tax is less than	Form 965 and Form 965-B are not attached,	Do not correspond. <b>Exception:</b> If other correspondence issues are present, SSPND with Action Code “211” and correspond for all missing information. <b>Caution:</b> Code and Edit was instructed not to correspond on Section 965 returns.
Taxpayer pays Section 965 tax in full and the Section	Form 965 and Form 965-B are not attached,	SSPND with Action Code “211” and correspond. Use the following language: “Form 965 and Form 965-B either were not attached or were incomplete. Send us a completed Form 965 and Form 965-B to support the Section 965 entries on your return ” <b>Caution:</b> Code and Edit was instructed not to correspond on Section 965 returns. Ensure all correspondence issues on the return are addressed when corresponding for the IRC 965 Transition Tax Statement.

#

#

If	And	Then
Taxpayer has elected under section 965(h) to defer payment of a portion of the Section 965 net tax liability,	Form 965 and Form 965-B are not attached,	SSPND with Action Code "211" and correspond. Use the following language: "Form 965 and Form 965-B either were not attached or were incomplete. Send us a completed Form 965 and Form 965-B to support the Section 965 entries on your return "  <b>Caution:</b> Code and Edit was instructed not to correspond on Section 965 returns. Ensure all correspondence issues on the return are addressed when corresponding for the IRC 965 Transition Tax Statement.

(3) **Suspense Correction for Tax Period 201812 through 202012**

1. If CCC "J" is present on a tax period 201812 through 202012 return, the taxpayer must be reporting their Section 965 tax liability in that year. The Section 965 liability is generally included in either or both tax year 2017 or 2018 (201712-201911).

**Note:** Installment payments can be reported for up to eight years. A CCC "J" is not applicable when reporting installment payments.

**Note:** MeF business rules generates a CCC "J" if there is an amount on Form 1120, Schedule J, Line 22, but if this amount is a misplaced entry and not Section 965 tax liability, the CCC "J" and the amount in Field 0896I must be deleted.

2. Determine if the CCC "J" was erroneously input or if the taxpayer is reporting their Section 965 liability for the current year by using the table below:



If	And	Then
The return is tax period 201812 through 202012,	The taxpayer is reporting Section 965 tax liability on Form 965-B, <ul style="list-style-type: none"> <li>Part I, Line 2, Column (d) (2018)</li> <li>Part I, Line 3, Column (d) (2019)</li> <li>Part I, Line 4, Column (d) (2020)</li> </ul>	CCC "J" should be present in Field 01CCC.
The return is tax period 201812 through 202012,	The taxpayer has a misplaced entry on Form 1120, Schedule J, Line 22,	Delete CCC "J" and delete the amount in Field 0896I.
The return is tax period 201812 through 202012,	The taxpayer has an entry on Form 1120, Schedule J, Line 22, but an entry is not present on Form 965-B, <ul style="list-style-type: none"> <li>Part I, Line 2, Column (d) (2018)</li> <li>Part I, Line 3, Column (d) (2019)</li> <li>Part I, Line 4, Column (d) (2020)</li> </ul>	Determine the correct placement of the amount on Form 1120, Schedule J, Line 22 and delete CCC "J" from Field 01CCC.
The return is tax period 201812 through 202012,	The taxpayer reported Section 965 tax liability in a previous year, For example, the taxpayer is only reporting installment payments or, Form 965-B has an amount in Part I, Line 1, Column (d) (2017),	Delete CCC "J" from Field 01CCC and continue processing the return.

3. Use the tables below to verify amounts in Fields 0796P and 0796I/0896I.

*Form 1120*

If	And	Then
Form 1120, Schedule C, Line 15, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120, Schedule J, Part III, Line 22,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> amount in Field 0896I.
Form 1120, Schedule C, has an amount on Line 15, Column (a) and either Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> or Form 1120, Schedule J, Part II, Line 12 has an amount,	There is <b>not</b> an amount on Form 1120, Page 1, Line 32,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> amount in Field 0796P.

**Form 1120-C**

<b>If</b>	<b>And</b>	<b>Then</b>
Form 1120-C, Schedule C, Line 15, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-C, Page 1, 30i,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> amount in Field 0796I.
Form 1120-C, Schedule C, has an amount on Line 15, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-C, Page 1, Line 29,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> amount in Field 0796P.

**Form 1120-L**

<b>If</b>	<b>And</b>	<b>Then</b>
Form 1120-L, Schedule A, has an amount on Line 16, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-L, Page 1, 28i,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> amount in Field 0796I.

If	And	Then
Form 1120-L, Schedule A, has an amount on Line 16, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-L, Page 1, Line 27,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> amount in Field 0796P.

**Form 1120-PC**

If	And	Then
Form 1120-PC, Schedule C, has an amount on Line 15, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-PC, Page 1, 15d,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> amount in Field 0796I.
Form 1120-PC, Schedule C, has an amount on Line 15, Column (a) and Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-PC, Page 1, Line 14,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> amount in Field 0796P.

**Form 1120-REIT**

<b>If</b>	<b>And</b>	<b>Then</b>
Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-REIT, Page 1, 25h,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> amount in Field 0796I.
Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-REIT, Page 1, Line 24,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part II, Line 2, Column (k) (2018)</li> <li>• Part II, Line 3, Column (k) (2019)</li> <li>• Part II, Line 4, Column (k) (2020)</li> </ul> amount in Field 0796P.

**Note:** This table is for taxpayers making the Section 965(h) election and not the Section 965(m) election for Form 1120-REIT filers.

**Form 1120-RIC**

<b>If</b>	<b>And</b>	<b>Then</b>
Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-RIC, Part I, 29i,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>• Part I, Line 2, Column (d) (2018)</li> <li>• Part I, Line 3, Column (d) (2019)</li> <li>• Part I, Line 4, Column (d) (2020)</li> </ul> amount in Field 0796I.

If	And	Then
Form 965-B, <ul style="list-style-type: none"> <li>Part II, Line 2, Column (k) (2018)</li> <li>Part II, Line 3, Column (k) (2019)</li> <li>Part II, Line 4, Column (k) (2020)</li> </ul> has an amount,	There is <b>not</b> an amount on Form 1120-RIC, Part I, Line 28,	Enter the Form 965-B, <ul style="list-style-type: none"> <li>Part II, Line 2, Column (k) (2018)</li> <li>Part II, Line 3, Column (k) (2019)</li> <li>Part II, Line 4, Column (k) (2020)</li> </ul> amount in Field 0796P.

3.12.251.3.25  
(04-20-2023)

**Elective or Deemed  
Payment Election (DPE)  
and Credit Transfers**

- (1) Under the Inflation Reduction Act (IRA) of 2022 and CHIPS and Science Act of 2022, the taxpayer can elect to:
  - Take certain credits as a “Deemed Payment.”
  - Transfer a credit to another taxpayer.
  - Claim the credit as a General Business Credit.
- (2) For tax periods 202201 - 202212, identify a “Deemed Payment Election” when the taxpayer writes “IRA22DPE”, on Form 3800, an attachment or on any of the following lines:

Form	Lines	Field
Form 1120	Schedule J, Line 20d	08ORC
Form 1120-C	Line 30f(1)	07RIC
Form 1120-F	Line 5j	Total line - Move to Field 07RIC
Form 1120-H	Line 23e	0623E
Form 1120-L	Line 28g(1)	07RIC
Form 1120-PC	Line 15i	07OC
Form 1120-REIT	Line 25f(1)	07RIC
Form 1120-RIC	Line 29f	07RIC

- (3) When a return is identified with a “Elective or Deemed Payment Election”, and Code and Edit has not done so, do the following:
  - Enter RPC “J” in Field 01RPC.
  - Place a flag at the top of the return and attach the “IRA22 DPE/TRE Reminder” sheet under the Entity portion of the return.  
  
**Note:** P&A will provide the pre-printed half-sheets for ERS to use.
  - Suspend with Action Code “450”.

4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
  5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.
- (4) When a return is identified in ERS with a "Credit Transfer", and Code and Edit has not done so, do the following:
1. Enter RPC "K" in Field 01RPC.
  2. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet under the Entity portion of the return.
- Note:** P&A will provide the pre-printed half-sheets for ERS to use.
3. Suspend with Action Code "450".
  4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
  5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.

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

- (5) Treat taxpayers who claim the credit on Form 3800 with no other indication of claiming the "Elective or Deemed Payment Election" or "Credit Transfer" as normal. See IRM 3.12.251.32.37, Error Code 178 - General Business Credit Math Error.

3.12.251.3.26  
(01-01-2022)  
**Documents with  
Overfilled Money Fields**

- (1) If the money amount on a return exceeds the maximum field length allowable, enter the maximum amount of tax in Field 07GVT. Prepare Form 3465, Adjustment Request, to have the remainder assessed by Accounts Management.

#

and computer tax, correspond for an explanation or follow local Submission Processing Campus procedures. If no reply, send TPNC 40.

3.12.251.4  
(01-01-2026)  
**Form 1120 Sections and  
Fields**

- (1) Form 1120 has Sections 01 through 12, 14 through 21, 23 through 27, 29, 31, 35 and 60.
- (2) Information related to ERS screen displays, invalid conditions and correction procedures are included in each section description.

3.12.251.5  
(01-01-2016)  
**Section 01 Data - Form  
1120**

- (1) This subsection has instructions for correcting Section 01 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 01 has Remittance, Received Date, processing codes, entity data, and miscellaneous information.

3.12.251.5.1  
(01-01-2019)  
**Section 01 Field Errors**

- (1) Correctable Section 01 fields are listed below:



Field	Field Title	Field Length	Location
01NC	Name Control	4	First Name Line
01EIN	Employer Identification Number	9	EIN Block
01TXP	Tax Period (Ending)	6	Upper right Corner Page 1
01RCD	Received Date	8	Center of Page 1
01CCC	Computer Condition Code	10	Dotted Portion of Lines 1-11, Page 1
01TXB	Tax Period Beginning Date	8	Edited to the left of the Form Title at the top of Page 1
01NAI	NAICS Code	6	Form 1120 Page 4, Schedule K, Line 2a
01CBI	Preparer Checkbox Indicator	1	Paid Preparer Use Only section
01CRD	Correspondence Received Date	8	ERS only field
01PSN	Preparer Taxpayer Identification Number (PTIN)	9	Paid Preparer Use Only section
01PEN	Preparer EIN	9	Paid Preparer Use Only section
01PTN	Preparer phone number	10	Paid Preparer Use Only section
01RPC	Return Processing Code	35	Edited to the right of Page 1, Line 1c

3.12.251.5.2  
(01-01-2016)

**Field 01NC - Name Control (XREF EC 002 or 003)**

- (1) This field is transcribed from the name line in the entity portion of the return. The field is used for the name control (the first four significant characters of the corporation's name).
- (2) **Invalid Conditions** - Field 01NC is invalid if:
  - The Name Control is present, and the first position is not alpha or numeric.
  - The Name Control 2nd, 3rd and 4th positions are not alpha, numeric, ampersand, hyphen, or blank.
  - There are any intervening blanks between characters.
- (3) **Correction Procedures:**
  - a. If the Name Control is invalid initiate research.
  - b. If the Name Control has been transcribed incorrectly, enter the correct Name Control.
  - c. If the Name Control is missing and cannot be found, initiate research using local campus procedures.
  - d. If found, enter the correct Name Control in Field 01NC and on the return.

- e. If you are still unable to find the Name Control, SSPND the record with Action Code "320."

3.12.251.5.3  
(01-01-2016)

**Field 01EIN - Employer  
Identification Number  
(XREF EC 004)**

- (1) The EIN is a number assigned by IRS for identification of a business tax account. The field is found in the EIN block on page 1 of the return or on the IRS preprinted label.
- (2) **Invalid Conditions** - Field 01EIN is invalid if:
- The field is less than 9 digits.
  - The EIN is not numeric.
  - The EIN is all zeros or nines.
  - The first two digits are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, 89, and 96.
- (3) **Correction Procedures:**

If	Then
The EIN was transcribed incorrectly or is missing,	Check the return and attachments for a valid EIN. If found, enter in Field 01EIN and the EIN box on the return.
Entity Control has assigned an EIN,	Enter it in Field 01EIN and on the return. GTSEC 01 and enter the entity assignment date in Field 01CRD if it is after the Received Date (Field 01RCD).
A correct EIN cannot be found,	Research using Command Code NAMEB for the correct EIN. If found, enter EIN in Field 01EIN and the EIN box on the return.
If a correct EIN cannot be found using Command Code NAMEB,	Research using Command Code NAMEE for the correct EIN. If found, enter in Field 01EIN and the EIN box on the return.
More than one EIN is found, or if unable to determine a valid EIN,	SSPND with Action Code "320" and notate on routing slip "Multiple EIN" or "No Match Found".
A remittance return with an EIN change,	SSPND with Action Code "351." Rejects will research via IDRS to determine if the payment has posted correctly.
Research is not possible because IDRS is down,	SSPND with Action Code "351."

3.12.251.5.4  
(01-01-2026)

**Field 01TXP - Tax Period**  
**(XREF EC 007 or 026)**

(1) The tax period is found in the upper right corner of the return. It is the ending month and year of the tax period covering the return. If the tax period is not the current calendar year, it is edited in year/month (YYYYMM) format. For example, December 31, 2025, is edited as "202512."

(2) **Invalid Conditions** - Field 01TXP is invalid if:

- The field is not numeric.
- The last two digits (month) are not 01 through 12.
- The tax period is equal to or after the current year and month.
- The tax period is blank.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Check the upper right corner of Page 1 of the return for a correct tax period.

If	Then
Final return,	Change the tax period to the month preceding the Received Date.
Tax period is later than the Received Date by four months or more,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "211"</li> <li>2. Correspond using Letter 319C, Return Covers Other Than 12-month Accounting Period. and request confirmation of the tax period ending.</li> </ol> <p><b>Note:</b> When confirmed, the return will be processed after the end of that tax period.</p>
Tax period is later than the Received Date by less than four months,	SSPND with Action Code "480" and attach Form 4227, Intra-SC Reject or Routing Slip, noting that the return should be held and processed after the end of the tax period.

- c. If account shows there are prepaid credits and/or extensions and the return is for a short period, SSPND with Action Code "351" and attach Form 4227 to have the credits and/or extensions moved to the correct period. The following table shows the placement of prepaid credits on the Form 1120 series.

Form Type	Line Numbers
Form 1120	Page 3, Schedule J, Line 13, 14 or 17 (Line 12, 13, or 16 for 2017-2011)

Form Type	Line Numbers
Form 1120-C	Line 30a, 30b, or 30d (30e for 2023 and prior)
Form 1120-F	Line 5a, 5b, or 5e
Form 1120-H	Line 23a, 23b, 23c
Form 1120-L	Line 27a, 27b, or 27d (27e for 2023) (Lines 28a, 28b, 28c or 28f for 2022 and prior)
Form 1120-PC	Line 16a, 16b, or 16e (Line 15e for 2022 and prior)
Form 1120-REIT	Line 25a, 25b, 25d (25e for 2023)
Form 1120-RIC	Line 28a, 28b, or 28d (Line 28e for 2023) (Lines 29a, 29b, 29c for 2022 and prior)

- d. **52-53 Week Rule.** Corporations may elect to file a 52-53 week year end return under Treasury Regulation 1.441-2T(a).

Examples	
52-53 week tax year that ends on the last Friday of the month can end as much as 6 days before the last day of the month.	Tax year ends August 25, 2025. tax period should be 202508.
52-53 week tax year that ends on the Friday that is nearest to the last day of the month can end as much as 3 days before, or 3 days after, the last day of the month.	Tax year ends June 2, 2025. tax period should be 202505.

If Tax Period	Then
Covers more than 12 months,	Correspond for clarification. If no reply, follow instructions in IRM 3.12.38, BMF General Instructions.
Does not fall under the 52-53 week rule and does not end on the last day of the month,	Continue processing
Cannot be determined by researching the attachments,	Follow local research procedures to obtain the correct tax period (the latest year without a return).
Can be found through research,	Enter it in Field 01TXP and on the return.

**Note:** If research shows no filing requirement, SSPND with Action Code “320” to Entity Control.

3.12.251.5.5  
(01-01-2026)

**Field 01RCD - Received Date (XREF EC 007)**

- (1) The Received Date is edited in YYYYMMDD format. The Received Date must be present on all Forms 1120. This field will show on the return in MMDDYY format. On the ERS Screen it displays as YYYYMMDD.
- (2) **Invalid Conditions** - Field 01RCD is invalid if:
  - The Received Date is not present.
  - The Received Date is not numeric.
  - The Month is not 01 through 12.
  - The Day is not valid for the month.
  - The Received Date is later than the current processing date.
  - The Received Date is not in YYYYMMDD format.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Field 01RCD is transcribed from the stamped or edited date in the center of Page 1 of the return.

If	Then
The Received Date stamp is invalid (i.e., “20250115” in lieu of “20260115”),	Change the Received Date year to the current year.
The Received Date is illegible or missing,	Determine the correct Received Date in the following priority: <ol style="list-style-type: none"> <li>1. U.S. postmark date on envelope or a postmark set up by an acceptable designated private delivery service. See IRM 3.10.72, Receiving, Extracting and Sorting, for more details.</li> <li>2. Service Center Automated Mail Processing System (SCAMPS) digital date.</li> <li>3. Revenue Officer’s signature date.</li> <li>4. Signature date unless information shows it is not valid or the return is for a prior year.</li> <li>5. DLN Julian Date minus 10 days, unless MeF return. Use the original Julian Date when assigning a received date for MeF returns.</li> <li>6. Current date minus 10 days.</li> </ol>

3.12.251.5.6  
(01-01-2016)

**Field 01CBI - Checkbox Indicator**

- (1) The Paid Preparer Checkbox is found next to the Signature area of the return. The Paid Preparer Checkbox is used to show whether the taxpayer has elected to allow the preparer shown on the return to discuss the return with the IRS. Code and Edit will enter a "1" in the margin to the right of the box if the "Yes" box is checked.
- (2) **Invalid Condition** - Field 01CBI is invalid if not "1" or blank.
- (3) **Correction Procedures:**
  - Correct coding and transcription errors and misplaced entries.

If	Then
The "Yes" box is checked,	Enter a "1" in Field 01CBI.
The "No" box is checked, neither box is checked, or both boxes are checked,	Delete entry in Field 01CBI.

3.12.251.5.7  
(01-01-2026)

**Field 01CCC - Computer Condition Code (XREF EC 010, 011, 065, 070, 072, 073, 172)**

- (1) The Computer Condition Code (CCC) is transcribed from the dotted portion of the Income section of the return. Computer Condition Codes are used to notate a specific condition, attachment, or computation and will post on the Master File.
- (2) **Invalid Conditions** for Form 1120:

If	Then
CCCs "D," "R," are both present,	Field 01CCC is invalid.
Field 01CCC is not blank and an entry is not A, B, C, D, E, F, G, I, J, K, L, M, N, O, P, R, S, T, W, X, Y, Z, 1, 2, 3, 5, 6, 7, 8, or 9,	Field 01CCC is invalid.
More than 10 present,	Field 01CCC is invalid.

- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. When the code(s) entered on the return are illegible or invalid, examine the return and refer to the Computer Condition Code Chart below.
  - c. Determine the correct code(s) and enter on the screen.
  - d. When CCC "Y" is needed you may also need to GTSEC 07 and put the verified tax amount in Field 07MCT. If tax is zero enter .01 in Field 07MCT.
  - e. **Computer Condition Code Chart:**

Code	Edited if:	Shows
A	Tax year beginning was before December 31, 1987 and non-penalty Form 2220, Underpayment of Estimated Tax by Corporations, is present.	Waiver of the Estimated Tax penalty.
B	Corporation checks the Schedule M-3 box or Schedule M-3 is attached: <ul style="list-style-type: none"> <li>• Form 1120, Page 1, Box A, 4.</li> <li>• Form 1120-C, Page 1, Box A, 2.</li> <li>• Form 1120-F, Page 1, Schedule M-3 Box</li> <li>• Form 1120-L, Page 1, Box A, 3.</li> <li>• Form 1120-PC, Page 1, Box A, 3.</li> </ul>	Form 1120 with Schedule M-3 attached.
C	Qualified Derivatives Dealers (Form 1120-F)	"Yes" answer From Page 2, Question CC.
D	Reasonable cause for failure to pay	
E	Possible Identity Theft filing	
F	The taxpayer checks the "Final Return" box on Page 1 of the return, or there is any other indication that the taxpayer is not liable for future returns.	Final return
G	An amended return is identified per IRM 3.11.16, Corporate Income Tax Returns. <b>Note:</b> No other Computer Condition Codes are allowed, except CCC "W," "S," "T" or "3."	Amended return
H	CCC H is no longer required.	
I	Form 6781 is attached.	Tax Straddles and Regulated Futures Contract claimed are attached to Form 1120, Form 1120-C, Form 1120-F, Form 1120-L and Form 1120-PC.

Code	Edited if:	Shows
J	<p>The tax period is 201712 through 202012 and the return shows any of the following and the taxpayer is reporting Section 965 Tax Liability for the reporting year:</p> <ul style="list-style-type: none"> <li>Form 965, Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System, is attached.</li> <li>Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts is attached.</li> <li>IRC 965 Transition Tax Statement is attached to the return.</li> </ul> <p>See the following IRM references:</p> <ul style="list-style-type: none"> <li>IRM 3.12.251.3.24, Section 965 Returns - General Instructions.</li> <li>IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.</li> <li>IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 and later.</li> </ul>	<p>Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participation exemption system of taxation for U.S. Shareholders of Specified foreign corporations per Tax Cuts and Jobs Act (Tax Reform), Provision Section 14103, Public Law 115-97 (H.R.1) is applicable.</p>
K	<p>Form 8697, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts, is attached and shows a balance due in Part I, Line 10 and/or Part II, Line 11.</p> <p><b>Note:</b> The tax will be claimed on Form 1120 Schedule J, Line 9c, (2010 and prior: Line 9).</p>	<p>Form 8697 tax is claimed.</p>
L	<p>Form 8833 is attached to the return, or "Section 6114 Election."</p>	<p>The treaty- based position statement is not made per IRC 6114 but is subsequently claimed on the return.</p>
M	<p>Form 8949, Sales and Other Dispositions of Capital Assets, Opportunity Zone Enter CCC "M" when:</p> <ul style="list-style-type: none"> <li>Tax period is 201712 and later, <b>and</b></li> <li>Form 8949 has a code "Z" and/or "Y" in column (f).</li> </ul>	<p>Tax Cuts and Jobs Act of 2017, P.L. 115-97 (H.R. 1), Section 13823, Opportunity Zones. Taxpayers who elect to defer gain on the sale of an asset by investing in an Opportunity Zone Fund will show that they are deferring the gain by entering code "Z" in column (f).</p>



Code	Edited if:	Shows
N	<p>An unusual credit more than \$5,000,000 is claimed on</p> <ul style="list-style-type: none"> <li>Form 1120, Page 3, Schedule J, Lines 13 through 22 (Lines 12 through 19 for 2017-2011)</li> <li>Form 1120-L, Page 4, Schedule K, Lines 5a through 5f (Page 4, Schedule K, Lines 5a through 5e for 2023 - 2018) (Page 6, Schedule K, Lines 5a through 5e for 2017 and prior)</li> <li>Form 1120-PC, Page 1, Lines 16a through 16z (Lines 15a through 15z for 2023) (Lines 15a through 15i for 2022 - 2019) (Lines 15a through 15j for 2018) (Lines 14a through 14j for 2017 and prior)</li> <li>Form 1120-FSC, Page 1, Lines 2a through 2g</li> <li>Form 1120-SF, Page 1, Lines 16a through 16e</li> </ul> <p>Unusual credits are defined as:</p> <ul style="list-style-type: none"> <li>Form 1120-PC, Page 1, Line 16e (Line 15f for 2023) (Line 15h for 2022 - 2018) (Line 14h for 2017 and prior) states: Credit by reciprocal for tax paid by Attorney in Fact under Section 835(d).</li> <li>A credit claimed under IRC 1341 or a "Claim of Right" for refund of excessive prior year taxes.</li> <li>Credits claimed under IRC 1383 in a later year for a refund of excessive prior year taxes.</li> </ul>	Form 1120 Joint Committee Case
O	Module Freeze condition is applicable.	Manual Refund
P	<p>for the following forms:</p> <ul style="list-style-type: none"> <li>Form 1120, Schedule J, Line 5a.</li> <li>Form 1120-C, Schedule J, Line 5a.</li> <li>Form 1120-REIT, Schedule J, Line 3a.</li> <li>Form 1120-RIC, Schedule J, Line 3a.</li> </ul>	Form 1118, Foreign Tax Credit
R	Reasonable cause for late filing.	
S	Form 8883, Asset Allocation statement under section 338, is attached.	<p>Form 8883 attached to:</p> <ul style="list-style-type: none"> <li>Form 1120</li> <li>Form 1120-C</li> <li>Form 1120-F</li> <li>Form 1120-L</li> <li>Form 1120-PC</li> <li>Form 1120-REIT</li> <li>Form 1120-RIC</li> </ul>

#

Code	Edited if:	Shows
T	Form 8886, Reportable Transaction Disclosure Statement.	Form 8886 attached to: <ul style="list-style-type: none"> <li>• Form 1120</li> <li>• Form 1120-C</li> <li>• Form 1120-F</li> <li>• Form 1120-H</li> <li>• Form 1120-L</li> <li>• Form 1120-PC</li> <li>• Form 1120-REIT</li> <li>• Form 1120-RIC</li> </ul>
W	Return has been “cleared by Statute”	Cleared by the Statute Control Group
X	Refund/Settlement freeze condition is shown	Return settlement is frozen
Y	Short period return for change of accounting period is shown	Return must be <b>manually verified</b> . Master File will accept return as submitted. Updates the entity fiscal month.
Z	Schedule UTP is attached to Form 1120, 1120-F, Form 1120-L or Form 1120-PC for Tax Year 2011	Uncertain Tax Position Statement with assets that equal or exceed \$100 million.
1	Form 8824 (Valid on Form 1120 and Form 1120-REIT)	Like Kind Exchange
2	Shows that a Form 8938 is attached.	
3	The taxpayer either does not respond to correspondence or the correspondence is returned undeliverable	Account will not receive credit interest
5	Bank Holding Co. Tax Act	Special installment status
6	Tax Period is 201812 and prior and Form 1120, Page 3, Schedule J, Part III, Line 14 (Part II Line 13 for 2017-2011)(with notation such as Special Estimated Tax Payments (SETP) or 8816); and/or Form 1120-L, Page 1 Line 28b (Page 1, Lines 29b and/or 29d for 2017 and prior); and/or Form 1120-PC, Page 1, Line 15b (Page 1, Lines 14b and/or 14d for 2017 and prior). (Form 1120, Form 1120-L and Form 1120-PC only)	Section 847 Deduction, Special Estimated Tax Payments
7	Reasonable cause denied	
8	Annualized income is computed on Schedule A, Pages 3 and/or 4 of Form 2220, <b>or</b> Form 2220, Part II Box 6 or Box 7 (prior year Part I, Box 1 or Box 2) is checked.	Waiver of the Estimated tax penalty

Code	Edited if:	Shows
9	Low-income Housing Credit is shown: <ul style="list-style-type: none"> <li>Form 1120, Schedule J, Line 9b has a significant entry.</li> <li>Form 1120-C, Schedule J, Line 8b has a significant entry.</li> <li>Form 1120-REIT, Schedule J, Line 6e has a significant entry.</li> <li>Form 8611 or Form 8693 is attached,</li> <li>Taxpayer notates "Form 8693,"</li> <li>Form 8609 is attached,</li> <li>Form 8609-A is attached.</li> <li>Form 8586 with entries on Line 1 or 3.</li> </ul>	The Low-income Housing Credit is claimed

f. If CCC "G" is present, and:

If	Then
Return is <b>not</b> an amended return,	Delete CCC "G" and leave other codes. Input all information from the return.
Return is an amended return,	Delete CCCs other than "G," "W," "S," "T," and "3."

g. If **more than 10 codes are present**, retain codes in the following priority: F, N, O, Y and others (up to 10 codes).

3.12.251.5.8  
(01-01-2024)

#### Return Processing Code - 01RPC

(1) Return Processing Code (RPC) is an alpha or numeric character used to alert the computer to a special condition. The RPC is edited on Page 1, in the right margin next to Line 1c of Form 1120.

(2) **Invalid Conditions:**

- Characters are not "A" through "N" or "1" through "7" and "9."
- There are more than 35 characters.

(3) **Correction Procedures:**

- Correct misplaced entries and transcription errors.
- When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:

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

RPC	Explanation
A	Form 5471, Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued, is attached.
B	Form 5471, Schedule H, Current Earnings and Profits, is attached.
C	Form 5471, Schedule I-1 Information for Global Intangible Low-Taxed Income, is attached.

RPC	Explanation
D	Form 5471, Schedule P, Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations, is attached.
E	Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
G	Form 5471, Schedule G-1, Cost Sharing Arrangement is attached.
H	Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, Part VIII has an entry (e.g., description, checkbox marked, percent, or an amount).
J	For tax periods 202201 - 202212, taxpayer writes <b>IRA22DPE</b> on Form 3800, Form 1120, Schedule J, Line 20d or on an attachment.
K	For tax periods 202201 - 202212, taxpayer writes <b>IRA22TRE</b> on Form 3800 at the top of the return, or on an attachment.
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
N	Form 4626, Alternative Minimum Tax (Revision 2023) is attached.
1	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts, is attached.
2	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI), is attached.
3	Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI), is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached.
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.
9	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached.

3.12.251.5.9  
(01-01-2018)

**Field 01TXB - Tax Period  
Beginning Date**

- (1) Field 01TXB will be an 8 character date edited to the left of the form title at the top of Page 1 of the tax return. It will be edited in YYYYMMDD format.

3.12.251.5.10  
(01-01-2024)

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

- (1) The North American Industry Classification System Code (NAICS) is transcribed from Form 1120, Schedule K, Line 2a (Business activity code no.)
- (2) **Invalid Conditions** - Field 01NAI is invalid if:
- The field is not present (except returns with CCC "G").
  - The field is not numeric.
  - The field is not 000001 through 999999.
- (3) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.
  - b. Make the following changes if the Form 1120 is not an amended return:

If	Then
The NAICS Code is found on Form 1120, Schedule K, Line 2a,	Enter the code in Field 01NAI.
The NAICS Code is not found on Form 1120, Schedule K, Line 2a,	Enter 999999 in Field 01NAI.
The taxpayer provides a number that is less than 6 digits,	Enter leading zeros to make it a 6 digit number.

- c. If Form 1120 is an amended return, delete any entry in Field 01NAI. GTSEC 01 and input CCC "G."

3.12.251.5.11  
(01-01-2016)

**Field 01CRD -  
Correspondence  
Received Date (XREF EC  
034 and EC 073)**

- (1) Field 01CRD is the date stamped on the reply to correspondence and is an ERS Input Only field.
- a. The 45-day interest free period for processing refund returns does not begin until after the return is considered processable. If correspondence is initiated for missing information, the Correspondence Received Date must be input on the Master File for the purpose of computing credit interest.
  - b. This field will show on any correspondence in MMDDYY format. On the ERS Screen it displays as YYYYMMDD.

**Note:** Code and Edit no longer edits the Correspondence Received Date.

- (2) **Invalid Conditions** - Field 01CRD is invalid if:
- The Correspondence Received Date (CRD) is present, and it is not numeric.
  - The format is not YYYYMMDD.
  - The month is not 01 through 12.
  - The day is not valid for a particular month.

(3) **Correction Procedures:**

- a. The Correspondence Received Date may not be required.

If	Then
<ul style="list-style-type: none"> <li>Correspondence was required because of an IRS processing error, such as a request for a return or schedule that we lost during processing,</li> <li>We didn't ask for all the required information, or</li> <li>The correspondence reply is received before the return due date,</li> <li>Correspondence was not needed,</li> </ul>	Delete Field 01CRD if any of these conditions are present.

- b. If the Correspondence Received Date is applicable, use the date the correspondence reply was received in the Submission Processing campus.

If	Then
The reply was not date stamped,	Use the postmark date on the envelope attached to the reply. Enter the Correspondence Received Date in Field 01CRD.
No reply or the correspondence was undeliverable,	GTSEC 01 and enter a CCC "3" on the return and in Field 01CCC. <b>Note:</b> The CCC "3" suppresses the credit interest.
There is an indication that Entity Control has assigned an EIN to the return,	Enter the entity assignment date found in the lower left-hand corner in Field 01CRD if it is later than the Received Date.
More than one CRD is present,	Use the CRD that made the return complete and processable.

3.12.251.5.12  
(01-01-2023)

**Field 01PSN - Preparer  
Taxpayer Identification  
Number (PTIN)**

- (1) The Preparer Taxpayer Identification Number (PTIN) is transcribed from the "PTIN" box in the "Paid Preparer Use Only" section of the return.

- a. Field 01PSN can be blank, or it can be numeric, or  
b. The field may have a "P" followed by eight numbers.

- (2) **Invalid Conditions** - Field 01PSN is invalid if:

- The PTIN is present, and it is all zeros or all nines.
- An entry is less than nine characters.

- A non-numeric entry is not "P" followed by eight numbers. These numbers cannot be eight zeros or eight nines.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the PTIN on the return is invalid, do not try to correct the taxpayer's information. Delete Field 01PSN.

3.12.251.5.13

(01-01-2023)

**Field 01PEN - Preparer EIN**

- (1) The Preparer EIN is transcribed from the "EIN" box in the "Paid Preparer Use Only" section of the return. Field 01PEN can be blank, or it can be numeric.

(2) **Invalid Conditions** - Field 01PEN is invalid if:

- The Preparer EIN is present, and it is all zeros or all nines.
- An entry is less than nine characters.
- A non-numeric character is present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the Preparer EIN on the return is invalid, do not try to correct the taxpayer's information. Delete Field 01PEN.

3.12.251.5.14

(01-01-2016)

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

- (1) The paid preparer phone number is transcribed from the bottom right-hand corner of Page 1, in the Paid Preparer Use Only area of the return. If present, the entry in Field 01PTN must be alpha, numeric or a combination of alpha and numeric characters not to exceed 10 positions.

**Note:** If the taxpayer checked "Yes" in the Paid Preparer Checkbox, a telephone number for the Paid Preparer should be entered to allow contact. However, this field is not required and may be left blank.

(2) **Invalid Condition:**

- Field 01PTN is invalid if not blank, alpha, numeric or a combination alpha and numeric characters.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If invalid characters are present, or if the Paid Preparer Phone Number on the return is invalid, do not try to correct the taxpayer's information. Delete Field 01PTN.

3.12.251.6

(01-01-2016)

**Section 02 Data - Form 1120 Address Information**

- (1) This subsection gives instructions for correcting Form 1120 Section 02 Field Errors.
- (2) Section 02 has address information. It will be present when a change of address has been entered.
- (3) This subsection must not be present on a return with CCC "G."

3.12.251.6.1  
(01-01-2016)

### Section 02 Field Errors

- (1) The fields listed below are in Section 02, Form 1120. From left to right are the field designator, maximum field length, title of field and the location where the data is obtained from the return.

Field	Field Title	Field Length	Location
02CON	In-Care-Of Name	35	Entity Section of the return
02FAD	Foreign Address	35	Entity Section of the return
02ADD	Address	35	Street address line, or corrected entry on pre-addressed label
02CTY	City	22	City, state, zip line or corrected entry on pre-addressed label
02ST	State	2	City, state, zip line or corrected entry on pre-addressed label
02ZIP	Zip Code	12	City, state, zip line or corrected entry on pre-addressed label

3.12.251.6.2  
(07-06-2018)

### ◆ Field 02CON - “In-Care-of” Name (XREF EC 002, 014, 016)◆

- (1) **Description** - Field 02CON is in the entity section of the return.
- (2) **Valid Condition** - Field 02CON has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent (%).

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

- (3) **Invalid Conditions** - Field 02CON is invalid if any of the following conditions are present:
- The first position is % (percent) and the second position is not blank.
  - The first position is blank.
  - The first character of the “In-Care-of” name is not alpha or numeric.
  - There are two consecutive blanks between significant characters.
- (4) **Correction Procedures:**
- Correct coding and transcription errors and misplaced entries.
  - Refer to the chart below:

#### *In Care of Name Correction Procedures*

If	Then
A % (percent) is in the first position,	<ol style="list-style-type: none"> <li>1. Verify there is a blank in the second position.</li> <li>2. If not blank, enter a blank followed by the “in-care-of” name, beginning with an alpha or numeric in Field 02CON.</li> </ol>



If	Then
A blank is in the first position,	1. Delete blank. 2. Enter the "in-care-of" name, beginning with an alpha or numeric in Field 02CON.
The first character of the "in-care-of" name is not alpha or numeric,	1. Verify "in-care-of" name on the return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 02CON.
Two consecutive blanks are present between significant characters,	Delete any unnecessary blanks in Field 02CON.

## 3.12.251.6.3

(01-01-2022)

## ◆Field 02FAD - Foreign Address◆

- (1) Description - Field 02FAD is in the Entity Section of the return.
  - a. This field will have an entry when there is a foreign address present on the return.
  - b. Field 02FAD should not be present on "G" coded short length returns.
- (2) **Valid Condition** - Valid characters are alpha, numeric, and special characters.
- (3) **Invalid Conditions** - Field 02FAD generates as an error when any of the following conditions are present:
  - The first position is blank.
  - Any character follows two consecutive blanks.
  - There are more than 35 characters present in the field.

**Note:** ISRP will input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return.
- (4) **Correction Procedures:**
  - Correct coding and transcription errors and misplaced entries.

**Foreign Address Correction Procedures**

If	Then
Field 02FAD is present,	1. GTSEC 02 2. Ensure Field 02CTY has a foreign country code and Field 02ST (State) has a "." period/space. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries. <b>Exception:</b> Use the Country Code based on the Province in Field 02CTY if the foreign address is from Canada and the address has a province name or abbreviation.

If	Then
A province abbreviation is not present for Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands but a Province name is present,	Enter the province abbreviation in the proper position in Field 02FAD.
A foreign address is not present on the return,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "610."</li> <li>2. Renumber return with domestic DLN.</li> </ol>

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

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

#### ***Change of Address***

If	And	Then
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is on Form 8822 / Form 8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	Take no action and continue processing.

If	And	Then
Form 8822, Change of Address, or Form 8822-B, Change of Address of Responsible Party - Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is on Form 8822 / 8822-B, Line 7,</li> <li>• An entry is on Form 8822-B, Lines 8 or 9,</li> </ul>	<ol style="list-style-type: none"> <li>1. Enter address shown on Form 8822 / Form 8822-B into Field 02FAD.</li> <li>2. Notate "Form 8822 or Form 8822-B detached" on the tax return.</li> <li>3. Detach Form 8822 / Form 8822-B and route to Entity Control using Form 4227, Intra-SC Reject or Routing Slip.</li> <li>4. Notate on Form 4227 "CHANGE OF ADDRESS PER Form 8822 or Form 8822-B."</li> </ol>

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

3.12.251.6.4  
(01-01-2016)

**Field 02ADD - Street Address (XREF EC 002, 014, 015, 016)**

(1) This field is transcribed from the Street Address line of the entity portion of the return.

(2) **Invalid Conditions** - Field 02ADD is invalid if:

- The street address is present, and the first position is blank.
- A character is not alpha, numeric, blank, dash or slash.
- Any character follows two consecutive blanks.
- There are more than 35 characters in this field.

**Note:** ISRP will input a pound (#) sign as the 35th character to show an overflow condition.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If the 35th character is a pound sign (#), refer to Document 7475, State Abbreviations, Major City Codes and Address Abbreviations. Abbreviate, the address to 35 or fewer characters.
- c. If unable to correct, DLSEC 02.

3.12.251.6.5  
(01-01-2016)

**Field 02CTY - City (XREF EC 002, 014, 015, 016)**

(1) This field is transcribed from the City, State, Zip line of the entity portion, on Page 1 of the return.

- a. Certain cities are designated "Major Cities" and have been assigned a designator that consists of two alpha characters. This code represents both the city and state.

- b. Whenever the city is on the Major City list, ISRP will enter the Major City Code instead of entering the entire name of the city and the state.
- c. When a Major City Code is used, it will be the first two positions of Field 02CTY.

(2) **Invalid Conditions** - Field 02CTY is invalid if:

- The city is present, and the first position is blank.
- Any character other than alpha or blank is present.
- Any character follows two consecutive blanks.
- A Major City Code is present, and it is not a valid Major City Code.
- The Foreign country code is not valid or Field 02CTY has "XX."

**Note:** If the address is a foreign address, defined as not within the 50 states or the District of Columbia, SSPND with Action Code "650" and attach a Form 4227, Intra-SC Reject or Routing Slip, with a notation to forward to the **Ogden Submission Processing Campus**. Ignore this procedure if you are in Ogden Submission Processing Campus **For Ogden Only:** Use the Job Aid to find the correct Foreign Code. Remove the incorrect information and enter the valid information into Field 02CTY.

**Note:** An Army Post Office (APO), Diplomatic Post Office (DPO) or Fleet Post Office (FPO) address is not considered a foreign address, but an address in an American possession.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a valid city is not available from the return or envelope, take any of the following steps. Research using INOLES or ENMOD, refer to Document 7475, State and Address Abbreviations, Major City Codes, Zip Codes and Countries, or if foreign address is shown on the return, enter correct Foreign code.
- c. Follow local procedures.

**Note:** If major city code is found, GTSEC 02. Enter the code in Field 02CTY and delete 02ST.

- d. If unable to correct, DLSEC 02.

3.12.251.6.6  
(01-01-2016)

**Field 02ST - State (XREF  
EC 002, 014, 015, 016)**

- (1) This field is transcribed from the City, State, Zip Code line of the entity portion of the return.
- (2) If the address is a foreign address, defined as not within the 50 states or the District of Columbia, SSPND with Action Code "650" and attach a Form 4227, Intra-SC Reject or Routing Slip, with a notation to send to the **Ogden Submission Processing Campus**.

**Note:** Skip this procedure if you are in Ogden Submission Processing Campus.

**Note:** An Army Post Office (APO) Diplomatic Post Office (DPO) or Fleet Post Office (FPO) address is not considered a foreign address, but an address in an American possession.

- (3) **Invalid Condition** - Field 02ST is invalid if the entry is not a state code that is listed in the State Code Table in Document 7475, State and Address Abbreviations, Major City Codes, Zip Codes and Countries, and State Codes and Zip Codes Perfection Chart.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a valid State Code is not available from the return or envelope, take any of the following steps: Research using INOLES or ENMOD to determine state, refer to Document 7475, or follow local procedures to determine state.

**Note:** If a major city code is found, GTSEC 02 and enter code in Field 02CTY and delete 02ST.

- c. If unable to correct, DLSEC 02.

3.12.251.6.7  
(01-01-2016)

**Field 02ZIP - ZIP Code**  
(XREF EC 002, 014, 015,  
016)

- (1) This field is transcribed from the City, State, Zip line of the entity portion of the return.

(2) **Invalid Conditions** - Field 02ZIP is invalid if:

- The Zip Code is present, and the first 5 positions are not numeric.
- The last 4 positions are not numeric or all blank.
- Positions 4 and 5 are "00."

**Exception:** Zip Code 20500

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a valid zip code is not available from the return or envelope, research using any of the following to determine the zip code: INOLES or ENMOD, Document 7475, State and Address Abbreviations, Major City Codes, Zip Codes and Countries, and State Codes and Zip Codes Perfection Chart.

3.12.251.7  
(01-01-2016)

**Section 03 Data - Form**  
**1120**

- (1) This subsection has instructions for correcting Section 03 Field Errors on Form 1120.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 03 has codes and indicators relating to attachments and information on the return.

3.12.251.7.1  
(01-01-2024)

**Section 03 Field Errors**

- (1) Correctable Section 03 fields are listed below:

Field	Field Title	Field Length	Location
03ABL	ABLM Code	3	Page 1, upper left margin by Box A
03IRC	Initial Return Code	1	Page 1, upper right margin by Box C.
03EZI	Empowerment Zone Indicator	1	The margin to the left of "Deductions" section of the return following "1-."
03ADC	Audit Code	15	The margin to the left of "Deductions" section of the return following "2-."
03MIC	Missing Schedule Code	2	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes.
03PIC	Penalty and Interest Code	1	The margin to the left of "Deductions" section of the return following "4-."
03RVC	Reserve Code	1	The margin to the left of "Deductions" section of the return following "5-."
03ISI	Installment Sales Indicator	1	The margin to the left of "Deductions" section of the return following "6-." "
03SDC	Special Deduction Code	1	Form 1120, Page 1, right margin by Line 29c
03CGC	Control Group Personal Service Code	1	Form 1120, Line 1, Schedule J. This field has moved to Schedule K, Line 28.
03AMC	Accounting Method Code	1	Form 1120, Schedule K, Left margin Line 1
03K04	Affiliated Group Code	1	Form 1120, Schedule K, Line 3
03PNC	Parent Name Control	4	Form 1120, Schedule K, dotted portion of Line 3
03PIN	Parent EIN	9	Form 1120, Schedule K, dotted portion of Line 3
03FCC	Foreign Country Code	2	Form 1120, Schedule K, Line 7(b)
03K7C	Number of Forms 5472 attached	3	Form 1120, Schedule K, Line 7(c)
03K12	Net Operating Losses (NOL) Carryover Amount	15	Form 1120, Schedule K, Line 12
03Q16	80 percent or more question	1	Form 1120, Schedule K, Line 16
03Q17	Disposal question	1	Form 1120, Schedule K, Line 17
03Q18	Section 351 transfer question	1	Form 1120, Schedule K, Line 18
03Q25	Qualified Opportunity Fund question	1	Form 1120, Schedule K, Line 25
03QOF	Qualified Opportunity Fund amount	15	Dotted portion of Form 1120, Schedule K, Line 25
03Q27	Digital Assets- checkbox	1	Form 1120, Schedule K, Line 27

Field	Field Title	Field Length	Location
03CGC	Controlled Group Code (201811 and prior)	1	Form 1120, Schedule K, Line 28
0329A	AMT - corporation under section 59(k)(1) prior year	1	Form 1120, Schedule K, Line 29a
0329B	AMT - corporation under section 59(k)(1) current year	1	Form 1120, Schedule K, Line 29b
0329C	AMT - Safe Harbor method under section 59(k)(3)(A)	1	Form 1120, Schedule K, Line 29c
0330A	Stock Repurchase	1	Form 1120, Schedule K, Line 30a
0330B	Stock Repurchase under foreign rules	1	Form 1120, Schedule K, Line 30b
0330C	Stock Repurchase under surrogate foreign rules	1	Form 1120, Schedule K, Line 30c
03Q31	Consolidated return with gross receipts or sales of 1 billion or more	1	Form 1120, Schedule K, Line 31

3.12.251.7.2  
(04-21-2020)

**Field 03ABL - ABLM Code**

(1) The ABLM Code is determined from the box in the upper left corner of the return. If the document code (4th and 5th positions in the DLN) is "10," Field 03ABL must be blank.

(2) **Invalid Conditions** - Field 03ABL is invalid if:

- The field is not 001, 010, 400 or blank.
- The doc code is 10 and 03ABL is not blank.
- The doc code is 11 and 03ABL is not 001, 010, or 400.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Check the return to see if it was given the correct document code.

If	Then
Form 1120 with Box (1), (2), or (3) in upper left corner of the return is checked,	Doc Code is 11.
Form 1120 with none of the boxes mentioned above is checked,	Doc Code is 10.

If	Then
Doc Code is 11, but should be 10,	Reprocess return to correct the DLN. If taxpayer caused the error (checked box in error) correct received date to reflect the date the correspondence was received.

- c. If the return was mis-blocked, reject with Action Code "610" and notate "mis-blocked return."
- d. If the document code is correct, and:

If	Then
Doc Code is 10,	Delete Field 03ABL.
Doc Code is 11,	<ol style="list-style-type: none"> <li>1. Refer to the chart below for ABLM Codes.</li> <li>2. If ABLM Code 400, 010, or 001 does not apply, delete Field 03ABL.</li> </ol>

- e. ABLM Codes are:

ABLM Code	Explanation
001	Box A(2) is checked on Page 1 of the return, or Form 1120-PH is attached, or Schedule J, Line 8 has an amount
010	Box A(1) on Page 1 of Form 1120 is checked, or Form 851 or Form 1122 is present, If the consolidated return has mixed component members (Example: taxpayer consolidates a Form 1120-L with a Form 1120) and minimum edit or math verification is impossible, then see Audit Code "3" instructions.
400	Box A(3) on Page 1 of Form 1120 is checked, or Box on Form 1120, Page 3, Schedule J, Line 2 is checked

**Note:** ABLM Code 400 has precedence over 010 or 001.

3.12.251.7.3  
(01-01-2024)

**Field 03CGC - Controlled  
Group Personal Service  
Code (XREF EC 114)**

- (1) This subsection only applies to returns for tax periods 201811 and prior.
- (2) This line has been moved to Schedule K, Line 28, all other instructions in this subsection remain the same.
- (3) The Control Group Code is edited on the dotted portion of Form 1120, Schedule J, Line 1.
- (4) **Invalid Conditions** - Field 03CGC is invalid if:



- The tax period is 201812 and later.
- The field is not blank, "2" or "1."

(5) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- For more guidance on this field, see EC 174, IRM 3.12.251.32.34, Error Code 174 - Gross Income Tax Math Error.
- Valid codes and explanations are listed below:

If	Then
<ul style="list-style-type: none"> <li>• Schedule O is attached or Question 1, Schedule J, Page 3 is checked; or</li> <li>• Statement of an apportionment schedule under "Section 1561" is attached; or</li> <li>• On a consolidated return (Field 03ABL is 010) only when the box on Line 1 is checked and Taxable Income Bracket amounts or Controlled Group Additional Tax amounts more than zero are present,</li> </ul>	Enter "1" in Field 03CGC. <b>Form 1120 only</b> <b>Caution:</b> If "4" is edited by Code and Edit refer to the Controlled Group "4" instructions below.
Tax Period began after 12/31/87 and <ul style="list-style-type: none"> <li>• The box on Schedule J, Line 2, is checked, or</li> <li>• The taxpayer has not checked the box but has computed the tax at a flat rate of 35 percent,</li> </ul>	Enter "2" in Field 03CGC. <b>Note:</b> Code "2" takes priority over codes "4" and "1."
Coded "4" by Code and Edit when the Taxable Income of the Controlled Group is \$100,000.00 or more,	Refer to the Controlled Group Code "4" instructions below.

- If **Controlled Group Code is "4,"** follow the instructions in the table below:

**Caution:** The field error for Controlled Group "4" is set for ERS verification. ERS must take action if the taxpayer did not pay additional taxes when total taxable income is over \$100,000.

If	And	Then
<p>Schedule O or an apportionment plan is attached,</p> <p><b>Note:</b> An attachment with an apportionment plan may be shown by any of the following: "Allocation/ Apportionment plan," "Consent to apportionment," "Controlled Group apportionment plan," "Surtax apportionment plan" or "allocation schedule."</p>	<p>The taxpayer is paying maximum tax of 35 percent,</p> <p><b>Note:</b> Maximum tax can be identified by an entry on Schedule O (2012 revision), Part II, Column (f).</p>	<p>Replace Controlled Group Code "4" with "1."</p>
<p>Schedule O or an apportionment plan is attached,</p>	<p>There are amounts on Schedule O, Page 3, Part III (2012 revision):</p> <ol style="list-style-type: none"> <li>Column (f) 5 percent if total taxable income is over \$100,000 (additional tax amount not to exceed \$11,750).</li> <li>Column (g) 3 percent if total taxable income is over \$15,000,000 (additional tax amount not to exceed \$100,000).</li> </ol>	<p>Replace Controlled Group Code "4" with "1."</p>
<p>The taxpayer has not computed the additional tax, or</p> <p>The taxpayer has incorrectly computed the additional tax,</p>	<p>A Schedule O or an apportionment plan is present, and there are taxable income allocations for the 15 percent, 25 percent, and /or 34 percent tax brackets,</p>	<p>Compute the taxpayer's share of additional tax according to Schedule O or the apportionment plan.</p> <ol style="list-style-type: none"> <li>GTSEC 04 and enter the result in Field 04AT1 and Field 04AT2 (if applicable).</li> <li>Replace Controlled Group Code "4" with "1."</li> <li>Send TPNC 05 if EC 174 generates.</li> </ol> <p><b>Note:</b> Field 04AT1 is 5 percent of the total taxable income over \$100,000 (additional tax amount not to exceed \$11,750) and Field 04AT2 is 3 percent of the amount over \$15,000,000 (additional tax amount not to exceed \$100,000).</p>

If	And	Then
Schedule O or an apportionment plan is not present or is incomplete,	Code and Edit has not corresponded,	Correspond for Schedule O.
No reply is received from the taxpayer,		Do the following: a. Replace Controlled Group Code "4" with "1." b. Manually compute the tax using the additional 5 percent of taxable income over \$100,000 (additional tax amount not to exceed \$11,750). c. Enter the amount in Field 04AT1. d. Also manually compute 3 percent of taxable income over \$15,000,000 (additional tax amount not to exceed \$100,000). e. Enter the amount in Field 04AT2. f. When Error Code 174 is displayed assign TPNC 40.
Taxpayer replies and shows they checked the box in error and are not a control group,		Reprocess the return after editing out any sign the form is for a control group. If taxpayer caused error, change the received date on the return to the received date of the correspondence.

## 3.12.251.7.4

(01-01-2016)

**Field 03IRC - Initial Return Code**

- (1) The Initial Return Code is transcribed from the right of Box C, Page 1. The valid codes are "2" or blank.

- (2) **Invalid Condition** - Field 03IRC is invalid if it is not blank or "2."

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Enter "2" in Field 03IRC if: the initial box is checked or the date of incorporation is within 12 months of the tax period ending, or there is any indication of initial filing written on the return or the incorporation date is within 24 months (or is not shown) and the beginning balance sheet is blank or all zeros.

## 3.12.251.7.5

(01-01-2018)

**Field 03MIC - Missing Schedule Codes**

- (1) Missing Schedule Codes will no longer be edited by Code and Edit. Code and Edit is now instructed to correspond for missing forms/schedules.

- (2) **Correction Procedures:**

- Delete the entry in Field 03MIC.

2. If there is no sign Code and Edit has requested the missing form(s)/ schedule(s), SSPND with Action Code "21X" and correspond if credit is

#

**Exception:** Correspond for a missing Schedule D if **any** significant entry is present in Field 0508.

3.12.251.7.6  
(01-01-2016)

**Field 03PIC - Penalty and Interest Code (XREF EC 030)**

- (1) The Penalty and Interest Code is edited to and transcribed from the margin to the left of "Deductions" section of the return following "4-". Field 03PIC should

#

#

shown on the return, see IRM 3.12.251.32.13, Error Code 030 - Penalty and Interest Code Check, for more information.

- (2) **Invalid Condition** - Field 03PIC is invalid if it is not blank or "1."

- (3) **Correction Procedures:**

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

3.12.251.7.7  
(01-01-2016)

**Field 03RVC - Reserve Code (XREF EC 164)**

- (1) The Reserve Code is transcribed from the margin to the left of "Deductions" section of the return following "5-". Valid codes are "1" and "4."

- (2) **Invalid Condition** - Field 03RVC is invalid if not blank, "1" or "4."

**Note:** Reserve Code "3" is generated if a valid amount for Orphan Drug Credit is present (Form 1120 only). It causes Error Code 164 to generate.

- (3) **Correction Procedures:**

- a. Code "1" will be used by Error Correction when a manual refund has been issued.  
b. Code "4" will be used if Form 2220 is attached and the taxpayer has checked the box on Line 8, Part II, Form 2220, "Large Corporations."

3.12.251.7.8  
(01-19-2023)

**Field 03SDC - Special Deduction Code (XREF EC 168 or 170)**

- (1) The Special Deduction Code is used by Error Correction only. It will be used only when Special Deductions or Excess Contributions are present with certain waiver conditions.

- (2) **Invalid Condition** - Field 03SDC is invalid if it is not blank, "1," "2," or "3."

- (3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.  
b. Check to see if any of the conditions listed below exist.

If	Then
Error Code 170 displays,	Enter "1" in Field 03SDC

If	Then
Excess Contributions are present with the waiver conditions that are identified in the Error Code 168 instructions, or The return is a short period due to "Initial," "Final" or "Change in Accounting Period,"	Enter "2" in Field 03SDC
Domestic Production activities are reported on Form 1120 Line 25 (2017 and prior),	Enter "2" in Field 03SDC
If the conditions for Codes "1" and "2" are present,	Enter "3" in Field 03SDC
If none of the conditions listed above are present,	Delete Field 03SDC

3.12.251.7.9  
(01-01-2016)

**Field 03K04 - Affiliated Group Code (XREF EC 130)**

- (1) The Affiliated Group Code is transcribed from Line 3, Schedule K.
- (2) **Invalid Condition** - Field 03K04 is invalid if:
  - The field is not blank, "1," "2" or "3" for Form 1120.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the chart below:

If	Then
A statement or Form 851, Affiliations Schedule, shows the parent EIN to be the same as the EIN on the return (Field 01EIN),	Delete Field 03K04
The "Yes" box is checked in response to the question on Line 3, Schedule K,	Enter "1" in Field 03K04
The "No" box is checked in response to the question on Line 3, Schedule K,	Enter "2" in Field 03K04
Both the "Yes" and "No" boxes are checked in response to the question on Line 3, Schedule K,	Enter "3" in Field 03K04
No box is checked in response to the question on Line 3, Schedule K,	Delete Field 03K04

3.12.251.7.10  
(01-01-2016)

**Field 03PNC - Parent  
Name Control (XREF  
130)**

- (1) The Parent Name Control is transcribed from the underlined name control on Schedule K, Line 3.
- (2) **Invalid Conditions** - Field 03PNC is invalid if:
  - The field is present, and the first position is not alpha or numeric.
  - The 2nd, 3rd and 4th positions are not alpha, numeric, ampersand, hyphen, or blank.
  - There are any intervening blanks between characters.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If it appears the EIN is the same as Field 01EIN, GTSEC 03 and delete Field 03K04.
  - c. If unable to find a valid Parent Name Control, enter "XXXX" in Field 03PNC.

3.12.251.7.11  
(01-01-2016)

**Field 03PIN - Parent EIN  
(XREF EC 130)**

- (1) The Parent EIN is transcribed from the underlined EIN on Schedule K, Line 3.
- (2) **Invalid Conditions** - Field 03PIN is invalid if:
  - The parent EIN is not numeric.
  - The field is less than 9 digits.
  - The field is all zeros or all nines.
  - The same as the EIN on the return (Field 01EIN).
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a statement or Form 851, Affiliations Schedule, shows the parent EIN to be the same as the EIN on the return (Field 01EIN), GTSEC 03 and delete Field 03K04.
  - c. If unable to find a valid Parent EIN, enter "129999999" in Field 03PIN.

3.12.251.7.12  
(01-01-2021)

**Field 03FCC - Foreign  
Country Code**

- (1) The Foreign Country Code is transcribed from Form 1120, Page 4, right margin of Question 7b.
- (2) **Invalid Condition** - Field 03FCC is invalid if the code is not in the Foreign Country Code Table.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. See Document 7475, State and Address Abbreviations, Major City Codes, Zip Codes and Countries, and State Codes and Zip Codes Perfection Chart or your job aid book for a list of valid country codes.

3.12.251.7.13  
(01-15-2025)

**Field 03ADC - Audit  
Code**

- (1) The Audit Code is transcribed from the margin to the left of "Deductions" section of the return following "2 -".
- (2) The valid codes are blank, 1 through 4, 6 through 8, "C" and "W".

**Note:** Audit Code "W" is only valid on Form 1120, Form 1120-F, Form 1120-REIT, and Form 1120-RIC.

(3) **Invalid Conditions** - Field 03ADC is invalid if:

- Any code is not blank, or 1 - 4, or 6 - 8, C or W for Form 1120.
- Any code is repeated.
- Any code follows a blank.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Refer to the following chart. Nine codes may be entered. There is no priority numbering for audit codes.

Audit Code	Explanation
1	<p>Disclosure Statement or Inconsistent Treatment</p> <ul style="list-style-type: none"><li>• Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR) is attached.</li><li>• Form 8275, Disclosure Statement or Form 8275-R, Regulation Disclosure Statement, is attached, or a statement referring specifically to IRC 6662 (Disclosure).</li><li>• Form 8886, Reportable Transaction Disclosure Statement, is attached.</li></ul>

Audit Code	Explanation
2	<p data-bbox="418 289 618 348">International Income or Credit</p> <p data-bbox="492 384 1377 443">the following Lines: 3, 6, 7, 8, 12, 13, 14, 15 16a, 16b, 16c, 17, 18, and/or 19 (Lines 3, 6, 7, 8, 12, 13, 14, 15 and/or 16 for 2017 and prior).</p> <ul style="list-style-type: none"> <li data-bbox="418 449 1377 573">• Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, is attached and any of the following are present: An entry on Part II, Column (c) Lines 2-5 or 10 is a negative amount of</li> <li data-bbox="418 701 1377 793">• Schedule N (Form 1120), Foreign Operations of U.S. Corporations, is attached and Questions 1a, 3, 5, or 7a are answered "Yes" (Questions 1a, 3, 4a, 5, or 7a for 2019 and prior).</li> <li data-bbox="418 800 1377 858">• Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, is attached.</li> <li data-bbox="418 865 1377 894">• Form 1116, Foreign Tax Credit (Individual, Estate, or Trust), is attached</li> <li data-bbox="418 926 1377 955">• Form 1118, Foreign Tax Credit - Corporations, is attached and credit is</li> <li data-bbox="418 987 1377 1050">• Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, is attached.</li> <li data-bbox="418 1056 1377 1115">• Form 3520-A, Annual Return of Foreign Trust with a U.S. Owner, is attached.</li> <li data-bbox="418 1121 1377 1213">• Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, is attached or Schedule N, Line 4a (2019 and prior revision) is marked "Yes", or Schedule N, Line 4b has an entry.</li> <li data-bbox="418 1220 1377 1312">• Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code), is attached.</li> <li data-bbox="418 1318 1377 1377">• Form 5713, International Boycott Report, is attached and both questions on Line 7(f) are answered "Yes."</li> <li data-bbox="418 1383 1377 1476">• Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Electing Fund, is attached and Part V, Distributions From and Dispositions of Stock of a Section 1291, Lines 15a through 16f,</li> </ul> <p data-bbox="492 1497 678 1526">2011 and prior).</p> <ul style="list-style-type: none"> <li data-bbox="418 1533 1377 1591">• Form 8832, Entity Classification Election, is attached and either Box 6(d), (e), or (f) is checked (Box 2(d), (e) or (f) for 2006 and earlier).</li> <li data-bbox="418 1598 1377 1656">• Form 8833, Treaty-Based Return Position Disclosure Under Section 3114 or 7701(b), is attached.</li> <li data-bbox="418 1663 1377 1722">• Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, is attached.</li> <li data-bbox="418 1728 1377 1757">• Form 8902, Alternative Tax on Qualifying Shipping Activities, is attached.</li> </ul>

#

#  
#  
#  
#

#

#

#



Audit Code	Explanation	
3	Noncash Charitable Contributions and Asset Transfers Examination Classification Criteria: <ul style="list-style-type: none"> <li>Form 8594, Asset Acquisition Statement, is attached and the amount in</li> <li>Form 8883, Asset Allocation statement under section 338, is attached and</li> </ul> <b>Note:</b> Attach Form 4227, Intra-SC Reject or Routing Slip, showing the condition.	# #
4	Invalid S Election <ul style="list-style-type: none"> <li>A Form 1120-S without a valid election is processed as a Form 1120.</li> </ul>	
5	Reserved	
6	Form 3115, Application for Change in Accounting Method, is attached.	
7	International <p>the following Lines: 3, 6, 7, 8, 12, 13, 14, 15 16a, 16b, 16c, 17, 18, and/or 19 (Lines 3, 6, 7, 8, 12, 13, 14, 15 and/or 16 for 2017 and prior).</p> <ul style="list-style-type: none"> <li>Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, is attached and any entry on</li> <li>Schedule N (Form 1120), Foreign Operations of U.S. Corporations is</li> <li>Form 1116, Foreign Tax Credit (Individual, Estate, or Trust), is attached</li> <li>Form 1118, Foreign Tax Credit - Corporations, is attached and reflects</li> <li>Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, is attached and Part V, Distributions from and Dispositions of Stock of a Section 1291, Lines 15a through 11f for 2011 and prior).</li> </ul>	# # # # # # # # #
8	Schedule M-3 (Form 1120)	#
9	Reserved	
C	Form 8283, Noncash Charitable Contributions, is attached and Part I has any of the following conditions: <ul style="list-style-type: none"> <li>Box 2b is checked or</li> <li>Box 2b(1) is checked or</li> <li>Line 3, column (h) has an entry.</li> </ul>	

Audit Code	Explanation
W	Form 3800, General Business Credit, Part III, Line 1p has an entry and: <ul style="list-style-type: none"> <li>Form 8908, Energy Efficient Home Credit, is not attached or</li> <li>Form 8908, is attached but Form 8908, Part II is missing or</li> <li>Form 8908, is attached but Form 8908, Part II, Column (a) is incomplete or missing.</li> </ul>

c. If no code applies, delete Field 03ADC.

3.12.251.7.14  
(01-01-2016)

**Field 03ISI - Installment Sales Indicator**

(1) The Installment Sales Indicator Code is transcribed from the margin to the left of "Deductions" section of the return following "6-". The valid codes are "0," "1," "2," "3" or blank. The codes are based on the taxpayer's response to Question 3, Form 6252, Installment Sale Income.

(2) **Invalid Condition** - Field 03ISI is invalid if:

- The field is not blank, "0," "1," "2" or "3."

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Refer to the chart below:

If	Then
The "Yes" box is checked in response to Question 3, Form 6252,	Enter "1" in Field 03ISI.
The "No" box is checked in response to Question 3, Form 6252,	Enter "2" in Field 03ISI.
Form 6252 is present, and neither box is checked in response to Question 3,	Enter "3" in Field 03ISI.
None of the above,	Delete Field 03ISI.

**Note:** Code "0" is input by ISRP when no Installment Sales Code is present.

3.12.251.7.15  
(01-01-2016)

**Field 03AMC - Accounting Method Code**

(1) The Accounting Method Code is transcribed from the left margin of Line 1, Schedule K. This field will not post on the Master File.

(2) **Invalid Condition** - Field 03AMC is invalid if it is not "0," "1," "2" or "3."

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Refer to the chart below:

If	Then
Schedule K, Question 1, box "a" is checked,	Enter "1" in Field 03AMC.
Schedule K, Question 1, box "b" is checked,	Enter "2" in Field 03AMC.
Schedule K, Question 1, box "c" is checked,	Enter "3" in Field 03AMC.
No or multiple boxes are checked,	Enter "0" in Field 03AMC.

3.12.251.7.16  
(01-01-2016)  
**Field 03K12 - NOL  
Carryover Amount**

- (1) Field 03K12 is transcribed from the Form 1120, Schedule K, Line 12. This is a **POSITIVE only** and **DOLLARS only** field.
- (2) **Invalid Condition** - Field 03K12 is invalid if:
  - Form 1120 amount exceeds the maximum length (15).
- (3) **Correction Procedures** - Correct coding and transcription errors and misplaced entries.

3.12.251.7.17  
(01-01-2016)  
**Field 03K7C - Number of  
Forms 5472 Attached**

- (1) Field 03K7C is transcribed from the Form 1120, Page 4, Schedule K, Line 7. This is a numeric only field that can have only 3 characters.
- (2) **Invalid Conditions** - Field 03K7C is invalid if:
  - The edited entry is more than 3 characters.
  - Any entry is non numeric.
- (3) **Correction Procedure** - Correct coding and transcription errors and misplaced entries.

3.12.251.7.18  
(01-01-2019)  
**Field 03Q16-80 Percent  
or More Question**

- (1) Field 03Q16 is transcribed from Form 1120, Schedule K, Line 16.
- (2) **Invalid Condition** - Field 03Q16 is invalid if:
  - An entry other than blank or "1" is present.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If only the "Yes" box is checked on Schedule K, Question 16, enter a "1" in Field 03Q16. Otherwise, delete the field.

3.12.251.7.19  
(01-01-2016)  
**Field 03Q17-Disposal of  
Assets Question**

- (1) Field 03Q17 is transcribed from Form 1120, Schedule K, Line 17.
- (2) **Invalid Condition** - Field 03Q17 is invalid if:
  - An entry other than blank or "1" is present.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.

- b. If only the "Yes" box is checked on Schedule K Question 16, enter a "1" in Field 03Q16. Otherwise, delete the field.

3.12.251.7.20  
(01-01-2019)

**Field 03Q18 - Section 351 Transfer Question**

- (1) Field 03Q18 is transcribed from Form 1120, Schedule K, Line 18.
- (2) **Invalid Condition** - Field 03Q18 is invalid if:
- An entry other than blank or "1" is present.
- (3) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.
- b. If only the "Yes" box is checked on Schedule K, Question 18, enter a "1" in Field 03Q18. Otherwise, delete the field.

3.12.251.7.21  
(01-01-2019)

**Field 03Q25 - Qualified Opportunity Fund Question (Form 8996)**

- (1) Field 03Q25 is transcribed from Form 1120, Schedule K, Line 25.
- (2) **Invalid Conditions** - Field 03Q25 is invalid if:
- An entry other than "0," "1," "2," or "3" is present.
  - Tax Period is before 201812.
- (3) **Correction Procedure:**
- a. Correct coding and transcription errors and misplaced entries.
- b. Refer to the chart below:

If	Then
Form 1120, Schedule K, Line 25 is "Yes,"	Enter "1" in Field 03Q25.
Form 1120, Schedule K, Line 25 is "No,"	Enter "2" in Field 03Q25.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 03Q25.
Neither box is checked,	Enter "0" in Field 03Q25.
Tax Period is before 201812,	Enter "0" in Field 03Q25.

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

3.12.251.7.22  
(01-01-2019)

**Field 03QOF - Qualified Opportunity Fund Amount (Form 8996)**

- (1) Field 03QOF is transcribed from the dotted portion of Form 1120, Schedule K, Line 25.
- (2) **Invalid Conditions** - Field 03QOF is invalid if:
- The field is not numeric.
  - The field is negative.
  - The entry exceeds the maximum field length (15 characters).
- (3) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.
- b. If the amount is negative, delete Field 03QOF.

c. If the Tax Period is before 201812, delete Field 03QOF.

3.12.251.7.23

(01-01-2024)

**Fields 03Q27, 0329A, 0329B, 0329C, 0330A, 0330B, 0330C and 03Q31**

(1) Fields 03Q27, 0329A, 0329B, 0329C, 0330A, 0330B, 0330C and 03Q31 are transcribed from Form 1120, Schedule K, Lines 27, 29a, 29b, 29c, 30a, 30b, 30c and 31.

(2) **Invalid Conditions** - These fields are invalid if:

- An entry other than "0," "1," "2," or "3" is present.
- Tax Period is before 202301.

(3) **Correction Procedure:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Refer to the chart below:

If	Then
Form 1120, Schedule K, Lines 27, 29a, 29b, 29c, 30a, 30b, 30c or 31 is "Yes,"	Enter "1" in the appropriate field.
Form 1120, Schedule K, Lines 27, 29a, 29b, 29c, 30a, 30b, 30c or 31 is "No,"	Enter "2" in the appropriate field.
Both the "Yes" and "No" boxes are checked,	Enter "3" in the appropriate field.
Neither box is checked,	Enter "0" in the appropriate field.
Tax Period is before 202301,	Enter "0" in the appropriate field.

3.12.251.8

(01-01-2016)

**Section 04 Data - Form 1120**

- (1) This subsection has instructions for correcting Section 04 Field Errors.
- (2) Section 04 has the taxable income bracket amounts, and other money amounts.
- (3) Fields 04TAE, 04A01, 04A06, and 04A07 are transcribed in dollars only. The remaining fields are transcribed in dollars and cents.
- (4) Field 04TAE may be positive or negative. All other fields in this subsection must be positive only.

3.12.251.8.1

(01-01-2021)

**Section 04 Field Errors**

- (1) Correctable Section 04 fields are listed below:

Field	Field Title	Field Length	Valid Entry	Location	XREF EC
04TAE	Total Assets Ending	15	Dollars only Positive or Negative	Form 1120, Box D, right of entity	150
04A01	Inventory at Beginning of year	15	Dollars only Positive	Form 1125-A, Line 1	
04A06	Total Cost of Sales	15	Dollars only Positive or negative	Form 1125-A, Line 6	
04A07	Inventory End amount	15	Dollars only Positive or negative	Form 1125-A, Line 7	
04TB5	5th Taxable Income Bracket	15	Dollars and cents Positive	Schedule O (Form 1120), Part II, Line 1, Column (c) (2012 revision/Tax Periods 201811 and prior)	118, 174
04TB6	6th Taxable Income Bracket	15	Dollars and cents Positive	Schedule O (Form 1120), Part II, Line 1, Column (d) (2012 revision/Tax Periods 201811 and prior)	118, 174
04TB7	7th Taxable Income Bracket	15	Dollars and cents Positive	Schedule O (Form 1120), Part II, Line 1, Column (e) (2012 revision/Tax Periods 201811 and prior)	118, 174
04AT1	Control Group Additional 5 percent Tax	15	Dollars and cents Positive	Schedule O (Form 1120), Part III, Line 1, Column (f) (2012 revision/Tax Periods 201811 and prior)	114, 174
04AT2	Control Group Additional 3 percent Tax	15	Dollars and cents Positive	Schedule O (Form 1120), Part III, Line 1, Column (g) (2012 revision/Tax Periods 201811 and prior)	114, 174

(2) **Invalid Conditions** - Section 04 field errors displays if:

- The field is not numeric.
- An entry exceeds the maximum field length.
- A “positive only” field is negative.
- Field 04AT1 is more than \$11,750.
- Field 04AT2 is more than \$100,000,
- Fields 04TB5, 04TB6, 04TB7, 04AT1 or 04AT2 are for tax periods 201812 or later.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field.

- c. If the taxpayer has reported more than \$11,750 for Field 04AT1, reduce the amount to \$11,750, and correct the return.
- d. If the taxpayer has reported more than \$100,000 for Field 04AT2, reduce the amount to \$100,000, and correct the return.
- e. If Fields 04TB5, 04TB6, 04TB7, 04AT1 or 04AT2 are for tax periods 201812 or later, delete the fields.

3.12.251.9  
(01-01-2016)

**Section 05 Data - Form  
1120**

- (1) This subsection has instructions for correcting Section 05 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 05 has the income information. It must have money amounts only.
- (4) All fields in Section 05 are transcribed in dollars only.
- (5) Fields 0502, 0509, 0510, and 0511 may be positive or negative. All other Section 05 fields are positive only.
- (6) If the income or deductions amount is blank, or if Lines 10 and 11 or 26 and 27 constitute the only entries, Code and Edit should enter the correct transcription lines.

**Exception:** If the return does not require a transcription of the Balance Sheet (Section 11), editing may be restricted to Lines 10, 11, 26, 27, Form 1120 (refer to Code and Edit IRM 3.11.16, Corporate Income Tax Returns, for Minimum Edit guidelines).

3.12.251.9.1  
(01-01-2016)

**Section 05 Field Errors**

- (1) Correctable Section 05 fields are listed below:

Field	Field Title	Field Length	Valid Entry	Location on Page 1
0501A	Gross Receipts	15	Dollars only Positive	Line 1(a)
0501B	Returns and Allowances	15	Dollars only Positive	Line 1(b)
0502	Cost of Goods Sold	15	Dollars only Positive or Negative	Line 2
0504	Dividends	15	Dollars only Positive	Line 4
0505	Interest	15	Dollars only Positive	Line 5
0506	Gross Rents	15	Dollars only Positive	Line 6
0507	Gross Royalties	15	Dollars only Positive	Line 7
0508	Capital Gain Net Income	15	Dollars only Positive	Line 8
0509	Net Gain/Loss	15	Dollars only Positive or Negative	Line 9
0510	Other Income	15	Dollars only Positive or Negative	Line 10
0511	Total Income	15	Dollars only Positive or Negative	Line 11
05MCV	Merchant Card Payments Verified	15		Line 1(a) (TY 2011 only)

(2) **Invalid Conditions** - Section 05 field errors displays if:

- The field is not numeric.
- A “positive only” field is negative.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field. GTSEC 05 and include the “deleted amount” in Field 0510 (Other Income).

**Note:** If a negative amount is present for Field 0508, delete the field.

- See IRM 3.12.251.3.26, Documents with Overfilled Money Fields, if any money amount exceeds the maximum field length allowable.

3.12.251.10  
(01-01-2016)

**Section 06 Data - Form 1120**

(1) This subsection has instructions for correcting Section 06 Field Errors.

(2) Computer generated fields are described under the correct Error Code(s).



- (3) Section 06 has the deduction amounts. All fields in this subsection are money amounts and dollars only.
- (4) Fields 06BD, 06OTH, and 06TOT can be positive or negative. All other fields must be positive only.

3.12.251.10.1  
(01-01-2024)

- (1) Correctable Section 06 fields are listed below:

**Section 06 Field Errors**

Field	Field Title	Field Length	Valid Entry	Location on Page 1	XREF EC
06COF	Compensation Of Officers	15	Dollars only Positive	Line 12	160
06SAW	Salaries and Wages	15	Dollars only Positive	Line 13	160
06REP	Repairs and Maintenance Deduction	15	Dollars only Positive	Line 14	
06BD	Bad Debts Deduction	15	Dollars only Positive or Negative	Line 15	
06REN	Rents Deduction	15	Dollars only Positive	Line 16	
06TAX	Taxes and Licenses Deduction	15	Dollars only Positive	Line 17	
06INT	Interest Deduction	15	Dollars only Positive	Line 18	
06CHR	Charitable Contributions	15	Dollars only Positive	Line 19	168
06DPR	Depreciation Deduction	15	Dollars only Positive	Line 20	
06DPL	Depletion Deduction	15	Dollars only Positive	Line 21	160
06ADV	Advertising Deduction	15	Dollars only Positive	Line 22	160
06PEN	Pension Plans Deduction	15	Dollars only Positive	Line 23	160
06CON	Employee Benefit Plans	15	Dollars only Positive	Line 24	160
06DOM	Domestic Production Activities (2017 and prior)	15	Dollars only Positive	Line 25 (2017 and prior)	160
06EEB	Energy Efficient Commercial Building Deduction	15	Dollars only Positive or Negative	Line 25	160
06OTH	Other Deductions	15	Dollars only Positive or Negative	Line 26	160
06TOT	Total Deductions	15	Dollars only Positive or Negative	Line 27	160
06NOL	Net Operating Loss Deduction	15	Dollars only Positive	Line 29a	160
06SPD	Special Deductions	15	Dollars only Positive	Line 29b	170

(2) **Invalid Conditions** - Section 06 field errors displays if:

- The field is not numeric.
- A “positive only” field is negative.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field. GTSEC 06 and include the “deleted amount” in Field 06OTH (Other Deductions).

3.12.251.11  
(01-01-2016)

**Section 07 Data - Form 1120**

- This subsection has instructions for correcting Section 07 Field Errors.
- Computer generated fields are described under the correct Error Code(s).
- Section 07 has the tax, credits and payments section of Form 1120.
- All fields in this subsection are to be transcribed in dollars and cents.
- Field 07B/R can be either positive or negative, while all other fields must be positive.
- Consolidated return procedures are below:

If	And	Then
Prepaid credits are claimed on a consolidated return on Form 1120, Schedule J, Lines 13, 14, and 17,	The total amount of Form 851, Affiliation Schedule, Line 1, does not agree with the sum of Form 1120, Schedule J, Lines 13, 14 and 17, <b>or</b> Credits are claimed on Lines 2 through 10 of Form 851,	<ol style="list-style-type: none"> <li>The return is un-processable.</li> <li>SSPND with Action Code “342” if Code and Edit has not already done so, and</li> <li>Prepare Form 4227, Intra-SC Reject or Routing Slip, with an explanation for routing to Accounting Branch.</li> </ol>

3.12.251.11.1  
(01-01-2026)

**Section 07 Field Errors**

- Correctable Section 07 fields are listed below:

Field	Field Title	Field Length	Valid Entry	Location	XREF EC
07TTX	Total Tax Taxpayer	15	Dollars and cents Positive	Page 1, Line 31	186
0796P	Net 965 tax liability paid for the reporting year (Tax Periods 201712 through 202012)	15	Dollars and cents Positive	Page 1, Line 32	188
0732	Section 1062 Applicable Net Tax liability due this year from Form 1062 (202507 and later)	15	Dollars and cents Positive	Page 1, Line 32	
07TPC	Total Payments and Refundable Credits	15	Dollars and cents Positive	Page 1, Line 33 (Line 32 2017-2011)	
07FIR	Foreign Investors Real Property Tax Act (FIRPTA)	15	Dollars and cents Positive	Bottom Center Margin ( Form 8288-A)	188
07ESP	Estimated Tax Penalty	15	Dollars and cents Positive	Page 1, Line 34 (Line 33 2017-2011)	188
07B/R	Balance Due/Over payment	15	Dollars and cents Positive or Negative	Page 1, Lines 35/36 (Line 34/35 2017-2011)	
07CRE	Credit Elect Amount	15	Dollars and cents Positive	Page 1, Line 37a (Line 37 2024 - 2017) (Line 36 2017-2011)	192
07GIT	Gross Income Tax	15	Dollars and cents Positive	Page 3, Schedule J, Line 1	174
07MCT	Manually Corrected Total Tax	15	Dollars and cents Positive	Manually computed amount of Total Tax and is a correction only field	186
07GVT	Gross Verified Tax	15	Dollars and cents Positive	Manually computed amount of Gross Tax and is a correction only field	174

- a. Field **07FIR** - Any Form 1120 with this credit must be transferred to OSPC.

- b. Field **07GVT** - This Field is not transcribed. It will be used to enter the manually computed amount of "Gross Verified Tax" by the ERS Tax Examiner.
- c. Field **07MCT** - This Field is not transcribed. It will be used to enter the manually computed amount of "Manually Corrected Total Tax" by the ERS Tax Examiner.

(2) **Invalid Conditions** - Section 07 field errors displays if:

- The field is not numeric.
- A "positive only" field is negative.
- Entries are present in both Fields 07B/R (with a minus sign behind it) and 0819C.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a "positive only" field is negative, delete the field.
- c. If entries are present in both Fields 07B/R (with a minus sign behind it) and 0819C, suspend return with Action Code "470," attach Form 4227, Intra-SC Reject or Routing Slip, to the front of the return and leave the return in the pack of work, when no other error is present.

3.12.251.12  
(01-01-2021)

**Section 08 Data - Form 1120**

- (1) This subsection has instructions for correcting Section 08 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 08 has the statutory credits and other taxes. The information is transcribed from:
  - Form 3800, General Business Credit, or,
  - Form 1120, Page 3, Schedule J.
- (4) All fields are positive only and transcribed in dollars and cents.

3.12.251.12.1  
(01-01-2026)

**Section 08 Field Errors**

- (1) Correctable Section 08 fields are listed below:  
**Note:** Fields 08ESC, 08TRI, 08ENV, 08ORC, 08CDC, 08WTW, 08QZA, 08NYL, and 08ERC are displayed on the Section 08 ERS screen, but are no longer transcribed.

Field	Field Title	Field Length	Valid Entry	Location
08TXL (Valid for Tax Period 202401 and later)	Tax from Form 1120-L, U.S. Life Insurance Company Income Tax Return	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1b
08SEC (Valid for Tax Period 202401 and later)	Section 1291 Tax from Form 8621, Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1c
08TAJ (Valid for Tax Period 202401 and later)	Tax Adjustment from Form 8978, Partner's Additional Reporting Year Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1d
08ATX (Valid for Tax Period 202401 and later)	Additional Tax Under 197(f)	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1e
08BET	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1f (Line 2 for 2023) (Line 3 for 2022 and prior) (Valid 201812 and later)
08CTR (Valid for Tax Period 202401 and later)	Chapter 1 Tax Recapture	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1g
08OCT (Valid for Tax Period 202401 and later)	Other Chapter 1 Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 1z
08AMT	Form 4626, Alternative Minimum Tax - Corporations	15	Dollars and cents Positive	Form 1120, Schedule J, Line 2 (Line 3 for 2022 and prior) (Valid 201811 and prior)
08CAM	Corporate Alternative Minimum Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 3. (Valid 202301 and later)
08FTC	Form 1118, Foreign Tax Credit - Corporations	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5a

Field	Field Title	Field Length	Valid Entry	Location
08EVC	Form 8834, Qualified Electric Vehicle Credit Or, Form 5735, American Samoa Economic Development Credit.	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5b
08GBC	Form 3800, General Business Credit	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5c
08GBV	General Business Credit Verified	15	Dollars and cents Positive	<b>ERS Input only</b> (manually computed amount)
08TSC	Total Statutory Credits	15	Dollars and cents Positive	Form 1120, Schedule J, Line 6
08SCV	Statutory Credits Verified	15	Dollars and cents Positive	ERS only (manually computed amount)
08PYM	Form 8827, Credit for Prior Year Minimum Tax - Corporations (202212 and prior)	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5d
08PY2	Form 8827, Credit for Prior Year Minimum Tax - Corporations (202301 and later)	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5d
08ADF (Valid for Tax Period 202401 and later)	Adjustment from Form 8978, Partner's Additional Reporting Year Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5f)
08PHC	Form 1120, Schedule PH, U.S. Personal Holding Company (PHC) Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 8
08CEB	Form 8912, Credit to Holders of Tax Credit Bonds, (previously called Clean Renewable Energy Bond Credit) (Form 1120 only)	15	Dollars and cents Positive	Form 1120, Schedule J, Line 5e
08RIC	Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9a
08RLI	Form 8611, Recapture of Low-Income Housing Credit	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9b

Field	Field Title	Field Length	Valid Entry	Location
08ULB	Form 8697, Interest Computation Under the Look-Back Method Completed Long Term Contracts	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9c
08IFM	Form 8866, Interest Computation under the Look-Back Method for Property Depreciated under the income Forecast Method	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9d
08QSA	Form 8902, Alternative Tax on Qualifying Shipping Activities	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9e
08453	IRC 453A Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9f
08ITD (Valid for Tax Period 202401 and later)	Interest/Tax Due Under Sections 453 (1)	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9g
08OTH	Other	15	Dollars and cents Positive	Form 1120, Schedule J, Line 9z
08DTU (Valid for Tax Period 202401 and later)	Deferred Tax on the Corporation's Share of Undistributed Earnings of a Qualified Electing Fund	15	Dollars and cents Positive	Form 1120, Schedule J, Line 11b
08DLR (Valid for Tax Period 202401 and later)	Deferred LIFO Recapture Tax (Section 1363(d))	15	Dollars and cents Positive	Form 1120, Schedule J, Line 11c
08PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year	15	Dollars and cents Positive	Form 1120, Schedule J, Line 13
08EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments	15	Dollars and cents Positive	Form 1120, Schedule J, Line 14



Field	Field Title	Field Length	Valid Entry	Location
08CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax	15	Dollars and cents Positive	Form 1120, Schedule J, Line 15
08EST	Estimated Tax Credit (balance of Lines 13, 14 and 15) (Lines 12, 13 and 14, 201812 and prior) <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision.	15	Dollars and cents Positive	Form 1120, Schedule J, Line 16 (2023 and prior form revisions)
08EXT	Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns	15	Dollars and cents Positive	Form 1120, Schedule J, Line 17
08WTH	Withholding	15	Dollars and cents Positive	Form 1120, Schedule J, Line 18
08SUL	Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	15	Dollars and cents Positive	Form 1120, Schedule J, Line 20a (Line 19a 2017-2011)
08C34 (Valid for Tax Period 202401 and later)	Credit for Tax Withheld Under Chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288	15	Dollars and cents Positive	Form 1120, Schedule J, Line 20c
0819C	Form 8827, Credit for Prior Year Minimum Tax - Corporations	15	Dollars and cents Positive	Form 1120, Schedule J, Line 20c (2019 and prior revisions)
08OTR	Other	15	Dollars and cents Positive	Form 1120, Schedule J, Line 20z
0896l	Inclusion Year Section 965 Net tax liability (Tax Periods 201712 through 202012)	15	Dollars and cents Positive	Form 1120, Schedule J, Line 22 (Tax Periods 201712 through 202012)
08EPE	Elective payment election amount from Form 3800	15	Dollars only Positive	Form 1120, Schedule J, Line 22a (Tax Periods 202301 and later)
08EPV	<b>ERS input only</b> - verified field for 08EPE.	15	Dollars only Positive	Form 1120, Schedule J, Line 22a (Tax Periods 202301 and later)

Field	Field Title	Field Length	Valid Entry	Location
08FRM (Valid for Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability deferred on sale or exchange of farmland from Form 1062	15	Dollars and cents Positive	Form 1120, Schedule J, Line 22b

#

Form 3800, General Business Credit, all pages of the Form 3800 must be present.

**Note:** Pages 5 - 9 of Form 3800, General Business Credit, are information only.

Code and Edit will correspond when all pages are not attached. For more guidance, see IRM 3.12.251.32.34, Error Code 174 - Gross Income Tax Math Error.

- b. Field **08SCV** - This field is not transcribed. Field 08SCV will be used to enter the manually computed amount for "Statutory Credits" by the ERS tax examiner.

(2) **Invalid Conditions** - Section 08 field errors displays if:

- The field is not numeric.
- An entry exceeds the maximum field length.
- A "positive only" field is negative.
- A field is present and has a tax period before the field is valid.
- Field 08EST is present and the Tax Period greater than 202312.
- Entries are present in both Fields 0819C and 07B/R (with a minus sign behind it).

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a "positive only" field is negative, delete the field.
- c. The following fields are valid for Tax Periods 202401 and later:
  - Field 08TXL
  - Field 08SEC
  - Field 08TAJ
  - Field 08ATX
  - Field 08CTR
  - Field 08OCT
  - Field 08ADF
  - Field 08ITD
  - Field 08DTU
  - Field 08DLR
  - Field 08PYO
  - Field 08EPA
  - Field 08CYR
  - Field 08C34
  - Field 08OTR
- d. Follow the instructions below for Field 08TXL, Field 08SEC, Field 08TAJ, Field 08ATX, Field 08OCT, Field 08ADF, Field 08ITD, Field 08DTU, Field 08DLR, Field 08C34 or Field 08OTR:

If	And	Then
Field 08TXL, Field 08SEC, Field 08TAJ, Field 08ATX, Field 08OCT, Field 08ADF, Field 08ITD, Field 08DTU, Field 08DLR, Field 08C34 or Field 08OTR are present,	The Tax Period is before 202401,	Delete the field. If the deletion triggers a Math Error Code, then send the applicable TPNC.

- e. Follow the instructions below for Field 08PYO, Field 08EPA, Field 08CYR, and Field 08EST:

If	And	Then
Field 08PYO, Field 08EPA, or Field 08CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 08EST.
Field 08EST is present,	The Tax Period greater than 202312,	Delete the entry. Move the entry to Field 08PYO, 08EPA and/or 08CYR as shown on the return.

- f. Field 08CTR, Chapter 1 Tax Recapture, is valid for Tax Period 202401 and later.

If	And	Then
An amount is present on Form 1120, Schedule J, Line 1g,	Form 4255 is attached,	Accept taxpayers entry.
An amount is present on Form 1120, Schedule J, Line 1g,	Form 4255 is not attached,	Correspond.

#

- g. If there are other valid credits claimed, then the total of ALL credits must be included in Field 08SCV.

3.12.251.13  
(01-01-2024)

**Section 09 Data -  
Alternative Minimum Tax  
(AMT) - Corporation (Tax  
Period 202301 and later)**

- (1) The Inflation Reduction Act of 2022 reinstated the Alternative Minimum Tax (AMT) for certain corporations.

**Note:** The new law does not apply to Form 1120-H, Form 1120-REIT or Form 1120-RIC.

- (2) This subsection has instructions for correcting Section 09 Field Errors.

- (3) Section 09 is transcribed from Form 4626 (2023 Revision):

3.12.251.13.1  
(01-01-2024)

(1) Correctable Section 09 fields are listed below:

**Section 09 - Field Errors** **Note:** Old fields for the prior year revision of Form 4626 (2017 Revision) are listed in IRM 3.12.251.13.6, Section 09 Field Errors (Tax Period 201811 and prior). The old fields will still display on the ERS screen.

Field	Field Title	Field Length	Valid Entry	Location on Form 4626
09QA	Question A	1	0,1, 2, 3	Top of form
09QB	Question B	1	0,1, 2, 3	Top of form
091AA	Consolidated net income or loss per AFS of the corporation (first year)	15	Dollars Only Pos/Neg	Part I, Line 1a, Column a
091AB	Consolidated net income or loss per AFS of the corporation (second year)	15	Dollars Only Pos/Neg	Part I, Line 1a, Column b
091AC	Consolidated net income or loss per AFS of the corporation (Third year)	15	Dollars Only Pos/Neg	Part I, Line 1a, Column c
091FA	AFS net income or loss of all entities in the test group before adjustments (first year)	15	Dollars Only Pos/Neg	Part I, Line 1f, Column a
091FB	AFS net income or loss of all entities in the test group before adjustments (second year)	15	Dollars Only Pos/Neg	Part I, Line 1f, Column b
091FC	AFS net income or loss of all entities in the test group before adjustments (third year)	15	Dollars Only Pos/Neg	Part I, Line 1f, Column c
095A	AFSI. Combine Lines 1f and 4 (first year)	15	Dollars Only Pos/Neg	Part I, Line 5, Column a
095B	AFSI. Combine Lines 1f and 4 (second year)	15	Dollars Only Pos/Neg	Part I, Line 5, Column b
095C	AFSI. Combine Lines 1f and 4 (third year)	15	Dollars Only Pos/Neg	Part I, Line 5, Column c
0913A	Total AFSI for purposes of \$100 million test. (first year)	15	Dollars Only Pos/Neg	Part I, Line 13, column a
0913B	Total AFSI for purposes of \$100 million test. (second year)	15	Dollars Only Pos/Neg	Part I, Line 13, column b
0913C	Total AFSI for purposes of \$100 million test. (third year)	15	Dollars Only Pos/Neg	Part I, Line 13, column c
0915	3-year average annual AFSI for purposes of the \$100 million test.	15	Dollars Only Pos/Neg	Part I, Line 15

Field	Field Title	Field Length	Valid Entry	Location on Form 4626
0921A	Consolidated net income or loss per the AFS of the corporation	15	Dollars Only Pos/Neg	Part II, Line 1a
0921F	AFS net income or loss before adjustments	15	Dollars Only Pos/Neg	Part II, Line 1f
0924	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	15	Dollars Only Pos/Neg	Part II, Line 4
0925	Financial statement net operating loss (FSNOL)	15	Dollars Only Pos	Part II, Line 5
0928	Alternative minimum tax foreign tax credit (AMTFTC) Enter amount from Part IV, section I, Line 6.	15	Dollars Only Pos	Part II, Line 8
0929	Tentative minimum tax. Subtract line 8 from line 7. If zero or less enter 0.	15	Dollars Only Pos	Part II, Line 9
09213	Alternative minimum tax, Subtract line 12 from line 9. If zero or less enter 0. Enter here and on Form 1120, Schedule J, Line 3, or the appropriate line of the corporation's income tax return	15	Dollars Only Pos	Part II, Line 13

3.12.251.13.2  
(01-01-2024)

**Questions A (09QA) and B (09QB)**

(1) Fields 09QA and 09QB - Checkboxes are transcribed from 4626 (2023 Revision).

(2) **Invalid Conditions** - Fields 09QA and 09QB are invalid if:

- The checkbox values are not "0," "1," "2," or "3."
- The field length is more than 1 character.
- The tax period is before 202301.

(3) **Correction Procedures:**

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

If	Then
Form 4626, Question A or B, box is "Yes,"	Enter "1" in Fields 09QA or 09QB.
Form 4626, Question A or B box is "No,"	Enter "2" in Fields 09QA or 09QB.

If	Then
Both the "Yes" and "No" boxes are checked,	Enter "3" in Fields 09QA or 09QB.
Neither box is checked,	Delete Fields 09QA or 09QB.

3.12.251.13.3  
(01-01-2024)

**Section 09 - All Other Fields**

- (1) **Invalid Conditions** - Section 09 field errors displays if a field is not numeric.
- (2) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a "positive only" field is negative, delete the field.

3.12.251.13.4  
(01-13-2023)

**Section 09 Data - Alternative Minimum Tax (AMT) - Corporation (Tax Period 202201-202212)**

- (1) The Inflation Reduction Act of 2022 reinstated the Alternative Minimum Tax (AMT) for certain corporations. For tax period 202201-202212, the AMT is claimed on the following lines:

Form	Line
Form 1120	Schedule J, Line 9g
Form 1120-C	Schedule J, Line 8
Form 1120-F	Schedule J, Line 8
Form 1120-L	Schedule K, Line 9
Form 1120-PC	Line 12

**Note:** The new law does not apply to Form 1120-H, Form 1120-REIT or Form 1120-RIC.

- (2) If the taxpayer writes "CAMT" or "IRA AMT" or indicates the amount is for Corporate AMT, accept the taxpayers amount.
- (3) If the return is a Form 1120, Form 1120-F or Form 1120-L and Code and Edit has not edited an action trail indicating P&A has scanned the return for LB&I, give the return to the lead. The lead will:
  1. Notify P&A that a return has been found (P&A will scan the return and any attachment with the new AMT calculation and email a copy to an LB&I Point of Contact (POC)),
  2. Edit an action trail on the return.
  3. Continue processing.

3.12.251.13.5  
(01-04-2023)

**Section 09 Data - Form 4626, Alternative Minimum Tax-Corporations (Tax Period 201811 and prior)**

- (1) This subsection has instructions for correcting Section 09 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 09 has data from Form 4626, Alternative Minimum Tax-Corporations. All fields in this subsection will be transcribed in dollars and cents.

- (4) Field 0904E can be positive or negative. All other fields in this subsection must be positive only.

3.12.251.13.6  
(01-01-2024)

- (1) Correctable Section 09 fields are listed below:

**Section 09 Field Errors**  
**(Tax Period 201811 and**  
**prior)**

Field	Field Title	Field Length	Valid Entry	Location - Form 4626
0903	Total Pre-adjustment Alternative Minimum Taxable Income (AMTI)	15	Dollars and cents Positive	Line 3
0904E	Adjusted Current Earnings	15	Dollars and cents Positive or Negative	Line 4e
0906	Alternative Tax Net Operating Loss Deduction	15	Dollars and cents Positive	Line 6
0911	Alternative Minimum Foreign Tax Credit	15	Dollars and cents Positive	Line 11
09VER	Alternative Minimum Tax Verified	15	Dollars and cents Positive	Manually computed amount of Alternative Minimum Tax

**Note:** Field **09VER** - This field is not transcribed. Field 09VER will be used to enter the manually computed amount of Alternative Minimum Tax by the ERS tax examiner.

- (2) **Invalid Conditions** - Section 09 field errors displays if:

- The tax period is after 201812
- The field is not numeric.
- An entry exceeds the maximum field length.
- A "positive only" field is negative.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a "positive only" field is negative, delete the field.

3.12.251.14  
(01-01-2026)

**Section 10 Data -**  
**Schedule D, Form 8949,**  
**and Form 8996**

- (1) This subsection has instructions for correcting Section 10 Field Errors.
- (2) Section 10 has data from Form 1120, Schedule D, Capital Gains and Losses, Form 8949, Sales and Other Dispositions of Capital Assets and Form 8996, Qualified Opportunity Fund.

3.12.251.14.1  
(01-01-2026)

**Section 10 Data - Form**  
**1120**

- (1) Correctable Section 10 fields are listed below:

Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
100ID	Qualified Opportunity Fund Investments Checkbox - Did the corporation dispose of any investment(s) in a qualified opportunity fund during this year?	1	N/A	N/A	Schedule D, above Part I
101AD	Line 1a Short Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part I, Line 1a, Column (d)
101AE	Line 1a Short Term Cost or other basis	15	\$	+	Schedule D, Part I, Line 1a, Column (e)
101BD	Line 1b Short Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part I, Line 1b, Column (d)
101BE	Line 1b Short Term Cost or other basis	15	\$	+	Schedule D, Part I, Line 1b, Column (e)
101BG	Line 1b Short Term Adjustments to gain or loss	15	\$	+/-	Schedule D, Part I, Line 1b, Column (g)
102D	Line 2 Short Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part I, Line 2, Column (d)
102E	Line 2 Short Term Cost or other basis	15	\$	+	Schedule D, Part I, Line 2, Column (e)
102G	Line 2 Short Term Adjustments to gain or loss	15	\$	+/-	Schedule D, Part I, Line 2, Column (g)
103D	Line 3 Short Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part I, Line 3, Column (d)
103E	Line 3 Short Term Cost or other basis	15	\$	+	Schedule D, Part I, Line 3, Column (e)
103G	Line 3 Short Term Adjustments to gain or loss	15	\$	+/-	Schedule D, Part I, Line 3, Column (g)
1005	Line 5 Short Term Capital gain or loss, Form 8824	15	\$	+/-	Schedule D, Part I, Line 5
108AD	Line 8a Long Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part II, Line 8a, Column (d)
108AE	Line 8a Long Term Cost or other basis	15	\$	+	Schedule D, Part II, Line 8a, Column (e)
108BD	Line 8b Long Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part II, Line 8b, Column (d)
108BE	Line 8b Long Term Cost or other basis	15	\$	+	Schedule D, Part II, Line 8b, Column (e)



Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
108BG	Line 8b Long Term Adjustments to gain or loss	15	\$	+/-	Schedule D, Part II, Line 8b, Column (g)
109D	Line 9 Long Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part II, Line 9, Column (d)
109E	Line 9 Long Term Cost or other basis	15	\$	+	Schedule D, Part II, Line 9, Column (e)
109G	Line 9 Long Term Adjustments to gain or loss	15	\$	+/-	Schedule D, Part II, Line 9, Column (g)
1010D	Line 10 Long Term Proceeds (Sales Price)	15	\$	+	Schedule D, Part II, Line 10, Column (d)
1010E	Line 10 Long Term Cost or other basis	15	\$	+	Schedule D, Part II, Line 10, Column (e)
1010G	Line 10 Long Term Adjustments to gain or loss	15	\$	+/-	Schedule D, Part II, Line 10, Column (g)
1013	Line 13 Long Term Capital gain or loss, Form 8824	15	\$	+/-	Schedule D, Part II, Line 13
1014	Capital gain distributions	15	\$	+	Schedule D, Part II, Line 14
101AZ	EIN from description of property	9	N/A	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Z" in Column (f)
101BZ	Date Acquired (YYYYMMDD)	8	N/A	N/A	Form 8949, Part I, Line 1, Column (b), if Code "Z" in Column (f)
101GZ	Amount of Adjustment	15	\$	+	Form 8949, Part I, Line 1, Column (g), if Code "Z" in Column (f)
101Z	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part I, Line 1, Row 1, if Code "Z" in Column (f)
101AY	EIN from description of property	9	N/A	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Y" in Column (f)
101CY	Date sold or disposed of (YYYYMMDD)	8	N/A	N/A	Form 8949, Part I, Line 1, Column (c), if Code "Y" in Column (f)
101GY	Recaptured amount	15	\$	+	Form 8949, Part I, Line 1, Column (g), if Code "Y" in Column (f)

Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
101Y	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part I, Line 1, Row 1, if Code "Y" in Column (f)
102AZ	EIN from description of property	9	N/A	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Z" in Column (f)
102BZ	Date Acquired (YYYYMMDD)	8	N/A	N/A	Form 8949, Part II, Line 1, Column (b), if Code "Z" in Column (f)
102GZ	Amount of Adjustment	15	\$	+	Form 8949, Part II, Line 1, Column (g), if Code "Z" in Column (f)
102Z	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Z" in Column (f)
102AY	EIN from description of property	9	N/A	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Y" in Column (f)
102CY	Date sold or disposed of (YYYYMMDD)	8	N/A	N/A	Form 8949, Part II, Line 1, Column (c), if Code "Y" in Column (f)
102GY	Recaptured amount	15	\$	+	Form 8949, Part II, Line 1, Column (g), if Code "Y" in Column (f)
102Y	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Y" in Column (f)
10Q5	Checkbox	1	N/A	N/A	Form 8996, Part I, Line 5
10Q6	Reserved for Future Use	1	N/A	N/A	Form 8996, Part I, Line 6
10Q7	Total qualified opportunity zone property held 6-month	15	\$	+	Form 8996, Part II, Line 7 <ul style="list-style-type: none"> <li>• Line 6 - 2020 and 2019</li> <li>• Line 5 - 2018 and 2017</li> </ul>

Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
10Q8	Total assets held 6-month	15	\$	+	Form 8996, Part II, Line 8 <ul style="list-style-type: none"> <li>Line 7 - 2020 and 2019</li> <li>Line 6 - 2018 and 2017</li> </ul>
10Q10	Total qualified opportunity zone property held last day of year	15	\$	+	Form 8996, Part II, Line 10 <ul style="list-style-type: none"> <li>Line 9 - 2020 and 2019</li> <li>Line 8 - 2018 and 2017</li> </ul>
10Q11	Total assets held last day of year	15	\$	+	Form 8996, Part II, Line 11 <ul style="list-style-type: none"> <li>Line 10 - 2020 and 2019</li> <li>Line 9 - 2018 and 2017</li> </ul>
10Q14	Divide Line 14 by 2.0 (Line 14 is expressed as a decimal amount 0.00)	3	N/A	N/A	Form 8996, Part III, Line 14 <ul style="list-style-type: none"> <li>Line 13 - 2020 and 2019</li> <li>Line 12 - 2018 and 2017</li> </ul>
10Q15	Is Line 15 equal to or more than .90	15	\$	+	Form 8996, Part III, Line 15 <ul style="list-style-type: none"> <li>Line 14 - 2020 and 2019</li> <li>Line 13 - 2018 and 2017</li> </ul>

3.12.251.14.2  
(01-01-2020)

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

- (1) Field 10OID - Checkbox is transcribed from Form 1120, Schedule D, above Part I.
- (2) **Invalid Conditions** - Field 10OID is invalid if:
  - The checkbox values are not "1," "2" or "3."
  - The field length is more than 1 character.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

If	Then
Form 1120, Schedule D, box is "Yes,"	Enter "1" in Field 10OID.
Form 1120, Schedule D box is "No,"	Enter "2" in Field 10OID.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 10OID.
Neither box is checked,	Delete Field 10OID.

3.12.251.14.3  
(01-01-2026)

**Fields 101AD through  
Fields 1014 - Form 1120,  
Schedule D**

- (1) Fields 101AD through Fields 1014 are transcribed from Form 1120, Schedule D, Parts I and II.
- (2) **Invalid Condition** - Section 10 field errors displays if Fields 101AD through Fields 1014 are not numeric.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.

3.12.251.14.4  
(01-01-2021)

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

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

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

3.12.251.14.5  
(01-01-2021)

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

- (1) Fields 101AY and 102AY must be entered if Form 8949, Part I, Column (f) or Part II, Column (f) are coded with a "Y" by the taxpayer.
- (2) **Invalid Conditions** - Fields 101AY and 102AY field errors displays if:
  - The EIN is not numeric.
  - The EIN is not 9 characters.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

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

3.12.251.14.6  
(01-01-2021)

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

- (1) Fields 101BZ and 102BZ must be entered if Form 8949, Part I, Column (f) or Part II, Column (f) are coded with a "Z" by the taxpayer.
- (2) **Invalid Conditions** - Fields 101BZ and 102BZ are invalid if:
  - The field is not 8 characters (YYYYMMDD).
  - The field is not numeric.
  - The month is zero or more than 12.
  - The day range does not match the number of days in the month.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

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

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

3.12.251.14.7  
(01-01-2021)

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

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

(2) **Invalid Conditions** - Fields 101CY and 102CY are invalid if:

- The field is not 8 characters (YYYYMMDD).
- The field is not numeric.
- The month is zero or more than 12.
- The day range does not match the number of days in the month.
- The tax period is before 201712.

(3) **Correction Procedures:**

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

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

3.12.251.14.8  
(01-01-2021)

**Fields 101GZ and 102GZ  
- Amount of Adjustment**

(1) Fields 101GZ and 102GZ must be entered if Form 8949, Part I, Column (f) or Part II, Column (f) are coded with a "Z" by the taxpayer.

(2) **Invalid Conditions** - Fields 101GZ and 102GZ are invalid if:

- The field is more than 15 characters.
- The field is not numeric, positive, and dollars only.
- The tax period is before 201712.

**(3) Correction Procedures:**

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

3.12.251.14.9  
(01-01-2021)

**Fields 101GY and 102GY  
- Recaptured Amount**

- (1) Fields 101GY and 102GY must be entered if Form 8949, Part I, Column (f) or Part II, Column (f) are coded with a "Y" by the taxpayer.

(2) **Invalid Conditions** - Fields 101GY and 102GY are invalid if:

- The field is more than 15 characters.
- The field is not numeric, positive, and dollars only.
- The tax period is before 201712.

**(3) Correction Procedures:**

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

3.12.251.14.10  
(01-01-2021)

**Fields 101Z and 102Z -  
Form 8949 Indicator**

- (1) An indicator will be entered in Fields 101Z and 102Z when Form 8949, Part I, has more than one row with a "Z" in Column (f) or Part II, has more than one row with a "Z" in Column (f). Code and Edit will edit Z-1 in the right margin of Part I, Line 1, Row 1 or Part II, Line 1, Row 1.

(2) **Invalid Conditions** - Fields 101Z and 102Z are invalid if:

- The field is more than 1 character.
- The field is not "blank," "0," or "1" (more than one row with a "Z" in column (f)).
- The tax period is before 201712.

**(3) Correction Procedures:**

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

3.12.251.14.11  
(01-01-2021)

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

- (1) An indicator will be entered in Fields 101Y and 102Y when Form 8949, Part I, has more than one row with a "Y" in Column (f) or Part II, has more than one row with a "Y" in Column (f). Code and Edit will edit Y-1 in the right margin of Part I, Line 1, Row 1 or Part II, Line 1, Row 1.

(2) **Invalid Conditions** - Fields 101Y and 102Y are invalid if:

- The field is more than 1 character.
- The field is not "blank," "0" or "1" (more than one row with a "Y" in column (f)).
- The tax period is before 201712.

**(3) Correction Procedures:**

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

3.12.251.14.12  
(01-01-2026)

**Field 10Q5 - Form 8996,  
Qualified Opportunity  
Fund, Checkbox**

- (1) Field 10Q5 - Checkbox is found on Form 8996, Part I, Line 5.
- (2) Form 8996 is valid for tax periods ending 201712 and later, see the table below for Form 8996 tax year line numbers:

***Form 8996 Tax Year***

2021 and later	2020	2019	2018 and 2017
Line 5	Line 5	Line 5	N/A
Line 6	N/A	N/A	N//A
Line 7	Line 7	Line 6	Line 5
Line 8	Line 8	Line 7	Line 6
Line 10	Line 10	Line 9	Line 8
Line 11	Line 11	Line 10	Line 9
Line 14	Line 14	Line 13	Line 12
Line 15	Line 15	Line 14	Line 13

- (3) **Invalid Conditions** - Field 10Q5 is invalid if:

- The checkbox values are not “1,” “2” or “3.”
- The field length is more than 1.
- The tax period is before 201712.

- (4) **Correction Procedures:**

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

If	Then
Form 8996, Part I, Line 5 box is “Yes,”	Enter “1” in Field 10Q5.
Form 8996, Part I, Line 5 box is “No,”	Enter “2” in Field 10Q5.
Both the “Yes” and “No” boxes are checked,	Enter “3” in Field 10Q5.
Neither box is checked,	Delete Field 10Q5.

- b. If the tax period is before 201712, delete the field.

3.12.251.14.13  
(01-01-2022)

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

- (1) Field 10Q6 - Checkbox is transcribed from Form 8996, Line 6.
- (2) **Invalid Conditions** - Field 10Q6 is invalid if:
- The checkbox value is not blank, “0” or “1.”
  - The field length is more than 1 character.
  - The tax period is before 201712.

- (3) **Correction Procedures:**



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

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

3.12.251.14.14  
(01-01-2026)

**Fields 10Q7, 10Q8,  
10Q10 and 10Q11 - Form  
8996**

- (1) Fields 10Q7, 10Q8, 10Q10 and 10Q11 are entered from Form 8996,
- (2) **Invalid Conditions** - Fields 10Q7, 10Q8, 10Q10 and 10Q11 are invalid if:
  - The field is more than 15 characters.
  - The field is not numeric, positive and dollars only.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 201712, delete the field.

3.12.251.14.15  
(01-01-2026)

**Field 10Q14 - Form 8996  
- Part III, Line 14**

- (1) Field 10Q14 is found on Form 8996, Part III, Line 14 and is a percentage. It is expressed as a decimal amount (0.00).  
**Note:** The ERS screen displays 000 (the decimal is implied), for example, 50% displays as 050.
- (2) **Invalid Conditions** - Field 10Q14 is invalid if:
  - The field is not numeric.
  - The field is more than 3 characters.
  - The value exceeds 1.00.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.

If	Then
Field 10Q14 is more than 3 characters, For example, 0.456,	Enter the first 3 characters, For example, enter 0.45.
Field 10Q14 is more than 1, For example, 1.456,	Delete the field.
The tax period is before 201712,	Delete the field.

- 3.12.251.14.16  
(01-01-2026)  
**Field 10Q15 - Form 8996  
- Part III, Line 15**
- (1) Field 10Q15 is found on Form 8996, Part III, Line 15.
  - (2) **Invalid Conditions** - Field 10Q15 is invalid if:
    - The field is more than 15 characters.
    - The field is not numeric, positive, and dollars and cents.
    - The tax period before 201712.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. If a field is negative, delete the field.
    - c. If the tax period is before 201712, delete the field.
- 3.12.251.15  
(01-01-2024)  
**Section 11 Data - Form  
1120, Schedule L,  
Balance Sheets per  
Books**
- (1) This subsection has instructions for correcting Section 11 Field Errors.
  - (2) Section 11 has data from the Balance Sheets per Books (Form 1120, Schedule L).
  - (3) All fields in this subsection are transcribed in dollars only.
  - (4) When the balance sheet should not be transcribed, (amended, final, etc.), Code and Edit will cross out the balance sheet.
- 3.12.251.15.1  
(01-15-2025)  
**Section 11 Field Errors**
- (1) Correctable Section 11 fields are listed below:

Field	Field Title	Field Length	Valid Entry	Location on Form 1120, Schedule L
11TNE	Trade Notes and Accounts Receivable	15	Dollars only Positive or Negative	Line 2a(c)
11LTE	Loans <b>to</b> Shareholders (Ending)	15	Dollars only Positive or Negative	Line 7(d)
11DAE	Depreciable Assets Less Depreciation Ending	15	Dollars only Positive	Line 10b(d)
11TAB	Total Assets (Beginning)	15	Dollars only Positive or Negative	Line 15(b)
11TAE	Total Assets (Ending)	15	Dollars only Positive or Negative	Line 15(d)
11CLO	Current Liabilities Other (Ending)	15	Dollars only Positive or Negative	Line 18(d)
11LFE	Loans <b>from</b> Shareholders (Ending)	15	Dollars only Positive or Negative	Line 19(d)
11OLE	Other Liabilities (Ending)	15	Dollars only Positive or Negative	Line 21(d)
11PSB	Preferred Stock <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive	Line 22a(a)
11PSE	Preferred Stock <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive	Line 22a(c)
11CSA	Common stock <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive	Line 22b(a)
11CSB	Common stock (Beginning) <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive	Line 22b(b)
11CSC	Common stock <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive	Line 22b(c)
11CSE	Capital Stock (Ending)	15	Dollars only Positive	Line 22b(d)

Field	Field Title	Field Length	Valid Entry	Location on Form 1120, Schedule L
11REB	Retained Earnings (Beginning)	15	Dollars only Positive or Negative	Line 25(b)
11LSB	Less cost of treasury stock (Beginning) <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive or Negative	Line 27(b)
11LSE	Less cost of treasury stock (Ending) <b>Note:</b> Tax Year 2023 and subsequent only.	15	Dollars only Positive or Negative	Line 27(d)
11TLE	Total Liabilities and Equity (Ending)	15	Dollars only Positive	Line 28(d)

(2) **Invalid Condition** - Section 11 field errors displays if a field is not numeric or if they are transcribed for an invalid Tax Year.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a "positive only" field is negative, delete the field.

3.12.251.16  
(01-01-2026)

#### Section 12 Data - Form 4797

- (1) This subsection has instructions for correcting Section 12 Field Errors.
- (2) Section 12 has data from Form 4797, Sales of Business Property (202501 and later).

**Note:** 2024 and prior, Section 12 was used for Form 8050, Direct Deposit of Corporate Tax Refund. In 2025 the direct deposit information was added to Form 1120, and is transcribed in Section 60.

3.12.251.16.1  
(01-01-2026)

#### Section 12 Field Errors

- (1) Correctable Section 12 fields are listed below:

Field	Field Title	Field Length	Location on Form 4797
121A	Gross Proceeds from Sales or Exchanges from Form(s) 1099-B or 1099-S	15	Line 1a
121B	Gain due to partial dispositions of MACRS assets	15	Line 1b
121C	Total Amount of Loss from Partial Dispositions of MACRS assets	15	Line 1c

Field	Field Title	Field Length	Location on Form 4797
1207	Total Gain or Loss Amount	15	Line 7
1208	Non-recaptured net Section 1231 Losses from Prior Years Amount	15	Line 8
1209	Total Gain Less Non-recapture Sect 1231 Losses Amount	15	Line 9
1217	Total Ordinary Gain or Loss Amount	15	Line 17
1218A	Form 4684 Property Held Total Loss Amount	15	Line 18a
1218B	Form 4797 Gain or Loss Minus F4684 Property Held Total Loss Amount	15	Line 18b

3.12.251.16.2  
(01-01-2026)

**Field 121A - Line 1a, Form 4797**

(1) Field 121A must be entered if Form 4797, Line 1a has an entry.

(2) **Invalid Conditions** - Field 121A is invalid if:

- The field is more than 15 characters,
- The field is not numeric, positive, and dollars only.
- The tax period is before 202501.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a field is negative, delete the field.
- If the tax period is before 202501, delete the field.

3.12.251.16.3  
(01-01-2026)

**Fields 121B and 121C - Line 1b and 1c, Form 4797**

(1) Fields 121B and 121C must be entered if Form 4797, Lines 1b and 1c have an entry.

(2) **Invalid Conditions** - Fields 121B and 121C are invalid if:

- The field is more than 15 characters.
- The field is not numeric, positive, and dollars only.
- The tax period is before 202112.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a field is negative, delete the field.
- If the tax period is before 202112, delete the field.

3.12.251.16.4  
(01-01-2026)

**Field 1207 - Line 7, Form 4797**

(1) Field 1207 must be entered if Form 4797, Line 7 has an entry.

(2) **Invalid Conditions** - Field 1207 is invalid if:

- The field is more than 15 characters,
- The field is not numeric, positive, and dollars only.
- The tax period is before 202501.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a field is negative, delete the field.
- c. If the tax period is before 202501, delete the field.

3.12.251.16.5  
(01-01-2026)

**Field 1208 - Line 8, Form 4797**

(1) Field 1208 must be entered if Form 4797, Line 8 has an entry.

(2) **Invalid Conditions** - Field 1208 is invalid if:

- The field is more than 15 characters,
- The field is not numeric, positive, and dollars only.
- The tax period is before 202501.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a field is negative, delete the field.
- c. If the tax period is before 202501, delete the field.

3.12.251.16.6  
(01-01-2026)

**Field 1209 - Line 9, Form 4797**

(1) Field 1209 must be entered if Form 4797, Line 9 has an entry.

(2) **Invalid Conditions** - Field 1209 is invalid if:

- The field is more than 15 characters,
- The field is not numeric, positive, and dollars only.
- The tax period is before 202501.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a field is negative, delete the field.
- c. If the tax period is before 202501, delete the field.

3.12.251.16.7  
(01-01-2026)

**Field 1217 - Line 17, Form 4797**

(1) Field 1217 must be entered if Form 4797, Line 17 has an entry.

(2) **Invalid Conditions** - Field 1217 is invalid if:

- The field is more than 15 characters,
- The field is not numeric, positive, and dollars only.
- The tax period is before 202501.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a field is negative, delete the field.
- c. If the tax period is before 202501, delete the field.

3.12.251.16.8

(01-01-2026)

**Field 1218A - Line 18a,  
Form 4797**

- (1) Field 1218A must be entered if Form 4797, Line 18a has an entry.
- (2) **Invalid Conditions** - Field 1218A is invalid if:
  - The field is more than 15 characters,
  - The field is not numeric, positive, and dollars only.
  - The tax period is before 202501.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 202501, delete the field.

3.12.251.16.9

(01-01-2026)

**Field 1218B - Line 18b,  
Form 4797**

- (1) Field 1218B must be entered if Form 4797, Line 18b has an entry.
- (2) **Invalid Conditions** - Field 1218B is invalid if:
  - The field is more than 15 characters,
  - The field is not numeric, positive, and dollars only.
  - The tax period is before 202501.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 202501, delete the field.

3.12.251.17

(01-01-2023)

**Section 14 Data -  
Schedule N, Foreign  
Operations of U.S.  
Corporations**

- (1) This subsection has instructions for correcting Section 14 Field Errors.
- (2) Section 14 has data from Form 1120, Schedule N, Foreign Operations of U.S. Corporations.

3.12.251.17.1

(01-01-2021)

**Section 14 Fields Errors**

- (1) Correctable Section 14 fields are listed below:

Field	Field Title	Field Length	Location
14Q01	Disregarded Entity	1	Schedule N, Line 1a
14Q02	Number of Forms 8865	3	Schedule N, Line 2
14Q03	Direct/Indirect Interest	1	Schedule N, Line 3
14Q4A	Reserved for Future Use	1	Schedule N, Line 4a (2019 and prior revision)
14Q4B	Number of Forms 5471	3	Schedule N, Line 4b
14Q05	Foreign Trust Distribution	1	Schedule N, line 5
14Q6A	Foreign Country Financial Account	1	Schedule N, Line 6a
14Q6B	Foreign Country Code	2	Schedule N, Line 6b
14Q7A	Extraterritorial Income Exclusion (EI)	1	Schedule N, Line 7a
14Q7B	Number of Forms 8873	3	Schedule N, Line 7b
14Q7C	Total EI Exclusion	15	Schedule N, Line 7c

3.12.251.17.2  
(01-01-2016)

**Field 14Q01 -  
Disregarded Entity**

- (1) Field 14Q01 is transcribed from the left of Form 1120, Schedule N, Line 1.
- (2) **Invalid Condition** - Field 14Q01 is invalid if it is not blank, "1," "2" or "3."
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the chart below:

If	Then
Form 1120, Schedule N, Line 1 box is "Yes,"	Enter "1" in Field 14Q01.
Form 1120, Schedule N, Line 1 box is "No,"	Enter "2" in Field 14Q01.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 14Q01.
Neither box is checked,	Delete Field 14Q01.

3.12.251.17.3  
(01-01-2016)

**Field 14Q02 - Number of  
Forms 8865**

- (1) Field 14Q02 is transcribed from the dotted line area of Form 1120, Schedule N, Line 2.
- (2) **Invalid Condition** - Field 14Q02 is invalid if:
  - The field is not all blank or numeric 001 through 999.
- (3) **Correction Procedure** - correct coding and transcription errors and misplaced entries.



3.12.251.17.4  
(01-01-2016)  
**Field 14Q03 -  
Direct/Indirect Interest**

- (1) Field 14Q03 is transcribed from the left of line Form 1120, Schedule N, Line 3.
- (2) **Invalid Condition** - Field 14Q03 is invalid if it is not blank, "1," "2" or "3."
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the chart below:

If	Then
Form 1120, Schedule N, Line 3 box is "Yes,"	Enter "1" in Field 14Q03.
Form 1120, Schedule N, Line 3 box is "No,"	Enter "2" in Field 14Q03.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 14Q03.
Neither box is checked,	Delete Field 14Q03.

3.12.251.17.5  
(01-01-2021)  
**Field 14Q4A - Reserved  
for Future Use**

- (1) Field 14Q4A is transcribed from the left of Form 1120, Schedule N, Line 4a (2019 and prior revision).
- (2) **Invalid Condition** - Field 14Q4A is invalid if it is not all blank, "1," "2" or "3."
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the chart below:

If	Then
Form 1120, Schedule N, Line 4a box is "Yes,"	Enter "1" in Field 14Q4A.
Form 1120, Schedule N, Line 4a box is "No,"	Enter "2" in Field 14Q4A.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 14Q4A.
Neither box is checked,	Delete Field 14Q4A.

- (4) If Form 1120, Schedule N, Line 4a (2019 and prior revision) is checked "Yes" or Forms 5471 are attached, GTSEC 03. Enter "2" in Field 03ADC and in the margin to the left of "Deductions" section of the return following "2 -."

3.12.251.17.6  
(01-01-2016)  
**Field 14Q4B - Number of  
Forms 5471**

- (1) Field 14Q4B is a 3 digit field. It is transcribed from the dotted line area of Form 1120, Schedule N, Line 4b.

- (2) **Invalid Condition** - Field 14Q4B is invalid if it is not blank or numeric 001 through 999.
- (3) **Correction Procedures:**
- Correct coding and transcription errors and misplaced entries.
  - Enter preceding zeros if a one-digit or two-digit number is shown on the return. Example: "5" must be entered as "005."

3.12.251.17.7  
(01-01-2016)

**Field 14Q05 - Foreign  
Trust Distribution**

- (1) Field 14Q05 is transcribed from the left of Form 1120, Schedule N, Line 5.
- (2) **Invalid Condition** - Field 14Q05 is invalid if it is not blank, "1," "2" or "3."
- (3) **Correction Procedures:**
- Correct coding and transcription errors and misplaced entries.
  - Refer to the chart below:

If	Then
Form 1120, Schedule N, Line 5 box is "Yes,"	Enter "1" in Field 14Q05.
Form 1120, Schedule N, Line 5 box is "No,"	Enter "2" in Field 14Q05.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 14Q05.
Neither box is checked,	Delete Field 14Q05.

3.12.251.17.8  
(01-01-2016)

**Field 14Q6A - Foreign  
Country Financial  
Account**

- (1) Field 14Q6A is transcribed from the left of Form 1120, Schedule N, Line 6a.
- (2) **Invalid Condition** - Field 14Q6A is invalid if it is not blank, "1," "2" or "3."
- (3) **Correction Procedures:**
- Correct coding and transcription errors and misplaced entries.
  - Refer to the chart below:

If	Then
The Foreign Country Financial Account box is "Yes,"	Enter "1" in Field 14Q6A.
The Foreign Country Financial Account box is "No,"	Enter "2" in Field 14Q6A.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 14Q6A.
Neither box is checked,	Delete Field 14Q6A.

3.12.251.17.9

(01-01-2016)

**Field 14Q6B - Foreign Country Code**

(1) Field 14Q6B is transcribed from the left of Form 1120, Schedule N, Line 6b.

(2) **Invalid Condition:**

- Field 14Q6B is invalid if present, and the code is not a valid Foreign Country Code.

(3) **Correction Procedures:**

If	Then
A foreign country is present on Form 1120, Schedule N, Line 6b,	See Document 7475 for a list of the valid two-digit Foreign Country Codes. Enter the correct code in Field 14Q6B and to the left of Line 6b or Line 6.
Unable to determine the Foreign Country Code,	Delete Field 14Q6B.

3.12.251.17.10

(01-01-2016)

**Field 14Q7A - Extraterritorial Income Exclusion**

(1) Field 14Q7A is transcribed from the left of Form 1120, Schedule N, Line 7a.

(2) **Invalid Condition:**

- Field 14Q7A is invalid if it is not all blank, "1," "2" or "3."

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Refer to the chart below:

If	Then
Form 1120, Schedule N, Line 7a box is "Yes,"	Enter "1" in Field 14Q7A.
Form 1120, Schedule N, Line 7a box is "No,"	Enter "2" in Field 14Q7A.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 14Q7A.
Neither box is checked,	Delete Field 14Q7A.

3.12.251.17.11

(01-01-2016)

**Field 14Q7B - Number of Forms 8873**

(1) Field 14Q7B is transcribed from the dotted line area of Form 1120, Schedule N, Line 7b.

(2) **Invalid Condition:**

- Field 14Q7B is invalid if it is not blank, or numeric 001 through 999.

(3) **Correction Procedures:**

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

3.12.251.17.12  
(01-01-2016)

**Field 14Q7C - Total  
Extraterritorial Income  
Exclusion**

- (1) Field 14Q7C is transcribed from the dotted line area of Form 1120, Schedule N, Line 7c, in dollars only. Total Extraterritorial Income Exclusion can be a positive or negative amount.
- (2) **Invalid Condition:**
  - Field 14Q7C is invalid if it is not blank or numeric.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If Schedule N, Line 7b is blank and Form 8873, Extraterritorial Income Inclusion, is attached, overlay with the correct number of forms.

3.12.251.18  
(01-01-2026)

**Sections 15-18 Data -  
Form 4136, Credit for  
Federal Tax Paid on  
Fuels**

- (1) This subsection has instructions for correcting Sections 15-18 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Sections 15-18 have data from Form 4136, Credit for Federal Tax Paid on Fuels. All fields that represent money amounts are transcribed from column (e), in dollars and cents and must be positive. Each of these fields are 15 characters in length and must be numeric only.
- (4) ISRP enters the Form 4136 information by inputting the specific credit reference number (CRN) shown on Form 4136, column (f). All fields that represent CRNs are 3 characters in length and must be numeric only.

**Example:** Taxpayer reports a credit of \$4,500.00 on Line 3a, and \$600.00 on Line 5b, Form 4136. Section 15 will show the amounts transcribed from Line 3a as 15A01 \$4,500.00 with 15C01 as 360 (CRN) and transcribed 15A02 as \$600.00 with 15C02 as 355 (CRN). In this scenario only Screen 15 would apply since only two credits were reported.

- (5) Screens 15-18 could generate on an account if the taxpayer claimed as many as 43 different credits. Screen 15 reports the first 12 credits transcribed, Screen 16 will report the next twelve, Screen 17 the next 12 and Screen 18 will report the last seven credits. The same applies to the CRNs reported.

3.12.251.18.1  
(01-01-2026)

**Sections 15-18 Field  
Errors**

- (1) Correctable Sections 15-18 fields are listed below:

Field	Field Title	Field Length
15A01	First Credit Amount Reported	15
15C01	First CRN for First Credit Amount Reported	3
15A02-15A12	Second through twelfth Credit Amounts Reported.	15
15C02-15C12	Second through twelfth CRN reported	3

Field	Field Title	Field Length
16A01-16A12	Thirteenth through twenty-fourth Credit Amounts Reported.	15
16C01-16C12	Thirteenth through twenty-fourth CRN Reported	3
17A01-17A12	Twenty-fifth through thirty-sixth Credit Amount Reported	15
17C01-17C12	Twenty-fifth through thirty -sixth CRN Reported	3
18A01-18A07	Thirty-seventh through forty-third Credit Amount Reported	15
18C01-18C07	Thirty-seventh through forty-third CRN Reported	3

(2) **Invalid Conditions** - Sections 15-18 field errors displays if:

- A money field is not numeric.
- An entry exceeds the maximum length.
- A “positive only” field is negative.

**Note:** Refer to Error Code 122 for Section 15-18 tax period checks, see IRM 3.12.251.32.22, Error Code 122 - Check Tax Period of Sections 15-18 Fields.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field.

(4) Current valid Credit Reference Numbers with their valid tax periods are listed below:

CRN	Valid Tax Periods
306	200601 and later
307	200601 through 202511
309	200601 and later
310	200601 and later
324	199701 and later
346	199801 and later
347	199801 and later
350	199801 and later
353	All
354	All

CRN	Valid Tax Periods
355	All
360	All
362	199401 and later
369	199401 and later
377	199301 thru 200511 Or after 200711
388	200501 through 202511
390	200501 through 202511
393	200501 thru 201211
394	200501 thru 201211
411	200601 and later
412	200601 and later
413	200601 and later
414	200601 and later
415	200601 and later
416	200601 and later
417	200601 and later
418	200601 and later
419	200610 and later
420	200610 and later
421	200610 and later
422	200610 and later
423	200610 and later
424	200610 and later
425	200610 and later
426	200610 through 202511
427	200610 though 202511
428	200610 through 202511
429	200610 through 202311
430	200610 through 202511
431	200610 through 202511
432	200610 through 202511
433	200510 and later
434	200510 and later

CRN	Valid Tax Periods
435	200810 and later
436	200810 through 202511
437	200810 through 202511
440	202301 through 202511

3.12.251.19  
(01-02-2023)

**Section 19 Data - Form  
8978 and Form 8978,  
Schedule A**

- (1) This subsection has instructions for correcting Section 19 Field Errors.

3.12.251.19.1  
(01-02-2023)

**Section 19 Field Errors**

- (1) Section 19 has information reported on Form 8978 and Form 8978, Schedule A.

Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 8978
19Q1	<b>Source of review year adjustments</b> checkbox	1	N/A	N/A	Form 8978 or Form 8978, Schedule A
1914	Total Additional Reporting Year Tax Amount	15	\$/cents	+/-	Part I, Line 14
1916	Total Penalties Amount	15	\$/cents	+	Part II, Line 16
1918	Total Interest Amount	15	\$/cents	+	Part III, Line 18

3.12.251.19.2  
(01-02-2023)

**Field 19Q1 - Source of  
Review Year  
Adjustments Checkbox**

- (1) **Invalid Conditions** - Field 19Q1 error displays if:

- The field is more than 1 character.
- Field is not "0", "1", "2" or "3."
- Tax Period is 202111 and prior.

- (2) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 202111, delete the field.
- If both Form 8978 and Form 8978, Schedule A has boxes checked the answers on Form 8978, Schedule A, takes priority over the answers on Form 8978.

If	Then
Form 8978, or Form 8978, Schedule A, BBA Audit Box is checked,	Enter "1" in Field 19Q1.

If	Then
Form 8978, or Form 8978, Schedule A, AAR Filing Box is checked,	Enter "2" in Field 19Q1.
Both boxes are checked,	Enter "3" in Field 19Q1.
Neither box is checked,	Delete Field 19Q1. (A blank entry defaults to "0")

3.12.251.19.3  
(01-01-2020)

**Field 1914 - Part I, Line 14**

- (1) Field 1914 - Form 8978 - Part I, Line 14.
- (2) **Invalid Conditions** - Field 1914 can be positive or negative and is invalid if:
  - The field is more than 15 characters.
  - The field is not numeric, and dollars and cents.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.

3.12.251.19.4  
(01-01-2020)

**Fields 1916 and 1918**

- (1) Fields 1916 and 1918 - Form 8978 - Part II, Line 16 and Part III, Line 18.
- (2) **Invalid Conditions** - Fields 1916 and 1918 are invalid if:
  - The field is more than 15 characters.
  - The field is not numeric and positive.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a field is negative, delete the field.
  - c. If the tax period is before 201712, delete the field.

3.12.251.20  
(01-01-2020)

**Section 20 Data - Form 965-B - Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts**

- (1) This subsection has instructions for correcting Section 20 Field Errors.
- (2) If tax period is before 201712 delete any fields in Section 20.

3.12.251.20.1  
(01-01-2020)

**Section 20 Field Errors**

- (1) Section 20 has information reported on Form 965-B



Field	Field Title	Field Length	Dollars/cents	Pos/Neg	Location on Form 965-B
20A1	Year of Section 965(a) Inclusion or Liability Assumed	4	N/A	N/A	Part I, Line 1, Column (a)
20H1	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 1, Column (h)
20I1	Tax Identification Number of Buyer/Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 1, Column (i)
20A2	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 2, Column (a)
20H2	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 2, Column (h)
20I2	Tax Identification Number of Buyer/Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 2, Column (i)
20A3	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 3, Column (a)
20H3	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 3, Column (h)
20I3	Tax Identification Number of Buyer/Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 3, Column (i)
20A4	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 4, Column (a)
20H4	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 4, Column (h)
20I4	Tax Identification Number of Buyer/Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 4, Column (i)
20A5	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 5, Column (a)
20H5	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 5, Column (h)
20I5	Tax Identification Number of Buyer/Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 5, Column (i)
20IN	Indicator	1	N/A	N/A	Part I, right margin

- 3.12.251.20.2  
(01-01-2020)  
**Fields 20A1, 20A2, 20A3, 20A4 and 20A5**
- (1) Fields 20A1, 20A2, 20A3, 20A4 and 20A5 - Form 965-B - Part I, Lines 1 through 5, column (a).
  - (2) **Invalid Conditions** - Fields 20A1, 20A2, 20A3, 20A4 and 20A5 are invalid if:
    - The field is more than 4 characters.
    - The field is not numeric.
    - The field is not 20YY format.
    - The tax period is before 201712.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. If the tax period is before 201712, delete the field.
- 3.12.251.20.3  
(01-01-2020)  
**Fields 20H1, 20H2, 20H3, 20H4 and 20H5**
- (1) Fields 20H1, 20H2, 20H3, 20H4 and 20H5 - Form 965-B - Part I, Lines 1 through 5, Column (h).
  - (2) **Invalid Conditions** - Fields 20H1, 20H2, 20H3, 20H4 and 20H5 can be positive or negative and are invalid if:
    - The field is more than 15 characters.
    - The field is not dollars only.
    - The tax period is before 201712.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. If the tax period is before 201712, delete the field.
- 3.12.251.20.4  
(01-01-2020)  
**Fields 20I1, 20I2, 20I3, 20I4 and 20I5**
- (1) Fields 20I1, 20I2, 20I3, 20I4 and 20I5 - Form 965-B- Part I, Lines 1 through 5, Column (i)
  - (2) **Invalid Conditions** - Fields 20I1, 20I2, 20I3, 20I4 and 20I5 are invalid if:
    - The field is not 9 characters.
    - The field is not Numeric.
    - The tax period is before 201712.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. If the tax period is before 201712, delete the field.
- 3.12.251.20.5  
(01-01-2020)  
**Field 20IN - Indicator**
- (1) Field 20IN is an indicator used when more than the first five rows of Form 965-B, Part I, Columns (a), (h) and (i) have data.
  - (2) **Invalid Conditions** - Field 20IN is invalid if:
    - They are more than 1 character.
    - The characters are not "0," or "1."
    - The tax period is before 201712.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. Refer to the chart below:

If	Then
No additional lines present,	Enter "0" in Field 20IN
Additional lines present, but not transcribed,	Enter "1" in Field 20IN

3.12.251.21  
(01-01-2023)

**Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums**

(1) Section 21 has information reported on Form 8941, Credit for Small Employer Health Insurance Premiums.

- All entries must be positive.
- All money amounts in Section 21, must be entered as **dollars only**
- Valid characters are numeric and blank only. Any field will be invalid if not numeric or blank.
- Any entry on Form 8941, Line 2 with a decimal point will be rounded down.
- The credit is not valid for tax period before 201012.

Listed below are all valid fields:

Field	Field Title	Field Length	Location on Form 8941
21CBX	(SHOP) Market Checkbox	1	Line A
21LNB	Taxpayer's Identifying Number	9	Line B
21BXC	Credit Period Limitation Checkbox	1	Line C
21LN1	Number of Employees	4	Line 1
2102	Number of Full Time Employees	4	Line 2
2103	Average Annual Wages	15	Line 3
2104	Health Insurance Premiums Paid	15	Line 4
2105	Premiums You Would Have Paid	15	Line 5
2110	Premium Subsidies Paid	15	Line 10
2113	Number of Employees With Premiums Paid	4	Line 13
2114	Number of Full Time Employees With Premiums Paid	4	Line 14
2115	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts	15	Line 15
2116	Sum of 12 and 15	15	Line 16
2116V	Verified Amount of Line 16	15	Line 16 (Form 1120 only).
2118	Cooperatives, Estates, Trusts Credits	15	Line 18 (2017 to 2011 Rev/ Line 23 (2010 Rev) (Form 1120-C only).

Field	Field Title	Field Length	Location on Form 8941
2118V	Verified amount of Line 18	15	Line 18 (2017 to 2011 Rev/ Line 23 (2010 Rev (Form 1120-C only). ERS only

- (2) **Correction Procedures** - correct all misplaced entries and coding errors, and transcription errors.
- (3) Field 21CBX and Field 21BXC - Valid entries include:
- 0 - Neither box is checked.
  - 1 - "Yes" box checked.
  - 2 - "No" box checked.
  - 3 - Multiple boxes are checked.
- (4) See IRM 3.12.251.32.36, Error Code 177 - Total Credit for Small Employer Health Total Insurance Premiums from Form 8941 and IRM 3.12.251.32.23, Error Code 124 - Form 8941, SHOP Checkboxes for the associated Error Codes.

3.12.251.22  
(01-01-2026)

**Section 22 Data  
-(Reserved for Future  
Use)**

- (1) Section 22 is Reserved for Future Use.

3.12.251.23  
(01-01-2026)

**Section 23 Data - Form  
3800, General Business  
Credit**

- (1) Section 23 data is transcribed from Form 3800, General Business Credit. See Exhibit 3.12.251-13, Form 3800, General Business Credit, for the form and fields.
- (2) See Exhibit 3.12.251-31, Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators, for prior year conversion instruction.
- (3) Listed below are the fields in Section 23. Data in this subsection is from Form 3800, Parts I, II, and a portion of Part III.

Field	Field Title	Field Length	Location on Form 3800
23Q1	CAMT Checkbox	1	Part I, Checkbox
23001	General business credit	15	Part I, Line 1
23002	Passive activity credits	15	Part I, Line 2
23003	Passive activity credits allowed	15	Part I, Line 3
23004	Carryforward of general business credits	15	Part I, Line 4
23005	Carryback of general business credits	15	Part I, Line 5
2310B	Certain Allowable Credits	15	Part II, Line 10b

Field	Field Title	Field Length	Location on Form 3800
2316B	For a corporation electing to accelerate the research credit	15	ERS Input Only Form 3800, Part II, Line 16 <ul style="list-style-type: none"> <li>Part II, Line 16b (2011 Rev)</li> <li>Part II, Line 18b (2010, 2009, and 2008 Rev)</li> </ul>
23022	Amount for Form 8844	15	Part II, Line 22 (Source Part III, Line 3)
23024	Passive activity credit allowed	15	Part II, Line 24
23028	Add Lines 17b and 26	15	Part II, Line 28
23030	Enter the general business credit	15	Part II, Line 30
23031	Enter the total eligible small business credits allowed (2012 and 2011 only) Reserved (2017 through 2013)	15	Part II, Line 31
23032	Passive activity credits	15	Part II, Line 32
23033	Passive activity credits allowed	15	Part II, Line 33
23034	Carryforward of business credits	15	Part II, Line 34
23035	Carryback of business credits	15	Part II, Line 35
231AG	Form 3468, Part II (Combine columns e and f)	15	Part III, Line 1a, Column g (Column j for 2023)
231BB	Form 7207 (Registration number)	12	Part III, Line 1b, Column b
231BF	Form 7207 (Credit Transfer Election Amount)	15	Part III, Line 1b, Column f (Column g for 2023)
231BG	Form 7207 (Combine columns e and f)	15	Part III, Line 1b, Column g (Column j for 2023)
231BH	Form 7207 (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1b, Column h
231BJ	Form 7207 (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1b, Column j (Column i for 2023)
231CG	Form 6765 (Combine columns e and f)	15	Part III, Line 1c, Column g (Column j for 2023)
231DB	Form 3468, Part III, (Registration number)	12	Part III, Line 1d, Column b
231DF	Form 3468, Part III, (Credit Transfer Election Amount)	15	Part III, Line 1d, Column f (Column g for 2023)
231DG	Form 3468, Part III, (Combine columns e and f)	15	Part III, Line 1d, Column g (Column j for 2023)

Field	Field Title	Field Length	Location on Form 3800
231DH	Form 3468, Part III, (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1d, Column h
231DJ	Form 3468, Part III, (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1d, Column j (Column i for 2023)
231EG	Form 8826, (Combine columns e and f)	15	Part III, Line 1e, Column g (Column j for 2023)
231FB	Form 8835, Part II (Registration number)	12	Part III, Line 1f, Column b
231FF	Form 8835, Part II (Credit Transfer Election Amount)	15	Part III, Line 1f, Column f (Column g for 2023)
231FG	Form 8835, Part II (Combine columns e and f)	15	Part III, Line 1f, Column g (Column j for 2023)
231GB	Form 7210 (Registration number)	12	Part III, Line 1g, Column b
231GF	Form 7210 (Credit Transfer Election Amount)	15	Part III, Line 1g, Column f (Column g for 2023)
231GG	Form 7210 (Combine columns e and f)	15	Part III, Line 1g, Column g (Column j for 2023)
231GH	Form 7210 (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1g, Column h
231GJ	Form 7210 (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1g, Column j (Column i for 2023)
231HG	Form 8820 (Combine columns e and f)	15	Part III, Line 1h, Column g (Column j for 2023)
231IG	Form 8874 (Combine columns e and f)	15	Part III, Line 1i, Column g (Column j for 2023)
231JG	Form 8881, Part I (Combine columns e and f)	15	Part III, Line 1j, Column g (Column j for 2023)
231KG	Form 8882 (Combine columns e and f)	15	Part III, Line 1k, Column g (Column j for 2023)
231LB	Form 8864 (diesel) (Registration number) Valid 202507 and later	15	Part III, Line 1l, Column b
231LF	Form 8864 (diesel) (Credit Transfer Election Amount) Valid 202507 and later	15	Part III, Line 1l, Column f
231LG	Form 8864 (diesel) (Combine columns e and f)	15	Part III, Line 1l, Column g (Column j for 2023)
231MG	Form 8896 (Combine columns e and f)	15	Part III, Line 1m, Column g (Column j for 2023)

Field	Field Title	Field Length	Location on Form 3800
231NG	Form 8906 (Combine columns e and f)	15	Part III, Line 1n, Column g (Column j for 2023)

- (4) All fields in Column b are alpha numeric.
- (5) All fields in Column f are positive/negative and dollars only.
- (6) All other fields are positive and dollars only.

#

Column (g), correspond for the supporting credit form.

**Exception:** For Tax Year 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1a, 1b, 1c, 1e, 1f, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1p, 1s, 1t, 1w, 1x, 1y, 1aa, 1bb, 1zz, 3, 4b, 4c, 4d, 4e, 4f, 4g, 4h, 4i, or 4j Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1b, 1c, 1e, 1f, 1g, 1h, 1i, 1j, 1k, 1m, 1n, 1p, 1s, 1t, 1u, 1w, 1x, 1y, 1aa, 1bb, 1cc, 1dd, 1ee, 1ff, 1zz, 3, 4a, 4b, 4c, 4d, 4e, 4f, 4g, 4h, 4i, or 4j Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1b, 1c, 1e, 1f, 1g, 1h, 1i, 1j, 1k, 1m, 1n, 1p, 1q, 1s, 1t, 1u, 1v, 1w, 1x, 1y, 1aa, 1bb, 1cc, 1dd, 1ee, 1ff, 1gg, 1zz, 3, 4a, 4b, 4c, 4d, 4e, 4f, 4g, 4h, 4i, or 4j Column (c) has an EIN, do not correspond and continue to process the return.

- (8) **Correction Procedures** - Correct coding and transcription errors, and misplaced entries.

3.12.251.23.1  
(01-01-2016)

**Field 231EG - Disabled Access Credit - (Form 8826)**

- (1) Description:
- Field 231EG is transcribed from Part III, Line 1e on Form 3800, General Business Credit.

#

3.12.251.24  
(01-01-2026)

**Section 24 Data - Form 3800, General Business Credit**

- (1) Section 24 data is transcribed from Form 3800, General Business Credit. See Exhibit 3.12.251-13, Form 3800, General Business Credit, for the form and fields.
- (2) See Exhibit 3.12.251-31, Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators, for prior year conversion instruction.
- (3) Listed below are the fields in Section 24. Data in this subsection is from Form 3800, a portion of Part III:

Field	Field Title	Field Length	Location on Form 3800
241OB	Form 3468, Part IV (Registration number)	12	Part III, Line 1o, Column b

Field	Field Title	Field Length	Location on Form 3800
241OG	Form 3468, Part IV (Combine columns e and f)	15	Part III, Line 1o, Column g (Column j for 2023)
241OH	Form 3468, Part IV (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1o, Column h
241OJ	Form 3468, Part IV (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1o, Column j (Column i for 2023)
241PG	Form 8908, (Combine columns e and f)	15	Part III, Line 1p, Column g (Column j for 2023)
241QB	Form 7218, Part II (Registration number)	12	Part III, Line 1q, Column b
241QF	Form 7218, Part II (Credit Transfer Election Amount)	15	Part III, Line 1q, Column f (Column g for 2023)
241QG	Form 7218, Part II (Combine columns e and f)	15	Part III, Line 1q, Column g (Column j for 2023)
241QH	Form 7218, Part II (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1q, Column h
241QJ	Form 7218, Part II (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1q, Column j (Column i for 2023)
241RG <b>Note:</b> This credit expired in 202411.	Form 8910, (Combine columns e and f)	15	Part III, Line 1r, Column g (Column j for 2023)
241SB	Form 8911, Part I (Registration number)	12	Part III, Line 1s, Column b
241SF	Form 8911, Part I (Credit Transfer Election Amount)	15	Part III, Line 1s, Column f (Column g for 2023)
241SG	Form 8911, Part I (Combine columns e and f)	15	Part III, Line 1s, Column g (Column j for 2023)
241SH	Form 8911, Part I (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1s, Column h
241SJ	Form 8911, Part I (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1s, Column j (Column i for 2023)
241TG	Form 8830, (Combine columns e and f)	15	Part III, Line 1t, Column g (Column j for 2023)
241UB	Form 7213, Part II (Registration number)	12	Part III, Line 1u, Column b
241UF	Form 7213, Part II (Credit Transfer Election Amount)	15	Part III, Line 1u, Column f (Column g for 2023)
241UG	Form 7213, Part II (Combine columns e and f)	15	Part III, Line 1u, Column g (Column j for 2023)



Field	Field Title	Field Length	Location on Form 3800
241UH	Form 7213, Part II (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1u, Column h
241UJ	Form 7213, Part II (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1u, Column j (Column i for 2023)
241VB	Form 3468, Part V (Registration number)	12	Part III, Line 1v, Column b
241VF	Form 3468, Part V (Credit Transfer Election Amount)	15	Part III, Line 1v, Column f (Column g for 2023)
241VG	Form 3468, Part V (Combine columns e and f)	15	Part III, Line 1v, Column g (Column j for 2023)
241VH	Form 3468, Part V (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1v, Column h
241VJ	Form 3468, Part V (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1v, Column j (Column i for 2023)
241WG	Form 8932, (Combine columns e and f)	15	Part III, Line 1w, Column g (Column j for 2023)
241XB	Form 8933, (Registration number)	12	Part III, Line 1x, Column b
241XF	Form 8933, (Credit Transfer Election Amount)	15	Part III, Line 1x, Column f (Column g for 2023)
241XG	Form 8933 (Combine columns e and f)	15	Part III, Line 1x, Column g (Column j for 2023)
241XH	Form 8933 (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1x, Column h
241XJ	Form 8933 (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1x, Column j (Column i for 2023)
241YG	Form 8936, Part II (Combine columns e and f)	15	Part III, Line 1y, Column g (Column j for 2023)

- (4) All fields in Column b are alpha numeric.
- (5) All fields in Column f are positive/negative and dollars only.
- (6) All other fields are positive and dollars only.
- (7) Correspond for the supporting credit form as shown in the table in IRM 3.12.251.23 (6), Section 23 Data - Form 3800, General Business Credit.
- (8) **Correction Procedures** - correct coding and transcription errors and misplaced entries.

3.12.251.24.1  
(01-01-2025)

**Field 241RG - Alternative  
Motor Vehicle Credit**

- (1) Credit from Form 8910, Alternative Fuel Vehicle Credit, has expired.

If	And	Then
The taxpayer claims the credit on Form 3800, General Business Credit,	The Tax Period is greater than 202411,	Delete the credit claimed. If a Math Error Code generates, send the applicable TPNC.

3.12.251.25  
(01-01-2026)

**Section 25 Data - Form 3800, General Business Credit**

- (1) Section 25 data is transcribed from Form 3800, General Business Credit. See Exhibit 3.12.251-13, Form 3800, General Business Credit, for the form and fields.
- (2) See Exhibit 3.12.251-31, Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators, for prior year conversion instruction.
- (3) Listed below are the fields in Section 25. Data in this subsection is from Form 3800, a portion of Part III:

Field	Field Title	Field Length	Location on Form 3800
25AAB	Form 8936, Part V (Registration number)	12	Part III, Line 1aa, column b
25AAG	Form 8936, Part V (Combine columns e and f)	15	Part III, Line 1aa, column g (Column j for 2023)
25AAH	Form 8936, Part V (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1aa, column h
25AAJ	Form 8936, Part V (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1aa, column j (Column i for 2023)
25BBG	Form 8904 (Combine columns e and f)	15	Part III, Line 1bb, column g (Column j for 2023)
25CCG	Form 7213, Part I (Combine columns e and f)	15	Part III, Line 1cc, column g (Column j for 2023)
25DDG	Form 8881, Part II (Combine columns e and f)	15	Part III, Line 1dd, column g (Column j for 2023)
25EEG	Form 8881, Part III (Combine columns e and f)	15	Part III, Line 1ee, column g (Column j for 2023)
25FFG	Form 8864, Line 8 (Combine columns e and f)	15	Part III, Line 1ff, column g (Column j for 2023)
25GGB	Form 7211, Part II (Registration number)	12	Part III, Line 1gg, column b
25GGF	Form 7211, Part II (Credit Transfer Election Amount)	15	Part III, Line 1gg, column f (Column g for 2023)
25GGG	Form 7211, Part II (Combine columns e and f)	15	Part III, Line 1gg, column g (Column j for 2023)

Field	Field Title	Field Length	Location on Form 3800
25GGH	Form 7211, Part II (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 1gg, column h
25GGJ	Form 7211, Part II (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 1gg, column j (Column i for 2023)
25ZZG	<b>Other credits</b> (Combine columns e and f)	15	Part III, Line 1zz, Column g (Column j for 2023)
254AB	Form 3468, Part VI (Registration number)	12	Part III, Line 4a, Column b
254AF	Form 3468, Part VI (Credit Transfer Election Amount)	15	Part III, Line 4a, Column f (Column g for 2023)
254AG	Form 3468, Part VI (Combine columns e and f)	15	Part III, Line 4a, Column g (Column j for 2023)
254AH	Form 3468, Part VI (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 4a, Column h
254AJ	Form 3468, Part VI (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 4a, Column j (Column i for 2023)
254BG	Form 5884, (Combine columns e and f)	15	Part III, Line 4b, Column g (Column j for 2023)
254CG	Form 6478, (Combine columns e and f)	15	Part III, Line 4c, Column g (Column j for 2023)
254DG	Form 8586, (Combine columns e and f)	15	Part III, Line 4d, Column g (Column j for 2023)
254EB	Form 8835, Part II (Registration number)	12	Part III, Line 4e, Column b
254EF	Form 8835, Part II (Credit Transfer Election Amount)	15	Part III, Line 4e, Column f (Column g for 2023)
254EG	Form 8835, Part II (Combine columns e and f)	15	Part III, Line 4e, Column g (Column j for 2023)
254EH	Form 8835, Part II (Gross Elective Payment Election (EPE) Amount)	15	Part III, Line 4e, Column h
254EJ	Form 8835, Part II (Net Elective Payment Election (EPE) Amount)	15	Part III, Line 4e, Column j (Column i for 2023)
254FG	Form 8846, (Combine columns e and f)	15	Part III, Line 4f, Column g (Column j for 2023)
254GG	Form 8900, (Combine columns e and f)	15	Part III, Line 4g, Column g (Column j for 2023)
254HG	Form 8941, (Combine columns e and f)	15	Part III, Line 4h, Column g (Column j for 2023)
254IG	Form 6765, (Combine columns e and f)	15	Part III, Line 4i, Column g (Column j for 2023)

Field	Field Title	Field Length	Location on Form 3800
254JG	Form 8994, (Combine columns e and f)	15	Part III, Line 4j, Column g (Column j for 2023)
254KG	Form 3468, Part VII, (Combine columns e and f)	15	Part III, Line 4k, Column g (Column j for 2023)
254ZG	Other specified credits (Combine columns e and f)	15	Part III, Line 4z, Column g (Column j for 2023)
25IND	Indicator - Part V, Column b has significant data	1	Form 3800, Part III, (edited bottom right)

**Note:** Field 25RNI> is computer-generated and is not correctable.

- (4) All fields in Column b are alpha numeric.
- (5) All fields in Column f are positive/negative and dollars only.
- (6) All other fields are positive and dollars only.
- (7) Correspond for the supporting credit form as shown in the table in IRM 3.12.251.23 (6), Section 23 Data - Form 3800, General Business Credit.
- (8) **Correction Procedures** - correct coding and transcription errors and misplaced entries.

3.12.251.26  
(01-01-2022)

**Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments**

- (1) This subsection has instructions for correcting Section 26 Field Errors.
- (2) If tax period is before 201901 delete any fields in Section 26.

3.12.251.26.1  
(01-01-2022)

**Section 26 Field Errors**

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

Field	Field Title	Field Length	Dollars/Cents	Pos/Neg	Location on Form 8997
261A	EIN	9			Part I, Row 1, Column a
261B	Date	8			Part I, Row 1, Column b
261D	Special gain code	1			Part I, Row 1, Column d
261E	\$ Amount	15	\$ only	+	Part I, Row 1, Column e
261F	\$ Amount	15	\$ only	+	Part I, Row 1, Column f
261IN	Indicator	1			Edited right margin, Part I, Row 1

Field	Field Title	Field Length	Dollars/Cents	Pos/Neg	Location on Form 8997
2612E	\$ Amount	15	\$ only	+	Part I, Line 2, Column e (Column e total)
2612F	\$ Amount	15	\$ only	+	Part I, Line 2, Column f (Column f total)
262A	EIN	9			Part II, Row 1, Column a
262B	Date	8			Part II, Row 1, Column b
262D	Special gain code	1			Part II, Row 1, Column d
262E	\$ Amount	15	\$ only	+	Part II, Row 1, Column e
262F	\$ Amount	15	\$ only	+	Part II, Row 1, Column f
262IN	Indicator	1			Edited right margin, Part II, Row 1
2622E	\$ Amount	15	\$ only	+	Part II, Line 2, Column e (Column e total)
2622F	\$ Amount	15	\$ only	+	Part II, Line 2, Column f (Column f total)
263A	EIN	9			Part III, Row 1, Column a
263B	Date	8			Part III, Row 1, Column b
263D	Special gain code	1			Part III, Row 1, Column d
263E	\$ Amount	15	\$ only	+	Part III, Row 1, Column e
263F	\$ Amount	15	\$ only	+	Part III, Row 1, Column f
263IN	Indicator	1			Edited right margin, Part III, Row 1
2632E	\$ Amount	15	\$ only	+	Part III, Line 2, Column e (Column e total)
2632F	\$ Amount	15	\$ only	+	Part III, Line 2, Column f (Column f total)
264A	EIN	9			Part IV, Row 1, Column a
264B	Date	8			Part IV, Row 1, Column b
264D	Special gain code	1			Part IV, Row 1, Column d
264E	\$ Amount	15	\$ only	+	Part IV, Row 1, Column e
264F	\$ Amount	15	\$ only	+	Part IV, Row 1, Column f
264IN	Indicator	1			Edited right margin, Part IV, Row 1

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

3.12.251.26.2

(01-01-2022)

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

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

3.12.251.26.3

(01-01-2022)

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

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

3.12.251.26.4

(01-01-2025)

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

- (1) Fields 261D, 262D, 263D and 264D - Form 8997 - Special gain code.
- (2) **Invalid Conditions** - Fields 261D, 262D, 263D and 264D are invalid if:
  - The field is more than 1 character.
  - The field is not blank, or "A" through "H", or "J" through "Z".
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201901, delete the field.

3.12.251.26.5  
(01-01-2022)  
**Fields 261IN, 262IN,  
263IN and 264IN**

- (1) If any of Parts I, II, III or IV have more than one row with tax data present, an indicator will be entered in Fields 261IN (Part I), 262IN (Part II), 263IN (Part III) and 264IN (Part IV).
- (2) **Invalid Conditions** - Fields 261IN, 262IN, 263IN and 264IN are invalid if:
  - The field is more than 1 character.
  - The field is not "blank," "0," or "1" (more than one row with no tax data present).
  - The tax period is before 201901.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201901, delete the field.

3.12.251.26.6  
(01-01-2022)  
**All other Fields in  
Section 26**

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

3.12.251.27  
(01-01-2026)  
**Section 27 - Form 8283,  
Noncash Charitable  
Contribution**

- (1) Section 27 is transcribed from Form 8283, Noncash Charitable Contribution. See Exhibit 3.12.251-16 , Form 8283, Noncash Charitable Contribution, for the form and fields.

3.12.251.27.1  
(01-01-2026)  
**Section 27 Data - Form  
8283**

- (1) Correctable Section 27 fields are listed below:

Field	Field Title	Field Length	Location on Form 8283
27DPT	Information on Donated Property Type Check boxes	1	Part I, Line 2
273AC	Donated Property Appraised Fair Market Value	15	Part I, Line 3A(c)
273AD	Donated Property Date Acquired by Donor	6	Part I, Line 3A(d)
273AF	Donated Property Donor's Cost or Adjusted Basis	15	Part I, Line 3A(f)
27ASI	Appraiser Signature Indicator	1	Part IV

Field	Field Title	Field Length	Location on Form 8283
27AIN	Appraiser Identifying Number	9	Part IV
27QDD	Qualified Organization Property Received Date	8	Part V
27COE	Charitable Organization Employer Identification Number	9	Part V
27COS	Charitable Organization Authorized Signature Indicator	1	Part V
27MFI	Multiple Form 8283 Attached Indicator	1	Part V, Lower Right Corner Pg. 2

3.12.251.27.2  
(01-01-2026)

**Field 27DPT - Line 2,  
Information on Donated  
Property Type**

- (1) Field 27DPT must be entered if Form 8283, Line 2 has an entry.
- (2) **Invalid Conditions** - Field 27DPT is invalid if:
  - The Tax Period is before 202501.
  - The field is more than 1 character.
  - The field entry is not 0, 1, A, B, C, D, E, F, G, H, I, J, K, or L.
- (3) **Correction Procedures:**
  - a. Correct coding errors, transcription errors and misplaced entries.
  - b. The valid indicators for Field 27DPT are based on the boxes shown in Part I, Line 2:

Box	Indicator	Meaning
None	0	No box checked
a	A	Art (contribution of \$20,000 or more)
b	B	Qualified conservation contribution
b(1)	1	Certified historic structure
c	C	Art (contribution of less than \$20,000)
d	D	Other real estate
e	E	Equipment
f	F	Securities
g	G	Collectibles
h	H	Intellectual property
I	I	Vehicles
j	J	Clothing and household items



Box	Indicator	Meaning
k	K	Digital assets
l	L	Other

c. Correct Field 27DPT as follows:

If	Then
Tax period is before 202501,	Delete the entry in Field 27DPT.
Field 27DPT is blank,	Enter the indicator in Field 27DPT according to the table above.
Field 27DPT has an invalid indicator,	<p>a. Enter the correct indicator according to the table above.</p> <p>b. If Line 2 has no boxes marked, delete the entry.</p>
Line 2 has multiple boxes marked,	Enter "L" in the field.

3.12.251.27.3  
(01-01-2026)

**Field 273AC - Line 3A(c),  
Donated Property  
Appraised Fair Market  
Value**

(1) Field 273AC must be entered if Form 8283, Line 3A(c) has an entry.

(2) **Invalid Conditions** - Field 273AC is invalid if:

- The Tax Period is before 202501.
- The field is not numeric.
- The field is negative.

(3) **Correction Procedures:**

- a. Correct coding errors, transcription errors and misplaced entries
- b. Correct Field 273AC as follows:

If	Then
The Tax Period is before 202501,	Delete the entry in Field 273AC,
Field 273AC is blank,	Enter the amount from Line 3A(c) in Field 273AC as dollars only.
If Line 3A(c) is illegible,	Delete the entry in Field 273AC.

3.12.251.27.4  
(01-01-2026)

**Field 273AD - Line 3A(d),  
Donated Property Date  
Acquired by Donor**

(1) Field 273AD must be entered if Form 8283, Line 3A(d) has an entry.

(2) **Invalid Conditions** - Field 273AD is invalid if:

- The tax period is before 202501.
- The field is not 6 alpha numeric characters.
- Field entries are not 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, or V.
- Field is not in CCYYMM format or not "V."

(3) **Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- Correct Field 273AD as follows:

If	Then
The tax period is before 202501,	Delete the entry in Field 273AD.
Field 273AD is blank,	Enter the amount from Line 3A(d) in Field 273AD in CCYYMM format.
Field 273AD is "00000V,"	Delete the zeroes in Field 273AD.
If Line 3A(d) is illegible,	Delete the entry in Field 273AD.

3.12.251.27.5  
(01-01-2026)

**Field 273AF - Line 3A(f),  
Donor Property Donor's  
Cost or Adjusted Basis**

- (1) Field 273AF must be entered if Form 8283, Line 3A(f) has an entry.

(2) **Invalid Conditions** - Field 273AF is invalid if:

- The Tax Period is before 202501
- The field is not numeric.
- The field is negative.

(3) **Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- Correct Field 273AF as follows:

If	Then
The tax period is before 202501,	Delete the entry in Field 273AF.
Field 273AF is blank,	Enter the amount from Line 3A(f) in Field 273AF as dollars only.
If Line 3A(f) is illegible,	Delete the entry in Field 273AF.

3.12.251.27.6  
(01-01-2026)

**Field 27ASI - Appraiser  
Signature Indicator**

- (1) Field 27ASI must be entered if Form 8283, Part IV appraiser signature is present.

(2) **Invalid Conditions** - Field 27ASI is invalid if:

- The Tax Period is before 202501.
- The field is not numeric
- The field is not 0 or 1.

(3) **Correction Procedures:**

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. The valid Appraiser Signature Indicators are:

Indicator	Meaning
0	No signature provided
1	Signature provided

- c. Correct Field 27ASI as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27ASI.
Field 27ASI is blank,	Enter "1" in Field 27ASI.

3.12.251.27.7  
(01-01-2026)

**Field 27AIN - Appraiser  
Identifying Number**

- (1) Field 27AIN must be entered if Form 8283, Part IV identifying number is present.

- (2) **Invalid Conditions** - Field 27AIN is invalid if:

- The Tax Period is before 202501.
- The field is not numeric.
- The field is not 0 or 1.

(3) **Correction Procedures:**

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. Correct Field 27AIN as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27AIN.
Field 27AIN is blank,	Enter the appraiser identifying number from Part IV.
The entry in Part IV, Form 8283 for appraiser identifying number present, is illegible or not 9 numeric characters,	Delete the entry in Field 27AIN.

3.12.251.27.8  
(01-01-2026)

**27QDD - Qualified  
Organization Property  
Received Date**

- (1) Field 27QDD must be entered if Form 8283, Part V has a Qualified Organization Property Received Date.
- (2) **Invalid Conditions** - Field 27QDD is invalid if:
  - The Tax Period is before 202501.
  - The field is not 8 numeric characters.
- (3) **Correction Procedures:**
  - a. Correct coding errors, transcription errors, and misplaced entries.
  - b. Correct field 27QDD as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27QDD.
Field 27QDD is blank,	Enter the date in CCYYMMDD format.
The received date is illegible,	Delete the entry in Field 27QDD.

3.12.251.27.9  
(01-01-2026)

**Field 27COE - Charitable  
Organization Employer  
Identification Number**

- (1) Field 27COE must be entered if Form 8283, Part V has a Charitable Organization Employer Identification Number.
- (2) **Invalid Conditions** - Field 27COE is invalid if:
  - The Tax period is before 202501.
  - The field is not 9 numeric characters.
- (3) **Correction Procedures:**
  - a. Correct coding errors, transcription errors, and misplaced entries.
  - b. Correct Field 27COE as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27COE.
Field 27COE is blank and the Employer Identification Number is present,	Enter the Employer Identification Number in Field 27COE.
The Employer Identification Number is invalid,	Delete the entry in Field 27COE.

3.12.251.27.10  
(01-01-2026)

**Field 27COS - Charitable  
Organization Authorized  
Signature Indicator**

(1) Field 27COS must be entered if Form 8283, Part V Charitable Organization Authorized Signature is present.

(2) **Invalid Conditions** - Field 27COS is invalid if:

- The Tax Period is before 202501.
- The field is not numeric.
- The field is not 0 or 1.

(3) **Correction Procedures:**

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. The valid Charitable Organization Authorized Signature Indicators are:

Indicator	Meaning
0	No signature provided
1	Signature Provided

c. Correct Field 27COS as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27COS.
Field 27COS is blank and a Charitable Organization Authorized Signature is present,	Enter a "1" in Field 27COS.

3.12.251.27.11  
(01-01-2026)

**Field 27MFI - Multiple  
Form 8283 Attached  
Indicator**

(1) Field 27MFI must be entered if multiple Form 8283, Noncash Charitable Contributions are attached.

(2) **Invalid Conditions** - Field 27MFI is invalid if:

- the Tax Period is before 202501.
- The field is not numeric.
- The field is not 0 or 1.

(3) **Correction Procedures:**

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. Correct Field 27MFI as follows:

If	Then
Tax Period is before 202501,	Delete the entry in Field 27MFI.
If Multiple Forms 8283 are attached,	Enter "1" in Field 27MFI.

3.12.251.28 (1) This subsection has instructions for correcting Section 29 Field Errors.

(01-01-2020)

**Section 29 Data - Form 6252 - Installment Sale Income**

(2) If tax period is before 201712 delete any fields in Section 29.

3.12.251.28.1 (1) Section 29 has information reported on Form 6252, Installment Sale Income

(01-01-2020)

**Section 29 Field Errors**

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

3.12.251.28.2 (1) Field 2901 - Form 6252, Line 1

(01-01-2020)

**Field 2901 - Description of Property**

(2) **Invalid Conditions** - Field 2901 is invalid if:

- The field is more than 1 character.
- The field is not "0," "1," "2," "3" or "4."
- The tax period is before 201712.

(3) **Correction Procedures:**

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

If	Then
"Timeshares or residential lots" is shown on Form 6252, Line 1,	Enter "1" in Field 2901.
"Sale by an individual of personal use property (within the meaning of section 1275(b)(3))" is shown on Form 6252, Line 1,	Enter "2" in Field 2901.

If	Then
"Sale of any property used or produced in the trade or business of farming (within the meaning of section 2032A(e)(4) or (5))" is shown on Form 6252, Line 1,	Enter "3" in Field 2901.
"Other" is shown on Form 6252, Line 1,	Enter "4" in Field 2901.
No description given,	Enter "0" in Field 2901.

3.12.251.28.3  
(01-01-2025)

**Fields 2902A and 2902B**

- (1) Fields 2902A and 2902B - Form 6252, Line 2a and Line 2b.
- (2) **Invalid Conditions** - Fields 2902A and 2902B are invalid if:
  - The field is not 8 characters (YYYYMMDD).
  - The field is not numeric.
  - The month is zero or more than 12.
  - The day range does not match the number of days in the month.
  - The tax period is before 201712.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the tax period is before 201712, delete the field.
  - c. If the taxpayer enters "various" as the date(s) in Field 2902A or 2902B, then enter "00000000" in the applicable field.

3.12.251.28.4  
(01-01-2020)

**Fields 2907, 2921, 2923**

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

3.12.251.28.5  
(01-01-2020)

**Field 2919**

- (1) Field 2919 is transcribed from Form 6252, Part II, Line 19. The gross profit percentage is expressed as a decimal (0.0000).  
**Note:** The ERS screen displays 00000 (the decimal is implied), for example, 50% displays as 05000.
- (2) **Invalid Conditions** - Field 2919 is invalid if:
  - The field is more than 5 characters.
  - The field is not numeric.
  - The value exceeds 1.0000.

- The tax period is before 201712.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Refer to the chart below:

If	Then
Field 2919 is more than 5 characters, For example, 0.45678,	Enter the first 5 characters, For example, enter 0.4567.
Field 2919 is more than 1, For example, 1.4567,	Delete the field.
The tax period is before 201712,	Delete the field.

3.12.251.29  
(01-01-2024)

**Section 31 Data - Form 8936, Schedule A - Clean Vehicle Credit Amount (CVC)**

- (1) This subsection has instructions for correcting Section 31 Field Errors.
- (2) If tax period is before 202301 delete any fields in Section 31.

3.12.251.29.1  
(01-01-2025)

**Section 31 Field Errors**

- (1) Section 31 is transcribed from *Form 8936 Schedule A*, Clean Vehicle Credit Amount, which may be attached to Form 1120 for tax periods 202301 and later.
- (2) "Vehicle Identification Number" (VIN) fields are alpha/numeric with 17 characters.
- (3) "Placed in Service" dates are numeric only with 8 characters in YYYYMMDD format.
- (4) All money amounts are positive (+) only and are transcribed in dollars only.
- (5) If more than two Schedule A's are filed, an indicator will be edited in the bottom right margin of Page 3, on the 2nd, *Form 8936 Schedule A*.
- (6) Listed below are the fields displayed in Section 31 of *Form 8936 Schedule A*, Clean Vehicle Credit Amount (CVC).

Field	Field Title	Field Length	Valid Entry	Location on Form 8936, Schedule A
311VI	Vehicle identification number (VIN)	17	N/A	First Schedule A, Part I, Line 2
311DT	Placed in service date	8	N/A	First Schedule A, Part I, Line 3
31109	Tentative credit amount	15	Dollars only Positive	First Schedule A, Part II, Line 9



Field	Field Title	Field Length	Valid Entry	Location on Form 8936, Schedule A
31111	Credit amount for business use of new clean vehicle	15	Dollars only Positive	Part II, Line 11
31117	Smaller of Line 15 or Line 16	15	Dollars only Positive	First Schedule A, Part IV, Line 17
31126	Smaller of Line 24 or Line 25	15	Dollars only Positive	First Schedule A, Part V, Line 26
312VI	Vehicle Identification Number (VIN)	17	N/A	Second Schedule A, Part I, Line 2
312DT	Placed in service date	8	N/A	Second Schedule A, Part I, Line 3
31209	Tentative credit amount	15	Dollars only Positive	Second Schedule A, Part II, Line 9
31211	Credit amount for business use of new clean vehicle	15	Dollars only Positive	Part II, Line 11
31217	Smaller of Line 15 or Line 16	15	Dollars only Positive	Second Schedule A Part IV, Line 17
31226	Smaller of Line 24 or Line 25	15	Dollars only Positive	Second Schedule A Part V, Line 26
31RDV	ERS input only - verified field for CVC amount	15	Dollars only Positive	N/A
313IN	Indicator (More than 2 Schedule A's attached)	1	0, 1	Edited bottom right margin of Page 3, 2nd <i>Form 8936 Schedule A</i>

(7) **Invalid Conditions:**

- The tax period is before 202301.
- Invalid characters.

(8) **Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- If the entry on the form contains invalid characters, delete the field.
- If the tax period is earlier than 202301, delete all Section 31 entries.

#

1y, and/or line 1aa, and *Form 8936 Schedule A* is not attached, correspond for the missing form (unless there is an indication that Code & Edit has already corresponded).

3.12.251.29.2  
(02-06-2025)

**Fields 311IN> and  
312IN> - VIN Indicator**

- (1) MeF sets an indicator showing validation results from interaction with the portal. The valid indicators are shown in Fields 311IN and/or 312IN as follows.

Value	Meanings
0	Default
1	VIN is valid
2	VIN is invalid
3	Portal queried; response not received

- (2) These indicators are non correctable and display for information only.

3.12.251.29.3  
(01-01-2025)

**Field 313IN - More than two Forms 8936, Schedule A Indicator**

- (1) An indicator will be entered in Field 313IN when *Form 8936 Schedule A*, Clean Vehicle Credit Amount, has more than two Schedule A's attached. The indicator is edited at the bottom of Page 3, *Form 8936 Schedule A*.
- (2) **Invalid Conditions** - Field 313IN is invalid if:
- The field is more than 1 character.
  - The field is not "blank," "0" or "1" (more than two Schedule A's attached).
  - The tax period is before 202301.
- (3) **Correction Procedures:**
- Correct coding and transcription errors and misplaced entries.
  - If the tax period is before 202301, delete the field.

3.12.251.30  
(01-01-2025)

**Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties**

- (1) This subsection has instructions for correcting Section 35 Field Errors. See Exhibit 3.12.251-19, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties, for fields.
- (2) If tax period is before 202401, then delete any fields in Section 35.

3.12.251.30.1  
(01-01-2025)

**Section 35 Field Errors**

- (1) Section 35 is transcribed from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties, which may be attached to Form 1120 for tax periods 202401 and later.
- (2) All fields are money amounts, positive (+) only and transcribed in dollars only.
- (3) Listed below are the fields displayed in Section 35 of Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.

Field	Field Title	Field Length	Location on Form 4255
351AS	Form 7207 - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 1a, column (s)
351AT	Form 7207 - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1a, column (t)

Field	Field Title	Field Length	Location on Form 4255
351BS	Form 3468, Part III - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 1b, column (s)
351BT	Form 3468, Part III - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1b, column (t)
351CS	Form 7210 - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 1c, column (s)
351CT	Form 7210 - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1c, column (t)
351DS	Form 3468, Part IV - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 1d, column (s)
351DT	Form 3468, Part IV - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1d, column (t)
351ES	Form 7218 - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 1e, column (s)
351ET	Form 7218 - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1e, column (t)
351FS	Form 7213, Part II - Net EPE repaid. Add columns (l) and (n).	15	Part 1, Line 1f, column (s)
351FT	Form 7213, Part II - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1f, column (t)
351GS	Form 3468, Part V - Net EPE repaid. Add columns (l) and (n).	15	Part 1, Line 1g, column (s)
351GT	Form 3468, Part V - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1g, column (t)
351HS	Form 8936, Part V - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 1h, column (s)
351HT	Form 8936, Part V - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1h, column (t)

Field	Field Title	Field Length	Location on Form 4255
351IS	Form 7211 - Net EPE repaid. Add columns (l) and (n).	15	Part 1, Line 1i, column (s)
351IT	Form 7211 - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1i, column (t)
351JS	Form 3468, Part VI - Net EPE repaid. Add columns (l) and (n).	15	Part 1, Line 1j, column (s)
351JT	Form 3468, Part VI - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1j, column (t)
351KS	Form 8835 - Net EPE repaid. Add columns (l) and (n).	15	Part 1, Line 1k, column (s)
351KT	Form 8835 - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 1k, column (t)
352AS	Form 8933 - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 2a, column (s)
352AT	Form 8933 - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 2a, column (t)
352BS	Form 8911, Part I - Net EPE repaid. Add columns (l) and (n).	15	Part I, Line 2b, column (s)
352BT	Form 8911, Part I - Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE.	15	Part I, Line 2b, column (t)

**(4) Invalid Conditions:**

- The field is more than 15 characters.
- The field is not numeric and positive.
- The field is not dollars only.
- The tax period is before 202401.

**(5) Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 202401, then delete the field.
- If a field is negative, then delete the field.
- If any money amount exceeds the maximum field length allowable, see IRM 3.12.251.3.26, Documents with Overfilled Money Fields, for more information.

#

1120, Schedule J, Line 9a, for a valid tax period, then correspond for the missing Form 4255.

**Note:** Form 4255 Line support for additional Form 1120 series forms are as follows:

- Form 1120-C - Schedule J, Line 6d.
- Form 1120-F - Schedule J, Line 8a.
- Form 1120-H - Dotted portion of Line 22.
- Form 1120-L - Schedule K, Line 8b.
- Form 1120-PC - Line 13a.
- Form 1120-REIT - Schedule J, Line 6d.
- Form 1120-RIC - Schedule J, Line 6d.

#

of these lines, then correspond for the missing Form 4255 .

3.12.251.31  
(01-01-2026)

**Section 60 Data - Direct  
Deposit of Refund**

- (1) This subsection has instructions for correcting Section 60 Field Errors.
- (2) For tax year 2025 and later, direct deposit information is located on Form 1120, Lines 37c, 37d and 37e.

**Note:** Form 8050, Direct Deposit of Tax Exempt or Government Entity Refund is not valid on prior year returns.

3.12.251.31.1  
(01-01-2026)

**Section 60 - Field Errors**

- (1) Section 60 fields are listed below:

Field	Field Title	Field Length	Location on Form 1120
60RTN	Routing Transit Number	9	37c
60TDA	Type Depositor Account	1	37d
60DAN	Depositors Account Number	17	37e

3.12.251.31.2  
(01-01-2026)

**Field 60RTN - Routing  
Transit Number**

- (1) Field 60RTN is transcribed from Line 37c, Form 1120.
- (2) **Invalid Conditions:**
- The field is not 9 numeric digits or blank.
  - The first two digits are not: "01" through "12" or "21" through "32".
- (3) **Correction Procedures:**
- a. Correct transcription errors and misplaced entries.
  - b. If the information on the return is not valid, delete Field 60RTN.

## 3.12.251.31.3

(01-01-2026)

**Field 60TDA - Type Depositor Account**

(1) Field 60TDA is transcribed from Line 37d, Form 1120.

(2) **Invalid Conditions:**

- The field is not one alpha character.
- The field is present and the entry is not C, S or blank.

(3) The Direct Deposit meanings are:

Value	Meaning
C	Checking
S	Savings
Blank	Checking and Savings Box not checked

(4) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- If both or neither box (Checking or Savings) is marked, enter "C" in Field 60TDA.

## 3.12.251.31.4

(01-01-2026)

**Field 60DAN - Depositor Account Number**

(1) Field 60DAN is transcribed from Line 37e, Form 1120 and may be up to 17 characters.

(2) **Invalid Conditions:**

- The field is not numeric, alpha, hyphen or space.
- Field 60DAN is present, but Field 60TDA is not present.

(3) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- Check Line 37e of Form 1120.

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	GTSEC 60 and enter a valid code in Field 60TDA. See IRM 3.12.251.31.3, Field 60TDA - Type Depositor Account.
The account number is not valid,	Delete Field 60DAN.

## 3.12.251.32

(01-01-2022)

**Form 1120 - Math Consistency Errors - Form 1120**

(1) A priority IV error displays whenever the contents of one field is inconsistent with the contents of another field, or when a math computation is incorrect. These errors will be assigned a specific Error Code and display in ascending Error Code order.

3.12.251.32.1

(01-01-2026)

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

(1) **Fields Displayed**

Field	Field Title	Field Length
01TXP	Tax Period	6
01CCC	Computer Condition Code	10
01RCD	Received Date	8
<b>01RDD&gt;</b>	<b>Return Due Date Computer Generated</b>	<b>8</b>

(2) **Invalid Conditions** - Error Code 001 generates when **any** of the following conditions are present:

- **Computer Condition Code “G” is Not Present** - The processing date is equal to or more than two years and ten months after the Return Due Date or the Received Date (whichever is later) **and** Computer Condition Code “W” is **not** present.
- **Computer Condition Code “G” is Present** - The processing date is equal to or more than two years and 10 months after the Return Due Date **and** Computer Condition Code “W” is **not** present.
- **“G” Coded and Non “G” Coded Returns** - The processing date is less than two years after the Return Due Date and CCC “W” is present.

(3) **Correction Procedures:**

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

**Statute Control**

If	Then
<ul style="list-style-type: none"> <li>• Return is prepared by Compliance (e.g., IRC 6020(b)),</li> <li>• Return is secured by Examination/Collections, including TE/GE or TE/GE Employee Plan (EP) Exam,</li> <li>• Return has a Transaction Code (TC) 59X,</li> <li>• Return has "ICS" (Integrated Collection System) notated on the face of the return,</li> <li>• Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached,</li> <li>• Return has a stamp showing a previous clearance by Statute Control within the last 90 days,</li> <li>• Return is a 2022 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2022 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.</li> </ul>	<p>Enter "W" in Field 01CCC and on the return and continue processing.</p>

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



**Error Code 001 Correction Procedures**

<b>If</b>	<b>Then</b>
Field 01RCD is blank,	<ol style="list-style-type: none"> <li>1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present.</li> <li>2. See IRM 3.12.251.5.5, Field 01RCD - Received Date (XREF EC 007) to determine the Received Date.</li> </ol>
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p><b>Note:</b> Do not send the return to Statute Control.</p>
The return is not stamped by Statute Control within the last 90 days,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "310."</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip to route to Statute Control.</li> </ol> <p><b>Exception:</b> Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures for BMF 2022 or prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2022 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.</p>

**(4) Suspend Corrections:**

1. When Statute Control returns the cleared document, enter "W" in Field 01CCC and on the return. Continue processing.

2. Statute Control requests a voided record, SSPND with Action Code "640."

3.12.251.32.2  
(01-01-2022)

(1) **Fields Displayed**

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

Field	Field Title	Field Length
CL	Clear Code	1
01NC	Name Control/Check Digit	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
02CON	"In-Care-of" Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	2
02ZIP	ZIP Code	12

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

(3) **Correction Procedures:**

1. Before taking any more research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This ensures any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.

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

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

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

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

If	Then
The Name Control on INOLES matches the Name on the return or attachment,	<ol style="list-style-type: none"> <li>1. Ensure the entity information matches the return.</li> <li>2. Overlay Field 01EIN with the new EIN from Command Codes NAMEB/NAMEE. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, send Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return.</li> </ol> <p><b>Note:</b> Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> <li>• Three or less digits of the EIN are transposed, different or missing or</li> <li>• The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-111111), or</li> <li>• INOLES shows the account has been “merged to” or “merged from,” or</li> <li>• The TIN on the return is the taxpayer’s SSN (check CC INOLEG).</li> </ul>
Multiple EINs are found,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code “320” to Entity Control.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation “MULTIPLE EINS.”</li> </ol>
INOLES shows a “Merge To” (MT) EIN,	Research the “MT” EIN on Command Code INOLES.

If	Then
The "MT" EIN matches the entity on the return or attachments,	Enter the "MT" EIN in Field 01EIN and on the return. <b>Note:</b> Do not send Letter 3875C on MT EIN cases.
The "MT" EIN does not match the entity on the return or attachments,	SSPND with Action Code "320" to Entity Control.

7. If the Name on the return or attachment does not agree with the Name Control on INOLES or there is a sign of a name change on Form 1120, research IDRS using Command Code ENMOD for a new name.

If	Then
The Name Control on ENMOD matches the Name on the return or attachment,	Enter "C" in the Clear Code Field.
The Name Control on ENMOD or INOLES does not match the Name on the return or attachment,	1. SSPND with Action Code "320" to route the return to Entity Control. 2. Attach Form 4227 with the notation, "NO RECORD."

8. If the Name change has not been made, research IDRS using Command Code ENMOD for a pending TC 013.

If	Then
A pending TC 013 is present,	Enter "C" in the Clear Code Field.
A pending TC 013 is not present,	1. SSPND with Action Code "320" to route to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "REQUEST NAME CHANGE (TC 013)."

(4) **Suspense Corrections:**

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

If	Then
The Entity Assignment Date is past the Return Due Date and IRS Received Date,	1. GTSEC 01 2. Enter the Entity Assignment Date in Field 01CRD.

If	Then
The Entity Assignment Date is <b>not</b> past the Return Due Date and IRS Received Date,	Continue processing.

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

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

3.12.251.32.3

(01-01-2022)

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

(1) **Fields Displayed**

Field	Field Title	Field Length
01NC	Name Control	4
01EIN	Employer Identification Number	9
<b>01CCC</b>	<b>Computer Condition Code</b>	<b>10</b>

- (2) **Invalid Conditions** - Error Code 003 generates when **any** of the following conditions are present:

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

(3) **Correction Procedures:**

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

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

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

If	Then
The EIN on the Form 1120 matches the EIN on Command Codes NAMEB/NAMEE,	Enter Name Control from CC NAMEB/NAMEE in Field 01NC.
Research shows a different EIN,	Verify the EIN and name on INOLES.
Name Control on CC INOLES matches the name on the return or attachment,	<ol style="list-style-type: none"> <li>1. Overlay Field 01EIN with the EIN from CC INOLES. Enter the EIN from CC INOLES on the return.</li> <li>2. Send Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return.</li> </ol> <p><b>Note:</b> Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> <li>• Three or less digits of the EIN are transposed, different or missing or</li> <li>• The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-111111), or</li> <li>• CC INOLES shows the account has been “merged to” or “merged from” or</li> <li>• The TIN on the return is the taxpayer’s SSN (check CC INOLEG).</li> </ul>
Unable to find an EIN or more than one EIN is found,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code “320” to Entity Control.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation “NO RECORD OF EIN.”</li> </ol>

If	Then
Working a return with an RPS indicator that has an EIN change,	<ol style="list-style-type: none"> <li>1. <b>SSPND with Action Code “351” to Entity Control</b></li> <li>2. <b>Prepare Form 4227 with the notation “RPS RETURN WITH EIN CHANGE”.</b></li> </ol>

(4) **Suspense Correction**

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

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

3.12.251.32.4  
(01-01-2022)

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

(1) **Fields Displayed**

Field	Field Title	Field Length
CL	Clear Code	1
01NC	Name Control	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
<b>01CCC</b>	<b>Computer Condition Code</b>	<b>10</b>

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

- The EIN is not present on the Master File (MF).

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

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

(3) **Correction Procedures:**

1. Before taking any other research steps to resolve Error Code 004, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the Name Control/EIN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.

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

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

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

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



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

7. If the Name on the return or attachments does not agree with the Name Control on INOLES or there is a sign of a name change on the tax form, research IDRS using Command Code ENMOD for a new name.

If	Then
The Name Control on ENMOD agrees with the Name on the return or attachments,	Enter “C” in the Clear Code Field.
The Name Control on ENMOD or INOLES does not agree with the Name on the return or attachments,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code “320” to route the return to Entity Control.</li> <li>2. Attach Form 4227 with the notation, “<b>NO RECORD.</b>”</li> </ol>

8. If the Name change has not been made, research IDRS using Command Code ENMOD for a pending TC 013.

If	Then
A pending TC 013 is present,	Enter "C" in the Clear Code Field.
A pending TC 013 is not present,	1. SSPND with Action Code "320" to route to Entity Control. 2. Attach with the notation, <b>"REQUEST NAME CHANGE."</b>

(4) **Suspense Corrections:**

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

If	Then
The Entity Assignment Date is past the Return Due Date and IRS Received Date,	1. GTSEC 01. 2. Enter the Entity Assignment Date in Field 01CRD.
The Entity Assignment Date is not past the Return Due Date and IRS Received Date,	Continue processing.

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

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

3.12.251.32.5

(01-01-2026)

◆ **Error Code 007 -**  
**Received Date is Earlier**  
**Than Tax Year**◆

(1) **Fields Displayed**

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

(2) **Invalid Condition** - Error Code 007 generates when the Received Date is earlier than the first day of the Tax Period/Year by two months or more.

(3) **Correction Procedures:**

- a. Correct all misplaced entries, coding, and transcription errors.
- b. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.

If	And	Then
The Received Date is invalid and it appears that the incorrect year was used (i.e., 20250115 instead of 20260115), and other information (Julian Date, postmark date, or signature date) shows that the Received Date should be the current year,		Change the Received Date year to the current year and enter in Field 01RCD.
The return is an early filed "Final" return,		1. Change the tax period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
The return is not an early filed <b>Final</b> return,	The tax period ending date has passed,	1. Change the Received Date to one day after the tax period ending date. For example, the tax period is 202508, enter 20250801 in Field 01RCD. 2. See IRM 3.12.251.3.21, Working Trail, for more information.

If	And	Then
The return is not an early filed "Final" return,	The tax period ending is less than four months after the Received Date,	1. SSPND with Action Code "480." 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation, "EARLY FILED."
The return is not an early filed "Final" return,	The tax period ending is more than four months after the Received Date,	1. Initiate correspondence for clarification of tax period. 2. SSPND with Action Code "211."

(4) **Suspense Corrections:**

If	Then
The taxpayer replies that the return is a "Final,"	1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
The taxpayer replies that the return is not a "Final" return,	SSPND with Action Code "480" until the end of the tax period provided by the taxpayer.
The taxpayer does not reply or the reply is not adequate,	1. Enter "3" in Field 01CCC. 2. SSPND with Action Code "480" until the end of the tax period shown on the return.

3.12.251.32.6

(01-01-2023)

**Error Code 008 - Tax Period Beginning**(1) **Fields Displayed**

Field	Field Title	Field Length
01TXB	Tax Period Beginning	8
01TXP	Tax Period	6
01CCC	Computer Condition	10

(2) **Invalid Conditions** - Error Code 008 generates if any of the following conditions are present:

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

(3) **Correction Procedures:**

- a. Correct all misplaced entries, coding and transcription errors.
- b. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.

If	And	Then
The return is a "Final" or "Short Period,"	Tax Period Beginning is present on return,	Enter Tax Period Beginning in YYYYMMDD format.
The return is a "Final" or "Short Period,"	The day is not present in the Tax Period Beginning,	Enter "01" for the day.
The return is a "Final" or "Short Period,"	Tax Period Beginning is not valid,	Determine a Tax Period Beginning date from the original Tax Period Ending date.
The return is an "Initial" Short Period,	Tax Period Beginning is not present,	Use the "Date Incorporated" from Form 1120, Box C.
The return is not a "Final" or "Short Period,"		Remove CCC "Y" and/or "F" from the field display.
The return is not a <b>Final</b> or <b>Short Period</b> ,	The taxpayer uses the 52-53 week rule,	Enter the Tax Period Ending. according to IRM 3.12.251.5.4, Field 01TXP - Tax Period (XREF EC 007 or 026).
The return is not a "Final" or "Short Period,"	The Tax Period Ending has been corrected,	Enter the Tax Period Beginning from the return or determine from Tax Period Ending (one full year).

3.12.251.32.7

(01-01-2026)

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

(1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code (10 characters)
S02DP	Section 02 Present
S03DP	Section 03 Present
S04DP	Section 04 Present
S05DP	Section 05 Present
S06DP	Section 06 Present
S07DP	Section 07 Present

Field	Field Title
S08DP	Section 08 Present
S09DP	Section 09 Present
S10DP	Section 10 Present
S11DP	Section 11 Present
S12DP	Section 12 Present
S14DP	Section 14 Present
S15DP	Section 15 Present
S16DP	Section 16 Present
S19DP	Section 19 Present
S20DP	Section 20 Present
S21DP	Section 21 Present
S23DP	Section 23 Present
S24DP	Section 24 Present
S25DP	Section 25 Present
S26DP	Section 26 Present
S27DP	Section 27 Present
S29DP	Section 29 Present
S31DP	Section 31 Present
S35DP	Section 35 Present
S60DP	Section 60 Present

- (2) **Invalid Condition** - Error Code 010 generates when Computer Condition Code "G" is present, and fields other than **Fields 01CCC, 01NC, 01EIN, 01TXP, 01CRD, 01RCD, or 03ABL (Form 1120 only)** have entries.
- (3) **Correction Procedures:**
1. Correct coding, and transcription errors and misplaced entries.
  2. Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.
  3. Determine if CCC "G" was input correctly:

If	Then
Return shows amended, revised, supplemental, corrected or superseding,	Research the applicable Command Code(s) e.g., BRTVU, BMFOL, SUMRY and TXMOD to determine if information is the same as the posted return.

If	Then
All information is not the same,	<ol style="list-style-type: none"> <li>1. Process the return with CCC "G"</li> <li>2. DLSEC to delete all sections except Sections 01 and 03.</li> <li>3. Delete the invalid entries that are present in Sections 01 and 03. GTSEC 01 and 03, if necessary.</li> </ol> <p><b>Note: Section 03 is Form 1120 Only</b></p>
All information is the same,	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "640"</li> <li>2. Route to Rejects.</li> </ol>
A return is not posted for the tax period and the return is an amended return,	<ol style="list-style-type: none"> <li>1. Continue processing as an amended return.</li> </ol>
A return is not posted for the period and the return is not amended, or G coded in error,	<ol style="list-style-type: none"> <li>1. Enter all necessary data in Sections 01 through 25.</li> <li>2. Ensure the Section 01 fields are correct.</li> <li>2. Delete the "G" code in Field 01CCC.</li> </ol>

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

3.12.251.32.8  
(01-01-2016)

**Error Code 011 -  
Remittance is Present,  
and No Data in Section  
07**

(1) **Fields Displayed**

Field	Field Title
RMIT>	Remittance
01RCD	Received Date
01CCC	Computer Condition Code
Section 07 NP	If Section 07 is Not Present

(2) **Invalid Condition** - Error Code 011 generates when a remittance amount is present, and there is no data in Section 07 and Computer Condition Code "G" is not present.

(3) **Correction Procedures:**

- Compare the displayed fields with the return.

If	Then
Data is present on the return for Section 07 fields,	Use CC GTSEC 07 and enter the correct data in those fields on the screen.
The record is to be "G" Coded,	Section 07 is not necessary. Enter the "G" code in Field 01CCC. Verify that the Received Date is present, and enter it in Field 01RCD.
There is no money amount in the RMIT> Field, and a Remittance Processing System (RPS)/ISRP indicator is present,	Use GTSEC 07 and enter \$.01 in Field 07TTX. Continue processing.

3.12.251.32.9  
(01-01-2023)

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

(1) **Fields Displayed**

Field	Field Title	Field Length
02CON	"In-Care-of" Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	2
02ZIP	Zip Code	12

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

- A Major City Code is not used, the street address is present, and Field 02CTY or Field 02ST is not present.
- A Major City Code is used and Field 02ADD is not present.
- A Major City Code is used and Field 02ST is present.

(3) **Correction Procedures:**

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



If	And	Then
A Major City Code is present,	A street address is not available,	1. Enter the City name (spelled out, not in Major City format) in Field 02CTY. 2. Enter the State Code in Field 02ST.
The Major City Code is correct,	The state is present,	Delete Field 02ST.
The ZIP Code or Address cannot be corrected from the information on the return, attachments or from research,		DLSEC 02.

3.12.251.32.10  
(01-01-2022)

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

(1) **Fields Displayed**

Field	Field Title	Field Length
02FAD	Foreign Address	35
02ADD	Address	35
02CTY	City	22
02ST	State	2
02ZIP	Zip Code	12

(2) **Invalid Conditions** - Error Code 015 generates when any of the following conditions are present:

- Field 02ST has an entry other than "." (period/space) when Field 02FAD is present.
- Field 02ZIP has an entry when Field 02FAD is present.

(3) **Correction Procedures:**

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

If	Then
A foreign address is present in Field 02FAD,	Field 02ST must have a "." (period/space) Delete any entry in Field 02ZIP.

If	Then
A foreign address is not present in Field 02FAD,	Check return for foreign address.
Foreign address is present on the return,	<ol style="list-style-type: none"> <li>1. Enter the foreign address in Field 02FAD. <b>Note:</b> If more space is required, continue entering the address in Field 02ADD.</li> <li>2. Field 02CTY must have the correct foreign country code. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries. <b>Exception:</b> Use the country code based on the province in Field 02FAD if the foreign address is from Canada and the address has a province name or abbreviation.</li> <li>3. Field 02ST must have "." (period/space).</li> <li>4. Delete any entry in Field 02ZIP.</li> </ol>
A foreign address is not present on the return,	<ol style="list-style-type: none"> <li>1. Verify address on the return is not a foreign address.</li> <li>2. SSPND with Action Code "610."</li> <li>3. Renumber return with domestic DLN.</li> </ol>

3.12.251.32.11  
(01-01-2022)

◆ Error Code 016 - ZIP  
Code/State Mismatch ◆

(1) **Fields Displayed**

Field	Field Title	Field Length
02CON	"In-Care-of" Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22

Field	Field Title	Field Length
02ST	State	2
02ZIP	Zip Code	12

(2) **Invalid Condition** - Error Code 016 generates when the ZIP Code is inconsistent with the Major City Code or State Code.

(3) **Correction Procedures:**

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

If	And	Then
Unable to determine a valid ZIP Code from the return or attachments,	A valid Zip Code is found through IDRS research,	Enter the valid ZIP Code in Field 02ZIP.
Only the first three digits of the ZIP Code can be determined,		Enter "01" in the (4th) and (5th) position.
A ZIP Code cannot be determined,		Enter the 3 digits followed by "01" of the first ZIP Code listed for the applicable state found in Document 7475. (e.g., 99501 for Alaska).
The address is in a major city,	A Major City Code can be determined,	Enter Major City Code in Field 02CTY.
The address is in a major city,	A Major City Code cannot be determined,	1. Enter the name of the city in Field 02CTY. 2. Enter the State Code in Field 02ST.
The address is not in a major city,		1. Enter the correct state abbreviation in Field 02ST. 2. Enter ZIP Code in Field 02ZIP.

4. **APO/DPO/FPO Addresses** - An Army Post Office (APO), Diplomatic Post Office (DPO) or Fleet Post Office (FPO) is **not** a foreign address. The U.S. Postal Service set up new address requirements for APO/DPO/FPO addresses. If an address appears in the old APO/DPO/FPO format, convert to the new state code abbreviation based on the ZIP Code. For

example, APO New York, NY 091XX would be converted to APO AE 091XX. Refer to the APO/DPO/FPO conversion chart below:

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

3.12.251.32.12  
(01-30-2018)

**Error Code 026 - Tax  
Period Mismatch**

(1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01EIN	Employer Identification Number
01TXP	Tax Period
>>>>	Tax Period Underprint
01CCC	Computer Condition Code
S03NP	Section 03 Not Present
03ADC	Audit Code

**Note:** The literal "Section 03 not Present" displays if there are no entries in Section 03.

(2) **Invalid Conditions** - Error Code 026 generates when:

- The tax period does not agree with the Entity Index File and
- CCC "F" or "Y" is not present.

(3) **Correction Procedures:**

- Before taking any other research steps to resolve Error Code 026, drop the cursor to the bottom of the screen and transmit. This will ensure that any prior changes to the tax period have posted to the NAP. If Error Code 026 reappears, continue with the remainder of the correction procedures.
- Correct coding and transcription errors and misplaced entries.
- There is an EC 026 Flow Chart found near the end of Section seven in the BMF ERS Job Aid. There is a link to the first page of the Job Aid that will give more guidance for resolving this Error Code at IRM 3.12.251.2.7, Figures and Exhibits.

(4) Acceptable Reasons for filing a short period return include, but are not limited to the following:

- National Office Grant Letter attached.
- Statement the corporation is changing the tax period under Section 1.442.1 (b) or (c)

- c. Revenue Procedure 82-25 (Special Rule cases)
- d. Statement the corporation is coming out of consolidation or (Parent) is no longer a consolidated group.
- e. Statement changing period "to get in step with" Parent or due to a new affiliation with consolidated group.
- f. Filing under Section 338 Election or attached Form 8023, Election Under Section 338(g) Corporate Qualified Stock Purchase, and tax period begins after the acquisition date.
- g. Short period due to changing to calendar year. "Filed under Section 806 of the Tax Reform Act of 1986" is noted at the top of Page 1.
- h. Statement that change in accounting period has been granted by the IRS.
- i. Approved Form 1128, Application to Adopt, Change, or Retain a Tax Year, is attached. See IRM 3.11.16.6.4, Short Period - Editing Proof of Entitlement.
- j. Notation on Form 1128 shows Filed under Rev. Proc. 2006-45 or 2006-46.
- k. Election Change in taxable year under Section 898 (c) (2)
- l. Section 444 Election Terminated.
- m. Section 1398 Election.
- n. Second Short Year after Section 1398 Election.

Whenever any of the above conditions are present enter a CCC of "Y" into Field 01CCC.

- (5) Entity Transaction Codes: Use the following list of common Transaction Codes (TC) when working EC 026.

Transaction Code	Field Title
052	Reversal of TC 053, 054 or 055
053	Form 1128 processed to accept change of accounting period.
054	Form 1128 processed and accepted based on Rev. Proc 87-32.
055	Form 8716 was filed and the fiscal period was accepted.
058	Form 8716 has been denied.
059	Form 1128 has been denied.
090	Small Business Election
091	Revocation of Small Business Election
093	Form 2553, Election by a Small Business Corporation received.
094	Sub-Chapter S election denied
095	Sub-Chapter S election pending
096	Sub-Chapter S election terminated

**Note:** If account shows there are prepaid credits and/or extensions and the return is for a short period, SSPND with Action Code “351” and attach Form 4227, Intra-SC Reject or Routing Slip, to have the credits and/or extensions moved to the correct period.

3.12.251.32.13  
(01-01-2018)

**Error Code 030 - Penalty and Interest Code Check**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01RCD	Received Date
03PIC	Penalty and Interest Code

(2) **Invalid Condition** - Error Code 030 generates when:

- The Penalty and Interest Code is “1” and the Received Date is on or

#

(3) **Correction Procedures:**

- Compare the displayed fields with the return.
- Refer to the chart below:

If	Then
The code is correct, for example, the taxpayer is paying penalty or	Enter the correct Received Date.
The Received Date is correct and	Delete code “1” from Field 03PIC.
There is more than one date present on the return,	Use the earliest date.
The correct Received Date is equal to or earlier than the due date,	Delete Code “1” from Field 03PIC.

#

#

#

(4) If the Penalty and Interest Code is present, and the Received Date is shown, determine and enter this date in the priority listed:

- IRS date stamp.
- Legible US post mark date. Accept postmark date stamped in margin by Receipt and Control (R&C) function. See IRM 3.10.72, Receiving, Extracting and Sorting, for clarification if necessary. Acceptable designated delivery service as shown in IRM 3.10.72, Receiving, Extracting and Sorting.
- Revenue Officer’s signature date.
- Signature date of taxpayer (unless other information shows signature date is not valid). Do not use signature date for prior year returns.
- Document Locator Number (DLN) Julian Date minus ten days.

- (5) CCC "R," if present, will override the Penalty and Interest Code "1" where a delinquency penalty is concerned.

3.12.251.32.14  
(01-01-2018)

**Error Code 034 -  
Correspondence  
Received Date Check**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01RCD	Received Date
01CRD	Correspondence Received Date
01RDD>	Return Due Date Computer Generated

(2) **Invalid Conditions** - Error Code 034 generates when:

- The Correspondence Received Date (Field 01CRD) is earlier or the same as the Received Date (Field 01RCD) or the Return Due Date.
- The Correspondence Received Date is later than the processing date.

**Note:** The Correspondence Received Date is an ERS input field only.

(3) **Correction Procedures:**

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

(4) The Received Date will either be stamped or edited on the return. If the Received Date is missing or illegible, determine the date in the order listed below:

1. U.S. Postmark date on envelope or postmark established by an acceptable designated delivery service. If further information is needed please see IRM 3.10.72, Receiving, Extracting and Sorting.
2. Service Center Automated Mail Processing System (SCAMPS) digital date.
3. Revenue Officer's signature date.
4. Taxpayer signature date (unless other information shows it is not valid). Never use signature dates on prior year returns.
5. DLN Julian date minus ten days.

(5) A Correspondence Received Date (CRD) will be determined from the date the reply was received in the Submission Processing Campus. Refer to the return for the Correspondence Received Date. This can be verified by checking the stamped Received Date on the correspondence attached to the return.

(6) If a reply to correspondence is received after an EIN has been assigned by Entity enter the date stamped on the reply in Field 01CRD.

(7) If the Correspondence Received Date is present, and earlier than the Return Due Date, or later than the processing date, delete the Correspondence Received Date from Field 01CRD.

(8) If more than one Received Date is present use the earliest date.

(9) If "No Reply" enter CCC "3" in Field 01CCC to bypass the validity check.

3.12.251.32.15  
(01-01-2026)

**Error Code 065 - Credit  
Elect Amount and CCC  
“F” are Present**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
07CRE	Credit Elect Amount

(2) **Invalid Condition** - Error Code 065 generates when:

- The return has amount in Credit Elect Field and Computer Condition Code “F” is present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Transcription is from Line 37a (2025 and later), (Line 37 center 2024-2018), (Line 36 2017-2011), Form 1120.
- If Computer Condition Code “F” is valid, check the return for misplaced entries.
- Delete the entry in Field 07CRE when the return is truly “Final.”
- Delete Computer Condition Code “F” in Field 01CCC if it is determined that the return is not a “Final Return.”

3.12.251.32.16  
(02-06-2025)

**Error Code 070 - CCC  
“9” is Present**

(1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01CCC	Computer Condition Code
08RLI	Recaptured Low Income Housing Credit
S08NP	Section 08 Not Present
S23NP	Section 23 Not Present
254DG	Low Income Housing Credit Form 3800, Line 4d.

(2) **Invalid Condition** - Error Code 070 generates when:

- The Computer Condition Code field has a “9” and Low Income Housing Credit and/or Recaptured Low Income Housing Credit is/are not present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Make necessary corrections following instructions below:



If	And	Then
Form 8586 credit is	Form 8586 is not attached,	Correspond for missing Form 8586. Exception: If an EIN is present on Form 3800, Line 4d, Column (c) (Column (d) for 2023 Column (b) for 2022 and prior), do not correspond. The credit is from a pass-through entity and the form is not required.
CCC "9" is present,	Low Income Housing Credit, Form 8586, is not present,	Check for an entry on Part IV, Line 2b (Line 1d 2022 and prior) (carryforward only), Form 3800 and enter amount in Field 254DG.
CCC "9" is present,	Form 3800 is not attached,	Check for Form 8586 and if found enter amount from Line 5 in 254DG.
CCC "9" is present,	Recaptured Low Income Housing Credit, Form 8611, is not present,	Enter amount reported on Schedule J, Line 9b into Field 08RLI.

#  
#3.12.251.32.17  
(02-06-2025)**Error Code 072 - Check Fields 08RLI and 254DG against Field 01CCC****(1) Fields Displayed**

Field	Field Title
CL	Clear Code
01CCC	Computer Condition Code
08RLI	Recaptured Low Income Housing Credit
254DG	Low Income Housing Credit Form 3800, Line 4d

**(2) Invalid Condition - Error Code 072 generates when:**

- The Low Income Housing Credit, Form 8586, reported on Form 3800, 4d and/or Recaptured Low Income Housing Credit Form 8611, is/are present, and Computer Condition Code "9" is not present.

**(3) Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a correct entry is present in Field 254DG (see instructions for Error Code 070 to determine correct entry), check Form 8586 to determine on which lines credits are being claimed.

If	Then
Form 8586 has an entry on Lines 1 or 3,	Enter Computer Condition Code "9" in Field 01CCC.
Form 8586 is not present but a claimed on Form 3800, Page 4, Line 4d,	Correspond for missing Form 8586. Exception: If an EIN is listed on the Form 3800, Line 4d, Column (c) enter a "C" in the Clear Code Field. (Column (d) for 2023) (Column (b) for 2022 and prior)
Form 8586 is or is not present	Enter a "C" in the Clear Code Field.
3800, Page 4, Line 4d,	
Form 8611 is present, and there is an entry for Field 08RLI,	Enter a "9" in Field 01CCC.

#

#  
#3.12.251.32.18  
(01-01-2016)**Error Code 073 - CCC  
"3" is Present with Field  
01CRD**(1) **Fields Displayed**

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

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

- Correct coding and transcription errors and misplaced entries.
- Refer to the chart below:

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

3.12.251.32.19

(01-01-2025)

**Error Code 106 - Check  
Period for Tax Credit****(1) Fields Displayed**

Field	Field Title
01TXP	Tax Period
23022	Form 8844 Credit amount
03EZI	Form 8844 indicator
254FG	Form 8846 Credit Amount
08CDC	Form 8847 Credit Amount
08WTW	Form 8861 Credit Amount
08QZA	Form 8860 Credit Amount
231JG	Form 8881 Credit Amount
231KG	Form 8882 Credit Amount
08NYL	Form 8884 Credit Amount
231IG	Form 8874 Credit Amount
231LG	Form 8864 Credit Amount
231MG	Form 8896 Credit Amount
254GG	Form 8900 Credit Amount
231NG	Form 8906 Credit Amount
241PG	Form 8908 Credit Amount
241SG	Form 8911 Credit Amount
241RG	Form 8910 Credit Amount
08CEB	Form 8912 Credit Amount
08ERC	Form 5884-A Credit Amount
S03DP	Section 03 Present
S08DP	Section 08 Present
S24DP	Section 24 Present
S25DP	Section 25 Present

**(2) Invalid Condition** - Error Code 106 generates when:

- Various Credits are claimed for an expired tax period.

**(3) Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Form 8910, Alternative Motor Vehicle Credit, expired in 2024. If an amount is present in Field 241RG and the tax period is greater than 202411, then delete the entry.

3.12.251.32.20  
(01-01-2020)

**Error Code 114 - Check  
Section 04 Amounts  
against Field 03CGC**

(1) **Fields Displayed**

Field	Field Title
03CGC	Control Group/Personal Service Code
04TB5	Fifth Taxable Income Bracket Amount
04TB6	Sixth Taxable Income Bracket Amount
04TB7	Seventh Taxable Income Bracket Amount
04AT1	Control Group Additional 5 percent Amount
04AT2	Control Group Additional 3 percent Amount
S03DP	Section 03 Present

**Note:** The literal “Section 03 not present” displays if no entries are in section 03.

(2) **Invalid Conditions** - Error Code 114 generates when:

- Amounts are present in Section 04 and the tax period is 201812 and later.  
**Note:** For tax periods 201811 and prior the tax bracket amounts from a controlled group are still needed to calculate the tax for a prior year.
- Taxable Income Bracket amounts or Controlled Group Additional Tax amount(s) is significant and Control Group/Personal Service Code is not “1,” see 03CGC IRM 3.12.251.7.3, Field 03CGC - Controlled Group Personal Service Code (XREF EC 114) if the Control Group Code is “4.”

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If Field 03CGC is not “1” and there are significant entries in the Taxable Brackets, check for Schedule O, an apportionment plan or schedule to verify the entries. If they are valid entries, enter a “1” in Field 03CGC. If they are not valid entries, delete them.
- Enter Code “2” whether or not the box is checked, and the taxpayer has computed the tax at a flat rate of 35 percent.
- If the box on Line 1 and the box on Line 2, Schedule J are both checked and you are unable to determine the correct code based on (1), or (2) above, enter Code “2” and delete any Taxable Income Bracket Amounts and Control Group Additional Amounts. **A controlled group does not have to use the bracket amounts. Check for an apportionment plan.**

**Note:** A Personal Service Corporation is a corporation whose principal activity is the performance of personal services that are substantially performed by employee-owners in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, or consulting.

3.12.251.32.21  
(01-01-2016)

**Error Code 118 - Check  
Taxable Income Bracket  
Amounts 5 - 7**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
04TB5	Fifth Taxable Income Bracket
04TB6	Sixth Taxable Income Bracket
04TB7	Seventh Taxable Income Bracket Amount

(2) **Invalid Conditions** - Error Code 118 generates when:

- The amount in Field 04TB5 is not within the valid range of zero to \$50,000.
- The amount in Field 04TB6 is not within the valid range of zero to \$25,000.
- The amount in Field 04TB7 is not within the valid range of zero and \$9,925,000.

(3) **Correction Procedures:**

- Refer to the return for the correct tax period and to determine if the entries in Fields 04TB5, 04TB6, or 04TB7 are valid or misplaced entries.
- Follow the instructions below:

If	Then
a. The tax period is incorrect,	Make the necessary changes.
b. The amount in Field 04TB5 is more than \$50,000,	Reduce it to \$50,000.
c. The amount in Field 04TB6 is more than \$25,000,	Reduce it to \$25,000.
d. The amount in Field 04TB7 is more than \$9,925,000,	Reduce it to \$9,925,000.
e. The amount in Field 04TB5, 04TB6 or 04TB7 is negative,	Delete the amount.

**Note:** If Error Code 174 occurs, send TPNC 05.

3.12.251.32.22  
(01-01-2026)

**Error Code 122 - Check  
Tax Period of Sections  
15-18 Fields**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
15TG>	Total Gas Tax Credit Generated
15A01-15A12	First-Twelfth Credit amounts reported on Form 4136

Field	Field Title
15C01-15C12	First-Twelfth CRN reported on Form 4136
16A01-16A12	Thirteenth- Twenty-fourth Credit amounts reported on Form 4136
16C01-16C12	Thirteenth- Twenty-fourth CRN reported on Form 4136
S17DP	Section 17 Present
S18DP	Section 18 Present

(2) **Invalid Conditions** - Error Code 122 generates when:

- The tax period and CRN reported are not valid. See all valid CRN and tax periods below:

CRN	Valid Period
306	200601 and later
307	200601 through 202511
309	200601 and later
310	200601 and later
324	199701 and later
346	199801 and later
347	199801 and later
350	199801 and later
353	All
354	All
355	All
360	All
362	199401 and later
369	199401 and later
377	199301 and later
388	200501 through 202511
390	200501 through 202511
393	200501 and later
394	200501 and later
411	200601 and later
412	200601 and later

CRN	Valid Period
413	200601 and later
414	200601 and later
415	200601 and later
416	200601 and later
417	200601 and later
418	200601 and later
419	200610 and later
420	200610 and later
421	200610 and later
422	200610 and later
423	200610 and later
424	200610 and later
425	200610 and later
426	200610 through 202511
427	200610 through 202511
428	200610 through 202511
429	200610 thru 202311
430	200610 through 202511
431	200610 through 202511
432	200610 through 202511
433	200510 and later
434	200510 thru 200712
435	200810 and later
436	200810 through 202511
437	200810 through 202511
440	202301 through 202511

- Claim amount is present, CRN is not present.
- A CRN is present, but no coordinating amount is present.

(3) **Correction Procedures:**

- Refer to the return for correct tax period and determine if the entry is valid or a misplaced entry.
- Make necessary corrections to tax period, if necessary, in the correct format (YYYYMM).
- If an amount is present for an invalid tax period, delete the field.

3.12.251.32.23  
(11-14-2016)

**Error Code 124 - Form  
8941, SHOP Checkboxes**

(1) **Fields Displayed**

Field	Field Title
CL	Clear code
01TXP	Tax period
01EIN	Employer Identification Number
21CBX	Small Business Health Options Program (SHOP) Checkboxes
21BXC	Credit Period Limitation Checkboxes
2116	Form 8941, Line 16 Credit for Small Employer Health Insurance Premiums
S21NP	Section 21 Not Present

3.12.251.32.23.1  
(04-04-2019)

**Invalid Conditions -  
Error Code 124**

(1) Error Code 124 generates when the following conditions are present:

- Field 21CBX has a "0," "2" or "3" or when Field 21CBX has a "1" and there is no amount in Field 2116 or
- Field 21BXC has a "0," "1," or "3" and or when Field 21BXC has a "2" and an amount is present in Field 2116.

3.12.251.32.23.2  
(01-01-2025)

**Correction Procedures -  
Error Code 124**

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

(2) Beginning in Tax Year 2014, (PY2015) filers claiming a credit from Form 8941 must give an answer to Question A (SHOP Checkbox) on the Form 8941.

**Note:** 201411 and prior returns do not have a checkbox to address Question A on the Form 8941 so they will fall out in ERS. Enter a "C" in the Clear Code Field for these returns.

(3) If the entire credit being claimed is from a pass-through entity, shown by an EIN entered on Form 3800, Part III, Line 4h, Column (c) for 2024 form revision, then enter a "C" in the Clear Code Field.

**Note:** Refer to Form 3800, Part III, Line 4h Column (d) for 2023 form revision and Column (b) for 2022 and prior form revisions.

(4) For 2022 and prior, if credits are from Form 3800, and Part III, Boxes C, D or G are checked, do not correspond for Form 8941. Only Form 3800 is required when reporting Carryovers. Enter a "C" in the Clear Code Field, see IRM 3.12.251.32.36, Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums.

(5) Follow the procedures below:



If	Then
"Both boxes" are checked or "Neither box" is checked and there is no indication that Code and Edit has corresponded,	Correspond using Letter 118C, Corporate Return Incomplete for Processing: Form 1120, Form 1120 Series, Form 1120-S and ask taxpayers to clarify which SHOP checkbox they meant to check.
If the "No" box has been checked,	<ul style="list-style-type: none"> <li>• Enter a "2" into Field 21CBX</li> <li>• Delete the entry in Field 2116</li> <li>• Subtract the amount of the Form 8941 credit from Field 23030</li> <li>• Enter "C" in the Clear Code Field.</li> <li>• Assign TPNC 54 if Error Code 177 generates.</li> <li>• Assign TPNC 31 if Error Code 178 generates</li> </ul> <p><b>Exception:</b> Do not assign TPNC 54, when the taxpayer is not required to file Form 8941, if credits are from carryovers, see EC 177 IRM 3.12.251.32.36, Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums.</p>
If the "Yes" box has been checked and Field 2116 is blank,	Enter "C" in the Clear Field. When Error Code 177 generates IRM 3.12.251.32.36, Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums.

- (6) When corresponding for Question A (SHOP Checkbox) on the Form 8941, use the following language: "We cannot determine your response to the question on Line A of Form 8941, Credit for Small Employer Health Insurance Premiums. You didn't check a box, checked the "No" box, or checked both the "Yes" and "No" boxes. Clarify your intent by checking one of the boxes below."
- (7) Beginning in Tax Year 2016 (PY2017), filers claiming a credit from Form 8941 must give an answer to Question C on Form 8941.

**Note: 201611 and prior returns** do not have a checkbox so they will fall out. Enter a "C" in the Clear Code Field for these returns.

- (8) If the entire credit being claimed is from a pass-through entity, shown by an EIN entered on Form 3800, Part III, Line 4h, Column (c) for 2024 form revision, then enter a "C" in the Clear Code Field.

**Note:** Refer to Form 3800, Part III, Line 4h Column (d) for 2023 form revision and Column (b) for 2022 and prior form revision

- (9) For 2022 and prior, if credits are from Form 3800, and Part III, Boxes C, D or G are checked, do not correspond for Form 8941. Only Form 3800 is required when reporting Carryovers. Enter a "C" in the Clear Code Field, see IRM 3.12.251.32.36, Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums.
- (10) Follow the procedures below:

If	Then
<b>Both boxes</b> are checked or <b>Neither box</b> is checked and there is no indication that Code and Edit has corresponded,	Correspond using Letter 118C and ask taxpayers to clarify which Credit Period Limitation check box they meant to check.
If the "Yes" box has been checked,	<ul style="list-style-type: none"> <li>• Enter a "1" into Field 21BXC</li> <li>• Delete the entry in Field 2116</li> <li>• Subtract the amount of the Form 8941 credit from Field 23030</li> <li>• Enter "C" in the Clear Code Field.</li> <li>• Assign TPNC 54 if Error Code 177 generates.</li> <li>• Assign TPNC 31 if Error Code 178 generates.</li> </ul> <p><b>Exception:</b> Do not assign TPNC 54 when the taxpayer is not required to file Form 8941, if credits are from carryovers, see EC 177 IRM 3.12.251.32.36, Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums.</p>

- (11) When corresponding for Question C (Credit Period Limitation Checkbox) on the Form 8941, use the following language: "We cannot determine your response to the question on Line C of Form 8941, Credit for Small Employer Health

Insurance Premiums. You didn't check a box, or checked both the "Yes" and "No" boxes. Clarify your intent by checking one of the boxes below."

- (12) For more information on Error Code 177 and Section 21, see IRM 3.12.251.32.36, Error Code 177 - Total Credit from Form 8941, Credit for Small Employer Health Insurance Premiums. and IRM 3.12.251.21, Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums.

3.12.251.32.23.3  
(01-01-2016)

**Suspense Correction -  
Error Code 124**

- (1) Use the table below to process **Replies** for the SHOP check box:

If	Then
Taxpayer tells us the "Yes" box should have been checked,	Enter "1" into Field 21CBX and transmit.

- (2) Use the table below to process **No Reply** returns for the SHOP checkbox;

If	Then
"Neither box" is checked,	Enter a "1" into Field 21CBX and transmit.
"Both boxes" are checked,	Enter a "1" into Field 21CBX and transmit.

- (3) Use the table below to process replies for the Credit Period Limitation checkbox:

If	Then
Taxpayer tells us the "No" box should have been checked,	Enter "2" into Field 21BXC and transmit.

- (4) Use the table below to process no reply for the Credit Period Limitation checkbox:

If	Then
Neither box is checked,	Enter a "2" into Field 21BXC and transmit.
Both boxes are checked,	Enter a "2" into Field 21BXC and transmit.

3.12.251.32.24  
(01-14-2019)

**Error Code 130 - Check  
Fields 03PNC and 03PIN  
against Field 03K04**

- (1) **Fields Displayed**

Field	Field Title
03K04	Affiliated Group Code
03PNC	Parent Name Control
03PIN	Parent EIN

(2) **Invalid Condition** - Error Code 130 generates when:

- Field 03K04 is “1” or “3” and Field 03PNC and/or Field 03PIN is blank.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Follow instructions below:

If	Then
Transcription and coding are not correct,	Overlay screen with the correct information.
The Parent Name Control is not present,	Search the return and attachments for a valid Parent Name Control.
The “No” box is checked in response to the question on Line 3, Schedule K,	Enter “2” in Field 03K04.
The Parent Name Control is found,	Enter in Field 03PNC and dotted portion of Line 3, Schedule K.
The Parent Name control is not found,	Enter “XXXX” in Field 03PNC and the dotted portion of Line 3, Schedule K.
The Parent EIN is not present,	Search the return and attachments for a valid EIN.
A number is found and it is not equal to Field 01EIN and is not an SSN,	Enter in Field 03PIN and dotted portion of Line 3, Schedule K.
A statement or Affiliations Schedule is found which shows the parent EIN to be the same as Field 01 EIN,	Delete the entry in Field 03K04.
No EIN is found,	Enter 129999999 in field 03PIN and on dotted portion of Line 3, Schedule K.

3.12.251.32.25

(01-01-2025)

**Error Code 150 - Check  
Fields 04TAE, 05TR>  
and 11TAE**

(1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01CCC	Computer Condition Code
S04NP	Section 04 Not Present
04TAE	Total Assets-End
S06NP	Section 06 Not Present
06TOT	Total Deductions
S11NP	Section 11 Not Present
11TNE	Trade Notes Accounts Receivable-End
11LTE	Loans to Shareholders End
11DAE	Depreciable Assets Less Depreciation Ending
11TAB	Total Assets-Begin
11TAE	Total Assets-Ending
11CLO	Current Liabilities Ending
11LFE	Loans From Shareholders End
11OLE	Other Liabilities End
11CSE	Capital Stock-End
11REB	Retained Earnings-Begin
11TLE	Total Liabilities and Equity End
S05NP	Section 05 Not Present
0501B	Returns and Allowances
0504	Dividends
0505	Interest
0506	Rents
0507	Royalties
0508	Capital Gain Net Income
0509	Net Gain/Loss
0510	Other Income Amount
05TR>	Total Receipts Computer
0511	Total Income

(2) **Invalid Condition** - Error Code 150 generates when:

- Total Assets Ending (Field 11TAE) is not present, and Total Assets End (Field 04TAE) is equal to or more than \$250,000 or Total Receipts (Field 05TR>) is equal to or more than \$250,000.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Follow procedures below:

If	Then
<ul style="list-style-type: none"> <li>• Field 05TR&gt; (Total Receipts Computer) <b>and</b> Field 04TAE (Total Assets End) are <i>both</i> less than \$250,000,</li> <li>• The taxpayer shows, "No Balance Sheet," "Single Entry," "See Books," or "Balance Sheet Not Available,"</li> <li>• The "Cash" box is checked (Form 1120, Schedule K, Line 1a),</li> <li>• The taxpayer has entered zero, dash, none, or N/A on Form 1120, Schedule L, Line 15d,</li> <li>• The "Yes" box is checked on Schedule K, Line 13.</li> <li>• Return shows Final or Amended,</li> <li>• Form 1120, Lines 1-27 have no significant entries,</li> </ul>	<ol style="list-style-type: none"> <li>1. Enter a "C" in the Clear Code Field.</li> <li>2. Do not correspond for a Balance Sheet.</li> </ol>
If none of the above conditions apply,	Check for a Balance Sheet (Form 1120, Schedule L).
The Balance Sheet has entries,	<ol style="list-style-type: none"> <li>1. GTSEC 11 if "Section 11 not present."</li> <li>2. Input the correct fields.</li> <li>3. When possible, compute Field 11TAE if the return shows no amount for Total Assets Ending (Form 1120, Schedule L, Line 15d). Enter the result in Field 11TAE.</li> </ol>
A consolidated return has multiple Balance Sheets attached,	Enter the information for Section 11 from the Balance Sheet with the largest Total Assets Ending.

If	Then
The taxpayer has included a non-IRS Balance Sheet or an attachment that shows the Balance Sheet information,	Input all available Section 11 fields.
All available entries have been correctly entered in Section 11 and the correct amount for Field 11TAE (Total Assets Ending) cannot be determined,	Enter a "C" in the Clear Code Field.
The Balance Sheet amounts are not present,	If Total Assets End (Field 04TAE) is equal to or more than \$250,000, <b>or</b> Total Receipts (Field 05TR>) is equal to or more than \$250,000, correspond for Balance Sheet by using Action Code "211" if Code and Edit has not already done so.
No reply,	Enter a "C" in the Clear Code Field.

3.12.251.32.26

(01-01-2026)

**Error Code 155 - Foreign Tax Credit**(1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code
08FTC	Foreign Tax Credit

(2) **Invalid Conditions** - Error Code 155 generates when:

"P" is not present.

#

#

(3) **Correction Procedures:**

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

#

1118, Foreign Tax Credit - Corporations, is not present, and Code and Edit has not corresponded, SSPND with Action Code "211" and correspond for Form 1118.

#

"P" in 01CCC.

3.12.251.32.27

(01-01-2025)

**Error Code 160 - Math Verify Total Income and Total Deductions Amounts**(1) **Fields Displayed**

Field	Field Title
S03NP	Section 03 Not Present
S05NP	Section 05 Not Present
0501A	Gross receipts or sales
0501B	Returns and Allowances
0501C>	Gross Receipts less returns-Computer Amount
0502	Cost of Goods Sold
0503>	Gross Profits-Computer Generated
0504	Dividends
0505	Interest
0506	Rents
0507	Royalties
0508	Capital Gain Net Income
0509	Net Gain/Loss
0510	Other Income
0511	Total Income
>>>>	Total Income-Computer Generated
S06NP	Section 06 Not Present
06COF	Compensation of Officers
06SAW	Salaries and Wages
06REP	Repairs and maintenance Deduction
06BD	Bad Debts Deduction
06REN	Rent Deduction
06TAX	Taxes Deduction
06INT	Interest Deduction
06CHR	Charitable Deduction
06DPR	Depreciation Deduction
06DPL	Depletion Deduction
06ADV	Advertising Deduction
06PEN	Pension Plans Deduction
06CON	Employee Benefit Plans
06DOM	Domestic Production Activities
06EEB	Energy Efficient Building Deduction
06OTH	Other Deductions



Field	Field Title
06TOT	Total Deductions
>>>>>	Total Deductions-Computer Generated
06NI>	Net Income Before NOLD-Computer Generated
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
>>>>>	Special Deductions-Computer Generated
06TI>	Taxable Income-Computer Generated
05MCV	Merchant Card Payments Verified

(2) **Invalid Conditions** - Error Code 160 generates when:

from the amount the computer generated using the sum of Lines 1c through Line 10 of the Form 1120 return.

**Note:** This amount may be positive or negative.

from the amount the computer generated using the sum of Lines 12 through 26 of the Form 1120 return.

(3) **Correction Procedures:**

**Reminder:** ERS MUST enter Action Code "341" and route the return to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- The Processing date is more than 20 days after the Received date or the Return Due Date (whichever is later) and the 45-day interest free
- a. **Total Income** - correct coding and transcription errors and misplaced entries. If there are no coding and transcription errors or misplaced entries, check the attachments to make sure all line items were transferred correctly. The computer uses the following formula to compute Total Income: Field 0501A - 0501B - 0502 + 0504 + 0505 + 0506 + 0507 + 0508 + 0509 + 0510.

**Note:** Field 0502 is automatically subtracted by the computer. Some preparers bracket or hyphenate an amount to show an expense. For Field 0502, this creates a double negative that is added to the income amount. If Field 0502 is a true expense per the preparer's calculations on Page 1 and/or Form 1125-A, Cost of Goods Sold, then correct the field to a positive number.

**Note:** When Taxable Income is adjusted because of this Error Code, check to see whether the adjustment will change a Net Operating Loss Carryover. If Taxable Income is increased or deductions have been decreased, check for taxpayer worksheet for excess NOLD. If more NOL is available, update Field 06NOL to the amount needed to cover the increase in income or decrease in deductions, or to the total amount of excess NOLD, whichever is the lower

#  
#

3833C, Tax Return Adjustment Explained. Explain the adjustment and specify the corrected loss carryover amount.

If	Then
Any negative amounts in Fields 0504 through 0507,	Transfer and include the negative amounts into Field 0510.
The only income is "Taxable Income" on Line 30 and no detailed schedule is found,	Enter the amount in Field 0501A and on Line 1a.
There is an entry on Line 1c and either 1a or 1b are not present,	Compute the other line and enter the result in the correct field.
There is an entry on Line 1c and both Lines 1a and 1b are blank,	Enter the amount in Field 0501A and on Line 1a.
The taxpayer is adding 1b and 1a to equal 1c,	Check the attachments to verify the taxpayer's intent. Add Line 1b to 1a, change Field 0501A and delete Field 0501B.
The taxpayer has an entry on Line 3 (Gross Profits) and Line 1c is blank,	Add Lines 2 and 3, enter the result on Line 1a and enter into Field 0501A.
The only entry is Line 3,	Enter the Line 3 amount in Line 1a and into Field 0501A.
The return is a prior year,	Add Interest on U.S. Obligations to Interest and Field 0505. For TY2011 ONLY if there is an entry for Merchant Card Reporting, Line 1a, enter that amount into Field 05MCV.
and Schedule D is missing,	Correspond for missing Schedule D. <b>Note:</b> Field 0508 can never be a loss. A negative amount will be changed to a positive figure by the computer.

#

If	Then
Line 8 shows a negative amount and Schedule D is a true Capital Loss a. Line 30, Form 1120 is a negative amount after Line 8 has been deleted, b. Line 30 is positive after Line 8 has been deleted,	Change Line 8 and Field 0508 to zero a. Send Letter 3833C. b. If Error Code 174 displays and no other errors are present, send TPNC 15. <b>Note:</b> Check for excess NOLD before sending TPNC.
The loss is on a Form 4797, Sales of Business Property,	It should be considered an ordinary loss and moved to Field 0509.
If the amount reported on Line 8 (Field 0508) can be determined as a loss which should have been reported on a Form 4797,	Enter the amount in Field 0509 and delete that amount from Field 0508.
The taxpayer quotes Section 582 or says the loss is due to worthlessness of bonds (or other evidence of indebtedness),	Move the amount to Line 15 (Bad Debts) and Field 06BD.
The loss is on the sale or a similar explanation and exchange of such security (by a bank, etc.),	Move the amount to Other Deductions, Field 06OTH.
and Form 4797 is missing,	Correspond for missing Form 4797.
The only income is Total Income on Line 11 and no detailed schedule is found,	Enter the amount in Field 0501A and on Line 1a.
There are no transcription errors and the attachments have been verified,	Enter the computer generated amount on Line 11 and in Field 0511 in dollars only. If Error Code 174 generates, send TPNC 01.

- b. **Total Deductions** - correct coding and transcription errors or misplaced entries. If there are no coding and transcription errors or misplaced entries, check the attachments to make sure all line items were transferred correctly. The computer uses the following fields to determine Total Deductions: 06COF + 06SAW + 06REP + 06BD + 06REN + 06TAX + 06INT + 06CHR + 06DPR + 06DPL + 06ADV + 06PEN + 06CON + 06EEB + 06OTH = 06TOT.

If	Then
a. Any deduction fields other than 06BD are negative,	Transfer and add it to Field 06OTH as a negative.

If	Then
b. Line 27 has a notation "PALA" (Passive Activity Loss Amount),	Subtract this amount from Field 06OTH, or enter in Field 06OTH as a negative if Field 06OTH is blank.
c. The only deductions are "Total Deductions" on Line 27 and no detailed schedule is found,	Enter the amount in Field 06OTH.
d. All lines have been transcribed correctly and the taxpayer truly made a math error,	Bring up the underprinted amount for Field 06TOT in dollars only. If Error Code 174 generates, send TPNC 09.

(4) **Other Field Descriptions:**

- a. Field 06COF - is transcribed from Line 12. On Form 1120 this amount is transferred from Line 4, Schedule E, Page 2 or Form 1125-E, Compensation of Officers.
- b. Fields 06SAW - is transcribed from Line 13 on Form 1120. It is the total salaries and wages paid or incurred for the year less the employment credits.
- c. Field 06NI> - is Net income before NOLD. This field is computer generated and is not correctable. It is used to compare the taxpayer's and computer's figures for net income.
- d. Field 06NOL - represents the taxpayer's net operating loss deduction. If income, no math error notice will be sent, prepare Letter 3833C, Tax Return Adjustment Explained. Explain the adjustment and specify corrected loss carryover amount.
- e. Field 06SPD - represents the taxpayer's special deduction, see IRM 3.12.251.32.31, Error Code 170 - Check Special Deductions, for more instructions.
- f. Field 06TI> - is the Taxable Income-Computer. This field is computer generated and is not correctable. It is used to compare the taxpayer's and computer's figures for taxable income.

#

3.12.251.32.28  
(01-15-2025)

◆ **Error Code 163 - Form 3800 Credit Limits** ◆

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
231EG	Form 8826, Disabled Access Credit
231JG	Form 8881, Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation
231KG	Form 8882, Credit for Employer-Provided Childcare Facilities and Services

(2) **Invalid Conditions** - Error Code 163 generates when:

- Field 231EG - Form 3800, Part III, Line 1e (Form 8826, Disabled
- Field 231JG - Form 3800, Part III, Line 1j (Form 8881, Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military
- Field 231KG - Form 3800, Part III, Line 1k (Form 8882, Credit for

#  
#  
#  
#(3) **Correction Procedures:**

#

Form 3800, General Business Credit, all pages of the Form 3800 must be present.

**Note:** Pages 5 - 9 of Form 3800, General Business Credit, are information only.

Code and Edit will correspond if missing. If there is no indication that Code and Edit has corresponded, then issue Letter 118C For more guidance refer, see IRM 3.12.251.32.37, Error Code 178 - General Business Credit Math Error.

- Correct coding and transcription errors and misplaced entries.
- Assign TPNC 08 or 09 as appropriate.

TPNC	Explanation
08	The credit claimed was more than the law allows.
09	We found an error in the computation of your deductions.

3.12.251.32.29  
(01-01-2025)

**Error Code 164 - Check Reserve Code**(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
03RVC	Reserve Code
231HG	Orphan Drug Credit, Form 8820 (Form 1120 only)
>>>>>	Orphan Drug Credit Computer Generated (Form 1120 only)

**Note:** The literal "Section XX not present" displays if there are no entries in a specific section.

(2) **Invalid Condition** - Error Code 164 generates when:

- Reserve Code is not blank, "1" or "4."

(3) **Correction Procedures:**

- a. Transcription for Field 03RVC is from the margin to the left of “Deductions” section of the return following “5”. Valid codes are “1,” “4” and “blank”
- b. Reserve Code “3” is computer generated on Form 1120 only.
- c. Verify that Orphan Drug Credit is present, and in Field 231HG. If it is in the correct field, delete Reserve Code “3.” If present, but in the wrong field, move to Field 231HG and delete Reserve Code “3”.

3.12.251.32.30  
(01-01-2025)  
**Error Code 168 - Check Charitable Deductions**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
S03NP	Section 03 Not Present
03SDC	Special Deduction Code
0511	Total Income
>>>>	Total Income Computer
06CHR	Charitable Contributions
>>>>	Charitable Contributions Computer Generated
06TOT	Total Deductions
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
>>>>	Special Deductions Computer Generated

**Note:** The literal “Section 03 Not Present” displays if there are no entries in Section 03.

(2) **Invalid Condition** - Error Code 168 generates when:

Deductions are correct, and Special Deduction Code “2” or “3” is not present.

#

(3) **Correction Procedures:**

- a. Correct coding, transcription errors and misplaced entries.
- b. Reminder: ERS must enter Action Code “341” and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:
  - The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free
- c. Transcription for Field 06CHR is from Page 1, Line 19, Charitable Contributions will underprint when the maximum allowable amount exceeds ten percent of Taxable Income Before NOLD less NOL carryover less capital loss carryovers plus Contributions. The computer uses the following formula to calculate the total allowable Charitable Contributions deduction

#

#

= MAXIMUM ALLOWANCE CONTRIBUTIONS).

**Note:** For tax period 202001 through 202211, the taxpayer can use up to 25 percent. The computer uses the following formula to calculate the total allowance Charitable Contribution deduction (0511-06TOT-06NOL+06CHR x 25 percent = MAXIMUM ALLOWANCE CONTRIBUTIONS).

- d. For 2017 and prior, whenever EC 168 generates, verify if taxpayer has an entry on Form 1120, Line 25. If so, refigure 10 percent limitation by using (0511 - 06TOT - 06NOL+ 06DOM + 06CHR x 10 percent = MAXIMUM ALLOWANCE CONTRIBUTIONS).

- (4) Check to see if any of the conditions listed below exist.

If	Then
The tax period is 202001 through 202211 and the taxpayer has used more than 10 percent, but less than or equal to 25 percent, to figure charitable contributions,	Enter "2" in Field 03SDC to force the computer to bypass the computation. <b>Note:</b> Per P.L. 116-136, Section 2205 (CARES Act) and amended per P.L. 116-260, Section 213.
The tax period is 202001 through 202211 and the taxpayer has used more than 25 percent to figure charitable contributions, <b>Note:</b> Use the following to calculate 25 percent (0511- 06TOT-06NOL + 06CHR x 0.25 = MAXIMUM ALLOWANCE CONTRIBUTIONS).	<ol style="list-style-type: none"> <li>1. Enter the result in 06CHR and transmit.</li> <li>2. If Error Code 168 redisplay, enter "2" in Field 03SDC to force the computer to accept the entry.</li> <li>3. If Error Code 160 displays, bring up the underprint for 06TOT and transmit, then,</li> <li>4. If Error Code 174 displays and no other errors are present, send TPNC 03.</li> <li>5. If no TPNC is being issued and the difference is more than \$100, send Letter 3833C. The language below should be used for the open paragraph on the Letter 3833C.  "The Charitable Contributions you claimed on your tax return exceeded the maximum allowable amount of Taxable Income. We have adjusted your return accordingly"</li> </ol>

If	Then
Form 1120, Line 30 is zero, blank or negative,	<p>Form 1120:</p> <p>1. Look for a taxpayer worksheet attached showing the presence of unused net operating loss carryover, or if the response to Form 1120, Page 4, Schedule K, Question 12 is larger than the entry in Field 06NOL, replace the Line 29a amount and Field 06NOL amount with the full amount of the net operating loss carryover.</p> <p><b>Exception:</b> (2017 and prior) If taxpayer has an entry for domestic production activities on Line 25 and the Caution above instructions have been followed, put a "2" in field 03SDC to clear the return if the taxpayers figure is correct.</p>
The return is for a short period beginning in 1982 or later,	Verify that the contributions are correct and the amount in Field 06CHR is transcribed correctly and enter "2" in Field 03SDC to force the computer to bypass the computation.
The taxpayer has used a net operating loss carryback, capital loss carryback, or a Section 249 or 250 deduction in computing the contribution limitation, or taxpayer has shown a 50 percent Qualified Conservation Contribution (QCC),	Enter "2" in the Special Deduction Code Field 03SDC to clear the return.
There is no unused net operating loss carryover/ carry forward to clear the record,	<p>Overlay Field 06CHR with the computer's amount for contributions and transmit. This will cause Error Code 160 to display. Bring up the underprint for 06TOT. If Error Code 174 displays and no other errors are present, send TPNC 03.</p> <p><b>Exception:</b> (2017 and prior) If taxpayer has an entry for domestic production activities Form 1120, Line 25 enter a "2" in Field 03SDC to clear the return.</p>



If	Then
No notice is being issued,	Send Letter 3833C, Tax Return Adjustment Explained, when the difference is  should be used for the open paragraph on the Letter 3833C: “The Charitable Contributions you claimed on your tax return exceeded the maximum allowable amount of Taxable Income. We have adjusted your return accordingly.”
NOL is adjusted by  of a change in the taxable income and no math error notice will be sent,	Prepare Letter 3833C. Explain the adjustment and specify corrected loss carryover amount.

#

#

3.12.251.32.31  
(03-14-2024)

**Error Code 170 - Check  
Special Deductions**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
S03NP	Section 03 Not Present
03ABL	ABLM Code
03SDC	Special Deduction Code
06NI>	Taxable Income Before NOLD Computer Generated
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
>>>>	Special Deductions Computer Generated
06TI>	Taxable Income

**Note:** The literal “Section 03 not present” displays if there are no entries in Section 03.

(2) **Invalid Condition** - Error Code 170 generates when:

- Special Deductions are out of tolerance; Gross Tax is out of tolerance and Special Deductions Code “1” or “3” is not present.

(3) **Correction Procedures:**

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

- b. Transcription for Field 06SPD is from Line 29b, Form 1120 and is the taxpayer's computation from Page 2, Schedule C, Line 24.
- c. A different amount will underprint at this checkpoint only when Gross Income Tax is outside tolerance and the amount transcribed for Special Deductions (Field 06SPD) exceeds 80 percent of the computer's computation of Net Income Before NOLD.

(4) If Error Code 170 displays, enter a 1 in Field 03SDC.

**Exception:** If a Special Deduction Code "2" is present, then enter Special Deduction Code "3".

(5) If there is a notation that Form 1120, Line 29b included Patronage Dividends, delete Patronage Dividend amounts from this Line and from Field 06SPD. GTSEC 06 and add the Patronage Dividend amounts to Field 06OTH and 06TOT, and to Line 26 and 27, Form 1120.

(6) The only valid TPNC's for this Error Code are:

TPNC	Explanation
07	Your special deductions were more than the law allows.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.32.32

(01-01-2025)

**Error Code 171 - Clean  
Vehicle Credit (CVC)  
Disallowance**

(1) **Fields Displayed**

Field	Field Title	Location - Form Line
01TXP	Tax Period	Edited top right margin of Form 1120
311VI	Vehicle identification number (VIN) for 1st Sch. A	Part I, Line 2, 1st Schedule A
311DT	Placed in service date for 1st Sch. A	Part I, Line 3, 1st Schedule A
31109	Tentative credit amount for 1st Sch. A	Part II, Line 9, 1st Schedule A
31111	Credit amount for business use of new clean vehicle for 1st Sch. A	Part II, Line 11, 1st Schedule A

Field	Field Title	Location - Form Line
>>>>>	Computer underprint for Field 31111	Part II, Line 11, 1st Schedule A (computer)
31117	Smaller of Line 15 or Line 16 for 1st Sch. A	Part II, Line 17, 1st Schedule A
31126	Smaller of Line 24 or Line 25 for 1st Sch. A	Part II, Line 26, 1st Schedule A
>>>>>	Computer underprint for Field 31126	Part II, Line 26, 1st Schedule A (computer)
311IN>	Indicator field for results of MeF check of VIN against portal	N/A
312VI	Vehicle Identification Number (VIN) for 2nd Sch. A	Part I, Line 2, 2nd Schedule A
312DT	Placed in service date for 2nd Sch. A	Part I, Line 3, 2nd Schedule A
31209	Tentative credit amount for 2nd Sch. A	Part I, Line 9, 2nd Schedule A
31211	Credit amount for business use of new clean vehicle for 2nd Sch. A	Part I, Line 11, 2nd Schedule A
>>>>>	Computer underprint for Field 31211	Part I, Line 11, 2nd Schedule A (computer)
31217	Smaller of Line 15 or Line 16 for 2nd Sch. A	Part I, Line 17, 2nd Schedule A
31226	Smaller of Line 24 or Line 25 for 2nd Sch. A	Part I, Line 26, 2nd Schedule A
>>>>>	Computer underprint for Field 31226	Part I, Line 26, 2nd Schedule A (computer)
312IN>	Indicator field for results of MeF check of VIN against portal for 2nd Sch. A	N/A
31RED>	Reduced amount of CVC credit	N/A
31RDV	CVC verified field ERS input only	N/A
313IN	Indicator (More than 2 Schedule A's attached)	Edited bottom right margin of Page 3, 2nd Form 8936 Schedule A

(2) **Invalid Conditions:**

Error Code 171 will generate when:

- Field 31RED> (Computer amount of reduction of the CVC credit) is greater than zero.
- Field 311IN> or Field 312IN> is "2".

(3) **Correction Procedures:**

- Correct coding errors, transcription errors, and misplaced entries.
- Field 311IN> and Field 312IN> will go through a validation process in MeF to verify the VIN. The valid indicators for both fields are:

Value	Meanings
0	Default
1	VIN is valid
2	VIN is invalid
3	Portal queried, response not received

If	And	Then
The return was electronically filed (MeF),	Field 311IN or 312IN have a value of "2,"	Send TPNC 74.

- (4) The valid TPNCs for Error Code 171 are 74 and 90.

3.12.251.32.33  
(01-01-2025)  
**Error Code 172 - CCC  
"Y" is Present**

(1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01TXP	Tax Period
01CCC	Computer Condition Code
S06NP	Section 06 Not Present
06NI>	Taxable Income Before NOLD Computer Generated
06TI>	Taxable Income Computer Generated
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07GVT	Gross Tax Verified

**Note:** The literal "Section XX not present" displays if there are no entries in Sections 06 or 07.

(2) **Invalid Condition** - Error Code 172 generates when:

- Computer Condition Code "Y" is present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Generally, a CCC "Y" is present when the return must be manually computed. CCC "Y" will also change the FYM on the Master File. (See IRM 3.12.251.27.14, Error Code 026 - Tax Period Mismatch, for more information on short period returns).
- If prepaid credits on Form 1120, Page 3, Schedule J, Part III, Lines 13, 14, or 17 (12, 13 or 16 for 2017 and prior) are claimed and the return is a

short period return because it is a “Final” or has a “Change of Accounting Period,” SSPND with Action Code “342” if Code and Edit has not already done so. Prepare Form 4227, Intra-SC Reject or Routing Slip, with a notation, “Short Period with ES Credits.”

- d. Compute the tax per the individual manual computation requirement, see IRM 3.12.251.33, Manual Computations.
- e. **Rule of Two:** Under normal circumstances, the computer and the taxpayer agree on the computation of the tax. This satisfies the Rule of Two. On the usual type of return with a TRUE MATH ERROR, the computer and the tax examiner will agree on the computation of the tax. This satisfies the Rule of Two. On a manually computed return with a TRUE MATH ERROR, the Rule of Two is not satisfied until two tax examiners arrive at the same tax computation.

If	Then
Taxpayers amount for Gross Tax is correct,	Enter the amount in Field 07GVT.
Taxable Income is negative and no prepaid credits are claimed,	Enter “C” in Clear Code Field.
Gross Tax is incorrect,	Follow the rule of two with both TEs stamping Page 1 of the return. correct the return at the point of error. Enter the manually computed tax into Field 07GVT. If Error Code 174 displays and there are no other errors, assign TPNC 05 to inform the taxpayer of the error.
Manually corrected tax is zero,	Enter \$.01 (one cent) in Field 07GVT.
After correcting Field 07GVT,	Enter “C” in Clear Code Field if EC 172 redisplay.

- (4) **Suspense Procedures:** If the taxpayer did not reply to a request for short period explanation and the tax is more than the computer’s amount because the return is annualized, GTSEC 07 and enter the taxpayer’s total tax in field 07MCT. If the tax is less than the computer’s, send TPNC 40.

3.12.251.32.34  
(01-01-2026)

**Error Code 174 - Gross  
Income Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
S03NP	Section 03 Not Present
03CGC	Controlled Group/Personal Service Code

Field	Field Title
03IRC	Initial Return Code
S04NP	Section 04 Not Present
04TB5	Fifth Taxable Income Bracket
04TB6	Sixth Taxable Income Bracket
04TB7	Seventh Taxable Income Bracket
04AT1	Control Group Additional 5 percent Tax
04AT2	Control Group Additional 3 percent Tax
06NOL	Net Operating Loss Deduction
S06NP	Section 06 Not Present
06SPD	Special Deductions
>>>>	Special Deductions Computer Generated
06NI>	Taxable Income Before-NOLD Computer Generated
06TI>	Taxable Income Computer Generated
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07GVT	Gross Verified Tax
07AD>	Alternative Tax Schedule D New Rate
07OR>	Alternative Tax-Schedule D Old Rate
07RN>	Regular Tax New Rate
07RO>	Regular Tax-Old Rate

**Note:** The literal “Section XX Not Present” displays if no entries are present in a specific section.

(2) **Invalid Condition** - Error Code 174 generates when:

#  
#

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Reminder: ERS must enter Action Code “341” and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present

- The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

#

#

(4) The following returns may need special handling:

Return Type	Action
Prepaid Credits	<p>If prepaid credits are claimed on a Form 1120, Schedule J, Lines 13, 14 and 17 (Lines 12, 13 and 16 for 2017-2011) <b>short period, final, or change of accounting period</b> return, SSPND with Action Code "342."</p> <p><b>Note:</b> if Code and Edit has not already done so, prepare Form 4227, Intra-SC Reject or Routing Slip, with a notation, "Short Period with ES Credits"</p>
Manual Computation	See IRM 3.12.251.33, Manual Computations, for specific instructions regarding returns where a manual tax computation may be required.
Annualized Computations	See IRM 3.12.251.34, Annualization Computations, for instructions. Taxpayers may annualize their tax in many different situations. Follow the taxpayer's intent when they have opted to annualize.
Mixed Component	A mixed component member is a consolidated return where the subsidiaries compute tax in different ways (i.e., Form 1120-L and Form 1120-PC) are combined with a Form 1120. A Mixed Component return is a Consolidated return with a combination of Form 1120 and/or Form 1120-L (Life Insurance) and/or Form 1120-PC (Property; Casualty (Non-Life Insurance)) processed as either the parent or subsidiary return. There may also be an indication the return is for a "Life" and/or "Non-Life" insurance company. Corporations filing a consolidated return must check Item A, box 1a, and attach Form 851, Affiliations Schedule, and other supporting statements to the return.
Blended Rates (Tax Periods 201801-201811)	See IRM 3.12.251.32.34.1, Blended rate for Fiscal Filers (Tax Periods 201801 through 201811).
Personal Service Corporations (Tax Periods 201712 and prior)	See IRM 3.12.251.32.34.2, Correction Procedures for Qualified Personal Service Corporations (Tax Periods 201712 and Prior).
Controlled Groups (Tax Periods 201712 and prior)	See IRM 3.12.251.32.34.3, Correction Procedures for Controlled Groups (Tax Periods 201712 and Prior).

Return Type	Action
Timber Gains Claimed on Schedule D, Part IV (Tax Periods 2016 and 2017)	See IRM 3.12.251.32.34.4, Timber Gains Claimed on Schedule D, Part IV (Tax Periods 2016 and 2017).

## (5) Incomplete Lines

If	And	Then
1) The taxpayer has made entries on any Lines between 1 through 30,	Does not complete Line 31 or below,	<p>Research INOLES.</p> <p>a. If the EIN shows an 1120-14 filing requirement, it is a subsidiary. SSPND with Action Code "640."</p> <p>b. If the filing requirement is not 1120-14, assign TPNC 05.</p> <p><b>Note:</b> The tax examiner can also look at the XREF portion of the IDRS display screen. If the letters <b>PR</b> are present with another EIN, this is another indication that the company is a subsidiary.</p>
2) The taxpayer has made entries on Line 31 or below,	Schedule J, Line 2, is blank, zero, dash, or "none",	<p>Research INOLES.</p> <p>a. If the EIN shows an 1120-14 filing requirement, it is a subsidiary. SSPND with Action Code "640."</p> <p>b. If the filing requirement is not 1120-14, assign TPNC 05.</p> <p><b>Note:</b> The tax examiner can also look at the XREF portion of the IDRS display screen. If the letters <b>PR</b> are present with another EIN, this is another indication that the company is a subsidiary.</p>



If	And	Then
3) The return is a mixed component,		Accept the taxpayer's entry for gross tax and enter the amount in Field 07GVT. <b>Note:</b> See definition of a mixed component return in the table from Paragraph (4).

- (6) **Correction Procedures Line 29c and Form 1120** - If an amount is present on Line 29c **and**:

If	Then
Lines 29a and 29b are blank,	Compare Line 30 to Field 06TI> (Taxable Income Computer Generated).
Field 06TI> matches the amount on Line 30,	Take no action and continue processing the return.
Field 06TI> does not match the amount on Line 30,	Check Schedule C, Page 2, Line 24 for an amount more than zero. a. If present, transfer that amount to Field 06SPD. b. If not present, check Schedule K, Question 12, for a carryover loss not present on Line 29b. c. If a carryover loss is present, enter it into Field 06NOL. d. If these corrections do not resolve the discrepancy between Field 06TI> and the taxpayer's amount on Line 30, assign TPNC 04.
The amount on Schedule C, Line 24, is the same as the amount on Page 1, Line 29c,	Enter that amount in Field 06SPD and on Line 29b.
The amount on Schedule C, Line 24 is different from the amount on Page 1, Line 29c, <b>or</b> Schedule C is blank or missing,	Enter the amount on Line 29c in Field 06NOL and on Line 29a.
Taxpayer is using a negative NOL by adding Lines 28 and 29a to arrive at Line 30,	Follow taxpayer intent and manually compute the tax and enter in Field 07GVT.

**Caution:** If Form 1120-C has been converted to Form 1120, make sure the amount on the Form 1120-C, Line 26a, is reported in Field 06NOL (along with any amount reported as NOL).

**(7) Correction Procedures - Gross Income Tax Field 07GIT:**

- a. Field 07GIT (Gross Income Tax) is transcribed from Form 1120, Page 3, Schedule J, Line 2. The Gross Income Tax field can be used to locate the math error. If the taxpayer did not complete Schedule J, and is not a personal service corporation or part of a control group, enter the amount reported on Line 31 in Field 07GIT.
- b. Also use Field 06NI> (Taxable Income Before NOLD - Computer Generated) and Field 06TI> (Taxable Income - Computer Generated) to determine the error.

**(8) Correction Procedure - Gross Verified Tax:**

- a. Field 07GVT will be used whenever the computer is unable to calculate the correct amount of Gross Tax.
- b. Enter the correct amount of tax in Field 07GVT. When the manually corrected tax is zero, enter \$.01 (1 cent) in Field 07GVT.

- (9) Correction Procedures - Add-on Taxes, Interest, Deferred Amounts, or Deductions** - The taxpayer may include add-on taxes, interest amounts, deferred amounts, or Deductions when computing the income tax amount. Examples of these adjustments follow:

Add-on Tax, Interest, Deferred Amount, or Deduction	Explanation
Merchant Marine capital construction fund (CCF)	Taxpayer writes <b>CCF</b> on Line 30 and reduces Taxable Income by taking a deduction for amounts contributed to a capital construction fund (CCF). Accept taxpayers entry and enter correct amount of tax in Field 07GVT.
Partners Audit Liability Under Section 6226	Form 8978, Partner's Additional Reporting Year Tax, Line 14. This amount can be reported on Form 1120, Schedule J, Line 2.
Additional Tax Under Section 197(f)	A corporation that elects to recognize gain and pay tax on the sale of a section 197 intangible under the related person exception to the anti-churning rules may include any other tax due on Schedule J, Line 2. "Section 197" entered on the dotted line next to Line 2.
Mutual savings bank conducting life insurance business, Section 594	The taxpayer computes a partial tax on Form 1120 and a partial tax on Form 1120-L. The combined tax is entered on Schedule J, Line 2, Form 1120-L is attached as a schedule and identified as such by the taxpayer.
Interest on tax attributable to payment received on installments sales of certain timeshare and residential lots, Section 453(1)(3)	The taxpayer writes in "SEC 453(1)(3) interest" and the amount of Schedule J, Line 2.
Interest on tax deferred under the installment method for certain non-dealer installment obligations, SECTION 453A	The taxpayer writes in "SEC 453A(c) interest" and the amount on Schedule J, Line 2.

Add-on Tax, Interest, Deferred Amount, or Deduction	Explanation
Deferred tax amount under Section 1291, (PFIC)	Taxpayer writes in SEC 1291 tax and the amount on Schedule J, Line 2. Often taxpayers pay the interest owed on the Section 1291 tax and show it on Form 1120 on Page 1, bottom margin. If this is being reported, add both the Section 1291 tax and interest to Fields 07GVT and 07GIT.
Form 8621, Information Return by a Shareholder or a Passive Foreign Investment Company of Qualified Electing Fund	The taxpayer writes in "SEC 1294" and the amount to be added to or subtracted from the total on Schedule J, Line 10. The taxpayer will bracket the amount if subtracted from Line 10.
Installment payment of tax attributable to LIFO recapture by corporations making an S corporation election, 1987 Act Section 10227(b)(2)	The taxpayer writes in "SEC 1363(d) deferral" and the amount on Schedule J, Line 10. The 1120 corporation pays one-fourth. The Form 1120-S corporation pays the other three-fourths over first three years as an S corporation.

**Note:** More examples include but are not limited to: recapture of qualified electric vehicle credit, recapture of Indian employment credit, recapture of new markets credit, recapture of employer-provided childcare facilities, interest due on deferred gain recognition (section 1260 (b)) and/or built in gains tax.

- (10) Manually verify the total tax amount. Use GTSEC 07 and enter the correct tax amount in Field 07MCT. Assign a TPNC if appropriate.
- (11) **Correction Procedures - Taxpayer Errors:**
- If all the above conditions are checked and the Gross Income Tax amount still has an underprint, and the underprint is correct, assign the applicable TPNC(s).
  - If a taxpayer error causes an increase in tax, check to see if there is other carryover credit available on Schedule K, Line 12. If so, increase the credit to the amount of available credit or the amount of corrected tax, whichever is less. If the increase is for \$10 or more, and a TPNC will not be sent, prepare a Letter 3833C, Tax Return Adjustment Explained to explain the adjustment and inform the taxpayer of the corrected carryover amount.
  - If the taxpayer limited the General Business Credit (GBC) to the amount of gross tax and gross tax is being increased, increase the amount of the available GBC up to the new gross tax amount and notify the taxpayer via TPNC 90 (e.g., 90 - 251) with the following language: "We changed the amount of General Business Credits on your tax return. A math error on your return caused an increase in the amount of General Business Credits that needed to be used so that your tax would remain the same." If the taxpayer's GBC is sufficient to cover the new gross tax amount, notify the taxpayer of the change in credits used via Letter 3833C.
  - For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid on Servicewide Electronic Research Program (SERP) at *TPNC 90 Literals*.

3.12.251.32.34.1  
(01-01-2020)

**Blended rate for Fiscal Filers (Tax Periods 201801 through 201811)**

- (1) If the taxpayer has filed a fiscal return (201801 through 201811) compute the Gross Income Tax using the following computation:

**Note:** Computer programming for the blended rate calculation has been available since July 1, 2018. Use Field 07GVT to override the computers computation if incorrect.

Step	Action	Amount
Step 1	Figure the corporation's tax for the entire tax year using the tax rate schedule, Schedule O, or the 35 percent rate for Personal Service Corporations.	Line 1 amount _____
Step 2	Figure the corporations tax for the entire tax year using the 21 percent flat tax.	Line 2 amount _____
Step 3	Multiply Line 1 by the number of days in the corporation's tax year before January 1, 2018.	Line 3 amount _____
Step 4	Multiply Line 2 by the number of days in the corporation's tax year after December 31, 2017.	Line 4 amount _____
Step 5	Divide Line 3 by the total number of days in the corporations tax year.	Line 5 amount _____
Step 6	Divide Line 4 by the total number of days in the corporations tax year.	Line 6 amount _____
Step 7	Add Lines 5 and 6. This is the corporations total tax for the fiscal tax year.	Total tax amount _____

**Note:** An Excel worksheet has been developed for figuring the blended rate for fiscal filers (201801 through 201811) and can be found at *Blended Rate*. This does not override the "Rule of Two."

- (2) Short period returns and returns with a 52-53 week filing year that are blended, must be computed manually using the table in Paragraph (4), above.

- (3) If a return has a tax period beginning date after 12/31/2017, the return should be taxed at 21%. For example, a final return with a tax period beginning 01/01/2018 and tax period ending 04/30/2018 is taxed at 21%.

3.12.251.32.34.2  
(01-01-2020)

**Correction Procedures  
for Qualified Personal  
Service Corporations  
(Tax Periods 201712 and  
Prior)**

- (1) For tax periods 201712 and prior, Qualified Personal Service Corporations (QPSCs) are taxed at a flat 35 percent.

**Note:** For tax periods 201801 and later, Personal Service Corporations are taxed at a flat rate of 21 percent. For fiscal filers (tax periods 201801 through 201811), see IRM 3.12.251.32.34.1, Blended rate for Fiscal Filers (Tax Periods 201801 through 201811).

- (2) Check Field 03CGC and correct the Controlled Group/Personal Service Code, if necessary.

If	And	Then
The taxpayer has checked the boxes on both Lines 1 and 2 on Schedule J,	Taxable Income Bracket Amounts are zero and the taxpayer computed tax at the flat rate,	Enter Code "2" in Field 03CGC.
The taxpayer has checked the box on Line 2, Schedule J,	Code "2" is not present,	Enter Code "2" in Field 03CGC.
The taxpayer has not computed tax at the flat rate,	Amounts are present in the Taxable Bracket Amounts,	Enter Code "1" in Field 03CGC.
The taxpayer has computed tax at the flat rate,	No box is checked on Schedule J,	Enter Code "2" in Field 03CGC.
The taxpayer has not computed tax at the flat rate,	No box is checked on Schedule J,	Delete Code "2" in Field 03CGC if present.

**Note:** If Code "2" is entered in Field 03CGC, use GTSEC 03 and check Field 03ABL, see IRM 3.12.251.7.2, Field 03ABL - ABLM Code, and enter "400" in Field 03ABL, if appropriate.

3.12.251.32.34.3  
(01-01-2020)

**Correction Procedures  
for Controlled Groups  
(Tax Periods 201712 and  
Prior)**

- (1) **Correction Procedures Taxable Income Brackets/Control Groups (tax periods 201712 and prior):**

**Note:** For tax periods 201812 and later Controlled Groups are taxed at a flat rate of 21 percent. Schedule O is no longer used for Controlled Groups. For fiscal filers (tax periods 201801 through 201811), see IRM 3.12.251.32.34.1, Blended rate for Fiscal Filers (Tax Periods 201801 through 201811).

If	And	Then
<p>If Fields 04TB5, 04TB6, and 04TB7 are blank (not zero),</p> <p>Schedule O:</p> <ul style="list-style-type: none"> <li>Field 04TB5 - Part II, Column (c)</li> <li>Field 04TB6 - Part II, Column (d)</li> <li>Field 04TB7 - Part II, Column (e)</li> </ul>	and Field 03CGC is "1,"	<ol style="list-style-type: none"> <li>Search return for Schedule O or an apportionment plan or schedule.</li> <li>If none is found, correspond.</li> <li>IF NO REPLY TO CORRESPONDENCE If the taxpayer does not reply to correspondence for the Income Bracket amounts, assign TPNC 05.</li> </ol>

(2) If the Controlled Group Code is "1" then the amount in this field is added to the computer's computation of gross tax to arrive at the computers amount for Gross Income Tax (07GIT).

(3) For tax periods 199612 through 201712:

If	And	Then
Taxable Income is more than \$100,000, and amounts are present for Fields 04TB5, 04TB6, and 04TB7,	The taxpayer has not given an amount for Field 04AT1 on the return or on Schedule O,	Compute the taxpayer's share of other tax according to the plan or schedule and enter the amount in Field 04AT1. If no plan or schedule is found, correspond. Ask the taxpayer to give an apportionment plan that reports the corporation's share of the additional 5 percent tax.

If	And	Then
Taxable Income is more than \$15 million and amounts are present for Fields 04TB5, 04TB6, and 04TB7,	The taxpayer has not given an amount for Field 04AT2 on the Schedule O or the apportionment plan or schedule,	Compute the taxpayer's share of other tax according to the plan or schedule and enter the amount in Field 04AT2. If no plan or schedule is found, correspond. Ask the taxpayer to give an apportionment plan that reports the corporation's share of the additional 3 percent tax.
The maximum Additional Tax amount(s) are entered on Schedule O Part III, Columns (f) and (g),	Are obviously in error,	Delete the amounts only if <b>not</b> included on Line 2, Schedule J.

3.12.251.32.34.4  
(02-13-2020)

**Timber Gains Claimed on Schedule D, Part IV (Tax Periods 2016 and 2017)**

- (1) Timber Gains claimed on Schedule D, Part IV are only valid for tax periods beginning in 2016 and 2017, if a corporation has both net capital gain and qualified timber gain, then a maximum 23.8 percent capital gain tax rate may apply to the timber gain.

If	Then
Taxpayer has used Schedule D to figure tax,	Verify Part IV, Schedule D is complete. <b>Caution:</b> Taxpayer must have amount of gain reported on Line 19 (PY: Line 15), Schedule D, to use this method for figuring tax.
Tax is correct and Schedule D is complete,	Enter taxpayers figure in Field 07GVT.

If	Then
Taxpayer has not reported a tax gain on Line 19, Schedule D,	<ul style="list-style-type: none"> <li>• Refigure tax using regular method and enter amount in Field 07GVT.</li> <li>• Send TPNC 90 (e.g., 90 - 250) with the following language: "We changed your tax return since you didn't report any timber gains on Line 19 (PY: Line 15), of Schedule D." to inform the taxpayer that we changed their tax since they did not report any timber gain on Line 19 (PY: Line 15), Schedule D.</li> <li>• For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid on Servicewide Electronic Research Program (SERP) at <i>TPNC 90 Literals</i>.</li> </ul>
If taxpayer has an amount on Line 19 and used Schedule D to figure their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811),	<p>Compute tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent, see IRM 3.12.251.36, Form 1120 - Tax Rates, for instructions to figure tax using a blended rate.</p> <p><b>Note:</b> 21 percent is the normal rate for corporate returns for 2018.</p>

3.12.251.32.34.5  
(03-14-2024)

**Taxpayer Notice Code  
Chart for EC 174**

- (1) If a Taxpayer Notice Code (TPNC) was previously assigned for a math error leading up to the Gross Taxable Income error, reassign the TPNC(s).
- (2) The valid TPNCs are those listed below and any previously assigned TPNC:

TPNC	Explanation
01	We found an error in the computation of your total income.
03	We found that the contributions deducted were more than the law allows.



TPNC	Explanation
04	We found an error in the computation of your taxable income.
05	We found an error in the computation of your total income tax.
06	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
09	We found an error in the computation of your deductions.
12	We found an error in the amount of Investment Credit applied against your tax.
14	We found an error in the computation of your alternative tax.
15	We found an error in the computation of your gains and losses on Schedule D.
16	We found an error in the computation of your gains and losses on Form 4797.
18	We found an incorrect amount of surtax exemption on Schedule J or on Form 1120-F.
22	Your deduction for additional first year depreciation was more than the law allows.
30	We found an error in the computation of Total Income Tax for a fiscal year with two tax rates.
40	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
88	<p>We adjusted your Telephone Excise Tax Refund amount based on the information you provided.</p> <p><b>Note:</b> This TPNC is no longer applicable and was used for Tax Periods 2006-200711</p>

TPNC	Explanation
89	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance. <b>Note:</b> This TPNC is no longer applicable and was used for Tax Periods 2006-200711
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.32.35  
(01-01-2025)

**Error Code 176 -  
Alternative Minimum Tax  
Math Error (Tax Periods  
201811 and Prior)**

- (1) This Error Code is only valid for tax periods 201811 and prior.
- (2) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
S03NP	Section 03 Not Present
03CGC	Control Group Personal Service Code
S06NP	Section 06 Not Present
06NI>	Taxable Income Before Net Operating Loss Deduction (NOLD) Computer Generated
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
>>>>>	Special Deductions Computer Generated
06TI>	Taxable Income Computer Generated
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
S08NP	Section 08 Not Present
08AMT	Alternative Minimum Tax
>>>>>	Alternative Minimum Tax-Computer Generated
08FTC	Foreign Tax Credit
>>>>>	Foreign Tax Credit Computer Generated
08NYL	New York Liberty Zone Credit (Field no longer transcribed)
S09NP	Section 09 Not Present
0901>	Taxable Income/Loss Before NOLD Computer Generated
0903	Pre-Adjustment Alternative Minimum Taxable Income Computer Generated
0904E	Adjusted Current Earnings
0905>	Alternative Minimum Taxable Income Before Net Operating Loss Computer Generated
0906	Alternative Tax Net Operating Loss Deduction
>>>>>	Alternative Tax Net Operating Loss Deduction Computer Generated
0907>	Alternative Minimum Taxable Income Computer Generated
0908>	Exemption Computer Generated

Field	Field Title
0911	Alternative Minimum Foreign Tax Credit
0912>	Tentative Minimum Tax
09VER	Alternative Minimum Tax Verified

**Note:** The literal “Section XX Not Present” displays if no entries are present in a specific section.

(3) **Invalid Condition** - Error Code 176 generates when:

- Alternative Minimum Tax differs from Alternative Minimum Tax-Computer

#

(4) **Correction Procedures:**

- For tax periods 201812 and later the Alternative Minimum Tax (AMT) is not valid. For fiscal filers (tax periods 201801 through 201811) see paragraph b below.
- Taxpayers who file a fiscal return for tax periods 201801 through 201811 will multiply the Form 4626, Alternative Minimum Tax Corporations, amount by a fraction (Number of days in Tax Year 2017 divided by the total number of days in the tax year).
- Verify the taxpayers amount by multiplying the amount on Form 4626, Line 10 by 20 percent (.20) and then multiplying that amount by the fraction.
- Use the table below to verify the amount for taxpayers who are filing a full year return (365 days):

Tax Period	Months AMT is valid	Ratio equals number of days in TY2017 divided by 365
201801	11	.915068
201802	10	.838356
201803	9	.753425
201804	8	.671233
201805	7	.586301
201806	6	.504110
201807	5	.419178
201808	4	.334247
201809	3	.252055
201810	2	.167123
201811	1	.084932

- e. Correct coding and transcription errors and misplaced entries.
- f. Reminder: ERS must enter Action Code "341" and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:
- The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free period is in jeopardy and the refund amount is \$25,000. or more.
- g. Alternative Minimum Tax (AMT) is an additional tax on Tax Preference items. This amount is from Form 1120, Schedule J, Line 3 and is displayed in Field 08AMT. The source is Form 4626, Line 14. Correspond if Form 4626 is missing.

#

If	Then
	Accept the entry as filed. Enter the taxpayers amount of AMT in Field 09VER.
	Manually compute AMT.

#  
#  
##  
#

**Note:** Taxpayers may annualize their AMT in many situations. The taxpayer will

#  
#

- h. Fields 0901>, 0903, and 0904E can be positive or negative, all other fields in Section 09 must be positive.
- i. AMT may be reduced by any amount of General Business Credit from Form 3800, or if the taxpayer writes 'Section 38(c)(2)' and an amount on the dotted portion of Form 1120, Schedule J, Line 3 or Line 2.

If	Then
The difference between the underprint and the transcribed figure is the write in amount,	Enter the taxpayers figure for Total Tax (Field 07TTX) in Field 07MCT using GTSEC 07.
The difference between the underprint and the transcribed figure is not the write in amount,	Find and resolve the math error.

- (5) Field 09VER-Alternative Minimum Tax - Verified - This field is used in the following situation(s):

- a. Controlled Group returns (Field 03CGC is "1"), and Form 4626, Line 8a, is less than \$150,000, or Line 8c is less than \$40,000.
- b. Line 14 Form 4626, has an entry for "Additional regular investment credit allowed under Section 38(c)(3)."
- c. Alternative Minimum Tax (Field 08AMT) is present, and Form 4626 is missing. Section 09 has no entries, and no reply to correspondence. Use Command Code GTSEC and enter Field 08AMT amount in Field 09VER.

- (6) **Field 0901>** Taxable Income/Loss Before NOLD-Computer Generated

If	Then
Field 0901 generated amount differs from the amount on Line 1, Form 4626, by the amount of Special Deductions (Field 06SPD),	GTSEC 03 and input a 1 in Field 03SDC.
The taxpayer attaches a worksheet or an explanation for an adjustment to Line 1,	Accept the taxpayers figure for Line 1. Math verify Form 4626 and enter the verified amount in Field 09VER.

- (7) **Field 0903** Pre-Adjustment Alternative Minimum Tax Income - This field is the computer's total for Taxable Income Before NOLD.
- (8) **Field 0904E** - Adjusted Current Earnings - This field is transcribed from Line 4e, Form 4626, in dollars and cents, and can be positive or negative.
- (9) **Field 0905>** Alternative Minimum Taxable Income Before Net Operating Loss - Computer Generated
- This field is the computer's amount for Line 5, Form 4626. It is computed by adding Field 0904E to the sum of Fields 0901 and 0903.
  - This field cannot be corrected. It is used to help identify where a taxpayer error is found.
- (10) **Field 0906** - Alternative Tax Net Operating Loss Deduction
- This field is transcribed from Form 4626, Line 6.
  - This field will be limited to 90 percent of Line 5. If this field exceeds the limitation, it will underprint with an amount different from the taxpayer's amount. The computer will use the underprint amount in its computation. When tax period 200101 through 200212 is stated, Field 0906 will not be limited, and the taxpayer can use 100 percent. Accept the taxpayer's entry for Alternative Minimum Tax and enter in Field 09VER.
  - If Field 0906 equals Field 0905> and the corporation has a large NOL,

#

If	Then
Tax period is 200101 through 200212,	Field 0906 will not be limited, and the taxpayer can use 100 percent. Accept taxpayers figure for AMT and enter in Field 09VER.
When the point of error is Lines 1,5,7,8, 9 or 12 and the taxpayer made an error in their AMT calculation,	Assign TPNC 23.
The computer amount differs from the taxpayer amount,	Check for transcription or math error. Send TPNC 23 for any taxpayer math error that changes the final amount of AMT.

- d. For tax periods 200801 through 201011 only:
- e. If Field 0906 exceeds the 90 percent limitation, follow the procedures listed below.

If	Then
There is a notation of “ <b>ARRA</b> ” or “ <b>WHBAA</b> ” at Line 6 of Form 4626,	Accept taxpayers figure for AMT and enter in Field 09VER.
There is no notation as stated above,	Research the 2007 tax module using CC BMFOLT. a. If a <b>TC 971 with AC 633, 634, 635, 693, 694 or 695</b> are present accept the taxpayers figure for AMT and enter in Field 09VER. b. If none of the above are found on BMFOL, allow the computer's limitation and assign TPNC 23.

- (11) **Field 0907>** Alternative Minimum Taxable Income - Computer Generated - This field is computer generated and is not correctable. It should equal the amount on Form 4626, Line 7.
- (12) **Field 0908>** - Exemption - Computer Generated - For Controlled Groups the \$40,000 and \$150,000 can be found between members of the group.
  - a. If the corporation is a member of a controlled group (Field 03CGC is “1”) then the computer’s amount for this field will be wrong.
  - b. In this case, use the Taxpayer’s amount from Schedule J, Line 3, manually compute Alternative Minimum Tax, and enter that amount in Field 09VER.
- (13) **Field 0911** - Alternative Foreign Tax Credit - This field is transcribed from Form 4626, Line 11.
- (14) **Field 0912>** Tentative Alternative Minimum Tax - Computer Generated - This field is the computer’s amount for Line 12, Form 4626. The underprint for this field is the computer’s amount for Tentative Minimum Tax, and is computed as AMTI (Field 0907) minus Exemption (Field 0908>) times 20 percent minus Alternative Minimum Foreign Tax Credit (Field 0911).
  - a. This may affect the computation of GBC (Field 08GBC), especially when Section 38(c)(2) is used.
  - b. If Field 0912> does not match Line 12, Form 4626, the taxpayer has made a math error, or the conditions in paragraph (13) a, (14) and/or (16) may exist.
  - c. If Field 0912> is the same as Line 12, Form 4626, the taxpayer may have computed Alternative Minimum Tax (Field 08AMT) incorrectly. The computer’s formula for figuring the underprint of Field 08AMT is as follows: Field 08AMT equals Field 0912> less Field 07GIT underprint less Field 08FTC underprint.

(15) Compute Alternative Minimum Tax Verified as follows:

- a. Field 0912> minus the sum of Gross Income Tax Computer
- b. Refer to the chart below:

If	Then
Any of the computations in Field 09VER instructions above results in zero,	Enter .01 in Field 09VER.
Taxpayer states Small Business Exemption for AMT,	Enter .01 in Field 09VER.

(16) If all the above conditions have been checked and 08AMT still differs from its underprint, assign TPNC 23.

(17) The only valid Taxpayer Notice Codes for this Error Code are:

TPNC	Explanation
23	We found an error in the computation of the Alternative Minimum Tax.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.32.36  
(01-01-2026)

**Error Code 177 - Total  
Credit from Form 8941,  
Credit for Small  
Employer Health  
Insurance Premiums**

(1) **Fields Displayed**

Field	Field Title
21CBX	(SHOP) Marketplace Checkbox
21LNB	Taxpayer's Identifying Number
21BXC	Credit Period Limitation Checkbox
21LN1	Number of Individuals Employed
2102	Number of Full Time Employees
2103	Average Annual Wages
2104	Health Insurance Premiums Paid
2105	Premiums You Would Have Paid
2110	Premium Subsidies Paid
2111>	Computed Amount of Line 11



Field	Field Title
2112>	Computed Amount of Line 12
2113	Number of Employees With Premiums Paid
2114	Number of Full Time Employees With Premiums Paid
2115	Credit for Small Employer Health Insurance Premiums From Partnerships, S Corporations, Cooperatives, Estates, and Trusts
2116	Sum of 12 and 15
>>>>	Computed Amount of Line 16
2116V	Verified Amount of Line 16
254HG	Form 3800, General Business Credit, Line 4h
S21NP	Section 21 Not Present
S25NP	Section 25 Not Present

**Note:** This Error Code will only display on Form 1120 Parent returns.

(2) **Invalid Conditions** - Error Code 177 generates when:

- The difference between the taxpayer's amount for the Form 8941 credit
- The difference between the computer's amount of credit from the Form 8941 and the amount of credit carried over to the Form 3800 is more
- The taxpayer answered "No" to the SHOP Checkbox (Question A of Form 8941) on both the Form 8941 attached to the original Form 1120 and also on the Form 8941 submitted in response to the correspondence that was initiated.
- The taxpayer answered "No" to the SHOP Checkbox (Question A of Form 8941) attached to the original Form 1120 and then did not respond to our correspondence.
- The taxpayer either checked "Both boxes" or the "No" box as their response to the SHOP Checkbox (Question A of Form 8941) and their response to our correspondence shown that the "No" box should have been checked.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries in Section 21 and Section 25.
- Form 8941 is transcribed as Section 21.
- Follow the table below for more corrections:

If	And	Then
Error Code 177 has generated because of the action taken when Error Code 124 was resolved,		Subtract the amount of the 8941 credit from Field 23030, and then assign TPNC 54. <b>Note:</b> The SHOP checkbox is only present on Tax Year 2014 and later revisions of the Form 8941. For returns with a tax period ending 201411 or prior this TPNC will not be applicable.
Form 8941, Line 2 has an entry of 25 or greater,	Line 12 is underprinting an amount that differs from the taxpayer's entry,	Assign TPNC 49.

If	And	Then
Form 8941, Line 3 has an entry of	Line 12 is underprinting an amount that is different than the taxpayer's entry,	Assign TPNC 53.

#####

If	And	Then
Form 8941, Line 16 is underprinting a different amount than the taxpayer's entry, or if the underprint is the same and the amount that has been transferred to Form 3800, Part III, Line 4h is different,		Assign TPNC 47
Form 8941 has been completed,	There is tax due on the return but the credit was not used,	Allow the credit and assign TPNC 47.
Form 8941 has been completed,	There is no tax due on the return,	Enter the Line 16 amount from the Form 8941 into Fields, 2116V and 254HG. If there is no amount in Field 2116 but there is an amount in 254HG, enter the amount from Field 254HG into Field 2116V.
There is no reply to correspondence or an incomplete response,		Assign TPNC 48.

**Note:** for more information on Section 21 and the SHOP Checkboxes, see IRM 3.12.251.21, Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums.

- d. If a taxpayer files Form 3800 and none of the exceptions in the table below are applicable and Form 8941 is not attached, correspond for the Form 8941 or Form 3800, Column (b) information.

**Form 8941 and Form 3800 Correspondence**

<b>If</b>	<b>And</b>	<b>Then</b>
Form 3800, Part III, Line 4h, Column (c) for 2024 form revision has a source TIN/EIN, Part III, Line 4h, Column (d) for 2023 form revision. Part III, Line 4h, Column (b) for 2022 and prior form revisions.	An amount is in Column (d), <b>Note:</b> Refer to Column (c) for 2023 and prior form revisions.	GTSEC 21 and enter the credit from Line 4h into Field 2116 and Field 2116V.
Form 3800, Part III, Line 4h, Column (c) (for 2024 form revision) has a source TIN/EIN and an amount is in Column (e), Part III, Line 4h, Column (d) has a source TIN and Column (f) has an amount for 2023 form revision. Part III, Line 4h, Column (b) has a source TIN and Column (c) has an amount for 2022 and prior form revisions.	Form 8941 is attached with Lines 15 and 16 only completed and those lines are equal,	GTSEC 21 and enter the credit from Line 4h into Field 2116V and Field 2116 if not already entered.
Form 3800, Part III, Line 4h, Column (e) (2023 and subsequent form revisions) is completed, Part III, Line 4h, Column (f) for 2023 form revision. Part III, Line 4h, Column (c) for 2022 and prior form revisions.	Form 8941 is attached. (Line 15 may or may not be completed),	GTSEC 21 and enter the credit from Line 4h into Field 2116 and Field 2116V.
2022 and prior form revisions only: Form 3800, Part III, Boxes C, D or G are checked,		GTSEC 21 and enter the credit from Line 4h into Field 2116 and Field 2116V. If EC 124 displays, enter a "C" in the clear field.

e. Valid TPNCs for Error Code 177 are:

TPNC	Explanation
47	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16, or transferred it incorrectly to Form 3800, Part III, Line 4h
48	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return (No reply to correspondence only).
49	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly.
53	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year over the maximum amount and figured Line 12 incorrectly.
54	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. Based on your response to Form 8941, Line A and/or Line C, you can't claim the credit because: <ul style="list-style-type: none"> <li>You didn't participate in a Small Business Health Options Program (SHOP), and/or</li> <li>You already received the credit for two consecutive years</li> </ul>

3.12.251.32.37  
(01-01-2025)

(1) **Fields Displayed**

**Error Code 178 - General  
Business Credit Math  
Error**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
S03NP	Section 03 Not Present
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>>	Gross Income Tax - Computer Generated
07MCT	Manually Corrected Total Tax
S08NP	Section 08 Not Present
08FTC	Foreign Tax Credit
>>>>>	Foreign Tax Credit Computer Generated
231HG	Orphan Drug Credit
>>>>>	Orphan Drug Credit Computer Generated
08EVC	Electric Vehicle Credit
>>>>>	Electric Vehicle Credit Amount Computer Generated
231CG	Research Credit
>>>>	Research Credit Computer Generated
23022	Empowerment Zone Credit
08NYL	New York Liberty Zone Credit (Field is no longer transcribed)
>>>>>	New York Liberty Zone Credit Computer
08GBC	General Business Credits
>>>>>	General Business Credits Computer Generated
08GBV	General Business Credit Verified
08GT>	Gross Tax Credits Computer Generated
08SCV	Manually computed amount of Statutory Credits Verified
S09NP	Section 09 Not Present
0911	Alternative Minimum Foreign Tax Credit
0912>	Tentative Minimum Tax Computer Generated
31RED>	Reduced amount of CVC credit

**Note:** The literal "Section XX Not Present" displays if no entries are present in a specific section.

(2) **Invalid Conditions** - Error Code 178 generates when:

- General Business Credit differs from Computer Generated Business  
08SCV is blank.
- Computer Generated Business Credit is computed as follows:

#

Fields/Lines	Equal
Fields 23001 + 23003 + 23004 + 23005	Form 3800, Part I, Line 6.
Fields 23030 + 23031 + 23033 + 23034 + 23035	Form 3800, Part II, Line 36.
The lesser of Form 3800, Part II, Line 36 or Part II, Line 29 (Field 23029).	Form 3800, Part II, Line 37.
Field 23028 + computation for Form 3800, Part II, Line 37.	Form 3800, Part II, Line 38 or General Business Credit Computer, Field 08GBC.

(3) **Correction Procedures (202301 and later):**

- Correct coding and transcription errors and misplaced entries.
- Transcription for Field 08GBC is from Form 1120 Page 3, Schedule J, Line 5c.
- If the amount on Form 1120 Schedule J, Line 5c, is incorrect due to changes made in EC 124 and/or 177, use Field 08GBV to enter the correct amount. If the amount should be zero, enter \$1 in the field.
- Verify that Line 8, Part II of Form 3800, matches Field 09213. If there is a difference, GTSEC 09 and verify transcription for Form 4626.

(4) **Correction Procedures (2022 and prior):**

- Correct coding and transcription errors and misplaced entries.
- Transcription for Field 08GBC is from Form 1120 Page 3, Schedule J, Line 5c.
- If the amount on Form 1120 Schedule J, Line 5c, is incorrect due to changes made in EC 124 and/or 177, use Field 08GBV to enter the correct amount. If the amount should be zero, enter \$1 in the field.
- This Error Code generates often because taxpayers have difficulties when it comes to transferring Form 3800 entries onto the correct Lines. GTSEC 23, 24, and 25 and verify that all lines are transferred to correct Fields, (i.e., an amount entered on Form 3800 Part III, Line 4a) (Box C checked) should also be entered on Form 3800 Part II, Line 34.

Box (For 2022 and prior)	Part III, Line 2	Part III, Lines 3 and 5
A	23001	23030
B	23003	23033
C	23004	23034
D	23005	23035



Box (For 2022 and prior)	Part III, Line 2	Part III, Lines 3 and 5
E	Reserved	Reserved
F	Reserved	Reserved
G	23004	23034
H	Reserved	Reserved

- e. Verify that all amounts for Line 3 of all Part IIIs are transferred to Line 22 of Part II and into the corresponding Field 23022 (i.e., an amount entered on Line 3 of Part III with Box C checked is combined with an amount entered on Line 3 of part III with Box A checked of Form 3800. The total combined amount should also be entered on Form 3800 Part II, Line 22 and Field 23022).
  - f. Verify that Line 14, Part II of Form 3800, matches Field 0912>. If there is a difference, GTSEC 09 and verify transcription for Form 4626.
  - g. If Form 3800, Line 17 has an amount showing there was an ownership change, acquisition, or reorganization, the computer may not correctly calculate the General Business Credit. If the Line 17 amount is not equal to the smaller of Line 6 or Line 16, manually verify the Form 3800 and enter the General Business Credit into Field 08SCV.
  - h. If the return is from a control group or claims a small corporation exemption on Form 4626, the computer may not calculate Line 12 of Form 4626 correctly. If either of these conditions are present, manually verify the correct amount of Line 12, Form 4626 and enter into Field 09VER. If EC 178 generates again, ensure that 08GBC does not reduce the tax below Field 09VER Enter the total of all allowable Credits into Field 08SCV.
  - i. Error Code 178 often generates due to transcription and coding errors. GTSEC 07 and 08 to determine if all credits have been transcribed correctly. Check attachments for any credits that were not carried forward and correct Sections 07 and 08.
  - j. For returns before 201112, existing programming will be unable to accurately compute General Business Credits. Verify that the General Business Credit did not reduce the total tax below the amount in Field 0912>. Follow Form 3800 and any other additional credit reported on Schedule J to figure the proper amount of credit. Once verified, enter the correct amount of credit into Field 08SCV. If the Error Code does not clear after transmitting assign TPNC 31.
  - k. If Form 3800. General Business Credit, is missing, correspond.
- (5) For Empowerment Zone Credit ONLY - Field 08GBC will underprint if the transcribed amount for General Business Credit exceeds the allowable amount determined by the computer. When Empowerment Zone credit is present, use the following computation:
- a. Gross Income Tax (07GIT), minus
  - b. Foreign Tax Credit (08FTC), minus
  - c. Production Tax Credit - Although this field is still present on the ERS screens it is not to be used.
  - d. Net Regular Tax plus Alternative Minimum Tax (The results equal the Net Income Tax)
  - e. Multiply Tentative Alternative Minimum Tax by 75 percent (.75).

- f. If Net Regular Tax is more than \$25,000, multiply the excess over \$25,000, by 25 percent (.25).
  - g. Take the greater of items "d" or "e" and subtract it from Net Income Tax.
  - h. Subtract Empowerment Zone from General Business credit and subtract the result from the result of item "f"
  - i. Use the smaller of Net Regular Tax or the result of item "g" as Empowerment Zone Credit Computer.
- (6) Field 08GBC will underprint if the transcribed amount for the General Business Credit exceeds the allowable amount determined by the computer.
- (7) When a difference occurs, compare Field 08GBC (transcribed amount) to the taxpayers amount on the form, and check for taxpayer transferring errors on any attached forms that may have been used in the computation of General Business Credit.
- a. One reason for an underprint in GBC may be that the taxpayer falls under the provisions of Section 38(c)(2), which allows a larger deduction of investment Credit than normal GBC limitations.
  - b. If Form 3468, Line 6; Line 8, Form 3800; has a notation beside it referring to Section 38(c)(2) accept the transcribed amount for GBC by entering the correct amount of GBC and any other additional credit reported on Schedule J into Field 08SCV.
  - c. The taxpayer cannot reduce Gross Tax Less Credits (Line 7, Schedule J, Form 1120; Line 3) to less than zero.
  - d. If the taxpayer has reduced Gross Tax Less Credits (08GT) to a negative, reduce GBC to an amount that will increase Gross Tax Less Credits to zero. Also use the rest of the Section 38(c)(2) GBC to reduce the Alternative Minimum Tax.
  - e. Using the taxpayer's amount on Line 13, verify General Business Credits and any other additional credit reported on Schedule J into the amount in Field 08SCV for Controlled Group returns.
- (8) If there are no coding, editing and transcription errors or misplaced entries in Field 08GBC and all other errors have been corrected, then treat as a math error; assign TPNC 31.
- (9) Field 08NYL, New York Liberty Zone credit (Form 8884). This field is not limited by Tentative Alternative Minimum Tax. The New York Liberty Zone Credit is separated like the Form 8884, Empowerment Zone Credit from the GBC computation.
- (10) The valid Taxpayer Notice Codes for this Error Code are:

TPNC	Explanation
31	We found an error in the computation of the General Business Credit on Form 3800.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.

TPNC	Explanation
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.32.38  
(01-01-2025)

**Error Code 180 - Prior  
Year Minimum Tax  
Credit Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Codes
01TXP	Tax Period
S03NP	Section 03 Not Present
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
08FTC	Foreign Tax Credit
>>>>	Foreign Tax Credit Computer Generated
231HG	Orphan Drug Credit
>>>>>	Orphan Drug Credit Computer Generated
08EVC	Electric Vehicle Credit
>>>>>	Electric Vehicle Credit Amount Computer Generated
08GBC	General Business Credit
>>>>>	General Business Credit Computer Generated
08PYM	Prior Year Minimum Tax Credit
>>>>>	Prior Year Minimum Tax Credit Computer Generated
08ADF	Adjustment from Form 8978
S09NP	Section 09 Not Present
0911	Alternative Minimum Foreign Tax Credit
0912>	Tentative Minimum Tax Computer Generated

**Note:** The literal "Section XX Not Present" displays if no entries are present in a specific section.

(2) **Invalid Condition** - Error Code 180 generates when:

- Prior Year Minimum Tax Credit differs from Prior Year Minimum Tax

#

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries. All corrections must be made in dollars and cents.

- b. Transcription for Field 08PYM is from Line 5d, Schedule J, Form 1120 and Form 8827 is not attached, correspond for the missing Form 8827. #
- c. Verify that Line 14, Part II of Form 3800, matches Field 0912>. If there is a difference, GTSEC 09 and verify transcription for Form 4626.
- d. If the return is from a control group or claims a small corporation exemption on Form 4626, the computer may not calculate Line 12 of Form 4626 correctly. If either of these conditions are present, manually verify the correct amount of Line 12, Form 4626 and enter into Field 09VER. If EC 178 generates again, ensure that Field 08GBC does not reduce the tax below Field 09VER. Enter the total of all allowable Credits into Field 08SCV.
- e. Error Code 180 often generates due to transcription and coding errors. GTSEC 07 and 08 to determine if all credits have been transcribed correctly. Check attachments for any credits that were not carried forward and correct Sections 07 and 08.
- (4) Field 08PYM will underprint when the transcribed amount differs from the computer generated amount. The Prior Year Minimum Credit is limited to the lesser of:
1. The transcribed amount, or
  2. Gross Income Tax (07GIT), minus, or
  3. Foreign Tax Credit (08FTC), minus or
  4. Orphan Drug Credit (2301H), minus or
  5. Production Tax Credit, minus or
  6. General Business Credit (08GBC), or
  7. The amount computed in b above minus Tentative Minimum Tax - Computer Generated (Field 0912>).
  8. Field 0908> - Exemption - Computer Generated - For Controlled Groups the \$40,000 and \$150,000 can be found between members of the group. **If the corporation is a member of a controlled group (Field 03CGC is "1") then the computer's amount for this field will be wrong. In this case, use the taxpayer's amount from Schedule J, Line 3, manually compute Alternative Minimum Tax, and enter that amount into Field 09VER.**
- (5) If no corrections are to be made, treat as a math error and send TPNC 34.
- (6) The only valid Taxpayer Notice Codes for this Error Code are:

TPNC	Explanation
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.32.39

(01-01-2025)

**Error Code 182 - Total  
Statutory Credits Math  
Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
S03NP	Section 03 Not Present
03ADC	Audit Code
S08NP	Section 08 Not Present
08FTC	Foreign Tax Credit
>>>>>	Foreign Tax Credit Computer Generated
231HG	Orphan Drug Credit
>>>>>	Orphan Drug Credit Computer Generated
08EVC	Electric Vehicle Credit
>>>>>	Electric Vehicle Credit Amount Computer Generated
231CG	Research Credit
>>>>>	Research Credit Computer Generated
23022	Empowerment Zone Credit
08NYL	New York Liberty Zone Credit (Field is no longer transcribed)
>>>>>	New York Liberty Zone Credit Computer Generated
254BG	Work Opportunity Credit
>>>>>	Work Opportunity Credit - Computer Generated
254CG	Alcohol Fuels Tax Credit (Biofuel Producer)
>>>>>	Alcohol Fuels Tax Credit - Computer Generated
08ESC	Employee Stock Credit (Field is no longer transcribed)
>>>>>	Employee Stock Credit Computer Generated
08GBC	General Business Credit
>>>>>	General Business Credit Computer Generated
08PYM	Prior Year Minimum Tax Credit
>>>>>	Prior Year Minimum Tax Credit Computer Generated
08ADF	Adjustment from Form 8978
08TSC	Total Statutory Credits
>>>>>	Total Statutory Credits Computer Generated
08SCV	Statutory Credits Verified

**Note:** The literal “Section XX Not Present” displays if no entries are present in a specific section.

(2) **Invalid Condition** - Error Code 182 generates when:

- Total Statutory Credits differs from Total Statutory Credits Computer -

#

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries. Also, check all attachments to ensure that all entries are correct and were brought forward correctly.
- Statutory Credits - When a taxpayer’s error causes an increase or decrease in Total Tax, check to see if Form 1118, Foreign Tax Credit - Corporations, Form 8834, Qualified Electric Vehicle Credit, Form 3800, General Business Credit, Form 8827, Credit for Prior Year Minimum Tax Corporations or Form 8912, Credit to Holders of Tax Credit Bonds is attached. If so and credit available to carryover for any credit(s) associated with the above forms is increased or decreased, the taxpayer must be notified. If the adjustment is done in such a way that the taxpayer will not receive a notice, prepare Letter 3833C, Tax Return Adjustment Explained. Explain the adjustment and tell what the corrected carryover amount is.
- If there is an indication on Form 1120, Schedule J, Line 5c, that one of these forms is attached and this Error Code is generated, check to see if the form(s) should be attached, see IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes, for forms/schedules that must be attached. If

#

**Note:** There is no longer a MSC for the Form 3800, General Business Credit. If Form 3800 should be attached but is missing or incomplete, see IRM 3.12.251.32.37, Error Code 178 - General Business Credit Math Error, for correspondence procedures.

- If Form 8912, Credit to Holders of Tax Credit Bonds, is attached, enter credit amount into Field 08SCV.

(4) **Correction Procedures Field 08FTC and 08PTC:**

- Form 1118, Foreign Tax Credit - Corporations, (Field 08FTC) is transcribed from Form 1120, Schedule J, Line 5a. This field will underprint when it exceeds the computer’s figure for Field 07GIT. If the underprint in Field 08FTC is correct, send TPNC 11. If Field 08FTC had an entry of missing Form 1118.
- Possessions Tax Credit (Field 08PTC): Beginning with the 2006 tax return, Possessions Tax Credit is no longer transcribed. In 2007, the Form 5735, Possessions Corporation Tax Credit, was changed to the American Samoa Economic Development Credit. If a 2005 or prior Form 1120 is claiming the Possessions Tax Credit, then send the return to the Ogden Submission Processing Campus. SSPND with Action Code “650” and route to OSC via Form 4227, Intra-SC Reject or Routing Slip, OSC Only: Ensure that any returns claiming Section 936 credit should have a DLN with Filing Location Code 98. If not, SSPND with Action Code “610” for renumbering. If Field 08PTC underprints, send TPNC 90 (e.g., 90 -

#

252) with the following language: "An error was made in the amount of your (fill in type of credit) credit applied against your tax." Form 5735

#

correspond for the missing Form 5735. If no TPNC is sent, prepare Letter 3833C, Tax Return Adjustment Explained, to inform taxpayer of the credit difference.

- c. For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid, on Servicewide Electronic Research Program (SERP) at *TPNC 90 Literals*.

**(5) Correction Procedures Field 2301H and Field 08EVC:**

- a. Form 8820, Orphan Drug Credit, (Field 2301H): Transcription is from Form 3800, Part III, Line 1h or Form 1120, Schedule J, Line 5c (2007 to 2006), and is edited from Form 8820. If Field 231HG underprints, send TPNC 90 (e.g., 90 - 252) with the following language: "An error was made in the amount of your (fill in the type of credit) credit applied against your tax." If no TPNC will be sent, prepare Letter 3833, Tax Return Adjustment Explained.
- b. For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid on Servicewide Electronic Research Program (SERP), at *TPNC 90 Literals*.
- c. Form 8834, is claimed on Form 1120, Schedule J, Line 5b. Enter the credit into Field 08EVC. Form 8834 must be attached supporting the

#

for Form 8834. If the taxpayer figured the credit incorrectly and no TPNC will be sent, prepare Letter 3833C.

- d. Form 5735, American Samoa Economic Development Credit, is claimed on Form 1120, Schedule J, Line 5b. Enter the credit into Field 08EVC. Form 5735 must be attached supporting the credit if the amount is

#

taxpayer figured the credit incorrectly and no TPNC will be sent, prepare Letter 3833C.

**(6) Correction Procedures Field 08RES:**

- a. Research Credit (Field 08RES): Transcription is from Line 1c of Form 3800 or Line 44, Form 6765 in DOLLARS ONLY. Corrections are made in DOLLARS ONLY. This field will not underprint for current periods. It is transcribed for statistical purposes only. It will not be used by the computer in math computations.

**(7) Correction Procedures Field 08NEI and 08AFT:**

- a. Non-Energy Investment Credit (Field 08NEI) - This field will not underprint for this period. It is transcribed for statistical purposes only. It will not be used by the computer in math computations.
- b. Alcohol Fuels Credit (Field 08AFT): This field will not underprint for current periods. Field 08AFT is transcribed for statistical purposes only. It will not be used by the computer in math computations.

**(8) Correction Procedures Field 08NRE and 08JOB:**



- a. Non-Refundable Energy Credit (Field 08NRE): This field is transcribed for statistical purposes only for current periods. It will not be used by the computer in math computations. Corrections to this field must be made in dollars only.
- b. Work Opportunity Credit (Field 08JOB): Transcription is from Line and is edited from Line 4b, Form 3800 or Line 4, Form 5884. Corrections to this field must be made in dollars only.

(9) **Correction Procedure Field 08GBC:**

- a. Transcription is from Form 1120, Page 3, Schedule J, Line 5c. The field is transcribed in dollars and cents.
- b. Beginning with the 2006 year tax return, if one or more General Business Credits or carryforward credits is being claimed, Form 3800 must be attached. The credit limitation computation is no longer included on the General Business Credit form. The credit limitation is computed on Form 3800 is not attached, and previous correspondence has not been initiated, SSPND and correspond for the Form 3800.
- c. In addition to Fields 08NEI through 08ESC, the computer does not use Fields 08RES or 08LIH to compute General Business Credit or to determine Total Tax, Field 07TTX.

#

If	And	Then
Field 08GBC underprints,	Empowerment Zone Credit is present,	Use the following computation: <ol style="list-style-type: none"> <li>1. Gross Income Tax (07GIT), minus</li> <li>2. Foreign Tax credit (08FTC), minus Possessions Tax Credit (08PTC), minus Electric Vehicle Credit Amount (08EVC) (The results equal the Net Regular Tax)</li> <li>3. Net Regular Tax plus Alternative Minimum Tax (The results equal the Net Income Tax)</li> <li>4. Multiply Tentative Alternative Minimum Tax by 75 percent (.75)</li> <li>5. Net Regular Tax is greater than \$25,000, multiply the excess over \$25, 000, by 25 percent (.25)</li> <li>6. Take the greater of items "4" or "5" and subtract it from Net Income Tax.</li> <li>7. Subtract Empowerment Zone Credit from the General Business Credit and subtract the result from the result of item "6."</li> <li>8. Use the smaller of Net Regular Tax or the result of item "7" as Empowerment Zone Credit Computer.</li> </ol>

**Note:** When a difference occurs, compare Field 08GBC (transcribed amount) to the taxpayer's amount on Form 1120. Check for taxpayer transferring errors on any attached forms that may have been used in the computation of General Business Credit and correct Field 08GBC.



(10) Field 08GBC will underprint if the transcribed amount for General Business Credit exceeds the allowable amount determined by the computer. The General Business Credit is limited to the lesser amount of:

- a. The transcribed amount, or
- b. Gross Income Tax (07GIT), minus
- c. Foreign Tax Credit (08FTC), minus
- d. Possessions Tax Credit (08PTC), minus
- e. Production Tax Credit, minus
- f. Orphan Drug Credit (2301H), or
- g. 75 percent of (amount computed in "b" above minus \$25,000) plus \$25,000, or
- h. The amount of computed in "b" tax credits above minus Tentative Minimum Tax Computer generated (0912>)

(11) **Correction Procedure Field 08PYM:**

- a. Prior Year Minimum Tax Credit (Field 08PYM): Transcription is from Form 1120, Page 3, Line 5d and is edited from Form 8827.
- b. This field will underprint when the transcribed amount differs from the computer generated amount. All corrections must be made in Dollars and

attached, correspond for the missing Form 8827.

#

(12) The Prior Year Minimum Credit is limited to the lesser amount of:

- a. The transcribed amount, or
- b. Gross Income Tax (Field 07GIT), minus
- c. Foreign Tax Credit (Field 08FTC), minus
- d. Possessions Tax Credit (Field 08PTC), minus
- e. Orphan Drug Credit (Field 2301H), minus
- f. Production Tax Credit, minus
- g. General Business Credit (Field 08GBC), or
- h. the amount computed in "b" above minus Tentative Minimum Tax

(13) **Correction Procedure Field 08NYL:**

- a. NEW YORK LIBERTY ZONE CREDIT (Field 08NYL) Valid tax periods are 200201 through 200511. If Form 8884 is not attached to support a missing Form 8884.

#

**Note:** Carryover credits for tax periods 200512 and later must be reported on Form 8835.

(14) **Correction Procedures Fields 08TSC and 08SCV:**

- a. TOTAL STATUTORY CREDIT (Field 08TSC). Transcription is from Form 1120, Page 3, Line 6. This field will underprint when the transcribed
- b. A decrease attributable to partners audit liability can be found on Schedule J, Line 6. The adjustment is reported from Form 8978, Partner's Additional Reporting Year Tax, Part I, Line 14. The taxpayer is instructed to write "From Form 8978" on the dotted portion of Schedule J, Line 6. If there is a negative adjustment from Form 8978, enter the adjusted/correct amount of statutory credits in Field 08SCV.

#

- c. STATUTORY CREDIT VERIFIED (Field 08SCV) will be used whenever the computer is unable to calculate the correct amount of gross tax. Enter the correct amount of statutory credits in Field 08SCV.

(15) Valid TPNC Codes for EC 182 are as follows:

TPNC	Literal
11	Your Foreign Tax Credit was more than the law allows.
12	We found an error in the amount of Investment Credit applied against your tax.
13	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
21	We found an error in the amount of Work Opportunity Credit applied against your tax.
25	We found an error in the computation of the alcohol fuels credit or the Non Conventional Source Fuel Credit.
26	We found an error in the computation of the Research Credit.
31	We found an error in the computation of the General Business Credit on Form 3800.
32	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.32.40  
(01-27-2025)

**Error Code 186 - Total  
Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
S03NP	Section 03 Not Present
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07GVT	Gross Verified Tax
07TTX	Total Tax
>>>>	Total Tax Computer Generated
07MCT	Manually Corrected Tax
S08NP	Section 08 Not Present
08BET	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts, (Valid 201812 and later)
08AMT	Form 4626, Alternative Minimum Tax - Corporations, (Valid 201811 and prior)
>>>>	Alternative Minimum Tax Computer Generated (201811 and prior)
08CAM	Alternative Minimum Tax Corporation (2023 revision)
08PHC	Form 1120, Schedule PH, U.S. Personal Holding Company (PHC) Tax.
08TRI	Tax on Recomputed Investment Credit (This field is no longer transcribed)
08RLI	Form 8611, Recapture of Low- Income Housing Credit
08GT>	Gross Tax Less Credits Computer Generated
08QZA	Qualified Zone Academy Bond Credit (This field is no longer transcribed)
08RIC	Form 4255, Recapture Investment Credit
08ULB	Form 8697, Interest Computation Under the Look-Back method for Completed Long-Term Contracts, credit
08IFM	Form 8866, Interest Computation Under the Look-Back method for Property Depreciated under the Income Forecast Method, amount
08QSA	Form 8902 Alternative Tax on Qualifying Shipping Activities, amount

Field	Field Title
08453	IRC 453A Tax
08OTH	Other Taxes Interest Amounts
31RED>	Reduced amount of CVC credit

**Note:** The literal “Section XX Not Present” displays if there are no entries in a specific section.

- (2) **Invalid Conditions** - Error Code 186 generates when:

no math error notice must be sent, send Letter 3833C, Tax Return Adjustment Explained, explaining the adjustment and stating the corrected carryover amount.

- (3) For Tax Period 202201 through 202212, the new Corporate Alternative Minimum Tax (AMT) is claimed in Field 08OTH (Schedule J, Line 9g).

- (4) **For Special Instructions for Section 965 Returns, See the following IRM references:**

- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
- IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
- IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.

- (5) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

- (6) **Correction Procedures:**

- Correct coding and transcription errors, and misplaced entries.
- Reminder: ERS MUST enter Action Code “341” and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- The processing date is more than 20 days after the Received Date, or the Return Due Date (whichever is later) and the 45-day interest free

- Correction Procedure **Field 07TTX**: Total Tax - Transcription is from Line 31, Form 1120. In terms of return sequence, transcription or taxpayer error lies somewhere between Gross Tax and this field (Field 07TTX) in-

- If the taxpayer has filed a fiscal return (201801 through 201811) compute Total Tax using the following computation:

**Note:** Use Field 07GVT to override the computers computation.

Step	Action	Amount
Step 1	Figure the corporation's tax for the entire tax year using the tax rate schedule, Schedule O, or the 35 percent rate for Personal Service Corporations.	Line 1 amount _____
Step 2	Figure the corporations tax for the entire tax year using the 21 percent flat tax.	Line 2 amount_____
Step 3	Multiply Line 1 by the number of days in the corporation's tax year before January 1, 2018.	Line 3 amount_____
Step 4	Multiply Line 2 by the number of days in the corporation's tax year after December 31, 2017.	Line 4 amount_____
Step 5	Divide Line 3 by the total number of days in the corporation' tax year.	Line 5 amount_____
Step 6	Divide Line 4 by the total number of days in the corporation' tax year.	Line 6 amount_____
Step 7	Add Lines 5 and 6. This is the corporation' total tax for the fiscal tax year.	Total tax amount_____

- e. If it appears the return is being filed for a bank or savings and loan and has an Audit Code 1, CCC "X" and blocking series 979 or 499, it should be treated in the normal manner. If the return has a refund, do not send TPNC; instead, change the taxpayer's figures to agree with the under-print.
- f. Homeowners Associations may file on Form 1120. When they do so, they are to be taxed at the normal corporate rate. If the taxpayer shows "Sec. 277," or "minimum tax" when no taxable income is present, accept the taxpayer's figures by entering the taxpayers amount in 07MCT.
- g. When a credit is claimed on Form 8912, Credit to Holders of Tax Credit Bonds, and Error Code 182 has not previously generated, enter the credit amount from that form into Field 08SCV along with any other credits that must be verified.

- h. After an amount has been entered in Field 07MCT, the computer will not be able to correctly calculate Statutory Credits or Alternative Minimum Tax. Ignore any erroneous underprints after Field 07MCT has been entered. Correct coding and transcription errors and misplaced entries. Also, check all attachments to ensure that all entries were brought forward correctly.
- i. Follow the procedures below when Field 07TTX is underprinting:

If	And	Then
Field 07TTX is underprinting,	Taxpayer has no entry on Line 31 or Schedule J,	Bring up the generated amount in Field 07TTX (When EC 194 displays, correct Field 07B/R).
Field 07TTX is underprinting,	There is no entry on Line 31 and the taxpayer has computed tax on Schedule J,	Enter amount from Schedule J, Line 12, Form 1120, in Field 07TTX. When EC 194 displays correct Field 07B/R.
Field 07TTX is underprinting,	And the Tax Period is 202401 and later,	GTSEC 08 and verify the transcription of Field 08TXL, Field 08SEC, Field 08TAJ, Field 08ATX, Field 08CTR, and Field 08OCT. Make any corrections needed.  <b>Note:</b> If Field 08CTR is present  is missing, then correspond.
Field 07TTX is underprinting,	Taxpayer has entered zero, dash or none,	Send TPNC 05.
Field 07TTX is underprinting,	Return requires manual computation,	Manually compute tax.
Field 07TTX is underprinting,	Taxpayer writes SEC 1294 and amount on Line 11, Schedule J,	See Paragraph (5)b below.

#  
#

(7) **Add-on Taxes, Add-on Interest, or Deferred Amounts Causing Underprints to Field 07TTX.**

- a. If Total Tax, Field 07TTX, is underprinting, then check Form 1120, Schedule J for one of the write-in taxes in the table below:
- b. If the difference between the underprint and the transcribed figure is the write-in amount, enter the taxpayer figures for Total Tax in Field 07MCT.

- c. If the difference between the underprint and the transcribed figure is not equal to the write-in amount, enter the difference between the transcribed amount and the write-in amount and enter in Field 07GVT. Send the correct TPNC if necessary.

Additional Tax, Interest or Deferred Amount	Description	Location per Form 1120 Instructions <b>Caution:</b> Taxpayer may show elsewhere on schedule J.
For Tax Period 202201 through 202211, the new Corporate Alternative Minimum Tax (AMT) is claimed in Field 08OTH (Schedule J, Line 9g).	If the taxpayer writes <b>CAMT</b> or <b>IRA AMT</b> or indicates the amount is for Corporate AMT, accept the taxpayers amount. If Code and Edit has not edited an action trail indicating P&A has scanned the return for LB&I, give the return to the lead. The lead will: 1. Notify P&A that a return has been found (P&A will scan the Form 1120, pages 1 through 6 and any attachment with the new AMT calculation and email a copy to an LB&I Point of Contact (POC)), 2. Edit an action trail on the return. 3. Continue processing.	Schedule J, Line 9g
Mutual savings bank conducting life insurance business, Section 594.	Taxpayer computes a partial tax on Form 1120, and a partial tax on Form 1120-L. Form 1120-L is attached as a schedule and identified as such by the taxpayer.	Schedule J, Line 2
Deferred tax amount under Section 1291, (PFIC).	Taxpayer writes in "Section 1291"	Schedule J, Line 2
Form 8978, Partner's Additional Reporting Year Tax	Form 8978, Line 14	Schedule J, Line 2
Additional Tax Under Section 197(f)	Taxpayer writes in "Section 197"	Schedule J, Line 2
Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.	Taxpayer writes in "Section 1294." Taxpayer will bracket the amount if it is subtracted from Line 11.	Schedule J, Line 11
Deferred LIFO recapture tax (Section 1363(d))	Taxpayer writes in "Section 1363(d) deferral" Installment payment of tax attributable to LIFO recapture by corporations making a S corporation election, 1987 Act Section 10227(a).	Schedule J, Line 11

**(8) Correction Procedure Field 07MCT and 08PHC:**

- a. Field 07MCT is used when a manual computation return has a math error. This shows that neither the transcribed amount nor the under-printed (generated) amount is correct; or in the case of Computer Condition Code "Y" and the transcribed amount is incorrect.
- b. Enter the correct amount of total tax in Field 07MCT and change Form 1120, Page 1, Line 31 to the corrected amount. When the manually corrected total tax is zero, enter .01 (1 cent) in Field 07MCT.
- c. If all corrections have been made and Error Code 186 is still displayed, assign TPNC 05.
- d. See IRM 3.12.251.33, Manual Computations, for returns requiring manual computation.
- e. Field 08PHC transcription is from Schedule J, Line 8.
- f. Check attachments for a Schedule PH, Personal Holding Company form. If the Schedule PH is not attached and Field 08PHC has an entry of

#

**(9) Correction Procedures Fields 08RIC and 08RLI:**

- a. **Field 08RIC** transcription is from Schedule J, Line 9a and is edited from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
- b. Current Year Investment Credit may not be used to offset a recaptured tax.
- c. Check attachments for a schedule of the taxpayer's Prior Year Investment Credit and Recaptured Tax. If not found, do not delete Field 08RIC, send TPNC 05.
- d. **Field 08RLI** transcription is from Schedule J, Line 9b. If multiple Forms 8611 are attached, the Line 14 entries of all Forms 8611 will be totaled and edited to the correct line on Schedule J, Line 9b.
- e. Any corrections to this field must be made in dollars and cents.
- f. If a taxpayer error is creating a math error, send TPNC 33.
- g. If an amount is present on Schedule J, Line 9b, or Form 8611 is attached, enter Computer Condition Code "9" in Field 01CCC.

**(10) Correction Procedure Field 08AMT- Alternative Minimum Tax (Valid for Tax Periods 201811 and prior):**

- a. Transcription is from Form 1120 Schedule J, Line 3. The source is Form 4626, Part II, Line 13.
- b. This field will underprint if the transcribed amount differs from the computer generated amount only if Section 09 is present.

#

attached, correspond. On "no replies" enter Alternative Minimum Tax Taxpayer (Field 08AMT) into Alternative Minimum Tax Verified (Field 09VER). This will remove the underprint in Field 08AMT.

- d. If amounts are present in Field 08AMT **and** Field 09213 and Field 07TTX >>>> is underprinting with the same dollar amount reported in both fields, then remove the entry in Field 08AMT.

**(11) Correction Procedures Field 08GT>**

- a. **Field 08GT> Gross Tax Less Credits - Computer Generated** - The amount in Field 08GT> should be the same as Form 1120 Schedule J, Line 7. This field is the computer's amount for Gross Tax minus Statutory



Credits. If the amount in this field differs from the above-mentioned line on the form, there is an error in credits. If these amounts are the same, the error will result in additional taxes.

(12) **Letter 3833C and TPNC Codes:**

- a. See chart for when to send Letter 3833C, Tax Return Adjustment Explained;

If	And	Then
Adjustments to income or deductions are being made,	The total taxable income is a negative figure,	Send Letter 3833C.
Adjusting Field	No notice is being issued,	Send Letter 3833C.
Adjusting any tax credits by \$10.00 or more,	No notice is being issued,	Send Letter 3833C.

#  
#

TPNC	Literal
05	We found an error when your total income tax was figured.
08	The credit claimed was more than the law allows.
11	Your Foreign Tax Credit was more than the law allows.
12	We found an error in the amount of Investment Credit applied against your tax.
13	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
21	We found an error in the amount of your Work Opportunity Credit applied against your tax.
23	We found an error in the computation of Alternative Minimum Tax.
25	We found an error in the computation of the alcohol fuels credit or the Nonconventional Source Fuel Credit.
26	We found an error in the computation of the Research Credit.
30	We found an error in the computation of Total Income Tax for a fiscal year with two tax rates.
33	We found an error in the computation of the Recapture Low-Income Housing Credit on Form 8611.
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827.

TPNC	Literal
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

- b. The valid Taxpayer Notice Codes for this Error Code are those listed below and any previously assigned TPNC.

3.12.251.32.41

(01-01-2025)

**Error Code 187 -  
Elective Payment  
Election (EPE)**

(1) **Fields Displayed**

Field	Field Title	Location - Form Line
01TXP	Tax Period	Edited top right margin of Form 1120
25RNI>	EPE Registration Number validity indicator	N/A
231BJ	F7207 (Net elective payment)	Form 3800, Part III, Line 1b, column (j)
>>>>>	Computer Generated amount for Form 7207 (Net elective payment)	N/A
231DJ	F3468, Part III (Net elective payment)	Form 3800, Part III, Line 1d, column (j)
>>>>>	Computer Generated amount for Form 3468, Part III (Net elective payment)	N/A
231GJ	F7210 (Net elective payment)	Form 3800, Part III, Line 1g, column (j)
>>>>>	Computer Generated amount for Form 7210 (Net elective payment)	N/A
241OJ	F3468, Part IV (Net elective payment)	Form 3800, Part III, Line 1o, column (j)
>>>>>	Computer Generated amount for Form 3468, Part IV (Net elective payment)	N/A
241QJ	F7218, Part II (Net elective payment)	Form 3800, Part III, Line 1q, column (j)
>>>>>	Computer Generated amount for F7218, Part II (Net elective payment)	N/A
241SJ	F8911, Part II (Net elective payment)	Form 3800, Part III, Line 1s, column (j)
>>>>>	Computer Generated amount for Form 8911 (Net elective payment)	N/A
241UJ	F7213 Part II (Net elective payment)	Form 3800, Part III, Line 1u, column (j)
>>>>>	Computer Generated amount for Form 7213 Part II (Net elective payment)	N/A

Field	Field Title	Location - Form Line
241VJ	F3468, Part V (Net elective payment)	Form 3800, Part III, Line 1v, column (j)
>>>>>	Computer Generated amount for F3468, Part V (Net elective payment)	N/A
241XJ	F8933 (Net elective payment)	Form 3800, Part III, Line 1x, column (j)
>>>>>	Computer Generated amount for Form 8933 (Net elective payment)	N/A
25AAJ	F8936 Part V (Net elective payment)	Form 3800, Part III, Line 1aa, column (j)
>>>>>	Computer Generated amount for Form 8936 (Net elective payment)	N/A
25GGJ	F7211 (Net elective payment)	Form 3800, Part III, Line 1gg, column (j)
>>>>>	Computer Generated amount for F7211 (Net elective payment)	N/A
254AJ	F3468, Part VI (Net elective payment)	Form 3800, Part III, Line 4a, column (j)
>>>>>	Computer Generated amount for Form 3468, Part IV (Net elective payment)	N/A
254EJ	F8835, Part II (Net elective payment)	Form 3800, Part III, Line 4e, column (j)
>>>>>	Computer Generated amount for Form 8835 (Net elective payment)	N/A
08EPE	Schedule J, Line 22	Form 1120, Schedule J, Line 22
>>>>>	Sum of Column (j), F3800	Form 1120, Schedule J, Line 22
08EPV	<b>ERS input only</b> - verified field for 08EPE.	Form 1120, Schedule J, Line 22

- (2) Field 25RNI> is a new 13 position computer generated field validated by MeF that determines if the registration number(s) claimed on Form 3800, General Business Credit, is valid. If the registration number is not valid, then the taxpayer is not eligible for the credit.

Position	Description	Form 3800, Part III
1	Form 7207	Line 1b
2	Form 3468, Part III	Line 1d
3	Form 7210	Line 1g
4	Form 3468, Part IV	Line 1o
5	Form 7218, Part II	Line 1q
6	Form 8911, Part I	Line 1s
7	Form 7213, Part II	Line 1u
8	Form 3468, Part V	Line 1v
9	Form 8933	Line 1x

Position	Description	Form 3800, Part III
10	Form 8936, Part V	Line 1aa
11	Form 7211, Part II	Line 1gg
12	Form 3468, Part VI	Line 4a
13	Form 8835, Part II	Line 4e

The valid indicators for the fields are:

Value	Meaning
0	Default
1	Registration number is valid
2	Registration number is invalid
3	Portal queried, no response

(3) **Invalid Condition:**

- Error Code 187 will generate when the difference between the taxpayer's amount in Field 08EPE and the associated computer underprint

#

(4) **Correction Procedures:**

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

If	And	Then
Form 3800 is not attached,	Code & Edit has not already corresponded for the missing Form 3800,	Correspond for Form 3800.
Any of the transcribed fields for Form 3800, Part III, column (j) have a computer underprint of zero,		Send TPNC 56.
Form 3800 is present and all transcription is correct,	The taxpayer made an error when adding the amounts in Form 3800, Part III, Column (j), or in transferring the total to Form 1120, Schedule J, Line 5c.	Send TPNC 73.

(5) **Suspense Correction:**

- If there is no reply to the request for a missing Form 3800, enter CCC "3" and send TPNC 73.

**Note:** If there is no reply to the request for a missing Form 3800, also remove any amount (if present) in Field 02G2B (see IRM 3.12.251.3.20.1 No Reply Procedures, for additional information).

(6) Valid TPNCs for Error Code 187 are 56, 73 and 90.

3.12.251.32.42

(01-01-2026)

**Error Code 188 -**

**Balance Due Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
07TTX	Total Tax
>>>>	Total Tax - Computer Generated
0796P	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts - Part II Lines 1 through 4, Column (k). - Section 965 Tax Liability Paid for the Reporting Year
0732 (Valid for Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability due this year from Form 1062
08PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year
08EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments
08CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466
08EST	Estimated Tax Credit <b>Note:</b> Line 16 has been Reserved for Future Use on the 2024 revision but Field 08EST may still be present on prior year form tax periods.
08EXT	Form 7004 Credit
08WTH	Withholding Amount
08SUL (Valid for Tax Period 202401 and later)	Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
0819C	Form 8827, Credit for Prior Year Minimum Tax - Corporations

Field	Field Title
08OTR (Valid for Tax Period 202401 and later)	Other Refundable Credits Amount <b>Note:</b> Credits that may be reported on Line 20z include: <ul style="list-style-type: none"> <li>• Credit for tax withheld under Chapter 3 or 4 shown on Form 1042-S, Form 8805, or Form 8288-A.</li> <li>• Credit for tax on ozone-depleting chemicals. See Section 4682(g)(2).</li> <li>• Credit under section 960(c) (section 960(b) for pre-2018 tax years of foreign corporations).</li> <li>• Section 1341 credit for repayments of amounts included in income from earlier years.</li> </ul>
0896I	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts, Part I Lines 1 through 4, Column (d) - Net 965 Tax Liability
08C34 (Valid for Tax Period 202401 and later)	Credit for Tax Withheld under Chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288
08EPE (Valid for Tax Period 202301 and later)	Elective Payment Election Amount
>>>>>	Elective Payment Verified amount
08FRM (Valid for Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability deferred on sale or exchange of farmland from Form 1062
07FIR	FIRPTA Credit
07ESP	Estimated Tax Penalty
07B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment - Computer Generated
07CRE	Credit Elect Amount
07RC>	Refundable Credits - Computer Generated
08RIC	Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
15TG>	Total credit Form 4136 Computer Generated.
S15DP	Section 15 Data Present

Field	Field Title
S16DP	Section 16 Data Present
S17DP	Section 17 Data Present
S18DP	Section 18 Data Present
S23DP	Section 23 Data Present
S24DP	Section 24 Data Present
S25DP	Section 25 Data Present

**Note:** The literal "Section XX Not Present" displays if no entries are present in a specific section.

- (2) **Invalid Condition** - Error code 188 generates when:

Tax Computer equals the difference between Balance Due Taxpayer and Balance Due computer, Error Code 188 will not display.

- (3) **For Special Instructions for Section 965 Returns, See the following IRM references:**

- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
- IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
- IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.

- (4) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

- (5) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Reminder: ERS MUST enter Action Code "341" and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

- GTSEC 08 and verify transcription as some credits claimed do not display in EC 188.

- (6) **TEs MUST check return and ALL attachments when resolving this Error Code.**

- Field 08PYO, Preceding Year's Overpayment Credited to the Current Year, transcription is from Line 13.
- Field 08EPA, Current Year's Estimated Tax Payments, transcription is from Line 14.



- Field 08CYR, Current Year's Refund Applied for on Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, transcription is from Line 15.

If	And	Then
Field 08PYO, Field 08EPA, or Field 08CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 08EST.

- Field 08EST** Transcribed from Form 1120, Line 16 (2023 - 2018) (Line 15 for 2017 and prior), and is the total of Schedule J, Lines 13, 14 and 15 (Lines 12, 13 and 14 2017-2011). Line 16 is Reserved for Future Use on 2024 revision but Field 08EST may still be present on prior year tax periods.

If	And	Then
Field 08EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 08PYO, 08EPA and/or 08CYR as shown on the return.

- Field 08EXT**, Form 7004 Credit Transcription is from Form 1120, Schedule J, Line 17 (Line 16 2017-2011).
- Field 08WTH**, Withholding and Backup withholding is dollars only and positive only. This field is from Schedule J, Part III, Line 18 (Line 17 2017-2011).
- Field 08RIC**, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties - Transcription is from Schedule J, Line 9a.

#

missing, initiate correspondence.

- Field 07FIR**, FIRPTA Credit - Transcription is from Page 1, bottom center margin, Form 1120 only. Enter any **FIRPTA** credit, Form 8288-A, in Field 07FIR. **For Kansas City**, any Form 1120 with this credit must be transferred to OSC.
- Field 07ESP**, Estimated Tax Penalty Transcription is from Line 34 (Line 33 2017-2011), Form 1120. It is edited from Line 38, Form 2220, Underpayment of Estimated Tax by Corporations and must always be included in the Balance Due/Overpayment total. Enter/edit Reserve Code "4" when a large corporation is shown on Box 8 of Form 2220.

**Note:** If an entry in Field 07ESP was deleted per instructions at IRM 3.12.251.11.1, send TPNC 90 (e.g., 90 - 257) with the following literal, "We found an error in the computation of your estimated tax penalty and adjusted your return accordingly."

**Note:** See IRM 3.12.251.7.7, Field 03RVC - Reserve Code (XREF EC 164).

- For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid, on Servicewide Electronic Research Program (SERP) at *TPNC 90 Literals*

- **Field 07B/R**, Balance Due/Overpayment: Transcription is from Line 35 (Line 34 2017-2011), Balance Due or Line 36 (Line 35 2017-2011), Overpayment from Form 1120. The computer will compute Balance Due/Overpayment The formula is  $07B/R = 07TTX - 08EST - 08EXT - 08WTH - 0896I - 07ARC$  (200812 and later)+ 07ESP.

If	And	Then
A significant amount is present in Field 08PYO, 08EPA, or 08CYR,	The Tax Period is before 202401,	Delete the field. Move the entry to Field 08EST.
A significant entry is present in Field 08EST,	The Tax Period is greater than 202312,	Delete the field. Move the entry to Field 08PYO, 08EPA and/or 08CYR as shown on the return.
A significant amount is present in Field 08SUL (For tax periods 202201 - 202212),	<b>IRA22DPE</b> is written on the line, on Form 3800 or on an attachment,	Accept the taxpayers amount. If Code and Edit has not done so, 1. Edit RPC "J." 2. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return. <b>Note:</b> P&A will provide the pre-printed half-sheets for ERS to use. 3. Suspend with Action Code "450". 4. Sign the DLN out of the block using Form 1332, Block and Selection Record. 5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.
A significant amount is present on Line 20z (Field 08OTR) for the Claim of Right Credit under Section 1341, Line 20i for 2022 - 2018		Accept the taxpayers amount. <b>Note:</b> The Section 1341 credit amount may be credit elect. If there is a credit elect amount present in the "Credited to estimated tax" line, then accept the credit elect amount for Section 1341.
It appears the return is being filed for a bank or savings and loan and has an Audit Code "1," CCC "X"	Blocking series 979 or 499,	Continue processing. If the return has a refund, do not send TPNC; instead, change the taxpayer's figures to agree with the underprint.

If	And	Then
There is an entry on Line 33 (Line 32 2017-2011) of the Form 1120,	<ol style="list-style-type: none"> <li>Line 19 of Schedule J (Line 18 2017-2011) is the only payment entry,</li> <li>No payment amounts are on Schedule J,</li> </ol>	<ol style="list-style-type: none"> <li>Enter the Line 19 (Line 18 2017-2011), Schedule J amount in Field 08EST.</li> <li>Research BMFOL to see if any payment amounts matching Line 33 (Line 32 2017-2011) of the Form 1120 can be found. If payments are present on BMFOL, enter them in the correct fields.</li> <li>If a payment is found that is <b>less</b> than the amount the taxpayer has claimed on Line 33 (Line 32 2017-2011), enter the lesser amount into Field 08EST. If Error Code 188 regenerates, assign TPNC 10.</li> <li>If a payment is found that is <b>more</b> than the amount the taxpayer has claimed on Line 33 (Line 32 2017-2011), enter the taxpayers amount from Line 33 (Line 32 2017-2011) into Field 08EST.</li> <li>If <b>no payments are found</b>, assign TPNC 10.</li> <li>If the taxpayer's amount on Line 33 (Line 32 2017-2011) is negative, input CC SSPND <b>355</b> for research. (<b>Ogden ONLY</b>).<b>Kansas City</b> take to your lead.</li> <li><b>REJECTS ONLY</b>-Research IDRS for credit or debit of a similar amount, if found adjust Line 33 (Line 32 2017-2011) (Field 07TPC) accordingly. If not found, correspond. If <b>no reply</b>, to correspondence, delete amount on Line 33 (Line 32 2017-2011) (Field 07TPC). If prepaid credits (on Schedule J, Lines 13 through 18) (Lines 12 through 19 2017-2011) are claimed and the return is a Short Period return because it is a final or has a change of accounting period, Suspend with Action Code "342." Prepare Form 4227, Intra-SC Reject or Routing Slip, with a notation of <b>Short Period with ES Credits</b>.</li> </ol>
Taxpayer has shown a payment for penalties,	And/or interest on return or attachments,	Remove from Field 07B/R.
Lines 34 or 35 are blank, zero, dash or none,	Code and Edit didn't edit,	Enter the correct amount in Field 07B/R.
Field 15TG> does not agree with Schedule J, Part III, Line 20b (Part II, Line 19b 2017-2011),		GTSEC Sections 15-18 and enter the correct fields.

If	And	Then
Reported tax and claimed tax are both zero,		Enter .01 (one cent) into Field 07MCT.
Schedule J, Part III, Line 20b (Part II, Line 19b 2017-2011) has an amount,	No Form 4136 is attached,	SSPND with Action Code "211" for correspondence.
Form 4136 credit is disallowed due to an invalid tax period, IRM 3.12.251.18.1, Sections 15-18 Field Errors,		<ul style="list-style-type: none"> <li>Send TPNC 90 (e.g., 90-249) with the following language: "You claimed a credit from Form 4136 on your tax return. The year for the credit is not valid, we have adjusted your return accordingly."</li> <li>For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid, on Servicewide Electronic Research Program (SERP) at <i>TPNC 90 Literals</i>.</li> </ul>
Taxpayer has made an error computing Balance Due/Overpayment,		Assign TPNC 10.

- (7) **REJECTS ONLY** - Research IDRS for credit or debit of a similar amount, if found adjust Line 33 (Line 32 2017-2011) (Field 08EST). If not found, correspond. **If no reply**, to correspondence, delete amount on Line 33 (Line 32 2017-2011) Field 08EST). If prepaid credits (on Schedule J, Lines 13 14, or 17) (Lines 12, 13, or 16 for 2017-2011) are claimed and the return is a Short Period return because it is a final or has a change of accounting period, Suspend with Action Code "342." Prepare Form 4227 with a notation of "Short Period with ES Credits."
- (8) If there is **no reply** received from our request for a Form 4136, delete the credit being claimed from it and adjust Field 07B/R.

3.12.251.32.43

(01-01-2026)

**Error Code 192 - Check Balance Due/Overpayment**

(1) **Fields Displayed**

Field	Field Title
01RCD	Received Date
01CCC	Computer Condition Code
S03NP	Section 03 data is Not Present
03RVC	Reserve Code
07ESP	Estimated Tax Penalty
07B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Computer Generated
07CRE	Credit Elect Amount

(2) **Invalid Condition** - Error Code 192 and Action Code 341 generates if:

- The total of Balance Due/Overpayment Computer (underprint) *minus* the  
the Reserve Code (Field 03RVC) is not "1."

#

(3) Document Perfection and ERS must identify refunds and initiate requests for manual refunds.

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

(4) **Correction Procedures:**

- Correct all misplaced entries, coding errors, and transcription errors.
- Determine if a manual refund is present:

If	Then
TC 840 has posted or is pending (PN 840) to BMFOL or TXMOD and is for the same overpayment on the return (TC 840/846 minus the interest TC 770), <b>or</b> Form 3753 or Form 5792 is attached,	Enter CCC "O" in Field 01CCC.

- If no manual refund is present:

If	Then
<p>There is <b>no</b> indication that a manual refund has been issued, and the refund requested is less</p> <p>cessing date is less than 20 days from the received date or return due date (whichever is later),</p>	<ol style="list-style-type: none"> <li>1. <b>This step is essential.</b> <ul style="list-style-type: none"> <li>• <b>Verify the transcription in field 07B/R and Field 07CRE. 07B/R is transcribed from line 36 (Line 35 2017-2011) and 07CRE is transcribed from Line 37a (the Line to the left of Line 37 2024 - 2018) (Line 36 2017 - 2011) titled Credited to 2018 estimated taxes</b></li> </ul> </li> <li>2. The transcribed amount equals the refund amount on the return, then enter "1" in Field 03RVC and transmit. This will allow the return to get a systemic refund.</li> </ol> <p><b>Note:</b> If the transcription is wrong, correct it. If it repeats the error, then enter 1 in Field 03RVC to clear the return for a systemic refund.</p>
<p>There is <b>no</b> indication that a manual refund has been issued, and the refund requested is less</p> <p>cessing date is 20 days or more from the received date or return due date (whichever is later),</p>	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "341" (Manual Refund).</li> <li>2. Flag the return for issuance of a manual refund.</li> </ol>
<p>There is <b>no</b> indication that a manual refund has been issued, and the refund requested is</p>	<ol style="list-style-type: none"> <li>1. SSPND with Action Code "341" (Manual Refund).</li> <li>2. Flag the return for issuance of a manual refund.</li> </ol>

#

#

#

**Note:** Electronically filed returns cannot have transcription errors, therefore can be cleared for a systemic refund, if they are not in interest jeopardy.

3.12.251.32.44  
(02-14-2019)

**Error Code 194 -  
Expedite Processing of  
Refund**

(1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01RCD	Received Date
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01RDD>	Return Due Date Computer Generated
03RVC	Reserve Code
07ESP	Estimated Tax Penalty
07B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Computer Generated
07CRE	Credit Elect Amount

(2) **Invalid Conditions** - Error Code 194 generates when:

- The Balance Due/Overpayment amount minus Credit Elect (Refund
- than the Interest Penalty Date and Reserve Code "1" is not present.
- CCC "O" is not present.

#

**Note:** Interest penalty date is the later of the Received Date, Correspondence Received Date or Return Due Date.

(3) **Correction Procedures:**

1. Correct coding and transcription errors and misplaced entries.
2. SSPND with Action Code "341" and follow local expedite refund procedures.

(4) **Rejects Suspense Procedures:**

- a. If there is a sign that a manual refund has been issued, or Rejects has just issued a manual refund, clear Error Code 194 by entering "O" in Field 01CCC. If the Error Code does not clear, enter Reserve Code "1" in Field 03RVC.

3.12.251.32.45  
(01-01-2026)

**Error Code 196 - RPS  
Indicator or Remittance  
Present with No Tax**

(1) **Fields Displayed**

Field	Field Title
RMIT>	Remittance
01TXP	Tax Period
01CCC	Computer Condition Code
S07NP	Section 07 Not Present (Form 1120 only)
07TTX	Total Tax Taxpayer
>>>>	Total Tax Taxpayer Computer Generated
07B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Computer Generated

(2) **Invalid Condition** - Error Code 196 generates when:

- Remittance amount or an RPS indicator is present, Total Tax Taxpayer is zero, and CCC "G" is not present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the return shows amended, revised, superseding, duplicate or any other positive indication that the return is not the first return filed for this tax period, enter CCC "G" in Field 01CCC.
- If literal "RPS" displays on the screen and no remittance is present, and the Total Tax Field is blank, enter one cent (\$.01) in Field 07TTX.

**Note:** The "RPS" indicator appears on the top right side of the IDRS screen display.

- If the remittance equals the refund amount or was sent only for penalties and/or interest, enter one cent (\$.01) in Field 07TTX.

3.12.251.32.46  
(01-01-2016)

**Error Code 198 - Tax  
Period before 199612**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
07TTX	Total Tax
07MCT	Manually Corrected Tax

(2) **Invalid Condition** - Generates whenever total tax exceeds \$50.00 and the tax period is before 199612.

(3) **Correction Procedures** - Correct coding and transcription and misplaced

#



3.12.251.32.47

(01-01-2016)

**Error Code 999 -  
Re-validate End-of-Year  
Document****(1) Fields Displayed**

Field	Field Title
01TXP	Tax Period

- (2) Invalid Condition** - Error Code 999 generates for all returns that are in error status at the end of the processing year.

**Note:** The system will re-validate the record and set validity and Error Codes based on the current program.

- (3) Correction Procedures:** Correct coding and transcription errors and misplaced entries before transmitting the record.

3.12.251.33

(04-04-2018)

**Manual Computations**

- (1)** The computer will accurately compute the tax on most returns if they have been properly filled out, edited, and transcribed.
- (2)** It is imperative that tax examiners be able to determine a return requiring manual computation. If the examiner does not identify returns, incorrect settlement with the taxpayer will result.
- (3)** These so-called "manual computation" returns require an entry of corrected tax in Field 07GVT. These corrections override the computer's determination of Gross Income Tax.
- (4)** Code and-Edit is instructed to enter Computer Condition Code "Y" for returns that have a change of accounting period on a short period return. These types of returns are easily identified as returns requiring manual computations.
- (5)** Other returns will simply end up in the ERS inventory with an underprint in Field 07GIT. Therefore, you must examine the entire return to determine if it requires manual verification or not.
- (6)** For fiscal filers (tax periods 201801 through 201811) a blended tax rate is needed, see IRM 3.12.251.36, Form 1120, Tax Rates.

3.12.251.33.1

(01-01-2016)

**Rule of Two**

- (1)** Under normal circumstances, the computer and the taxpayer agree on the computation of the tax. This satisfies the Rule of Two.
- (2)** On the usual type of return with a **true math error**, the computer and the tax examiner will agree on the computation of the tax. This satisfies the Rule of Two.
- (3)** On a manually computed return with a **true math error**, the Rule of Two is not satisfied until two tax examiners arrive at the same tax computation.

3.12.251.33.2

(01-01-2025)

**Specifically Quoted  
Sections**

- (1)** Generally, when a taxpayer quotes specific sections of the Internal Revenue Code, and the tax computation is mathematically verified as correct, it is preferable to accept this computation than to send a taxpayer notice. If the reference is questionable, refer record to manager for research of the Internal Revenue Code. A large refund (erroneous) or a large increase in tax could create bad taxpayer relations.

3.12.251.33.3  
(01-01-2018)  
**Corrective Procedures**

- (1) Compute the tax per the individual manual computation requirement. Use the credits and additional taxes as you normally would. Compare your figure for Gross Tax to that of the taxpayer. If they are the same, or differ by less than \$1.00, enter the taxpayer's amount in Field 07GVT. If the correct Gross Tax amount is zero, enter 1 cent (\$.01) in Field 07GVT.
- (2) If there is an error:
  - a. Enter the correct tax in Field 07GVT and on the return.
  - b. Attach a Form 4227, Intra-SC Reject or Routing Slip, with the stamp or 10-digit ID number of two different tax examiners and/or leads on it (this applies the Rule of Two). When verifying the 5 percent surcharge, this is not required.
  - c. Also send the applicable Taxpayer Notice Code.

#

computer's figures and send the applicable Taxpayer Notice Code.

3.12.251.33.4  
(01-01-2016)  
**Returns Requiring Manual Computation**

- (1) Follow these procedures for returns requiring manual computation:

If	Then
Section 806 or 1.142 is shown, Short period due to termination of Form 1120-S status, or Approved Form 1128 shown, Form 1128 is attached showing Filed under Rev. Proc. 2006-45,	Annualize Tax IRM 3.12.251.34, Annualization Computations, for instructions.
Minimum tax, "Y" coded due to inclusion in consolidated return, Fields over maximum number of digits or, CCC "F" with a money amount notated on Line 30,	Manually Verify tax, but do not annualize.

3.12.251.34  
(01-01-2021)  
**Short Period Returns Due to Change of Accounting Period**

- (1) "Y" - coded "Change of Accounting Period" returns cover a period of less than twelve months or fifty-two weeks but are not "initial" or "Final" returns.
- (2) Proof of permission of the change must be attached. Examples of proof are:
  - a. Form 1128 with approval space signed.
  - b. Statement by the taxpayer that such permission has been granted.
  - c. Statement that the taxpayer is changing the accounting period under Section 806 or 1.442.1(c).

**Note:** Section 1.1442.1(c) may apply only if tax year is 2002 or earlier.

- (3) If proof of permission is not attached, enter CC SSPND with Action Code "320" to initiate research of the Form 1128 file maintained by Entity. Attach Form 4227, Intra-SC Reject or Routing Slip, notate the change of accounting period no proof attached.
- (4) If proof of permission is not attached and not found in Entity, correspond with taxpayer for reason for short period.
- (5) Computer Condition Code "Y" must be present on all returns that have a Change of Accounting Period to update the tax period on the Master File.

3.12.251.34.1  
(01-01-2025)  
**Annualization  
Computations**

- (1) If the return is for a short period due to a Change of Accounting Period, the computation of tax may be annualized. The computation for annualizing tax is shown in the table below:

Step	Action
Step 1	<ol style="list-style-type: none"> <li>1. Taxable Income X 12</li> <li>2. Divided by number of months in tax period</li> <li>3. Equals Annualized Income</li> </ol>
Step 2	<ol style="list-style-type: none"> <li>1. Annualized Income X applicable tax rate</li> <li>2. Equals Annualized Tax</li> </ol>
Step 3	<ol style="list-style-type: none"> <li>1. Annualized Tax X number of months in tax period</li> <li>2. Divided by 12</li> <li>3. Equals Gross Tax</li> </ol>

- (2) Example 1- The tax on a single corporation with the taxable income of \$115,572.00 for the tax period beginning January 1, 2022 and ending September 30, 2022, is computed as follows:

Step	Action
Step 1	$\$115,572.00 \times (12 \text{ divided by } 9) = \$154,096.00$
Step 2	$\$154,096.00 \times 21 \text{ percent} = \$32,360.16$
Step 3	$\$32,360.16 \times (9 \text{ divided by } 12) = \$24,270.12$

- (3) **AN OPTIONAL METHOD OF ANNUALIZATION IS AVAILABLE TO TAXPAYERS.** If the taxpayer quotes Section 443(b)(2), the taxpayer may be able to use either the normal method of annualization or Section 443(b)(2).
- (4) A Section 443(b)(2) must be based on an actual 12-month period (the short period plus the number of months in the next period to total twelve months). The taxpayer pays the lesser of the regular annualized tax or the greater of the following (if it is less than the regular annualized):
  - a. The tax computed on the 12-month period (which includes the short period plus additional months following the short period to total twelve months) times the number of months of the short year divided by 12.

- b. The tax computed on the short period (but not annualized).

**EXAMPLE:**

1). **Tax period 201712**; Taxable Income \$40,000.00;  
 Number of months in the tax period is 5  
 Regular annualization -  
 $\$40,000.00 \times (12/5) = \$96,000.00$  (annualized income)  
 $(\$96,000.00 \times .34 \text{ percent}) - \$11,750.00 = \$20,890.00$   
 (annualized tax)

$\$20,890.00 \times (5/12) = \$8,704.00$  (gross tax)

2). 12-month period - (5 months of income at \$40,000.00 plus 7 months of income at \$50,000.00.)  
 Taxable Income of 12-month period: \$90,000.00  
 $(\$90,000.00 \times .34 \text{ percent}) - \$11,750.00 = \$18,850.00$   
 $\$18,850.00 \times 5/12 = \$7,854.00$  (5-month period)

3). Short period -  
 $(\$40,000.00 \times .34 \text{ percent}) - \$11,750.00 = \$1,850.00$

First compare the greater of Example 2) above (\$7,854.00) or  
 Example 3) (\$1,850.00) = \$7,854.00

The lesser of \$7,854.00 or regular annualized \$8,704.00 = \$7,854.00

- (5) If the taxpayer has used days to compute tax, verify the computation using days. The following is an example of a single corporation with a change of accounting period with 1 tax rate, taxable income of \$10,501 and tax period from September 1, 2023 to December 31, 2023.

**Days:**

$\$10,501.00 \times 365 \text{ days} = \$3,832,865$  divide by 122 days =  
 \$31,416.92

$\$31,416.92 \times .21 \text{ percent} = \$6,597.55$

$\$6,597.55 \times 122 \text{ days} = \$804,901.65$  divide by 365 days = \$2,205.21

- (6) In the next example the taxable income is \$75,000.00 for 90 days of business in 2023.

**Days:**

$\$75,000.00 \times 365 \text{ days} = 27,375,000$  divide by 90 days= \$304,166.67

$\$304,166.67 \times 21 \text{ percent} = \$63,875.00$

$\$63,875.00 \times 90 = \$5,748,750.00$  divide by 365 = \$15,750.00

3.12.251.35  
(01-01-2016)

### Manual Verifications

- (1) This subsection deals with manual verifications.

3.12.251.35.1  
(01-01-2026)

### Y-Coded Section 1.1502 Return

- (1) A "Y"- Coded **Treasury Regulation Section 1.1502** return is computed under normal corporate tax rates. The return is the last return of a subsidiary before its inclusion in a consolidated return of either an existing consolidated group or a new consolidated group. The Computer Condition Code " Y" must be entered to change the fiscal year ending at Martinsburg Computing Center (MCC).

3.12.251.35.2  
(01-01-2016)

### Qualified Personal Service Corporations

- (1) If the return is for a Qualified Personal Service Corporation, Field 03CGC is "2" and the tax period is 201712 and prior, tax will be computed at a flat 35 percent. For tax periods 201801 and later, tax will be computed at 21 percent. For fiscal filers (tax periods 201801 through 201811) tax will be figured at a blended rate, see IRM 3.12.251.36, Form 1120 Tax Rates.

3.12.251.35.3  
(03-09-2018)

### Controlled Group Returns, Tax Periods 199312 - 201712

- (1) For tax period 199312 through 201712, a corporation with a Taxable Income over \$100,000, will pay regular tax, plus an additional tax equal to the lesser of 5 percent of its Taxable Income that exceed \$100,000 or \$11,750. A corporation with Taxable Income over \$15,000,000, will pay regular tax, the 5 percent tax (not to exceed \$11,750) and an additional tax equal to 3 percent of its Taxable Income that exceeds \$15,000,000 (not to exceed \$100,000). When the Controlled Group is liable for the additional tax, a Schedule O should be attached, see IRM 3.12.251.7.3, Field 03CGC - Controlled Group Personal Service Code (XREF EC 114), and IRM 3.12.251.32.20, Error Code 114 - Check Section 04 Amounts against Field 03CGC.

3.12.251.36  
(02-14-2019)

### Form 1120, Tax Rates

- (1) For tax returns beginning in 2018, the following forms will have a new tax rate of 21 percent.
- Form 1120
  - Form 1120-C
  - Form 1120-F - Section II, Income Effectively Connected with the Conduct of a Trade or Business in the United States. See table below for Form 1120-F tax rates.

Form 1120-F Sections	New Rate
Section I, Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States.	30 percent or trade agreement amount.
Section II, Income Effectively Connected with the Conduct of a Trade or Business in the United States.	21 percent
Section III, Branch Profits Tax and Tax on Excess Interest.	30 percent or trade agreement amount.

- Form 1120-L and Form 1120-PC
- Form 1120-REIT and Form 1120-RIC

- (2) Fiscal filers with tax periods ending in 201801 through 201811 will use a blended tax rate. Use the following table to compute the corporations blended rate:

Step	Action	Amount
Step 1	Figure the corporation's tax for the entire tax year using the tax rate schedule, Schedule O, or the 35 percent rate for Personal Service Corporations.	Line 1 amount _____
Step 2	Figure the corporations tax for the entire tax year using the 21 percent flat tax.	Line 2 amount _____
Step 3	Multiply Line 1 by the number of days in the corporation's tax year before January 1, 2018.	Line 3 amount _____
Step 4	Multiply Line 2 by the number of days in the corporation's tax year after December 31, 2017.	Line 4 amount _____
Step 5	Divide Line 3 by the total number of days in the corporation's tax year.	Line 5 amount _____
Step 6	Divide Line 4 by the total number of days in the corporation's tax year.	Line 6 amount _____
Step 7	Add Lines 5 and 6. This is the corporation's total tax for the fiscal tax year.	Total tax amount _____

**Note:** An Excel worksheet has been developed for figuring the blended rate for fiscal filers (201801 through 201811) and can be found at *Blended Rate Job Aid*. The use of this job aid does not override the "Rule of Two."

**Caution:** Short period returns and returns with a 52-53 week filing year that are blended, must be computed manually using the table in Paragraph (2), above.

- (3) Use the following table to determine Form 1120, tax rates for tax periods 201712 and prior:

**Note:** DO NOT USE this table for Controlled Groups or Personal Service Corporations, see IRM 3.12.251.35.3, Controlled Group Returns, Tax Periods 199312 - 201712.

199312 through 201712
Taxable income under \$50,000 X 15 percent
Taxable income from \$50,000 to \$75,000 X 25 percent - \$5,000
Taxable income from 75,000 to \$100,000 X 34 percent - \$11,750
Taxable income from \$100,000 to \$335,000 X 39 percent - \$16,750
Taxable income from \$335,000 to \$10,000,000 X 34 percent
Taxable income from \$10,000,000 to \$15,000,000 X 35 percent - \$100,000
Taxable income from \$15,000,000 to \$18,333,333 X 38 percent - \$550,000
Taxable income from over \$18,333,333 X 35 percent

3.12.251.37  
(01-01-2022)  
**Form 1120 Taxpayer  
Notice Codes**

- (1) See Exhibit 3.12.251-30, Form 1120 and Form 1120 Series - Taxpayer Notice Codes (TPNCs), for valid TPNCs and explanations:

3.12.251.38  
(01-01-2026)  
**Form 1120-C Sections  
and Fields**

- (1) Fields and screens will be similar in nature to Form 1120. Form 1120-C Is filed and processed at the Ogden Campus.
- (2) Form 1120-C has Section 01-11, 14-25 and 60.
- (3) Information related to ERS screens displays, invalid conditions, and correction procedures are found in this subsection.

3.12.251.38.1  
(01-01-2016)  
**Section 01 Data Form  
1120-C**

- (1) This subsection gives instructions for correcting Form 1120-C Section 01 Field Errors.
- (2) Section 01 has Remittance, received date, entity data, processing codes and miscellaneous information.

**Note:** If an “Unrecognizable Field Error” displays, use CC GTSEC 24, drop your cursor to the bottom of the screen to clear this error.

3.12.251.38.1.1  
(01-01-2019)  
**Section 01 Field Errors**

- (1) Correctable Form 1120-C Section 01 fields are listed below:

Field	Field Title	Field Length
01NC	Name Control	4

Field	Field Title	Field Length
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Codes	10
01NAI	NAICS Code	6
01CRD	Correspondence Received Date	8 - ERS input only
01CBI	Preparer Checkbox Indicator	1
01PSN	Preparer Taxpayer Identification Number (PTIN)	9
01PEN	Paid Preparer EIN	9
01PTN	Preparer Telephone Number	10
01RPC	Return Processing Code	35

3.12.251.38.1.2  
(01-01-2016)

**Field 01 NC - Name Control**

- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5, Section 01 Data - Form 1120.

3.12.251.38.1.3  
(01-01-2016)

**Field 01 EIN - Employer Identification Number**

- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.3, Field 01EIN - Employer Identification Number (XREF EC 004).

3.12.251.38.1.4  
(01-01-2016)

**Field 01TXP - Tax Period**

- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.4, Field 01TXP - Tax Period (XREF EC 007 or 026).

3.12.251.38.1.5  
(01-01-2016)

**Field 01RCD - Received Date**

- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.5, Field 01RCD - Received Date (XREF EC 007).

3.12.251.38.1.6  
(01-01-2026)

**Field 01CCC - Computer Condition Codes**

- (1) The Computer Condition Code (CCC) is transcribed from the dotted portion of the Income section of the return. Codes are used to notate a specific condition, attachment or computation and will post on the Master File.
- (2) Valid CCC's for Form 1120-C are B, D, E, F, G, I, J, L, M, O, P, R, S, T, W, X, Y, 3, 5, 7, 8 and 9.
- (3) **Invalid Conditions:**
- There are more than 10 codes present.



- Field 01CCC is not blank or entry is not B, D, E, F, G, I, J, L, M, O, P, R, S, T, W, X, Y, 3, 5, 7, 8 and 9.

(4) Correction Procedures: See IRM 3.12.251.5.7, Field 01CCC - Computer Condition Code (XREF EC 010, 011, 065, 070, 072, 073, 172) for correction procedures.

3.12.251.38.1.7  
(01-01-2024)

**Return Processing Code  
- Field 01RPC**

(1) Return Processing Code (RPC) is an alpha or numeric character used to alert the computer to a special condition. The RPC is edited on Form 1120-C, Page 1, in the right margin next to Line 1.

(2) **Invalid Conditions:**

- The characters are not alpha or numeric. The table below shows the codes used for Form 1120-C.
- There are more than 35 characters.

(3) **Correction Procedures:**

- Correct misplaced entries and transcription errors.
- When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:

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

RPC	Explanation
E	Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
G	Form 5471, Schedule G-1, Cost Sharing Arrangement
J	For tax periods 202201 - 202212, taxpayer writes <b>IRA22 DPE</b> on Form 1120-C, Line 30f(1) or on an attachment.
K	For tax periods 202201 - 202212, taxpayer writes <b>IRA22TRE</b> on Form 3800 at the top of the return, or on an attachment.
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
N	Form 4626, Alternative Minimum Tax (Revision 2023) is attached.
1	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts, is attached.
2	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI), is attached.

RPC	Explanation
3	Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI), is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached.
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.

- 3.12.251.38.1.8  
(01-01-2016)  
**Field 01NAI North American Industry Classification System Codes (NAICS)**
- (1) The North American Industry Classification System Codes (NAICS) is transcribed from Form 1120-C, Schedule K, Line 2a. Procedures for correcting Field 01NAI are the same as Form 1120, see IRM 3.12.251.5, Section 01 Data - Form 1120.
- 3.12.251.38.1.9  
(01-01-2021)  
**Field 01CRD - Correspondence Received Date**
- (1) Field 01CRD is the date stamped on the reply to correspondence. Procedures for correcting Field 01CRD is the same as Form 1120, see IRM 3.12.251.5.11, Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073).
- 3.12.251.38.1.10  
(01-01-2016)  
**Field 01CBI - Checkbox Indicator**
- (1) All information related to this field is the same as Form 1120, see IRM 3.12.251.5, Section 01 Data - Form 1120.
- 3.12.251.38.1.11  
(01-01-2016)  
**Field 01PSN - Preparer Taxpayer Identification Number (PTIN)**
- (1) The Preparer Taxpayer Identification Number (PTIN) is transcribed from the "PTIN" box in the "Paid Preparer Use Only" section of the return. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.12, Field 01PSN - Preparer Taxpayer Identification Number (PTIN).
- 3.12.251.38.1.12  
(01-01-2016)  
**Field 01PEN - Preparer EIN**
- (1) The Preparer EIN is transcribed from the "EIN" box in the "Paid Preparer Use Only" section of the return. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5, Section 01 Data - Form 1120.
- 3.12.251.38.1.13  
(01-01-2016)  
**Field 01PTN - Preparer Telephone Number**
- (1) The paid preparer phone number is transcribed from the bottom right-hand corner of Page 1, in the Paid Preparer Use Only area of the return. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.1, Section 01 Field Errors.
- 3.12.251.38.2  
(01-01-2016)  
**Section 02 Data Form 1120-C**
- (1) This subsection gives instructions for correcting Form 1120-C Section 02 Field Errors.

- (2) Section 02 has address information. It will be present when a change of address has been entered.
- (3) This subsection is not present on "G" coded returns.
- (4) Correctable Form 1120-C Section 02 fields are listed below:

3.12.251.38.2.1  
(01-01-2016)

#### Section 02 Field Errors

- (1) The fields displayed for this subsection are the same as Form 1120, see IRM 3.12.251.6.1, Section 02 Field Errors.

3.12.251.38.2.2  
(01-01-2022)

#### ◆Field 02CON - "In Care of" Name◆

- (1) All invalid conditions and correction procedures for this field are the same as Form 1120, see IRM 3.12.251.6.2, Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016).

3.12.251.38.2.3  
(01-01-2022)

#### ◆Field 02FAD - Foreign Address◆

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.3, Field 02FAD - Foreign Address.

3.12.251.38.2.4  
(01-01-2016)

#### Field 02ADD - Street Address

- (1) The fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.4, Field 02ADD - Street Address (XREF EC 002, 014, 015, 016).

3.12.251.38.2.5  
(01-01-2016)

#### Field 02CTY - City

- (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.5, Field 02CTY - City (XREF EC 002, 014, 015, 016).

3.12.251.38.2.6  
(01-01-2016)

#### Field 02ST - State

- (1) The invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.6, Field 02ST - State (XREF EC 002, 014, 015, 016).

3.12.251.38.2.7  
(01-01-2016)

#### Field 02ZIP - Zip Code

- (1) The invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.7, Field 02ZIP - ZIP Code (XREF EC 002, 014, 015, 016).

3.12.251.38.3  
(01-01-2025)

#### Section 03 Field Errors

- (1) Correctable Section 03 fields are listed below:

Field	Field Title	Field Length	Location
03TOC	Type of Organization Code	1	Page 1, upper right margin by Box C
03LYC	Last Year's 1120 Code	1	Page 1, upper left margin next to Box A-3
03TCC	Type of Cooperative Code	1	Page 1, Box C
03EZI	Empowerment Zone Credit	1	The margin to the left of "Deductions" section of the return following "1- "

Field	Field Title	Field Length	Location
03K04	Affiliated Group Code	1	Schedule K, Question 5
03PNC	Parent Name Control	4	Schedule K, Question 5
03PIN	Parent EIN	9	Schedule K, Question 5
03ADC	Audit Code	15	The margin to the left of "Deductions" section of the return following 2-
03MIC	Missing Schedule Code	2	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes
03PIC	Penalty and Interest Code	1	The margin to the left of "Deductions" section of the return following 4-
03RVC	Reserve Code	1	The margin to the left of "Deductions" section of the return following 5-
03ISI	Installment Sales Indicator	1	The margin to the left of "Deductions" section of the return following 6-
03K8C	Number of Forms 5472 attached	3	Page 4, Schedule K, dotted portion of Line 8c
03CGC	Controlled Group Code	1	Schedule J, Line 1 (Moved to Schedule K, Line 19)
0320A	AMT - corporation under section 59(k)(1) prior year	1	Schedule K, Question 20a
0320B	AMT - corporation under section 59(k)(1) current year	1	Schedule K, Question 20b
0320C	AMT - Safe Harbor method under section 59(k)(3)(A)I	1	Schedule K, Question 20c

3.12.251.38.3.1  
(01-01-2016)

**Field 03TOC - Type of Organization Code**

(1) Valid Codes are edited from Page 1, Box C. Blank (if G coded) "6" or "7" are the only valid codes.

- Code "6" should be edited if Box C(1) is checked.
- Code "7" should be edited if Box C(2) is checked, or neither box is checked.

(2) **Invalid Condition:**

- The code is not blank (if G coded), "6" or "7."

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.

If	Then
Field 03TOC is not "6" or "7,"	Determine the correct code from Box C and enter in Field 03TOC.
Neither box is checked,	Research using INOLES. Enter "6" if subsection 80 (SS80) otherwise enter Code "7."

3.12.251.38.3.2  
(01-01-2016)  
**Field 03LYC - Last  
Year's 1120 Code**

- (1) Field 03LYC is edited from Form 1120-C, Page 1, Box A.
- (2) **Invalid Condition:**
  - The entry is not "1."
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If Question 3, Box A is checked, enter a "1" in Field 03LYC. Otherwise delete entry.

3.12.251.38.3.3  
(01-01-2016)  
**Field 03TCC - Type of  
Cooperative Code**

- (1) Field 03TCC is transcribed from Form 1120-C, Page 1, Box C.
  - a. Valid entries are "1" (Tax Exempt) or "2" (Nonexempt).
- (2) **Invalid Condition:**
  - The code is not "1" or "2."
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Enter "1" (Tax Exempt box checked) or "2" (Nonexempt box is checked).
  - c. If neither box is checked research using INOLES. Enter "1" if Subsection 80 (SS80) is shown, otherwise enter "2" in Field 03TCC.

3.12.251.38.3.4  
(01-01-2025)  
**Field 03CGC - Controlled  
Group Code**

- (1) This subsection is only valid for tax periods 201811 and prior.
- (2) Field 03CGC is edited from Schedule K, Line 19. Valid codes are Blank or "1."
- (3) **Invalid Conditions:**
  - The tax period is 201812 and later.
  - The entry is not "1" or blank.
  - The entry is "1", but the Schedule K does not show taxpayer is part of a controlled group.
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If taxpayer is part of a controlled group, either box on Schedule K is checked and the taxpayer has attached Schedule O, enter a "1" in Field 03CGC. Otherwise delete code.
  - c. Correspond for missing Schedule O if not present, and the taxpayer has not figured tax using the standard method.

- 3.12.251.38.3.5  
(01-01-2016)  
**Field 03K04 - Affiliated Group Code**
- (1) Field 03K04 is edited from Schedule K, Line 5. Valid entries are blank or "1," "2" or "3."
  - (2) **Invalid Condition:**
    - The entry is not "1," "2" or "3."
  - (3) **Correction Procedures:**
    - a. Correct coding transcription errors and misplaced entries.
    - b. Enter "1" if "Yes" box is checked
    - c. Enter "2" if "No" box is checked or
    - d. Enter "3" if both boxes are checked
- 3.12.251.38.3.6  
(01-01-2016)  
**Field 03PNC - Parent Name Control**
- (1) Field 03PNC is transcribed from Schedule K, Line 5.
  - (2) **Invalid Conditions:**
    - The first position is not alpha or numeric.
    - The remaining three positions are not alpha, numeric, ampersand, hyphen or blank.
    - Any character follows a blank.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. Refer to Schedule K Line 5.
    - c. If unable to determine correct parent name control, enter XXXX in Field 03PNC.

**Note:** If Form 851, Affiliations Schedule, shows the parent EIN to be the same as Field 01EIN, GTSEC 03 and delete Field 03K04.
- 3.12.251.38.3.7  
(01-01-2016)  
**Field 03PIN - Parent EIN**
- (1) Field 03PIN is transcribed from Schedule K, Line 5.
  - (2) **Invalid Conditions:**
    - The parent EIN is not numeric.
    - The field is less than 9 digits.
    - The field is all zeros or nines.
    - The field is the same as Field 01EIN.
  - (3) **Correction Procedures:**
    - a. Correct coding and transcription errors and misplaced entries.
    - b. If Form 851 or statement is attached showing the parent EIN is the same as Field 01EIN, then GTSEC 03 and delete Field 03K04.
    - c. Unable to find correct Parent EIN, enter 129999999 in Field 03PIN.
- 3.12.251.38.3.8  
(01-01-2024)  
**Field 03ADC - Audit Codes**
- (1) Field 03ADC is currently transcribed from the margin to the left of "Deductions" section of the return following "2 -." Audit Codes "2," "3" and "C" are valid for Form 1120-C, see IRM 3.12.251.7.13, Field 03ADC - Audit Code, for all Audit Codes.

3.12.251.38.3.9  
(01-01-2018)  
**Field 03MIC - Missing  
Schedule Code**

- (1) Missing Schedule Codes will no longer be edited by Code and Edit. Code and Edit is now instructed to correspond for missing forms/schedules.

(2) **Correction Procedures:**

- a. Delete the entry in Field 03MIC.
- b. If there is no sign Code and Edit has requested the missing form(s)/ schedule(s), SSPND with Action Code 21X and correspond if credit is

#

**Exception:** Correspond for a missing Schedule D if **any** significant entry is present on Line 7, Form 1120-C.

3.12.251.38.3.10  
(01-01-2016)  
**Field 03PIC - Penalty  
and Interest Code**

- (1) The Penalty and Interest Code is transcribed from the margin to the left of "Deductions" section of the return following "4." Field 03PIC must be "1" when the and an amount for precomputed penalty and interest is shown on the return.

#

(2) **Invalid Condition:**

- Field 03PIC is not blank or "1."

(3) **Correction Procedure**

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

3.12.251.38.3.11  
(01-01-2016)  
**Field 03RVC - Reserve  
Code**

- (1) The Reserve Code is transcribed from the margin to the left of "Deductions" section of the return following "5." Valid codes are "1" and "4."

(2) **Invalid Condition:**

- Reserve code is not "1" or "4."

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Code "1" will be entered by Error Correction when a manual refund has been issued.
- c. Code "4" will be used if Form 2220 is attached and the taxpayer has checked the box on Line 8, Part II, Large Corporation.

3.12.251.38.3.12  
(01-01-2016)  
**Field 03ISI - Installment  
Sales Indicator**

- (1) The Installment Sales Code indicator is transcribed from the margin to the left of "Deductions" section of the return following "6". Valid codes are "0," "1," "2," "3" or blank. The codes are based on the taxpayer's response to Question 3, Form 6252, Installment Sale Income.

(2) **Invalid Condition:**

- Field 03ISI is Invalid if not "1," "2," "3" or blank.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Refer to chart below:

If	Then
The "Yes" box is checked in response to Question 3, Form 6252,	Enter a "1" in Field 03ISl.
The "No" box is checked in response to Question 3, Form 6252,	Enter a "2" in Field 03ISl.
Form 6252 is attached and neither box on Line 3 is checked,	Enter a "3" in Field 03ISl.
None of the above are applicable,	Delete Field 03ISl.

**Note:** Code "0" is entered by ISRP when no Installment Sales Code is present.

3.12.251.38.3.13  
(01-01-2024)

**Fields 0320A, 0320B and 0320C - Corporate AMT**

- (1) Fields 0320A, 0320B, and 0320C are transcribed from Form 1120-C, Schedule K, Lines 20a, 20b and 20c.
- (2) **Invalid Conditions** - these fields are invalid if:
  - An entry other than "0," "1," "2," or "3" is present.
  - Tax Period is before 202301.
- (3) **Correction Procedure:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the chart below:

If	Then
Form 1120-C, Schedule K, Lines 20a, 20b, or 20c is "Yes,"	Enter "1" in the appropriate field.
Form 1120-C, Schedule K, Lines 20a, 20b, or 20c is "No,"	Enter "2" in the appropriate field.
Both the "Yes" and "No" boxes are checked,	Enter "3" in the appropriate field.
Neither box is checked,	Enter "0" in the appropriate field.
Tax Period is before 202301,	Enter "0" in the appropriate field.

3.12.251.38.4  
(01-01-2021)

**Section 04 Data - Form 1120-C**

- (1) This subsection has instructions for correcting Section 04 field errors. The fields in Section 04 are for Tax Periods 201811 and prior. Section 04 has tax information from Schedule O, Apportionment Schedule (2012 revision/Tax Periods 201811 and prior). Correctable Section 04 errors are shown below:



Field	Field Title	Field Length All Positive	Location
04TB1	1st Taxable Income Bracket Amount	7	Schedule O, Part II, Column (c)
04TB2	2nd Taxable Income Amount	9	Schedule O, Part II, Column (d)
04TB3	3rd Taxable Income Amount	9	Schedule O, Part II, Column (e)
04AT1	Additional 5 percent Tax	7	Schedule O, Part III, Column (f)
04AT2	Additional 3 percent Tax	8	Schedule O, Part III, Column (g)

(2) **Invalid Conditions:**

- The field is not numeric.
- An entry exceeds the maximum field length.
- Field 04AT1 exceeds \$11,750.
- Field 04AT2 exceeds \$100,000.
- Fields are 201812 and later.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If Fields 04AT1 or 04AT2 exceeds the allowable amount, correct.
- If fields are 201812 and later, delete the fields.
- See IRM 3.12.251.3.26, Documents with Overfilled Money Fields.

3.12.251.38.5  
(01-01-2016)

**Section 05 Data - Form 1120-C**

- (1) This subsection gives instructions for correcting Section 05 field errors.
- (2) Section 05 data has income information reported on Form 1120-C.
- (3) Correctable Section 05 fields are shown below:

Field	Field Title	Location
0501C	Gross Receipts less Returns	Line 1c
0502	Cost of Goods Sold	Line 2
0510	Total Income	Line 10

(4) **Invalid Conditions:**

- The fields are not numeric.
- The money amount exceeds maximum field length, see IRM 3.12.251.3.26, Documents With Overfilled Money Fields, for instructions on how to correct.

(5) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a positive only field (0501) is negative, delete the field.

3.12.251.38.6  
(01-01-2016)

**Section 06 Data - Form 1120-C**

- (1) This subsection has information reported in the deduction portion of the return. Instructions for correcting Section 06 Field errors are below.
- (2) Fields 06BD, 06TOT and 06OTH can be either positive or negative. All other fields are positive only.

3.12.251.38.6.1  
(01-01-2020)

**Section 06 Field Errors**

- (1) Correctable Section 06 Field errors are shown below:

Field	Field Title	Location
06SAW	Salaries and Wages	Line 12
06BD	Bad Debts	Line 13
0622	Domestic Production Activities Deduction	Line 22
06TOT	Total Deductions	Line 24
06DAA	Deductions and Adjustments	Line 25b
06NOL	Net Operating Loss	Line 26a
06SPD	Special Deductions	Line 26b
06TI	Taxable Income	Line 27

- (2) **Invalid Conditions:**

- The field is not numeric.
- A “positive only” field is negative.

- (3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a positive only field is negative, delete the field and add the amount to Field 06TOT.

3.12.251.38.7  
(01-01-2016)

**Section 07 Data - Form 1120-C**

- (1) This subsection has instructions for correcting Section 07 Field Errors.
- (2) All fields in this subsection are transcribed in dollars and cents.
- (3) Field 07B/R may be positive or negative, while all other fields are positive only.

3.12.251.38.7.1  
(01-01-2026)

**Section 07 Field Errors**

- (1) Correctable Section 07 Field Errors are listed below:

Field	Field Title	Location on Form 1120-C
07TTX	Total Tax	Line 28

Field	Field Title	Location on Form 1120-C
0796P	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts - Part II Lines 1 through 4, Column (k). - Section 965 Tax Liability Paid for the Reporting Year	Line 29
0729 (Valid for Tax Period 202507 and later)	Net Section 1062 Tax Liability due this year, from Form 1062	Line 29
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year	Line 30a
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments	Line 30b
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466	Line 30c
07EST	Estimated Tax Credit <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.	Line 30d (2023 - 2018) (29d for 2017 and prior)
07EXT	Tax Paid with Form 7004	Line 30d (Line 30e for 2023 - 2018) (29e for 2017 and prior)
07RIC	Regulated Investment Credit, Form 2439	Line 30e (Line 30f for 2023 - 2018) (29f for 2017 and prior)

Field	Field Title	Location on Form 1120-C
07ARC	Refundable Credit amount, Form 8827	Line 30g (2010 through 2019 revisions)
07SEC	Section 1383 Credit	Line 30g (Line 30h for 2023 - 2018) (29h for 2017 and prior)
0796I	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts - Part I Lines 1 through 4, Column (d) - Net 965 Tax Liability	Line 30i (Tax period check invalid (before 201712 or after 202012))
07EPE (Valid for Tax Period 202301 and later)	Elective Payment Election	Line 30h (Line 30i for 2023)
07EPV (Valid for Tax Period 202301 and later)	<b>ERS input only</b> - verified field for 07EPE.	Line 30h
07FRM (Valid for Tax Period 202507 and later)	Net Tax Liability Deferred on Sale of Farmland	Line 30i
07OTH (Valid for Tax Period 202401 and later)	Other	Line 30z
07ESP	Estimated Tax Penalty, Form 2220	Line 32 (Line 31 for 2023 - 2018) (30 for 2017 and prior)
07B/R	Amount Owed/Overpayment	Line 33/34 (Line 32/33 for 2023 - 2018) (31/32 for 2017 and prior)

Field	Field Title	Location on Form 1120-C
07CRE	Credit Elect	Left of Line 35 (Line 34 for 2023 - 2018) (33 for 2017 and prior)
07GIT	Gross Income Tax per Taxpayer	Schedule J Line 1a (Line 2 for 2023 and prior)
07GVT	Gross Verified Tax	Manually computed amount of Gross Tax - ERS input only
07MCT	Manually Corrected Total Tax-Correction Field only	ERS input only

- a. Field 07GVT is not transcribed. It is used by the ERS Tax Examiner to enter the "Gross Verified Tax." If the taxpayer did not make a math error, this should agree with Line 1a, Schedule J.
- b. Field 07MCT is not transcribed. This is used by the ERS Tax Examiner to enter the Manually Corrected Total Tax.

(2) **Invalid Conditions:**

- The field is not numeric.
- A "positive only" field is negative.
- A field is present and has a tax period before the field is valid.
- Field 07EST is present and the Tax Period greater than 202312.
- Entries are present in both Fields 07B/R (with a minus sign behind it) and 07ARC.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a "positive only" field is negative, delete the field.
- c. The following fields are valid for Tax Periods 202401 and later:
  - Field 07PYO
  - Field 07EPA
  - Field 07CYR
  - Field 07OTH

If	And	Then
Field 07PYO, Field 07EPA, or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.
Field 07OTH is present,	The Tax Period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.

- d. Follow the instructions below for Field 07EST, Estimated Tax Credit, field error.

If	And	Then
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 07EPA and/or 07CYR as shown on the return.

- e. If entries are present in both Fields 07B/R (with a minus sign behind it) and 07ARC, suspend return with Action Code “470,” attach Form 4227, Intra-SC Reject or Routing Slip, to the front of the return and leave the return in the pack of work when no other error is present.

3.12.251.38.8  
(01-01-2016)

**Section 08 Data - Form 1120-C**

- (1) This subsection has instructions for correcting Section 08 Field Errors.
- (2) Section 08 has the statutory credits and other taxes. This information is transcribed from the Form 3800 or Schedule J.
- (3) All fields are positive with the exception of Non-Energy Investment Credit (Field 08NEI) which can be positive or negative.

3.12.251.38.8.1  
(01-01-2025)

**Section 08 Field Errors**

- (1) Correctable Section 08 fields are listed below:

Field	Field Title	Location
08SEC (Valid for Tax Period 202401 and later)	Section 1291 Tax from Form 8621	Schedule J, Line 1b
08TAJ (Valid for Tax Period 202401 and later)	Tax Adjustment from Form 8978	Schedule J, Line 1c
08BET	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts	Schedule J, Line 1d (Line 2 for 2023) (Line 3 for 2022 and prior) (Valid for 201812 and later)
08CTR (Valid for Tax Period 202401 and later)	Chapter 1 Tax Recapture from Form 4255	Schedule J, Line 1e
08OCT (Valid for Tax Period 202401 and later)	Other Chapter 1 Tax	Schedule J, Line 1z

Field	Field Title	Location
08AMT	Form 4626, Alternative Minimum Tax - Corporations	Schedule J, Line 2 (Line 3 for 2022 and prior) (valid for 201811 and prior)
08CAM	Form 4626, Alternative Minimum Tax - Corporations (2023 revision)	Schedule J, Line 3 (Valid for 202301 and later)
08FTC	Form 1118, Foreign Tax Credit - Corporations	Schedule J, Line 5a
08QEV	Credit from Form 8834	Schedule J, Line 5b
08GBC	Form 3800, General Business Credit	Schedule J, Line 5c
08PYM	Form 8827, Credit for Prior Year Minimum Tax - Corporations (202212 and prior)	Schedule J, Line 5d
08PY2	Form 8827, Credit for Prior Year Minimum Tax - Corporations (202301 and later)	Schedule J, Line 5d
08CEB	Bond Credits from Form 8912	Schedule J, Line 5e
08OTR (Valid for Tax Period 202401 and later)	Other	Schedule J, Line 5z
08TSC	Total Statutory Credit	Schedule J, Line 6
08SCV	Statutory Credits Verified	ERS input only
08TRI	Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties	Schedule J, Line 8a
08RLI	Form 8611, Recapture of Low- Income Housing Credit	Schedule J, Line 8b

(2) Field 08SCV is not transcribed, but an ERS input Field only.

(3) **Invalid Conditions:**

- The field is not numeric.
- An entry exceeds the maximum field length.
- A field is present and has a tax period before the field is valid.
- A “positive only” field is negative.

(4) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Make necessary corrections.
- c. If a “positive only” field is negative, delete the field.
- d. The following fields are valid for Tax Periods 202401 and later:
  - Field 08SEC
  - Field 08TAJ
  - Field 08CTR - See (4)e below for additional correction procedures.
  - Field 08OCT
  - Field 08OTR

If any of the fields named above are present and the Tax Period is before 202401, then delete the field. If the deletion triggers a Math Error Code, then send the applicable TPNC.

- e. Field 08CTR, Chapter 1 Tax Recapture from Form 4255, is valid for Tax Period 202401 and later.

If	And	Then
An amount is present on Form 1120-C, Schedule J, Line 1e,	Form 4255 is attached,	Accept taxpayer's entry.
An amount is present on Form 1120-C, Schedule J, Line 1e,	Form 4255 is not attached,	Correspond.

#

- f. If there are other valid credits being claimed, then the total of ALL credits must be included in Field 08SCV.

3.12.251.38.9  
(01-01-2016)

**Section 09 Data - Form 4626, Alternative Minimum Tax-Corporations**

- (1) The instructions for correcting Section 09 Field Errors are the same as Form 1120, Section 09 Field Errors, see IRM 3.12.251.13.6, Section 09 Field Errors.

3.12.251.38.10  
(01-01-2016)

**Section 10 Data - Schedule D**

- (1) Section 10 data is transcribed from Form 1120-C, Page 3, Schedules G and H.  
(2) All fields are transcribed in dollars and cents.

3.12.251.38.10.1  
(01-01-2016)

**Section 10 Field Errors**

- (1) Correctable Section 10 Field Errors are shown below:

Field	Field Title	Location
10TIP	Total Income Patronage	Schedule G, Line 5, Column (a)
10TIN	Total Income Nonpatronage	Schedule G, Line 5, Column (b)
10TDP	Total Deductions Patronage	Schedule G, Line 6c, Column (a)
10TDN	Total Deductions Nonpatronage	Schedule G, Line 6c, Column (b)
10NLD	Net Operating Loss Deduction - Patronage	Schedule G, Line 9a, Column (a)
10NDN	Net Operating Loss Deduction - Nonpatronage	Schedule G, Line 9a, Column (b)
10SDP	Special Deductions Patronage	Schedule G, Line 9b, Column (a)
10SDN	Special Deductions, Nonpatronage	Schedule G, Line 9b, Column (b)
10UPL	Unused Patronage Loss	Schedule G, Line 12, Column (a)
10UNL	Unused Nonpatronage Loss	Schedule G, Line 13, Column (b)



Field	Field Title	Location
10PDM	Patronage Dividends and Money	Schedule H, Line 3a
10PDQ	Patronage Dividends and Qualified Written Notices	Schedule H, Line 3b

(2) **Invalid Condition:**

- The field is not numeric.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Fields 10UPL and 10PDM are transcribed for "Statistical Purposes Only."

3.12.251.38.11  
(01-01-2016)

**Section 11 Data - Form 1120-C, Schedule L**

(1) Section 11 data is transcribed from Form 1120-C, Schedule L.

(2) All fields transcribed in dollars and cents.

3.12.251.38.11.1  
(01-01-2016)

**Section 11 Field Errors**

(1) Correctable Section 11 Field Errors are shown below:

Field	Field Title	Location
11TNE	Total Notes/Accounts Received	Schedule L, Line 2a, Column (c)
11OAB	Other Assets Beginning of Year	Schedule L, Line 12, Column (b)
11OAE	Other Assets End of Year	Schedule L, Line 12, Column (d)
11TAE	Total Assets End of Year	Schedule L, Line 13, Column (d)

(2) **Invalid Condition:**

- The field is not numeric.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.

3.12.251.38.12  
(01-01-2016)

**Section 14 Data - Schedule N, Foreign Operations of U.S. Corporations**

(1) Section 14 Data is transcribed from Schedule N.

(2) Procedures for Section 14 Field Errors are the same as Section 14 Field Errors Form 1120, see IRM 3.12.251.17.1, Section 14 Fields Errors.

3.12.251.38.13 (01-01-2016) <b>Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels</b>	(1) Procedures for Sections 15-18 are the same as Form 1120, see IRM 3.12.251.18.1, Sections 15-18 Field Errors.
3.12.251.38.14 (01-01-2020) <b>Section 19 Data - Form 8978, Partner's Additional Reporting Year Tax</b>	(1) Section 19 data is transcribed from Form 8978, Partner's Additional Reporting Year Tax. (2) Procedures for Section 19 are the same as Form 1120, see IRM 3.12.251.19, Form 8978 and Form 8978, Schedule A.
3.12.251.38.15 (01-01-2016) <b>Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums</b>	(1) Section 21 data is transcribed from Form 8941, Credit for Small Employer Health Insurance Premiums. (2) Procedures for Section 21 are the same as Form 1120, see IRM 3.12.251.21, Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums.
3.12.251.38.16 (01-01-2026) <b>Section 22 Data - (Reserved For Future Use)</b>	(1) Section 22 data is Reserved for Future Use.
3.12.251.38.17 (01-01-2016) <b>Section 23 Data - Form 3800, General Business Credit</b>	(1) Section 23 data is transcribed from Form 3800, General Business Credit, Parts I, II, and a portion of Part III. (2) Procedures for Section 23 are the same as Form 1120, see IRM 3.12.251.23, Section 23 Data - Form 3800, General Business Credit.
3.12.251.38.18 (01-01-2016) <b>Section 24 Data - Form 3800, General Business Credit</b>	(1) Section 24 data is transcribed from Form 3800, General Business Credit, a portion of Part III. (2) Procedures for Section 24 are the same as Form 1120, see IRM 3.12.251.24, Section 24 Data - Form 3800, General Business Credit.
3.12.251.38.19 (01-01-2016) <b>Section 25 Data - Form 3800, General Business Credit</b>	(1) Section 25 data is transcribed from Form 3800, General Business Credit, a portion of Part III. (2) Procedures for Section 25 are the same as Form 1120, see IRM 3.12.251.25, Section 25 Data - Form 3800, General Business Credit.
3.12.251.38.20 (01-01-2024) <b>Section 31 Data - Form 8936, Schedule A, Clean Vehicle Credit Amount (CVC)</b>	(1) Section 31 data is transcribed from <i>Form 8936 Schedule A</i> , Clean Vehicle Credit Amount. (2) Procedures for Section 31 are the same as Form 1120, see IRM 3.12.251.29.1, Section 31 Data - Form 8936, Schedule A - Clean Vehicle Credit Amount (CVC).

3.12.251.38.21 (1) Section 35 data is transcribed from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.  
(01-01-2025)

**Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties**

(2) Procedures for Section 35 are the same as Form 1120, see IRM 3.12.251.30.1, Section 35 Field Errors.

3.12.251.38.22 (1) This subsection has instructions for correcting Section 60 Field Errors.  
(01-01-2026)

**Section 60 Data - Direct Deposit of Refund**

(2) For tax year 2025 and later, direct deposit information is located on Form 1120-C, Line 35c, Line 35d and 35e.

3.12.251.38.22.1 (1) Section 60 fields are listed below:  
(01-01-2026)

**Section 60 - Field Errors**

Field	Field Title	Field Length	Location on Form 1120-C
60RTN	Routing Transit Number	9	35c
60TDA	Type Depositor Account	1	35d
60DAN	Depositors Account Number	17	35e

3.12.251.38.22.2 (1) Field 60RTN is transcribed from Line 35c, Form 1120-C.  
(01-01-2026)

**Field 60RTN - Routing Transit Number**

(2) **Invalid Conditions:**

- The field is not 9 numeric digits or blank.
- The first two digits are not: "01" through "12" or "21" through "32".

(3) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- If the information on the return is not valid, delete Field 60RTN.

3.12.251.38.22.3 (1) Field 60TDA is transcribed from 35d, Form 1120-C.  
(01-01-2026)

**Field 60TDA - Type Depositor Account**

(2) **Invalid Conditions:**

- The field is not one alpha character.
- The field is present and the entry is not C, S or blank.

(3) The Direct Deposit meanings are:

Value	Meaning
C	Checking
S	Savings
Blank	Checking and Savings Box not checked

(4) **Correction Procedures:**

- a. Correct transcription errors and misplaced entries.
- b. If both or neither box (Checking or Savings) is marked, enter "C" in Field 60TDA.

3.12.251.38.22.4  
(01-01-2026)

**Field 60DAN - Depositor  
Account Number**

- (1) Field 60DAN is transcribed from Line 35e, Form 1120-C and may be up to 17 characters.
- (2) **Invalid Conditions:**
  - The field is not numeric, alpha, hyphen or space.
  - Field 60DAN is present, but Field 60TDA is not present.
- (3) **Correction Procedures:**
  - a. Correct transcription errors and misplaced entries.
  - b. Check Line 35e of Form 1120-C.

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	GTSEC 60 and enter a valid code in Field 60TDA. See IRM 3.12.251.38.22.3, Field 60TDA - Type Depositor Account.
The account number is not valid,	Delete Field 60DAN.

3.12.251.38.23  
(01-01-2016)

**Error Codes Form  
1120-C**

- (1) Error Code procedures for Form 1120-C are similar to Form 1120. Procedures for correcting all valid Error Codes are listed below.

3.12.251.38.23.1  
(01-01-2022)

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

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.1, Error Code 001 - Tax Year - Invalid Entry.

3.12.251.38.23.2  
(01-01-2022)

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

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.2, Error Code 002 - Name Control Mismatch, for consistent instructions.

3.12.251.38.23.3  
(01-01-2022)

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

- (1) This is a consistency error, refer to the guidance for the Form 1120, see IRM 3.12.251.32.3, Error Code 003 - Check Digit Invalid.

3.12.251.38.23.4  
(01-01-2022)

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

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.4, Error Code 004 - Name Control/EIN Validation.

3.12.251.38.23.5  
(01-01-2022)

◆ **Error Code 007 -  
Received Date is Earlier  
Than Tax Year** ◆

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.5, Error Code 007 - Received Date is Earlier Than Tax Year.

3.12.251.38.23.6  
(01-01-2026)

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

- (1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code
01NAI	NAICS Code
S02DP	Section 02 Present
S03DP	Section 03 Present
S04DP	Section 04 Present
S05DP	Section 05 Present
S06DP	Section 06 Present
S07DP	Section 07 Present
S08DP	Section 08 Present
S09DP	Section 09 Present
S10DP	Section 10 Present
S11DP	Section 11 Present
S14DP	Section 14 Present
S15DP	Section 15 Present
S16DP	Section 16 Present
S17DP	Section 17 Present
S18DP	Section 18 Present
S19DP	Section 19 Present
S20DP	Section 20 Present
S21DP	Section 21 Present
S23DP	Section 23 Present
S24DP	Section 24 Present
S25DP	Section 25 Present
S31DP	Section 31 Present
S35DP	Section 35 Present
S60DP	Section 60 Present

**Note:** The literal Section XX Data Present displays for Sections 02 - 25, 31, 35 and 60 if a field is present in the section.

(2) **Invalid Condition:**

- Error Code 010 generates when CCC “G” is present, and fields other than Fields 01NC, 01EIN, 01TXP, 01CRD or 01RCD are present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the corrected information.
- Determine if CCC “G” was input correctly.
- See IRM 3.12.251.32.7, Error Code 010 - Amended Return “G” Coded, for complete instructions.

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

3.12.251.38.23.7  
(01-01-2016)

**Error Code 011 -  
Remittance is Present,  
and No Data in Section  
07**

- (1) Error Code 011 procedures are the same as Form 1120, see IRM 3.12.251.32.8, Error Code 011 - Remittance is present, and No Data in Section 07.

3.12.251.38.23.8  
(01-01-2022)

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

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.9, Error Code 014 - Missing Address Entries.

3.12.251.38.23.9  
(01-01-2022)

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

- (1) Error Code 015 procedures are the same as Form 1120, see IRM 3.12.251.32.10, Error Code 015 - Foreign Address/State.

3.12.251.38.23.10  
(01-01-2016)

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

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.11, Error Code 016 - ZIP Code/State Mismatch.

3.12.251.38.23.11  
(01-01-2016)

**Error Code 026 - Tax  
Period Mismatch**

- (1) Error Code 026 procedures are the same as Form 1120, see IRM 3.12.251.32.12, Error Code 026 - Tax Period Mismatch.

3.12.251.38.23.12  
(01-01-2016)

**Error Code 030 - Penalty  
and Interest Code Check**

- (1) Error Code 030 procedures are the same as Form 1120, see IRM 3.12.251.32.13, Error Code 030 - Penalty and Interest Code Check.

3.12.251.38.23.13  
(01-01-2018)

**Error Code 034 -  
Correspondence  
Received Date Check**

- (1) Error Code 034 procedures are the same as Form 1120, see IRM 3.12.251.32.14, Error Code 034 - Correspondence Received Date Check.

3.12.251.38.23.14  
(01-01-2026)

**Error Code 065 - Credit  
Elect Amount and CCC  
“F” are Present**

- (1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
07CRE	Credit Elect Amount

- (2) **Invalid Condition:**

- Return has an amount in Credit Elect and CCC “F” is present.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If CCC F is valid, check the return for misplaced entries. Credit elect is transcribed from Line 35a (2025 and later), (Line 35 center 2024), (Line 34 center 2023 and prior).
- Delete Field 07CRE when the return is Final.
- Delete CCC “F” in Field 01CCC if it is determined this is not a “Final Return.”

3.12.251.38.23.15  
(01-01-2024)

**Error Code 070 - CCC  
“9” is Present**

- (1) Error Code 070 procedures are the same as Form 1120, see IRM 3.12.251.32.16, Error Code 070 - CCC “9” is Present.

3.12.251.38.23.16  
(01-01-2025)

**Error Code 072- Check  
Fields 254DG and 08RLI  
against Field 01CCC**

- (1) Error Code 072 procedures are the same as Form 1120, see IRM 3.12.251.32.17 Error Code 072 - Check Fields 08RLI and 254DG against Field 01CCC.

3.12.251.38.23.17  
(01-01-2016)

**Error Code 073 - CCC 3  
is Present with Field  
01CRD**

- (1) Error Code 073 procedures are the same as Form 1120, see IRM 3.12.251.32.18, Error Code 073 - CCC “3” is Present with Field 01CRD.

3.12.251.38.23.18  
(01-01-2025)

**Error Code 106 - Check  
Period for Tax Credit**

- (1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
241RG	Form 8910, Alternative Motor Vehicle Credit

(2) **Invalid Condition** - Error Code 106 generates when:

- Form 8910, Alternative Motor Vehicle Credit, is claimed for an expired tax period.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Form 8910, Alternative Motor Vehicle Credit, expired in 2024. If an amount is present in Field 241RG and the tax period is greater than 202411, then delete the entry.

3.12.251.38.23.19  
(01-01-2016)

**Error Code 114 - Check  
Section 04 against Field  
03CGC**

(1) **Fields Displayed**

Field	Field Title
03CGC	Control Group/Personal Service Code
04TB1	First Taxable Income Bracket
04TB2	Second Taxable Income Bracket Amount
04TB3	Third Taxable Income Bracket Amount
04AT1	Control Group Additional 5 percent Amount
04AT2	Control Group Additional 3 percent Amount

(2) **Invalid Condition** - Error Code 114 generates when:

- The Taxable Income Bracket amounts or Controlled Group Additional Tax amounts is significant and Field 03CGC is not "1," see IRM 3.12.251.7.3, Field 03CGC - Controlled Group Personal Service Code (XREF EC 114) if Field 03CGC is "4."

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If Field 03CGC is not "1" and there are significant entries in Taxable Brackets, check for a Schedule O, an apportionment plan or schedule to verify the entries. If they are valid entries, enter a "1" in Field 03CGC. Delete the Taxable Bracket amounts if they are not valid.

3.12.251.38.23.20  
(01-01-2021)

**Error Code 116 - Check  
Taxable Income Bracket  
Amounts**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
04TB1	First Taxable Income Bracket Amount
04TB2	Second Taxable Income Bracket Amount
04TB3	Third Taxable Income Bracket Amount

(2) **Invalid Conditions:**



- The tax period is after 201812.
- First Taxable Income Bracket amount exceeds \$50,000.
- Second Taxable Income Bracket Amount Exceeds \$25,000 and/or
- Third Taxable Income Bracket exceeds \$9,925,000.

**(3) Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Refer to the return for the correct tax period and to determine if the entries in Fields 04TB1, 04TB2 or 04TB3 are valid or misplaced entries. Make any corrections, if applicable.
- If any of the amounts are less than zero, delete the amounts.

If	Then
The amount in Field 04TB1 is more than \$50,000,	Reduce it to \$50,000.
The amount in Field 04TB2 is more than \$25,000,	Reduce it to \$25,000.
The amount in Field 04TB3 is more than \$9,925,000,	Reduce it to \$9,925,000.

**Note:** If Error Code 174 occurs, send TPNC 05.

3.12.251.38.23.21  
(01-01-2021)

**Error Code 120 - Check  
Additional 3 and 5  
Percent Taxes**

**(1) Fields Displayed**

Field	Field Title
01TXP	Tax Period
04AT1	Additional 5 percent tax
04AT2	Additional 3 percent tax

**(2) Invalid Conditions:**

- The tax period is after 201812.
- Additional 5 percent tax amount is more than \$11,750.00.
- Additional 3 percent tax amount is more than \$100,000.00.

**(3) Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.

If	Then
The amount in Field 04AT1 is more than \$11,750,	Reduce it to \$11,750.
The amount in Field 04TB2 is more than \$100,000,	Reduce it to \$100,000.

**Note:** If Error Code 174 occurs, send TPNC 05.

- 3.12.251.38.23.22 (1) See IRM 3.12.251.32.22, Error Code 122 - Check Tax Period of Sections 15-18 Fields for complete instructions.  
(01-01-2016)

**Error Code 122 - Tax  
Period Check Form 4136**

- 3.12.251.38.23.23 (1) **Fields Displayed**  
(01-01-2016)

**Error Code 130 - Check  
Fields 03PNC and 03PIN  
against Field 03K04**

Field	Field Title
03K04	Affiliated Group Code
03PNC	Parent Name Control
03PIN	Parent EIN

- (2) **Invalid Condition** - Error Code 130 generates when:
- Field 03K04 is a "1" or "3" and Fields 03PNC and 03PIN are blank.
- (3) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.

If	Then
Transcription and coding are not correct and there are no misplaced entries,	Overlay screen with the correct information.
The Parent Name Control is not present,	Search the return and attachments for a valid Parent Name Control.
The Parent Name Control is found,	Enter in Field 03PNC and Line 5, Schedule K.
The Parent Name control is not found,	Enter "XXXX" in Field 03PNC and Line 5, Schedule K.
The Parent EIN is not present,	Search the return and attachments for a valid EIN.
A number is found and it is not equal to Field 01EIN and is not an SSN,	Enter in Field 03PIN and Line 5, Schedule K.
A statement or Affiliations Schedule is found which shows the parent EIN is the same as Field 01 EIN,	"Delete the entry in" Field 03K04.
No EIN is found,	Enter 129999999 in field 03PIN and on Schedule K, Line 5.
The "no" box is checked in response to the Question on Schedule K, Line 3,	Enter "2" in Field 03K04.

3.12.251.38.23.24  
(01-01-2019)

**Error Code 155 - Foreign  
Tax Credit**

(1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code
08FTC	Foreign Tax Credit

(2) **Invalid Conditions** - Error Code 155 generates when:

“P” is not present.

#

#

(3) **Correction Procedures:**

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

#

1118, Foreign Tax Credit - Corporations, is not present, and Code and Edit has not corresponded, SSPND with Action Code “211” and correspond for Form 1118.

3.12.251.38.23.25  
(01-01-2025)

**Error Code 158 - Clean  
Vehicle Credit (CVC)  
Disallowance**

(1) **Fields Displayed**

Field	Field Title	Location - Form Line
01TXP	Tax Period	Edited top right margin of Form 1120-C
311VI	Vehicle identification number (VIN) for 1st Sch. A	Part I, Line 2, 1st Schedule A
311DT	Placed in service date for 1st Sch. A	Part I, Line 3, 1st Schedule A
31109	Tentative credit amount for 1st Sch. A	Part II, Line 9, 1st Schedule A
31111	Credit amount for business use of new clean vehicle for 1st Sch. A	Part II, Line 11, 1st Schedule A
>>>>>	Computer underprint for Field 31111	Part II, Line 11, 1st Schedule A (computer)
31117	Smaller of Line 15 or Line 16 for 1st Sch. A	Part II, Line 17, 1st Schedule A
31126	Smaller of Line 24 or Line 25 for 1st Sch. A	Part II, Line 26, 1st Schedule A
>>>>>	Computer underprint for Field 31126	Part II, Line 26, 1st Schedule A (computer)

Field	Field Title	Location - Form Line
311IN>	Indicator field for results of MeF check of VIN against portal	N/A
312VI	Vehicle Identification Number (VIN) for 2nd Sch. A	Part I, Line 2, 2nd Schedule A
312DT	Placed in service date for 2nd Sch. A	Part I, Line 3, 2nd Schedule A
31209	Tentative credit amount for 2nd Sch. A	Part I, Line 9, 2nd Schedule A
31211	Credit amount for business use of new clean vehicle for 2nd Sch. A	Part I, Line 11, 2nd Schedule A
>>>>>	Computer underprint for Field 31211	Part I, Line 11, 2nd Schedule A (computer)
31217	Smaller of Line 15 or Line 16 for 2nd Sch. A	Part I, Line 17, 2nd Schedule A
31226	Smaller of Line 24 or Line 25 for 2nd Sch. A	Part I, Line 26, 2nd Schedule A
>>>>>	Computer underprint for Field 31226	Part I, Line 26, 2nd Schedule A (computer)
312IN>	Indicator field for results of MeF check of VIN against portal for 2nd Sch. A	N/A
31RED>	Reduced amount of CVC credit	N/A
31RDV	CVC verified field ERS input only	N/A
313IN	Indicator (More than 2 Schedule A's attached)	Edited bottom right margin of Page 3, 2nd Form 8936 Schedule A

(2) **Invalid Conditions:**

Error Code 158 will generate when:

- Field 31RED> (Computer amount of reduction of the CVC credit) is greater than zero.
- Field 311IN> or Field 312IN> is "2".

(3) **Correction Procedures:**

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

- b. Field 311IN> and Field 312IN> will go through a validation process in MeF to verify the VIN. the valid indicators for both fields are:

Value	Meaning
0	Default
1	VIN is valid
2	VIN is invalid
3	Portal queried, response not received

If	And	Then
The return was electronically filed (MeF),	Field 311IN or Field 312IN have a value of "2",	Send TPNC 74.

- (4) The valid TPNCs for Error Code 158 are 74 and 90.

3.12.251.38.23.26  
(03-23-2018)

**Error Code 160 - Math  
Verify Total Income and  
Total Deductions**

(1) **Fields Displayed**

Field	Field Title
03MIC	Missing Schedule Code
0501C	Net Receipts
0502	Cost of Goods Sold
0510	Total Income
06BD	Bad Debts Deduction
06TOT	Total Deductions
>>>>>	Total Deductions Underprint
06DAA	Section 1382 Deductions and Adjustments
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
06TI	Taxable Income per Taxpayer
06TI>	Taxable Income Computer Generated

- (2) **Invalid Condition** - Error Code 160 generates when:

- The taxable income (Field 06TI) differs by more than \$99.99 from computer generated taxable income (Field 06TI>).

(3) **Correction Procedures:**

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

- b. Reminder: ERS MUST enter Action Code “341” and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

#

- d. The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

#

- e. **Total Income:** To figure total income the computer only figures Field 0501C - 0502 = 0510. Since Lines 3-9 are not transcribed, this error generates when the computers figure for Field 0510 does not match Line 10. Math verify Lines 1c - 9 and enter the correct amount into Field 0510.

- f. **Total Deductions:** Field 06TOT is transcribed by ISRP and should match the total amount reported on Line 24. Math verify entries shown on Lines 11 - 23 and enter the correct amount into Field 06TOT. Fields 06DAA, 06NOL and 06SPD are transcribed by ISRP. Ensure all were transcribed and transferred correctly.

- g. The computer uses the following formula to figure Field 06TI: Field 06TOT-06DAA - 06NOL - 06SPD = 06TI.

- h. If none of the above apply, change Field 06TI to the computer generated underprint.

**Exception:** If Total Income and Total Deductions are correct and the taxpayer has notated “See Schedule G” on the dotted portion of Line 27 and computed Line 27 to zero, check for the presence of an entry on Schedule G, Lines 9(a) or 9(b). If an entry is present, enter it into Field 06NOL. If the taxpayer has computed total income and total deductions correctly, but is paying gross tax based on non-patronage income present on Schedule G, accept the taxpayer’s figures and enter the taxpayers amount for gross tax in Field 07GVT

- i. When Taxable Income is adjusted because of this Error code, you will need to determine whether an adjustment to Net Operating Loss (Field 06NOL) must be made. If Taxable Income is increased, check for taxpayer worksheet for excess NOLD. If the loss carryover will be

#

issued, prepare Letter 3833C, Tax Return Adjustment Explained. Explain the adjustment to the taxpayer and specify the corrected loss carryover.

3.12.251.38.23.27  
(01-01-2026)

◆ **Error Code 163 - Form 3800 Credit Limits** ◆

- (1) Fields Displayed, Invalid Conditions and Correction Procedures are the same as Form 1120 , see IRM 3.12.251.32.28, Error Code 163 - Form 3800 Credit Limits.

3.12.251.38.23.28  
(01-01-2016)

**Error Code 164 - Check Reserve Code**

- (1) Error Code 164 procedures are the same as Form 1120, see IRM 3.12.251.32.29, Error Code 164 - Check Reserve Code.

3.12.251.38.23.29  
(01-01-2026)

**Error Code 172 - CCC “Y” is Present**

- (1) **Fields Displayed**

Field	Field Title
CL	Clear Code

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
06TI>	Taxable Income Computer Generated
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
07GVT	Gross Tax Verified

**Note:** The literal "Section XX not present" will appear if there are no entries in Sections 06 and 07.

(2) **Invalid Condition:**

- Computer Condition Code "Y" is present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- CCC "Y" shows the tax may need manual verification.

If	Then
CCC "Y" is correct,	Manually verify tax using the same procedures as Form 1120, see IRM 3.12.251.33, Manual Computations, IRM 3.12.251.21, Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums.
Taxpayer figured tax correctly,	Enter the amount in Field 07GVT.
Taxable Income is negative and there are no prepaid credits,	Enter a "C" in the Clear Code.
Taxpayer figured tax incorrectly,	Enter correct tax in Field 07GVT. Follow "Rule of Two" if necessary. see IRM 3.12.251.33.1, Rule of Two, for instructions.
Manually verified tax is zero,	Enter \$.01 (one cent) in Field 07GVT.
After correcting tax and EC 172 reappears,	Enter "C" in Clear Code.
CCC "Y" is incorrect,	Remove "Y" from Field 01CCC.

**Note:** If prepaid credits on Lines 30a, 30b and 30d for 2024 and later, (Lines 30a, 30b, or 30e for 2023 through 2018), (29a, 29b, or 29e for 2017 and prior) are claimed and the return is a short period because it is a "Final" or has "Change of Accounting Period", SSPND with Action Code "342" if Code and

Edit has not already done so. Prepare Form 4227, Intra-SC Reject or Routing Slip, and notate "Short Period with ES Credits."

3.12.251.38.23.30  
(01-01-2025)

**Error Code 174 - Gross  
Income Tax**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
03CGC	Controlled Group/Personal Service Code
04TB1	First Taxable Income Bracket
04TB2	Second Taxable Income Bracket
04TB3	Third Taxable Income Bracket
04AT1	Control Group Additional 5 percent Tax
04AT2	Control Group Additional 3 percent Tax
06DAA	Deductions and Adjustments under Section 1382
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
06TI	Taxable Income
06TI>	Computer Generated Taxable Income
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
07GVT	Gross Verified Tax

- (2) **Invalid Condition** - Error Code 174 generates when Gross Income Tax (07GIT) differs from Gross Income Tax - Computer by \$100 or more and Total Tax is out of tolerance.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries. Field 07GIT is transcribed from Schedule J, Line 2:



If	Then
Field 03CGC is "1" <b>Note:</b> Use blended rate instructions for fiscal filers 201801 through 201811, see IRM 3.12.251.32.34, Error Code 174 - Gross Income Tax.	Verify Schedule O is attached and was transcribed/transferred correctly. correct any errors.
03CGC is "1" and no Schedule O is attached and appears taxpayer used regular tax rate <b>Note:</b> Use blended rate instructions for fiscal filers 201801 through 201811, see IRM 3.12.251.32.34, Error Code 174 - Gross Income Tax.	Remove 03CGC 1.
Taxpayer has notation on Line 2, Schedule J, "Section 1291,"	Accept tax as reported and enter amount in Field 07GVT. See note below.
Field 06SPD is blank but Schedule C Line 24 shows an amount,	Enter amount from Schedule C Line 24 in Field 06SPD.
Field 06DAA is blank but Schedule H Line 5 shows an amount,	Enter amount from Schedule H, Line 5 in Field 06DAA.
Taxable Income is more than \$100,000 and amounts are present for Fields 04TB1, 04TB2 and 04TB3 <b>Note:</b> Use blended rate instructions for fiscal filers 201801 through 201811, see IRM 3.12.251.32.34, Error Code 174 - Gross Income Tax.	Compute the taxpayer's share of additional tax according to the plan or schedule and enter amount in Field 04AT1.

If	Then
Taxable Income is more than \$15 million and amounts are present for Fields 04TB1, 04TB2 and 04TB3 <b>Note:</b> Use blended rate instructions for fiscal filers 201801 through 201811, see IRM 3.12.251.32.34, Error Code 174 - Gross Income Tax.	Compute the taxpayer's share of additional tax according to the plan or schedule and enter in Field 04AT2.

**Note:** Often taxpayers must also pay interest on Section 1291 deferred tax. The taxpayer is instructed to report any interest owed on Form 1120-C, Page 1, lower margin. Add this amount into Field 07GVT.

**Exception:** If Total Income and Total Deductions are correct and the taxpayer has notated "See Schedule G" on the dotted portion of Line 27 and computed Line 27 to zero, check for the presence of an entry on Schedule G, Lines 9(a) or 9(b). If an entry is present, enter it into Field 06NOL. If the taxpayer has computed total income and total deductions correctly but is paying gross tax based on non-patronage income present on Schedule G, accept the taxpayer's figures and enter the taxpayers amount for gross tax in Field 07GVT.

- (4) Reminder: ERS MUST enter Action Code "341" and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- b. The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

#

#

- (5) For tax periods beginning in 2016 and 2017, if a corporation has both a net capital gain and qualified timber gain, then a maximum 23.8 percent capital gain tax rate may apply to the timber gain. If the taxpayer is using Part IV, Schedule D to figure tax, then follow the instructions below:

If	Then
Taxpayer has used Schedule D to figure their tax,	Verify Part IV, Schedule D is correct. <b>Caution:</b> Taxpayer must have amount of gain on Line 19, Schedule D, to use this method for figuring tax.
Tax is correct and Schedule D is complete,	Enter taxpayers figure in Field 07MCT.

If	Then
Taxpayer has not shown an amount on Line 19, Schedule D,	<ul style="list-style-type: none"> <li>• Refigure tax using normal procedures and enter in Field 07MCT.</li> <li>• Send TPNC 90 (e.g., 90-250) with the following language: "We changed your tax return since you didn't report any timber gains on Line 19, of Schedule D "</li> <li>• For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid, on Servicewide Electronic Research Program (SERP) at <i>TPNC 90 Literals</i>.</li> </ul>
If taxpayer has an amount on Line 19 and used Schedule D to figure their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811),	Compute tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent, see IRM 3.12.251.36, Form 1120 - Tax Rates, for instructions to figure tax using a blended rate.

- (6) Applicable TPNC codes for this error are 05, 08, 11, 23, 25, 26, 33, 34, 40 and 90 and all prior Notice Codes.

3.12.251.38.23.31  
(01-01-2025)

**Error Code 176 -  
Alternative Minimum Tax  
Math Error (Tax Periods  
201811 and Prior)**

- (1) This Error Code is only valid for tax periods 201811 and prior, see IRM 3.12.251.32.35, Error Code 176 - Alternative Minimum Tax Math Error, for blended rate instructions for fiscal filers (Tax Periods 201801 through 201811).

(2) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
03CGC	Control Group Personal Service Code
06DAA	Deductions and Adjustments under Section 1382
06NOL	Net Operating Loss Deduction
06SPD	Special Deductions
06TI>	Taxable Income Computer Generated
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated

Field	Field Title
08AMT	Alternative Minimum Tax
>>>>>	Alternative Minimum Tax-Computer Generated
08FTC	Foreign Tax Credit
>>>>>	Foreign Tax Credit Computer Generated
0901>	Taxable Income/Loss Before NOLD Computer Generated
0903	Pre-Adjustment Alternative Minimum Taxable Income Computer Generated
0904E	Adjusted Current Earnings
0905>	AMTI Before Net Operating Loss Computer Generated
0906	Alternative Tax Net Operating Loss Deduction
>>>>	Alternative Tax Net Operating Loss Deduction Computer Generated
0907>	Alternative Minimum Taxable Income Computer Generated
0908>	Exemption Computer Generated
0911	Alternative Minimum Foreign Tax Credit - ERS Input Only
0912	Tentative Minimum Tax Line 12
0912>	Tentative Minimum Tax Computer Generated
09VER	Alternative Minimum Tax Verified
S09NP	Section 09 Not Present

**Note:** The literal “Section XX Not Present” displays if no entries are in a specific section.

(3) **Invalid Condition:**

- Error Code 176 generates when Field 08AMT differs from the computer

#  
#

(4) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Alternative Minimum Tax is transcribed from Line 3, Schedule J, Form 1120-C, and is displayed as Field 08AMT. The source for AMT is Form 4626, Line 14. If Form 4626 is missing, correspond.

- c. Line 11, Form 4626, is currently not transcribed when attached to Form 1120-C. If the taxpayer has an amount on Line 11, enter in Field 0911 and transmit. This may clear the Error Code.

If	Then
	Accept the entry as filed. Enter the taxpayers amount of AMT in Field 09VER.
	Manually compute AMT.

#  
#  
#  
#  
#

**Note:** Taxpayer may annualize AMT only if filing a short period return. The taxpayer

#  
#

- (5) See IRM 3.12.251.32.35, Error Code 176 - Alternative Minimum Tax Math Error, for complete instructions for working this Error Code.
- (6) TPNC codes 23, 40, 90 and all prior Notice Codes.

3.12.251.38.23.32  
(01-01-2025)

**Error Code 178 - General  
Business Credit Math  
Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
07GIT	Gross Income Tax
>>>>>	Gross Income Tax - Computer Generated
07MCT	Manually Corrected Total Tax
08FTC	Foreign Tax Credit
>>>>>	Foreign Tax Credit Computer Generated
231HG	Form 8820 Orphan Drug Credit Amount
>>>>>	Form 8820 Orphan Drug Computer Generated
231CG	Form 6765 Research Credit Amount
>>>>>	Form 6765 Research Credit Computer Generated
23022	Form 8844 Empowerment Zone Credit Amount
08GT>	Gross Tax Credits Computer Generated
08GBC	General Business Credits
>>>>>	General Business Credits Computer Generated

Field	Field Title
08SCV	Manually computed amount of Statutory Credits Verified
0911	Alternative Minimum Foreign Tax Credit - ERS Input Only
0912	Tentative Minimum Tax Line 12
0912>	Tentative Minimum Tax Computer Generated

**Note:** The literal “Section XX Not Present” displays if no entries are present in a specific section.

(2) **Invalid Condition:**

- Error Code 178 generates when General Business Credit (08GBC) differs from Computer Generated General Business Credit by \$10.00 or more.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Transcription for Field 08GBC is Form 1120-C, Schedule J, Line 5c.

**Note:** At times, Error Code 178 generates because all the tax credits have not been properly edited or transcribed. GTSEC Section 08 and verify all credits have been transcribed correctly.

- Always follow the Form 3800 the taxpayer has completed to determine if they are reporting the correct amount. The credits reported on Form 3800 are limited by the income tax owed and AMT.
- Also check for any indication the taxpayer qualifies for an exception to the limitation. Examples include Section 38(c)(2).
- Once you have verified all the credits, enter the amount in 08SCV. If the taxpayer did make a math error, apply the applicable TPNCs.

3.12.251.38.23.33  
(01-01-2025)  
**Error Code 180 - Prior  
Year Minimum Tax  
Credit**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
08FTC	Foreign Tax Credit
>>>>>	Foreign Tax Credit Computer Generated
231HG	Orphan Drug Credit
>>>>>	Orphan Drug Credit Computer Generated

Field	Field Title
08GBC	General Business Credit
>>>>>	General Business Credit Computer Generated
08PYM	Prior Year Minimum Tax Credit
0911	Alternative Minimum Foreign Tax Credit <b>ERS Input Only</b>
0912	Tentative Minimum Tax Line 12
0912>	Tentative Minimum Tax Computer Generated

(2) **Invalid Condition** - Error Code 180 generates when:

- Prior year Minimum Tax Credit differs from Computer Generated Prior

#

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Transcription for Field 08PYM is from Schedule J, Line 5d. If the credit  
for the missing Form 8827.
- Field 08PYM is limited to the lessor of the transcribed amount or 07GIT minus 08FTC minus 231HG minus Production Tax Credit minus 08GBC or 07GIT minus Field 0912>.
- If true math error exists, send the applicable TPNC. Valid TPNC's are 34, 40, 90 and all prior codes.

#

3.12.251.38.23.34  
(01-15-2025)

**Error Code 182 - Total  
Statutory Credits Math  
Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
03ADC	Audit Code
231HG	Orphan Drug Credit
231CG	Research Credit
23022	Empowerment Zone Credit
254BG	Work Opportunity Credit
254CG	Alcohol and Cellulosic Biofuel Fuels Credit
08FTC	Foreign Tax Credit Amount
>>>>>	Foreign Tax Credit Computer Generated
08QEV	Form 8834 Qualified Electric Vehicle Credit Amount
08GBC	General Business Credit

Field	Field Title
08PYM	Prior Year Minimum Tax Credit
08CEB	Form 8912 Renewable Energy Credit Amount
08OTR	Other Credit Amount
08TSC	Total Statutory Credits
>>>>>	Total Statutory Credits Computer Generated
08SCV	Statutory Credits Verified

(2) **Invalid Condition** - Error Code 182 generates when:

- Total Statutory Credits differs from Computer Generated Total Statutory

#

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
  - Verify all credits have been carried forward correctly to Schedule J.
  - Statutory Credits: When the taxpayer error causes an increase or decrease in Total Tax, check to see if Form 1118, Foreign Tax Credit - Corporations, Form 8834, Qualified Electric Vehicle Credit, Form 3800, General Business Credit, Form 8827, Credit for Prior Year Minimum Tax Corporations, or Form 8912, Credit to Holders of Tax Credit Bonds is attached. If so and credit is available to carryover for any credit(s) associated with the credits listed on the above forms is increased or decreased, the taxpayer must be notified. If the adjustment is done in such a way that the taxpayer will not receive a notice, prepare Letter 3833C, Tax Return Adjustment Explained. Explain the adjustment and tell what the corrected amount of carryover credit remains.
- If Field 2301H, Orphan Drug Credit, is the point of error, send TPNC 90 with the following language: "An error was made in the amount of your credit applied against your tax." If no TPNC will be sent, prepare Letter 3833, Tax Return Adjustment Explained.
  - If Field 2301C, Research Credit, is the point of error, send TPNC 26.
  - If Field 254BG, Work Opportunity Credit, is the point of error, send TPNC 21.
  - 08FTC, Foreign Tax Credit will underprint when it exceeds the computers figure for Field 07GIT. If the underprint is correct, send TPNC 11.
  - If Field 08GBC, General Business Credit, is the point of error, send TPNC 31.
  - If Field 08PYM, Prior Year Minimum Tax Credit, is the point of error, send TPNC 34.
  - Field 08SCV, Statutory Credits Verified, is used whenever the computer is unable to calculate the correct amount of gross tax. Enter the correct amount of statutory credits in Field 08SCV.
  - Valid TPNCs for Error Code 182 are as follows:



TPNC	Literal
11	Your Foreign Tax Credit was more than the law allows.
12	We found an error in the amount of Investment Credit applied against your tax.
13	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
21	We found an error in the amount of Work Opportunity Credit applied against your tax.
25	We found an error in the computation of the alcohol fuels credit or the Non Conventional Source Fuel Credit.
26	We found an error in the computation of the Research Credit.
31	We found an error in the computation of the General Business Credit on Form <u>3800</u> .
32	We found an error in the computation of the Low Income Housing Credit on Form <u>8586</u> .
33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form <u>8611</u> .
34	We found an error in the computation of the credit for prior year minimum tax on Form <u>8827</u> .
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.38.23.35  
(01-01-2025)

**Error Code 184 -  
Elective Payment  
Election (EPE)**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
25RNI>	EPE Registration Number validity indicator
231BJ	F7207 (Net elective payment)
>>>>>	Computer Generated amount for Form 7207 (Net elective payment)
231DJ	F3468, Part III, Line 1 (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part III, Line 1 (Net elective payment)
231GJ	F7210 (Net elective payment)

Field	Field Title
>>>>>	Computer Generated amount for F7210 (Net elective payment)
241OJ	F3468, Part IV (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part IV (Net elective payment)
241QJ	F7218, Part II (Net elective payment)
>>>>>	Computer Generated amount for F7218, Part II (Net elective payment)
241SJ	F8911, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8911, Part II (Net elective payment)
241UJ	F7213 Part II (Net elective payment)
>>>>>	Computer Generated amount for F7213 Part II (Net elective payment)
241VJ	F3468, Part V (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part V (Net elective payment)
241XJ	F8933 (Net elective payment)
>>>>>	Computer Generated amount for F8933 (Net elective payment)
25AAJ	F8936 Part V (Net elective payment)
>>>>>	Computer Generated amount for F8936 Part V (Net elective payment)
25GGJ	F 7211 (Net elective payment)
>>>>>	Computer Generated amount for F 7211 (Net elective payment)
254AJ	F3468, Part VI (Net elective payment)
>>>>	Computer Generated amount for F3468, Part VI (Net elective payment)
254EJ	F8835, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8835, Part II (Net elective payment)
07EPE	Elective Payment Election amount - Line 30h (Line 30i for 2023)
>>>>>	Sum of Column (j), F3800
07EPV	Verified amount for 07EPE.

- (2) Field 25RNI> is a new 13 position computer generated field validated by MeF that determines if the registration number(s) claimed on Form 3800, General Business Credit, is valid. If the registration number is not valid, then the taxpayer is not eligible for the credit.

Position	Description	Form 3800, Part III, Line #
1	Form 7207	1b
2	Form 3468, Part III	1d
3	Form 7210	1g
4	Form 3468, Part IV	1o
5	Form 7218, Part II	1q
6	Form 8911, Part I	1s
7	Form 7213, Part II	1u
8	Form 3468, Part V	1v
9	Form 8933	1x
10	Form 8936, Part V	1aa
11	Form 7211, Part II	1gg
12	Form 3468, Part VI	4a
13	Form 8835, Part II	4e

The valid indicators for the fields are:

Value	Meaning
0	Default
1	Registration number is valid
2	Registration number is invalid
3	Portal queried, no response

(3) **Invalid Condition:**

- Error Code 184 will generate when the difference between the taxpayer's amount in Field 07EPE and the associated computer underprint

#

(4) **Correction Procedures:**

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

If	And	Then
Form 3800 is not attached,	Code & Edit has not already corresponded for the missing Form 3800,	Correspond for Form 3800.
Any of the transcribed fields for Form 3800, Part III, column (j) have a computer underprint of zero,		Send TPNC 56.
Form 3800 is present and all transcription is correct,	The taxpayer made an error when adding the amounts in Form 3800, Part III, Column (j), or in transferring the total to Form 1120, Schedule J, Line 5c.	Send TPNC 73.

(5) **Suspense Correction:**

- If there is no reply to the request for a missing Form 3800, enter CCC "3" and send TPNC 73.

**Note:** If there is no reply to the request for a missing Form 3800, also remove any amount (if present) in Field 02G2B. See IRM 3.12.251.3.20.1, No Reply Procedures, for additional information.

## (6) Valid TPNCs for Error Code 184 are 56, 73, and 90.

3.12.251.38.23.36  
(01-01-2025)

**Error Code 186 - Total  
Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
07GVT	Gross Verified Tax
07TTX	Total Tax
>>>>>	Total Tax Computer Generated
07MCT	Manually Corrected Tax

Field	Field Title
08SEC (Valid for Tax Period 202401 and later)	Section 1291 Tax from Form 8621
08TAJ (Valid for Tax Period 202401 and later)	Tax Adjustment from Form 8978
08BET	Base Erosion Tax (Valid 201812 and later)
08CTR (Valid for Tax Period 202401 and later)	Chapter 1 Tax Recapture
08OCT (Valid for Tax Period 202401 and later)	Other Chapter 1 Tax
08AMT	Alternative Minimum Tax (Valid 201811 and prior)
>>>>>	Alternative Minimum Tax Computer Generated (Valid 201811 and prior)
08CAM	Alternative Minimum Tax Corporation (revision 202301 and Later)
08TRI	Tax on Recomputed Investment Credit
08RLI	Recaptured Low Income Housing Credit
08GT>	Gross Tax Less Credits Computer Generated
31RED>	Reduced amount of CVC credit

(2) **Invalid Conditions:** - Error Code 186 generates when:

- If there is an increase in Total Tax check to determine if the TP has any unused carryover credit. If so, apply them to the maximum amount available, see IRM 3.12.251.32.40, Error Code 186 - Total Tax Math Error, to determine priority.

send Letter 3833C, Tax Return Adjustment Explained, to explain the difference.

(3) **For Special Instructions for Section 965 Returns, See the following IRM references:**

- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
- IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
- IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.

- (4) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

(5) **Correction Procedures:**

- Form 1120-C, Schedule J, Line 8c, Line 8z, and Line 10b are not transcribed. If Error Code 186 displays because there is an entry in any of the fields, manually compute the Total Tax and enter the result in Field 07MCT.

**Caution:** Ensure the Rule of Two is followed when manually computing tax. See IRM 3.12.251.33.1, Rule of Two, for more information.

- Field 08CTR, Chapter 1 Tax Recapture, must be supported by Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.

If	And	Then
Field 08CTR is present with an	The Tax Period is after 202401 and Form 4255 is missing,	Correspond.

#  
#

- See IRM 3.12.251.32.40, Error Code 186 - Total Tax Math Error, for complete procedures.

3.12.251.38.23.37  
(01-01-2026)

**Error Code 188 -  
Balance Due Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
07TTX	Total Tax
>>>>>	Total Tax - Computer Generated
0796P	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts - Part II Lines 1 through 4, Column (k). - Section 965 Tax Liability Paid for the Reporting Year.
0729 (Valid Tax Period 202507 and later)	Net Section 1062 Tax Liability due this year from Form 1062
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to Current Year

Field	Field Title
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466
07EST	Estimated Tax Credit (2023 form revision and later)
07EXT	Form 7004 Credit
07RIC	Regulated Investment Company Credit
07ARC	Current Year Refundable Tax Credit (2010 through 2019 revisions)
07SEC	Section 1383 Credit
0796I	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts - Part I, Lines 1 through 4, Column (d). - Net 965 Tax Liability.
07EPE (Valid for Tax Period 202301 and later)	Election Payment Election Amount
>>>>>	Election Payment Verified Amount
07FRM	Net Tax Liability Deferred on Sale of Farmland
07OTH (Valid for Tax Period 202401 and later)	Other
07ESP	Estimated Tax Penalty
07B/R	Balance Due/Overpayment
>>>>>	Balance Due/Overpayment - Computer Generated
07CRE	Credit Elect Amount
07MCT	Manually Computed Tax
15TG>	Total credit Form 4136 Computer Generated.
S15DP	Section 15 Present
S16DP	Section 16 Present

Field	Field Title
S17DP	Section 17 Present
S18DP	Section 18 Present
S23DP	Section 23 Present
S24DP	Section 24 Present
S25DP	Section 25 Present

(2) **Invalid Condition:**

- Balance Due/Overpayment differs from Computer Generated Balance

#

## (3) The following fields are valid for Tax Periods 202401 and later:

- Field 07PYO
- Field 07EPA
- Field 07CYR
- Field 07OTH

If	And	Then
Field 07PYO, Field 07EPA, or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 08EPA and/or 08CYR as shown on the return.
Field 07OTH is present,	The Tax Period is before 202401,	Delete the entry. Send the applicable TPNC.

## (4) For tax periods 202201 - 202212, if a significant amount is present in Field 07RIC and "IRA22DPE" is written on the line, Form 3800, or on an attachment, accept the taxpayers amount.

If Code and Edit has not done so,

- Edit RPC "J."
- Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return.

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

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

(5) **For Special Instructions for Section 965 Returns, See the following IRM references:**



- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
- IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
- IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.

(6) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

(7) **Correction Procedures:**

- a. See IRM 3.12.251.32.42, Error Code 188 - Balance Due Math Error, for correction procedures, but also consider the bullets below.

corresponded for a Credit Computation Schedule for Section 1383, SSPND with Action Code "211."

- c. Backup withholding is claimed on Line 30z and should be transcribed in Field 07OTH.

#

3.12.251.38.23.38  
(01-01-2016)

**Error Code 192 - Check  
Balance Due/  
Overpayment**

- (1) Procedures for Error Code 192 are the same as Form 1120, see IRM 3.12.251.32.43, Error Code 192 - Check Balance Due/Overpayment.

3.12.251.38.23.39  
(01-01-2016)

**Error Code 194 -  
Expedite Processing of  
Refund**

- (1) Procedures for Error Code 194 are the same as Form 1120, see IRM 3.12.251.32.44, Error Code 194 - Expedite Processing of Refund, for complete instructions.

3.12.251.38.23.40  
(01-01-2016)

**Error Code 196 - RPS  
Indicator or Remittance  
Present with No Tax**

- (1) See IRM 3.12.251.32.45, Error Code 196 - RPS Indicator or Remittance Present with No Tax, for complete procedures.

3.12.251.38.23.41  
(01-01-2016)

**Error Code 999 -  
Re-validate End-of-Year  
Document**

- (1) See IRM 3.12.251.32.47, Error Code 999 - Re-validate End-of-Year Document for Fields displayed and procedures to work this Error Code.

3.12.251.39  
(02-21-2020)

**Form 1120-F Sections  
and Fields**

- (1) Fields and screens for Form 1120-F are similar in scope to the Form 1120. All Forms 1120-F will be filed and processed by the Ogden Campus.
- (2) Effective August 22, 2016 all electronically filed Forms 1120-F will be forced into the ERS Inventory. They will be treated the same as paper filed returns.
- (3) All Form 1120-F returns claiming credit on Line 5(i), U.S. Income tax paid or withheld at source (Line 12, page 3), and amounts from Form 8288-A and Form 8805 (attach Forms 8288-A and 8805), must be verified as follows:
- Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, must be verified against the INTLWebApps Applica-

tion, see IRM 3.12.251.39.1, Form 8288-A - Statement of Withholding on Certain Dispositions by Foreign Persons.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must have a Form 1042-S attached and the withholding amount on Form 1042-S verified with the amount on Form 1120-F, Line 5i, see IRM 3.12.251.39.7.1, Section 07 Field Errors, and IRM 3.12.251.39.2, Foreign Payments Practice (FPP), for complete instructions.
- Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, must have a Form 8805 attached and the withholding amount on Form 8805 verified with the amount on Form 1120-F, Line 5i, see IRM 3.12.251.39.7.1, Section 07 Field Errors, and IRM 3.12.251.39.2, Foreign Payments Practice (FPP) for complete instructions.

3.12.251.39.1  
(02-21-2020)

**Form 8288-A - Statement of Withholding on Certain Dispositions by Foreign Persons**

- (1) Form 1120-F paper and MeF returns with Form 8288-A credits must be verified against the INTLWebApps Application. MeF returns will fall out to ERS with Action Code "322." OSPC can verify the credits by either using steps 1) or 2) below:
  1. Verify the credit against the INTLWebApps Application using the instructions in IRM 3.21.25, International Returns and Document Analysis - Miscellaneous Tax Returns, particularly IRM 3.21.25.16, *Checking Form 8288-A for Completeness*.
  2. Route to Code and Edit, for verification of this credit on the INTLWebApps Application. Code and Edit will attach Form 13698, International Credit (s) Verification Slip, to the return as an indication that the credit has been verified.
- (2) Enter the verified credit amount in Field 07FIR and adjust Field 07USI if necessary, see IRM 3.12.251.39.7.1, Section 07 Field Errors, and IRM 3.12.251.39.21.23, Error Code 188 - Balance Due Math Error.

3.12.251.39.2  
(01-27-2023)

**Foreign Payments Practice (FPP)**

- (1) Any current or prior year Form 1120-F showing a refund or credit elect of Foreign Payments Practice (FPP) - SSPND with Action Code "440."

#

**Caution:** If any ERS tax examiner feels a return should be reviewed and the

#

If your lead agrees, SSPND with Action Code "440" as shown below.

- (2) If there is an indication FPP has previously reviewed the return (notated in top left corner of the return) in the Code and Edit area, continue processing the return. If the reviewer edited CCC "O" do not remove CCC "O" or issue a manual refund. If no indication of CCC "O," but was reviewed, process following normal procedures.

3.12.251.39.3  
(02-21-2020)

**Section 01 Data - Form 1120-F**

- (1) This subsection gives instructions for correcting Form 1120-F, Section 01 Field Errors.
- (2) Computer generated fields are described under the correct Error Codes.
- (3) Section 01 has remittance, received date, entity data, processing codes and miscellaneous information.

- (4) **All Forms 1120-F must have the tax math verified if the taxpayer reports Total Tax on Line 4. Do not clear Form 1120-F until all other procedures have been followed,** see IRM 3.12.251.39.21.21, Error Code 129 -Total Tax.

3.12.251.39.3.1

(01-01-2019)

**Section 01 Field Errors**

- (1) Correctable Form 1120-F Section 01 fields are listed below:

Field	Field Title
01NC	Name Control
01EIN	Employer Identification Number
01TXP	Tax Period
01RCD	Received Date
01CCC	Computer Condition Code
01TXB	Tax Period Beginning
01NAI	NAICS Code
01CRD	Correspondence Received Date
01CBI	Preparer Checkbox Indicator
01PSN	Preparer Taxpayer Identification Number (PTIN)
01PEN	Preparer Employer Identification Number
01PTN	Preparer Telephone Number
01RPC	Return Processing Code

3.12.251.39.3.2

(01-01-2016)

**Field 01NC - Name Control**

- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5, Section 01 Data - Form 1120.

3.12.251.39.3.3

(01-01-2016)

**Field 01EIN - Employer Identification Number**

- (1) Procedures for correcting this Field is the same as Form 1120, see IRM 3.12.251.5.3, Field 01EIN - Employer Identification Number (XREF EC 004).

3.12.251.39.3.4

(01-01-2016)

**Field 01TXP - Tax Period**

- (1) Procedures for correcting this field is the same as Form 1120, see IRM 3.12.251.5.4, Field 01TXP - Tax Period (XREF EC 007 or 026).

3.12.251.39.3.5

(01-01-2016)

**Field 01RCD - Received Date**

- (1) Procedures for correcting this field is the same as Form 1120, see IRM 3.12.251.5.5, Field 01RCD - Received Date (XREF EC 007).

3.12.251.39.3.6  
(01-01-2026)

**Field 01CCC - Computer Condition Codes**

- (1) Valid CCC codes for Form 1120-F are A, B, C, D, E, F, G, H, I, L, M, O, P, R, S, T, W, X, Y, Z, 2, 3, 5, 7 and 8 and blank. They are edited to the right of Questions E through G (2015 and prior H - L on Page 1 of Form 1120-F).
- (2) Procedures for correcting Field 01CCC are the same as Form 1120, see IRM 3.12.251.5.7, Field 01CCC - Computer Condition Code (XREF EC 010, 011, 065, 070, 072, 073, 172).

3.12.251.39.3.7  
(04-20-2023)

**Return Processing Code - Field 01RPC**

- (1) Return Processing Code (RPC) is an alpha or numeric character used to alert the computer to a special condition. The RPC is edited on Page 1, in the right margin next to Line 1 of Form 1120-F.
- (2) **Invalid Conditions:**
  - The characters are not alpha or numeric. The table below shows the codes used for Form 1120-F.
  - There are more than 35 characters.
- (3) **Correction Procedures:**
  - a. Correct misplaced entries and transcription errors.
  - b. When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:

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

<b>RPC</b>	<b>Explanation</b>
A	Form 5471, Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued, is attached.
B	Form 5471, Schedule H, Current Earnings and Profits, is attached.
C	Form 5471, Schedule I-1 Information for Global Intangible Low-Taxed Income, is attached.
D	Form 5471, Schedule P, Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations, is attached.
E	Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
H	Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, Part VIII has an entry (e.g., description, checkbox marked, percent, or an amount).
J	For tax periods 202201 - 202212, taxpayer writes <b>IRA22 DPE</b> on Form 1120-F, Line 5j or on an attachment.

RPC	Explanation
K	For tax periods 202201 - 202212, taxpayer writes <b>IRA22TRE</b> on Form 3800 at the top of the return, or on an attachment.
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
N	Form 4626, Alternative Minimum Tax (Revision 2023) is attached.
1	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts, is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached.
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.
9	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached.

3.12.251.39.3.8  
(02-21-2020)

**Field 01TXB - Tax Period Beginning Date**

- (1) Field 01TXB will be an 8 character date edited to the left of the form title at the top of Page 1 of the tax return. It will be edited in YYYYMMDD format.
- (2) Procedures for correcting this field will be the same as for the Form 1120, see IRM 3.12.251.32.6, Error Code 008 - Tax Period Beginning.

3.12.251.39.3.9  
(01-01-2016)

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

- (1) The North American Industry Classification System Codes (NAICS Code) is transcribed from Form 1120-F, Page 1, Question F(1).
- (2) Procedures for correcting Field 01NAI is the same as Form 1120, see IRM 3.12.251.5.10, Field 01NAI - North American Industry Classification System Code (NAICS Code).

3.12.251.39.3.10  
(01-01-2016)

**Field 01CRD - Correspondence Received Date**

- (1) Field 01CRD is the date stamped on the reply to correspondence. Procedures for correcting Field 01CRD is the same as Form 1120, see IRM 3.12.251.5.11, Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073).

3.12.251.39.3.11  
(01-01-2016)

**Field 01CBI - Checkbox Indicator**

- (1) Procedures for correcting this field is the same as Form 1120, see IRM 3.12.251.5.6, Field 01CBI - Checkbox Indicator.

- 3.12.251.39.3.12  
(01-01-2016)  
**Field 01PSN - Preparer Taxpayer Identification Number (PTIN)**
- (1) Procedures for correcting Field 01PSN is the same as Form 1120, see IRM 3.12.251.5.12, Field 01PSN - Preparer Taxpayer Identification Number (PTIN) for procedures.
- 3.12.251.39.3.13  
(01-01-2016)  
**Field 01PEN - Preparer EIN**
- (1) Procedures for correcting Field 01PEN is the same as Form 1120, see IRM 3.12.251.5.13, Field 01PEN - Preparer EIN.
- 3.12.251.39.3.14  
(01-01-2016)  
**Field 01PTN - Preparer Telephone Number**
- (1) Field 01PTN is transcribed from the paid preparer information on Form 1120-F, Page 1, see IRM 3.12.251.5.14, Field 01PTN -Paid Preparer Phone Number for complete procedures for correcting this field.
- 3.12.251.39.4  
(01-01-2016)  
**Section 02 Data - Form 1120-F**
- (1) This subsection gives instructions for correcting Form 1120-F Field Errors. Section 02 has address information. It will be present if a change of address has been shown. Procedures for correcting all Field 02 errors are the same as Form 1120, see IRM 3.12.251.6.2, Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016), thru IRM 3.12.251.6.7, Field 02ZIP - ZIP Code (XREF EC 002, 014, 015, 016), for complete procedures.
- Caution:** See IRM 3.12.251.39, Form 1120-F Sections and Fields, for FPP review information.
- 3.12.251.39.5  
(01-01-2024)  
**Section 03 Data - Form 1120-F**
- (1) This subsection has instructions for correcting Section 03 Field Errors.
- (2) Section 03 has information relating to attachments and information on the return.
- (3) Correctable Fields are shown below:

Field	Field Title	Location
03COI	Country of Incorporation	Page 1, Question A
03AOC	Area Office Code	Page 1, Question D (1)
03USO	U.S. Office Code Indicator	Page 1, Question D (3)
03EZI	Empowerment Zone Indicator	The left margin of Line 2 following "1-"
03ADC	Audit Code	The left margin of Line 2 following "2-"
03MIC	Missing Schedule Code	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes.
03PIC	Penalty and Interest Code	The left margin of Line 2 following "4-"
03RVC	Reserve Code	The left margin of Line 2 following "5-".

Field	Field Title	Location
03ISI	Installment Sales Indicator	The left margin of Line 2 following "6-".
03FFI	Form 1120-F Indicator	The left margin of Line 2 following "7-".
03TPC	Tax Preference Code	Bottom center Page 1
03LNM	Number of Forms 5472 attached	Page 2, dotted portion of Question M
03SFC	Subsidiary Filer Code	Page 2, Question T
03PIN	Parent EIN	Page 2, Question T(1)
03PNC	Parent Name Control	Page 2, Question T(2)
03Q01	Disregarded Entity Checkbox Code	Page 2, Question X
03Q03	Direct/Indirect Interest Checkbox Code	Page 2, Question Y (2)
03EIN	Qualified Derivatives Dealers (QDD)	Page 2, Question CC (2)
03QII	Qualified Opportunity Fund question	Page 3, Question HH (Question II for 2022 and prior)
03QOF	Qualified Opportunity Fund amount	Page 3, Question HH (Question II for 2022 and prior)
03JJ1	AMT - corporation under section 59(k)(1) prior year	Page 3, Question JJ1
03JJ2	AMT - corporation under section 59(k)(1) current year	Page 3, Question JJ2
03JJ3	AMT - Safe Harbor method under section 59(k)(3)(A)I	Page 3, Question JJ3

3.12.251.39.5.1  
(01-01-2018)

**Field 03MIC - Missing Schedule Codes**

(1) Missing Schedule Codes will no longer be edited by Code and Edit. Code and Edit is now instructed to correspond for missing forms/schedules.

(2) **Correction Procedures:**

- Delete the entry in Field 03MIC.
- If there is no indication Code and Edit has requested the missing form(s)/ schedule(s), SSPND with Action Code "21X" and correspond if credit is

#

**Exception:** Correspond for a missing Schedule D if **any** significant entry is present on Line 8, Section II, Form 1120-F.



3.12.251.39.5.2 (01-01-2016) <b>Field 03PIC - Penalty and Interest Code</b>	(1) Field 03PIC is transcribed from the left margin of Line 2. (2) Field 03PIC must be blank or "1."  (4) Correct coding and transcription errors and misplaced entries.	#
3.12.251.39.5.3 (01-01-2016) <b>Field 03RVC - Reserve Code</b>	(1) The Reserve Code is transcribed from the left margin of Line 2. (2) Valid codes are "1" and "4" and blank. (3) Reserve code "3" is computer generated. (4) Reserve Code "1" must be entered when a million dollar refund has been issued.	
3.12.251.39.5.4 (01-01-2016) <b>Field 03TPC - Tax Preference Code</b>	(1) The Tax Preference Code is only valid for tax periods 201811 and prior. (2) Field 03TPC is transcribed from the bottom center of Page 1. (3) Valid entries are a "1" or blank.	# #
3.12.251.39.5.5 (01-01-2016) <b>Field 03FFI - Form 1120-F Indicator</b>	(1) Field 03FFI is transcribed from the left margin of Line 2. (2) Valid entries are "1" or blank. Code "1" is entered when Section I and/or Section II of Form 1120-F have entries and the Doc Code is 67. (3) Correct coding and transcription errors and misplaced entries.	
3.12.251.39.5.6 (01-01-2025) <b>Field 03ADC - Audit Code</b>	(1) The Audit Codes are transcribed from the left margin of Line 2 of the return following "2 -." (2) Audit Codes "1", "2", "3", "C" and "W" are valid for Form 1120-F. (3) Correct coding and transcription errors and misplaced entries, see IRM 3.12.251.7.13, Field 03ADC - Audit Code, for correction procedures.	
3.12.251.39.5.7 (01-01-2016) <b>Field 03ISI - Installment Sale Indicator</b>	(1) Field 03ISI is transcribed from the left margin of Line 2. (2) Valid codes are 0-3. (3) See IRM 3.12.251.7.14, Field 03ISI - Installment Sales Indicator, for complete instructions to correct this field.	
3.12.251.39.5.8 (01-01-2016) <b>Field 03SFC Subsidiary Filer Code</b>	(1) Field 03SFC is transcribed from Page 2, Question T. Valid codes are "1" ("Yes" box checked), "2" ("No" box checked), "3" (both boxes checked) or blank. (2) Correct coding and transcription errors and misplaced entries.	



3.12.251.39.5.9  
(01-01-2016)

**Field 03PNC - Parent  
Name Control**

- (1) Field 03PNC is transcribed from Page 2, Question T(2), from the underlined Name Control of the Parent Corporation.
- (2) **Invalid Conditions** - Field 03PNC is invalid if:
  - The present, and the first position is not alpha or numeric.
  - The 2nd, 3rd or 4th positions are not alpha, numeric, ampersand, hyphen or blank.
  - There are any intervening blanks between characters.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If unable to determine correct Name Control, enter "XXXX" in Field 03PNC.

3.12.251.39.5.10  
(01-01-2016)

**Field 03PIN - Parent EIN**

- (1) Field 03PIN is transcribed from Page 2, Question T(1). Valid fields are the same as for Field 01EIN.
- (2) **Invalid Conditions:** - Field 03PIN is invalid if:
  - The parent EIN is not numeric.
  - There are less than nine digits.
  - There are all zeros or all nines.
  - It is the same as the EIN in 01EIN.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If unable to find a valid Parent EIN, enter "12-9999999" in Field 03PIN.

3.12.251.39.5.11  
(01-01-2016)

**Field 03COI - Country of  
Incorporation**

- (1) Field 03COI is transcribed from Page 1, left of Line A.
- (2) **Invalid Condition** - Field 03COI is invalid if:
  - Not a valid Country Code. See Document 7475 for a list of valid Foreign Country Codes.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If unable to determine correct code, edit "OC."
  - c. If more than one country is shown, enter only the first country code.

3.12.251.39.5.12  
(01-01-2016)

**Field 03AOC - Area  
Office Code**

- (1) Field 03AOC is based on SB/SE Area Office Codes (AOC). This code is transcribed from Page 1, left of Question D.
- (2) This field must never be blank.
- (3) Valid codes are 01-16.
- (4) **Invalid Conditions** - Field 03AOC is invalid if:
  - The field is not present.
  - It is not numeric or not 01-16.

(5) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Follow chart below to determine the Area Office Code if one is present:

State Code	SB/SE Area Code
CT, MA, ME, NH, RI, VT	01
NY	02
NJ, PA	03
DC, DE, MD, NC, SC, VA	04
FL	05
KY, MI, OH, WV	06
IL, IN, WI	07
AL, AR, GA, LA, MS, TN	08
IA, KS, MN, MO, ND, NE, SD	09
OK, TX	10
AZ, CO, MT, NM, NV, UT, WY	11
AK, HI, ID, OR, WA	12
APO, FPO, GU, International, MP PR, VI	15

**Note:** **California** is the only state that has been broken out by post of duty (POD) and is covered by SB/SE Areas 13, 14 and 16.

POD Location- City	SB/SE Area Code
Bakersfield, Bishop, Chico, Eureka, Fresno, Modesto, Nevada City, Oakland, Peninsula, Redding, Redwood City, Sacramento, Salinas, San Francisco, San Jose, San Rafael, Santa Cruz, Santa Rosa, South Lake Tahoe, Stockton, Tahoe City, Ukiah, Vallejo, Visalia, Walnut Creek, Yuba City	13
Anaheim, Blythe, Chino, El Cajon, El Centro, High Desert, Irvine, Laguna Niguel, Long Beach, Los Alamitos, Low Desert, Poway, Riverside, San Bernadino, San Diego, San Marcos, Santa Ana, Torrance	14

POD Location- City	SB/SE Area Code
Beverly Hills, Carson, Crenshaw, Culver City, El Monte, El Monte 1, El Monte/LaMirada, Fairfax, Glendale, Griffith Park, Hawthorne, Hollywood, Huntington Park, La Mirada, Lancaster, Los Angeles, Los Angeles/LaMirada, North Hollywood, Oxnard, Pasadena, San Fernando, San Luis Obispo, Santa Barbara, Santa Maria, Van Nuys, West Los Angeles, Wilshire	16

- (6) If no address appears in Question D, use Entity Data (mailing address) to determine AOC.

3.12.251.39.5.13  
(01-01-2016)  
**Field 03USO - U.S.  
Office Code**

- (1) Field 03USO is transcribed from Page 1, left of Question D (3).
- (2) Field 03USO must always be a "1" or "2."
- (3) **Invalid Condition:**
  - The code is not "1" or "2."
- (4) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If there is no entry, determine correct entry. Input a "1" if the taxpayer has checked the box on Line D (3) or a "2" if the box is not checked. It is imperative that the correct code be input since this code determines the due date for the Form 1120-F.

3.12.251.39.5.14  
(01-01-2026)  
**Field 03Q01 -  
Disregarded Entity**

- (1) This field is transcribed from Page 3, Question X.
- (2) **Invalid Condition:**
  - The entry is not "1," "2" or blank.
- (3) **Correction Procedures:**
  - Correct coding and transcription errors and misplaced entries. Field 03Q01 should be a "1" if the taxpayer answered "Yes" to the question, or "2" if the taxpayer answered "No", or blank if neither box is checked.

3.12.251.39.5.15  
(01-01-2026)  
**Field 03Q03 -  
Direct/Indirect Interest**

- (1) Field 03Q03 is transcribed from Page 3, Question Y (2).
- (2) **Invalid Conditions:**
  - The field is not numeric.
  - The field is negative.
  - An entry exceeds the maximum field length (15 characters).
- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries. Field 03Q03 should be a “1” if the taxpayer answered “Yes,” a “2” if the taxpayer answered “No,” or blank if neither box is checked.

3.12.251.39.5.16  
(01-01-2024)

**Field 03EIN - EIN for  
Qualified Derivatives  
Dealers**

- (1) Field 03EIN is transcribed from Form 1120-F, Page 3 (Page 2 for 2022 and prior), Question CC (2).
- (2) **Invalid Conditions** - Field 03EIN is invalid if:
  - It is not nine numeric characters.
  - It cannot be all zeros or nines.
  - The tax Period is before 201812.
- (3) **Correction Procedure:**
  - a. Correct coding and transcription errors and misplaced entries.

3.12.251.39.5.17  
(01-01-2026)

**Field 03QII - Qualified  
Opportunity Fund (Form  
8996)**

- (1) Field 03QII is transcribed from Form 1120-F, Page 3 (Page 2 for 2022 and prior), Question HH (2023 and later), (Question II for 2022 and prior).
- (2) **Invalid Conditions** - Field 03QII is invalid if:
  - An entry other than “0,” “1,” “2,” “3” are present.
  - The tax Period is before 201812.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.

If	Then
Form 1120-F, Page 2, Line HH is “Yes”	Enter “1” in Field 03QII.
Form 1120-F, Page 2, Line HH is “No,”	Enter “2” in Field 03QII.
Both the “Yes” and “No” boxes are checked,	Enter “3” in Field 03QII.
Neither box is checked,	Enter Field “0” in Field 03QII.
Tax Period is before 201812,	Enter Field “0” in Field 03QII.

**Note:** If Form 8996 is attached, verify “6” is present in Field 01RPC.

3.12.251.39.5.18  
(01-01-2026)

**Field 03QOF - Qualified  
Opportunity Fund  
Amount (Form 8996)**

- (1) Field 03QOF is transcribed from the dotted portion of Form 1120-F, Page 3 (Page 2 for 2022 and prior), Question HH (2023 and later), (Question II 2022 and prior).
- (2) **Invalid Conditions** - Field 03QOF is invalid if:
  - The field is not numeric.
  - The field is negative.
  - An entry exceeds the maximum field length (15 characters).
- (3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If the amount is negative, delete Field 03QOF.
- c. If the Tax Period is before 201812, delete Field 03QOF.

3.12.251.39.5.19  
(01-01-2024)

**Fields 03JJ1, 03JJ2 and  
03JJ3 - Corporate AMT**

- (1) Fields 03JJ1, 03JJ2, and 03JJ3 are transcribed from Form 1120-F, Page 3, Lines JJ1, JJ2 and JJ3.
- (2) **Invalid Conditions** - these fields are invalid if:
  - An entry other than "0," "1," "2," or "3" is present.
  - Tax Period is before 202301.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the chart below:

If	Then
Form 1120-F, Page 3, Lines JJ1, JJ2, or JJ3 is "Yes,"	Enter "1" in the appropriate field.
Form 1120-F, Page 3, Lines JJ1, JJ2, or JJ3 is "No,"	Enter "2" in the appropriate field.
Both the "Yes" and "No" boxes are checked,	Enter "3" in the appropriate field.
Neither box is checked,	Enter "0" in the appropriate field.
Tax Period is before 202301,	Enter "0" in the appropriate field.

3.12.251.39.6  
(01-01-2016)

**Section 04 - Form 1120-F  
Fields**

- (1) Section 04 displays the tax information reported on Form 1120-F.
- (2) Valid correctable fields are listed below:

Field	Field Title
04TAE	Total Assets Ending (Schedule L, Line 17d)
04GRL	Gross Receipts less Returns (Section 2, Line 1c)
04TXI	Tax from Section 1 (Page 1, Line 1)
04TII	Tax from Section 2 (Page 1, Line 2)
04III	Tax from Section 3 (Page 1, Line 3)

- (3) Fields maximum length is 15 characters, and all are dollars and cents except for 04TAE (dollars only).

3.12.251.39.6.1  
(01-01-2016)

**Section 04 Field Errors**

- (1) Correctable fields are shown above. All are positive fields except for 04TAE which could be positive or negative.

(2) **Invalid Conditions:**

- The field is not numeric.
- An entry exceeds the maximum field length.
- A “positive only” field is negative.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative on the return, delete the field.

3.12.251.39.6.2  
(01-01-2022)

**Field 04GRL - Section II,  
Line 1c**

## (1) Field 04GRL checks for the correct Document Code.

Form 1120-F Doc Codes	Description
Doc Code 67	<ul style="list-style-type: none"> <li>• Income Effectively Connected with the Conduct of a Trade or Business in the United States (Section II)</li> <li>• Income <b>both</b> Effectively Connected and Non-Effectively Connected (Sections I and II).</li> </ul>
Doc Code 66	All others (Non-Effectively Connected).

(2) **Invalid Conditions:**

- The field is not numeric.
- The field exceeds the maximum field length.
- The entry is negative.
- The field is blank, and Doc Code 67 is present.
- The field has an amount and Doc Code 66 is present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Correct Field 04GRL and the DLN as follows:

If	And	Then
Form 1120-F, Section II has entries and Doc Code 67 is present,	Field 04GRL is blank,	Enter a “1” in Field 04GRL.
Form 1120-F, Section II has entries and Doc Code 66 is present,		Reprocess return to correct the Doc Code to 67.

If	And	Then
Form 1120-F, Section II does not have entries and Doc Code 67 is present,		Reprocess return to correct the Doc Code to 66.

- c. See IRM 3.12.251.39, Form 1120-F Sections and Fields, for FPP review information.

3.12.251.39.7  
(01-01-2016)

**Section 07 Data - Form 1120-F**

- (1) This subsection gives instructions for correcting Section 07 field errors.
- (2) Computer generated fields are described under the correct Error Codes.
- (3) Section 07 has information from the total tax and credits portion of the return.
- (4) All fields in this subsection are transcribed in dollars and cents and can be 15 characters in length. **Exception:** Fields 07SW1 and 07SW3 are dollars only.
- (5) Field 07CTW is a negative only field. The minus sign must always be present after an amount entered in this field.

3.12.251.39.7.1  
(01-01-2026)

**Section 07 Field Errors**

- (1) **Fields Displayed**

Field	Field Title
07TTX	Total Tax (Page 1, Line 4)
0704B (Valid Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability due this year, from Form 1062
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year (Page 1, Line 5a)
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments (Page 1, Line 5b)
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466 (Page 1, Line 5c)
07EST	Estimated Tax Credit (Page 1, Line 5d for 2023 and prior) <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.

Field	Field Title
07EXT	Form 7004 Credit (Page 1, Line 5e)
07RIC	Regulated Investment Credit, Form 2439 (Page 1, Line 5f)
07ARC	Current Year Refundable Tax Credit (2010 through 2019 revisions)
07USI	U.S. Income Tax Paid or Withheld at Source (Page 1, Line 5i)
07FIR	Foreign Investors Real Property Tax (FIRPTA)
07EPE (Valid for Tax Period 202301 and later)	Elective Payment Election Amount from Form 3800 (Page 1, Line 5j)
07EPV (Valid for Tax Period 202301 and later)	Elective Payment Election Amount Verified Field
07FRM (Valid Tax Period 202507 and later)	Net Tax Liability Deferred on Sale of Farmland
07ESP	Estimated Tax Penalty (Page 1, Line 6)
07B/R	Balance Due/Overpayment (Page 1, Lines 7 or 8)
07CTW	Chapter 3 Withholding (Negative ONLY)
07CRE	Credit Elect Amount (Page 1, Line 9a)
07INT	Interest Income (Section II, Line 5)
07RNT	Gross Rents (Section II, Line 6)
07INC	Total Income (Section II, Line 11)
07SAW	Salaries and Wages (Section II, Line 13)
07DED	Salaries and Wages (Section II, Line 13)
07TIB	Taxable Income Before NOL/Special Deductions (Section II, Line 29)
07BET	Base Erosion Minimum Tax (Schedule J, Line 2a) (Schedule J, Line 3 for 2023 and prior)
07CTR (Valid for Tax Period 202401 and later)	Chapter 1 Tax from Form 4255 (Schedule J, Line 2b)



Field	Field Title
07OCT (Valid for Tax Period 202401 and later)	Other Chapter 1 Tax Schedule J, Line 2c)
07CAM	Corporate Alternative Minimum Tax (Schedule J, Line 3)
07PYM	Form 8827 Prior Year Minimum Tax (Schedule J, Line 5c)
07MCT	Manually Corrected Total Tax
07SW1	Total Chapter 3 Payments (Schedule W, Line 1)
07SW3	Income associated with Sections 1445 and 1446 (Schedule W, Line 3)

**(2) Invalid Conditions:**

- The field is not numeric.
- A “positive only” field is negative.
- The field exceeds allowable characters.
- A field is present and has a tax period before the field is valid.
- Field 07EST is present and the Tax Period greater than 202312.
- Field 07CTR is present with a tax period before it's valid.
- There are entries present in both Fields 07B/R and 07ARC.

**(3) Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If “positive only” field is reported as negative on the screen and the return, delete the field. 07B/R, 07INC, 07DED, and/or 07TIB, can be positive or negative. Field 07CTW is a negative only field and must have a minus sign entered after it. All others must be positive.
- The following fields are valid for Tax Periods 202401 and later:
  - Field 07PYO
  - Field 07EPA
  - Field 07CYR
  - Field 07CTR
  - Field 07OCT

If	And	Then
Field 07PYO, Field 07EPA, or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.
Field 07OCT is present,	The Tax Period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.

- d. Follow the instructions below for Field 07CTR, Chapter 1 Tax Recapture from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.

If	And	Then
Field 07CTR is present,	The Tax period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.
Field 07CTR is present with an	The Tax Period is after 202401 and Form 4255 is missing,	Correspond.

#  
#

- e. Follow the instructions below for Field 07EST, Estimated Tax Credit.

If	And	Then
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 07EPA and/or 07CYR as shown on the return.

- f. If there are entries present in both Fields 07B/R and 07ARC, suspend return with Action Code "470," attach Form 4227, Intra-SC Reject or Routing Slip, to the front of the return and leave the return in the pack of work when no other error is present.

**Note:** Fields 07TRV (2006 only) and 07MCT are not generated, but input by the ERS tax examiner as needed.

- (4) Field 07USI can include Form 1042-S and Form 8805 withholding amounts. Field 07FIR is for the verified Form 8288-A withholding amount. Verify these credits as follows:

If	And	Then
Form 1042-S is used to substantiate the amount or part of the amount on Line 5i,	The taxpayer's name is not listed as the recipient in Box 13 of the Form 1042-S, <b>Note:</b> Box 13 cannot be a "Withholding Rate Pool".	Subtract the amount of the Form 1042-S from the amount on Line 5i. Continue processing the return. <b>Exception:</b> If a letter is attached, signed by the Competent Authority, accept the letter as proof of Form 1042-S withholding and do not subtract the amount on Line 5i.
Form 1042-S is used to substantiate the amount or part of the amount on Line 5i,	The Form 1042-S is missing and there is no indication that Code and Edit has corresponded,	Correspond for the missing Form 1042-S no matter what the amount of withholding is. <b>Exception:</b> If a letter is attached, signed by the Competent Authority, accept the letter as proof of Form 1042-S withholding and do not correspond for the missing Form 1042-S.
Form 1042-S is used to substantiate the amount or part of the amount on Line 5i,	There is any indication that the Form 1042-S is "Consolidated,"	Place the return in the Form 1042-S bucket for FPP review.
Form 1042-S is attached (Copy A, B, C, D or E),	There is no Computer Condition Code "H" edited and, Form 1042-S is not a consolidated Form 1042-S and, Form 1042-S is the current year revision being processed,	Enter an "H" in Field 01CCC.
Form 8805 is used to substantiate the amount or part of the amount on Line 5i,	The Form 8805 is missing and there is no indication that Code and Edit has corresponded,	Correspond for the missing Form 8805 no matter what the amount of withholding is.

If	And	Then
Form 8288-A is used to substantiate the amount or part of the amount on Line 5i,	The Form 8288-A or substantial evidence is missing and there is no indication that Code and Edit has corresponded, <b>Example:</b> Substantial evidence includes closing documents or settlement statement which shows the amount of tax withheld.	Correspond for the missing Form 8288-A or substantial evidence no matter what the amount of withholding is.
The amount on Line 5i cannot be verified from Form 1042-S, Form 8805 and/or Form 8288-A (verified amount),		<ul style="list-style-type: none"> <li>• Send TPNC 90 (e.g., 90 - 254) with the following language: "You claimed \$_____ of FIRPTA credit on Line 5i of Form 1120-F, however, we show payments on (Select the correct form type Form 1042-S, Form 8805 or Form 8288-A) of \$_____. Your return was changed accordingly."</li> <li>• For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid on Servicewide Electronic Research Program (SERP) at <i>TPNC 90 Literals</i>.</li> </ul>

**Note:** Beginning 01-02-2015 Foreign Payments Practice (FPP) will also review and may reduce the income amounts reported on returns that are claiming withholding on the Form 1042-S, Form 8805 and/or Form 8288-A. You may see adjustments to income items on these cases. If any income items have been reduced, accept the new amounts and be certain that they have been entered in ISRP. If they have not, change the income amounts to the new edited amounts.

(5) **No reply/Insufficient reply:**

- Determine the amount of Line 5i that is attributable to the Form 1042-S, Form 8805 and/or Form 8288-A. Delete any amount that is not substantiated with the correct form or verified amount.

**Example:** If the complete amount is from the Form 1042-S then delete the full amount. If only a portion of Line 5i is attributable to the Form 1042-S then delete that portion from the entry on Line 5i and leave the remainder in.

- (6) Field 07CTR, Chapter 1 Tax Recapture from Form 4255, is valid for Tax Period 202401 and later and is transcribed from Form 1120-F, Schedule J, Line 2b.

If	And	Then
An amount is present on Form 1120-F, Schedule J, Line 2b,	Form 4255 is attached,	Accept taxpayer's entry.
An amount is present on Form 1120-F, Schedule J, Line 2b	Form 4255 is not attached,	Correspond.

#

**Note:** There is limited transcription on Form 1120-F, Schedule J. Currently, Lines 5a, 5b, 5d, 6, 7, 8a, 8b, 8c, 8d, 8e, 8f, 8z, and 9 are not transcribed. If an entry is present in any of these fields, manually verify tax and enter Field 07MCT, Manually Corrected Tax. See IRM 3.12.251.33, Manual Computations, and IRM 3.12.251.33.1, Rule of Two, for more information.

3.12.251.39.8

(01-01-2024)

**Section 09 Data - Form 4626, Alternative Minimum Tax (2023 Revision)**

- (1) This subsection has instructions for correcting Section 09 Field Errors.

- (2) Section 09 has data from Form 4626, Alternative Minimum Tax.

3.12.251.39.8.1

(01-01-2024)

**Section 09 - Form 4626 Corporate Alternative Minimum Tax (2023 Revision)**

- (1) Section 09 Field Errors

Field	Field Title	Field Length	Dollars and Cents/Pos/Neg	Location on Form 4626
09QA	Is the corporation filing this form a member of a controlled group under sections 59(K)(1)(D) and 52	1	N/A	Question A
09QB	Is the corporation filing this form a member of a foreign-parented multinational group (FPMNG) within the meaning of section 59(k)(2)(B)	1	N/A	Question B
091AA	Consolidated net income or loss per AFS of the corporation (first year)	15	\$ only Pos/Neg	Part I, Line 1a, Column a
091AB	Consolidated net income or loss per AFS of the corporation (second year)	15	\$ only Pos/Neg	Part I, Line 1a, Column b

Field	Field Title	Field Length	Dollars and Cents/ Pos/Neg	Location on Form 4626
091AC	Consolidated net income or loss per AFS of the corporation (Third year)	15	\$ only Pos/Neg	Part I, Line 1a, Column c
091FA	AFS net income or loss of all entities in the test group before adjustments (first year)	15	\$ only Pos/Neg	Part I, Line 1f, Column a
091FB	AFS net income or loss of all entities in the test group before adjustments (second year)	15	\$ only Pos/Neg	Part I, Line 1f, Column b
091FC	AFS net income or loss of all entities in the test group before adjustments (third year)	15	\$ only Pos/Neg	Part I, Line 1f, Column c
095A	AFSI. Combine Lines 1f and 4 (first year)	15	\$ only Pos/Neg	Part I, Line 5, Column a
095B	AFSI. Combine Lines 1f and 4 (second year)	15	\$ only Pos/Neg	Part I, Line 5, Column b
095C	AFSI. Combine Lines 1f and 4 (third year)	15	\$ only Pos/Neg	Part I, Line 5, Column c
1913A	Total AFSI attributable to domestic corporation(s) and income effectively connected to a U.S. trade or business of a foreign corporation. Combine lines 10 through	15	\$ only Pos/Neg	Part I, Line 13, column a
0913B	Total AFSI attributable to domestic corporation(s) and income effectively connected to a U.S. trade or business of a foreign corporation. Combine lines 10 through thirteen, columns (a), (b), and (c) (second year)	15	\$ only Pos/Neg	Part I, Line 13, column b
0913C	Total AFSI attributable to domestic corporation(s) and income effectively connected to a U.S. trade or business of a foreign corporation. Combine lines 10 through thirteen, columns (a), (b), and (c) (third year)	15	\$ only Pos/Neg	Part I, Line 13, column c
0915	3-year average annual AFSI of domestic corporation(s) and income effectively connected to a U.S. trade or business	15	\$ only Pos/Neg	Part I, Line 15
0921A	AFS net income or loss of the corporation before adjustments	15	\$ only Pos/Neg	Part II, Line 1f
0921F	AFS net income or loss of the corporation before adjustments	15	\$ only Pos/Neg	Part II, Line 1f

Field	Field Title	Field Length	Dollars and Cents/ Pos/Neg	Location on Form 4626
0924	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	15	\$ only Pos/Neg	Part II, Line 4
0925	Financial statement net operating loss (FSNOL)	15	\$ only positive	Part II, Line 5
0928	Alternative minimum tax foreign tax credit (AMTFTC) Enter amount from Part IV, section I, Line 6.	15	\$ only positive	Part II, Line 8
0929	Tentative minimum tax. Subtract line 8 from line 7. If zero or less enter 0.	15	\$ only positive	Part II, Line 9
09213	Alternative minimum tax, Subtract line 12 from line 9. If zero or less enter 0. Enter here and on Form 1120, Schedule J, Line 3, or the appropriate line of the corporation's income tax return	15	\$ only positive	Part II, Line 13

3.12.251.39.9  
(01-01-2020)

**Section 10 Data -  
Schedule D, Form 8949  
and Form 8996**

- (1) This subsection has instructions for correcting Section 10 Field Errors.
- (2) Section 10 has data from Form 1120, Schedule D, Capital Gains and Losses, Form 8949, Sales and Other Dispositions of Capital Assets and Form 8996, Qualified Opportunity Fund.

3.12.251.39.9.1  
(01-01-2026)

**Section 10 Field Errors**

- (1) Correctable Section 10 fields are listed below:

Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949, and Form 8996
10OID	Qualified Opportunity Fund Investments Checkbox - Did the corporation dispose of any investment (s) in a qualified opportunity fund during this year?	1	N/A	N/A	Schedule D, above Part I
101AZ	EIN from description of property	9	N/A	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Z" in Column (f)

Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949, and Form 8996
101BZ	Date Acquired (YYYYMMDD)	8	N/A	N/A	Form 8949, Part I, Line 1, Column (b), if Code "Z" in Column (f)
101GZ	Amount of Adjustment	15	\$	+	Form 8949, Part I, Line 1, Column (g), if Code "Z" in Column (f)
101Z	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part I, Line 1, Row 1, if Code "Z" in Column (f)
101AY	EIN from description of property	9	N/A	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Y" in Column (f)
101CY	Date sold or disposed of (YYYYMMDD)	8	N/A	N/A	Form 8949, Part I, Line 1, Column (c), if Code "Y" in Column (f)
101GY	Recaptured amount	15	\$	+	Form 8949, Part I, Line 1, Column (g), if Code "Y" in Column (f)
101Y	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part I, Line 1, Row 1
102AZ	EIN from description of property	9	N/A	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Z" in Column (f)
102BZ	Date Acquired (YYYYMMDD)	8	N/A	N/A	Form 8949, Part II, Line 1, Column (b), if Code "Z" in Column (f)
102GZ	Amount of Adjustment	15	\$	+	Form 8949, Part II, Line 1, Column (g), if Code "Z" in Column (f)
102Z	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Z" in Column (f)
102AY	EIN from description of property	9	N/A	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Y" in Column (f)
102CY	Date sold or disposed of (YYYYMMDD)	8	N/A	N/A	Form 8949, Part II, Line 1, Column (c), if Code "Y" in Column (f)
102GY	Recaptured amount	15	\$	+	Form 8949, Part II, Line 1, Column (g), if Code "Y" in Column (f)



Field	Field Title	Field Length	Dollars/ cents	Pos/Neg	Location on Form 1120, Schedule D, Form 8949, and Form 8996
102Y	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Z" in Column (f)
10Q5	Checkbox	1	N/A	N/A	Form 8996, Part I, Line 5
10Q6	Reserved for future use	1	N/A	N/A	Form 8996, Part I, Line 6
10Q7	Total qualified opportunity zone property held 6-month	15	\$	+	Form 8996, Part II, Line 7 <ul style="list-style-type: none"> <li>Line 6 - 2020 and 2019</li> <li>Line 5 - 2018 and 2017</li> </ul>
10Q8	Total assets held 6-month	15	\$	+	Form 8996, Part II, Line 8 <ul style="list-style-type: none"> <li>Line 7 - 2020 and 2019</li> <li>Line 6 - 2018 and 2017</li> </ul>
10Q10	Total qualified opportunity zone property held last day of year	15	\$	+	Form 8996, Part II, Line 10 <ul style="list-style-type: none"> <li>Line 9 - 2020 and 2019</li> <li>Line 8 - 2018 and 2017</li> </ul>
10Q11	Total assets held last day of year	15	\$	+	Form 8996, Part II, Line 11 <ul style="list-style-type: none"> <li>Line 10 - 2020 and 2019</li> <li>Line 9 - 2018 and 2017</li> </ul>
10Q14	Divide Line 14 by 2.0 (Line 14 is expressed as a decimal amount 0.00)	3	N/A	N/A	Form 8996, Part III, Line 14 <ul style="list-style-type: none"> <li>Line 13 - 2020 and 2019</li> <li>Line 12 - 2018 and 2017</li> </ul>
10Q15	Is Line 15 equal to or more than .90	15	\$	+	Form 8996, Part III, Line 15 <ul style="list-style-type: none"> <li>Line 14 - 2020 and 2019</li> <li>Line 13 - 2018 and 2017</li> </ul>

(2) See the following IRM references for field error instructions that are the same as Form 1120, Section 10 field errors.

- IRM 3.12.251.14.2, Field 10OID
- IRM 3.12.251.14.4, Fields 101AZ and 102AZ - Form 8949 - EIN from Description of Property
- IRM 3.12.251.14.6, Fields 101BZ and 102BZ - Form 8949 - Date Acquired
- IRM 3.12.251.14.8, Fields 101GZ and 102GZ - Amount of Adjustment

- IRM 3.12.251.14.10, Fields 101Z and 102Z - Form 8949 Indicator
- IRM 3.12.251.14.12, Field 10Q5 - Form 8996 Checkbox
- IRM 3.12.251.14.13, Field 10Q6 - Reserved for Future Use
- IRM 3.12.251.14.14, Fields 10Q7, 10Q8, 10Q10 and 10Q11 - Form 8996
- IRM 3.12.251.14.15, Field 10Q14 - Form 8996 - Part III, Line 14
- IRM 3.12.251.14.16, Field 10Q15 - Form 8996 - Part III, Line 15

3.12.251.39.10  
(01-01-2016)

**Sections 15-18 Data -  
Form 4136, Credit for  
Federal Tax Paid on  
Fuels**

- (1) Procedures for correcting Sections 15-18 are the same as Form 1120, see IRM 3.12.251.18.1, Sections 15-18 Field Errors.
- (2) Sections 15-18 has the information reported on Form 4136, Credit for Federal Tax Paid on Fuels.

**Caution:** Be on the lookout for Forms 1120-F reporting **no tax or income with only Form 4136 attached**. If there is any indication the form was filed by a Canadian trucking company, the credit must be deleted. Do not allow refund. Delete applicable fields and issue TPNC 36 and/or 90. Make a copy of the complete case and give it to your lead or manager.

3.12.251.39.11  
(01-01-2020)

**Section 19 Data - Form  
8978, Partner's  
Additional Reporting  
Year Tax**

- (1) Section 19 data is transcribed from Form 8978, Partner's Additional Reporting Year Tax.
- (2) Procedures for correcting Section 19 field errors are the same as Form 1120, see IRM 3.12.251.19, Form 8978 and Form 8978, Schedule A.

3.12.251.39.12  
(01-01-2021)

**Section 21 Data - Form  
8941, Credit for Small  
Employer Health  
Insurance Premiums**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.21, Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums.

3.12.251.39.13  
(01-01-2026)

**Section 22 Data -  
(Reserved For Future  
Use)**

- (1) Section 22 data is Reserved for Future Use.

3.12.251.39.14  
(02-21-2020)

**Section 23 Data - Form  
3800, General Business  
Credit**

- (1) Section 23 data is transcribed from Form 3800, General Business Credit, Parts I, II, and a portion of Part III.
- (2) Procedures for Section 23 are the same as Form 1120, see IRM 3.12.251.23, Section 23 Data - Form 3800, General Business Credit.

3.12.251.39.15  
(02-21-2020)

**Section 24 Data - Form  
3800, General Business  
Credit**

- (1) Section 24 data is transcribed from Form 3800, General Business Credit, a portion of Part III.
- (2) Procedures for Section 24 are the same as Form 1120, see IRM 3.12.251.24, Section 24 Data - Form 3800, General Business Credit.

- 3.12.251.39.16  
(02-21-2020)  
**Section 25 Data - Form 3800, General Business Credit**
- (1) Section 25 data is transcribed from Form 3800, General Business Credit, a portion of Part III.
- (2) Procedures for Section 25 are the same as Form 1120, see IRM 3.12.251.25, Section 25 Data - Form 3800, General Business Credit.
- 3.12.251.39.17  
(01-01-2022)  
**Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments**
- (1) Section 26 data is transcribed from Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.
- (2) Procedures for Section 26 are the same as Form 1120, see IRM 3.12.251.26, Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.
- 3.12.251.39.18  
(01-01-2026)  
**Section 27 Data - Form 8283, Noncash Charitable Contribution**
- (1) Section 27 data is transcribed from Form 8283, Noncash Charitable Contributions.
- (2) Procedures for Section 27 are the same as Form 1120, see IRM 3.12.251.27, Section 27, Noncash Charitable Contributions.
- 3.12.251.39.19  
(01-01-2025)  
**Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties**
- (1) Section 35 data is transcribed from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
- (2) Procedures for Section 35 are the same as Form 1120, see IRM 3.12.251.30.1, Section 35 Field Errors.
- 3.12.251.39.20  
(01-01-2026)  
**Section 60 Data - Direct Deposit of Refund**
- (1) This subsection has instructions for correcting Section 60 field Errors.
- (2) For tax year 2025 and later, direct deposit information is located on Form 1120-F, 9c, 9d and 9e.
- 3.12.251.39.20.1  
(01-01-2026)  
**Section 60 - Field Errors**
- (1) Section 60 fields are listed below:

Field	Field Title	Field Length	Location on Form 1120-F
60RTN	Routing Transit Number	9	9c
60TDA	Type Depositor Account	1	9d
60DAN	Depositors Account Number	17	9e

- 3.12.251.39.20.2  
(01-01-2026)  
**Field 60RTN - Routing Transit Number**
- (1) Field 60RTN is transcribed from Line 9c, Form 1120-F.
- (2) **Invalid Conditions:**
- The field is not 9 numeric digits or blank.
  - The first two digits are not: "01" through "12" or "21" through "32".
- (3) **Correction Procedures:**

- a. Correct transcription errors and misplaced entries.
- b. If the information on the return is not valid, delete Field 60RTN.

3.12.251.39.20.3  
(01-01-2026)

**Field 60TDA - Type Depositor Account**

- (1) Field 60TDA is transcribed from Line 9d, Form 1120-F.
- (2) **Invalid Conditions:**
  - The field is not one alpha character.
  - The field is present and the entry is not C, S or blank.
- (3) The Direct Deposit meaning are:

Value	Meaning
C	Checking
S	Savings
Blank	Checking and Savings Box not checked

- (4) **Correction Procedures:**
  - a. Correct transcription errors and misplaced entries.
  - b. If both or neither box (Checking or Savings) is marked, enter "C" in Field 60TDA.

3.12.251.39.20.4  
(01-01-2026)

**Field 60DAN - Depositor Account Number**

- (1) Field 60DAN is transcribed from Line 9e, Form 1120-F and may be up to 17 characters.
- (2) **Invalid Conditions:**
  - The field is not numeric, alpha, hyphen or space.
  - Field 60DAN is present, but Field 60TDA is not present.
- (3) **Correction Procedures:**
  - a. Correct transcription errors and misplaced entries.
  - b. Check Line 9e of Form 1120-F.

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	GTSEC 60 and enter a valid code in Field 60TDA. See IRM 3.12.251.39.20.3, Field 60TDA - Type Depositor Account.
The account number is not valid,	Delete Field 60DAN.

3.12.251.39.21  
(01-04-2021)

**Math Consistency Errors - Form 1120-F**

- (1) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.
- (2) The screen display will show the Error Code assigned and all fields needed to make the necessary correction.

3.12.251.39.21.1 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.1, Error Code 001 - Tax Year - Invalid Entry.

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

3.12.251.39.21.2 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.2, Error Code 002 - Name Control Mismatch, for consistent instructions.

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

3.12.251.39.21.3 (1) This is a consistency error, refer to the guidance for the Form 1120 at IRM 3.12.251.32.3, Error Code 003 - Check Digit Invalid.

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

3.12.251.39.21.4 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.4, Error Code 004 - Name Control/EIN Validation.

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

3.12.251.39.21.5 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.5, Error Code 007 - Received Date is Earlier than Tax Year.

◆ **Error Code 007- Received Date** ◆

3.12.251.39.21.6 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.6, Error Code 008 - Tax Period Beginning.

**Error Code 008 - Tax Period Beginning**

3.12.251.39.21.7 (1) **Fields Displayed**

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

Field	Field Title
01CCC	Computer Condition Code
01NC	Name Control
01EIN	Employer Identification Number
01TXP	Tax Period
01RCD	Received Date
01NAI	NAICS Code
01CRD	Correspondence Received Date
01CBI	Checkbox Indicator
01PSN	Preparer Taxpayer Identification Number (PTIN)
01PEN	Preparer EIN
01PTN	Preparer Telephone Number
S02DP	Section 02 is Present

Field	Field Title
S03DP	Section 03 is Present
S04DP	Section 04 is Present
S07DP	Section 07 is Present
S09DP	Section 09 is Present
S10DP	Section 10 is Present
S15-18DP	Sections 15-18 Present
S19DP	Section 19 is Present
S20DP	Section 20 is Present
S21DP	Section 21 is Present
S23DP	Section 23 is Present
S24DP	Section 24 is Present
S25DP	Section 25 is Present
S26DP	Section 26 is Present
S27DP	Section 27 is Present
S35DP	Section 35 is Present
S60DP	Section 60 is Present

(2) **Invalid Conditions** - Error Code 010 generates when:

- Computer Condition Code “G” is present, and any of the above displayed fields have entries other than 01CCC.
- Computer Condition Code “G” is present, and fields other than 01CCC, 01NC, 01EIN, 01TXP or 01RCD are present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Compare all displayed fields with the return and attachments.
- Determine if CCC “G” was input correctly.
- See IRM 3.12.251.32.7, Error Code 010 - Amended Return “G” Coded for complete instructions.

3.12.251.39.21.8  
(01-01-2016)  
**Error Code 011-  
Remittance vs. Section  
07**

- (1) Error Code 011 procedures are the same as Form 1120, see IRM 3.12.251.32.8, Error Code 011 - Remittance is present, and No Data in Section 07.

3.12.251.39.21.9  
(01-01-2022)  
**♦Error Code 014-  
Missing Address  
Entries♦**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.9, Error Code 014 - Missing Address Entries.

3.12.251.39.21.10  
(01-01-2022)

◆ **Error Code 015- Zip  
Code - Foreign  
Address** ◆

- (1) Error Code 015 procedures are the same as Form 1120, see IRM 3.12.251.32.10, Error Code 015 - Foreign Address/State.

3.12.251.39.21.11  
(01-01-2022)

◆ **Error Code 016- Zip  
Code Inconsistent** ◆

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.11, Error Code 016 - ZIP Code/State Mismatch.

3.12.251.39.21.12  
(01-01-2016)

**Error Code 026- Tax  
Period Mismatch**

- (1) Error Code 026 procedures are the same as Form 1120, see IRM 3.12.251.32.12, Error Code 026 - Tax Period Mismatch.

3.12.251.39.21.13  
(01-01-2016)

**Error Code 030- Penalty  
and Interest Code**

- (1) Error Code 030 procedures are the same as Form 1120, see IRM 3.12.251.32.13, Error Code 030 - Penalty and Interest Code Check.

3.12.251.39.21.14  
(01-01-2016)

**Error Code 034-  
Correspondence  
Received Date Check**

- (1) Error Code 034 procedures are the same as Form 1120, see IRM 3.12.251.32.14, Error Code 034 - Correspondence Received Date Check.

3.12.251.39.21.15  
(01-01-2026)

**Error Code 065 - Credit  
Elect Amount and CCC  
F are Present**

- (1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
07CRE	Credit Elect

- (2) **Invalid Condition** - Error Code 065 generates when:

- The return has an amount in the Credit Elect Field and CCC "F" is present.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Transcription is from Form 1120-F Page 1, Line 9a (2025 and later), (center of Line 9 2024 and prior).
- If CCC "F" is valid, check the return for misplaced entries.
- Delete the entry in Field 07CRE when the return is truly a "Final return."
- Delete CCC "F" in Field 01CCC if it is determined the return is not a "Final return."

3.12.251.39.21.16  
(01-01-2016)  
**Error Code 073- CCC 3  
Present with Field  
01CRD**

- (1) Error Code 073 procedures are the same as Form 1120, see IRM 3.12.251.32.18, Error Code 073 - CCC "3" is Present with Field 01CRD.

3.12.251.39.21.17  
(01-01-2025)  
**Error Code 106- Check  
Tax Period for Tax Credit**

- (1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
23022	Form 8844 Credit Amount
03EZI	Form 8844 Indicator
231EG	Form 8826 Credit Amount
254FG	Form 8846 Credit Amount
241PG	Form 8908 Credit Amount
241RG	Form 8910 Credit Amount

- (2) **invalid condition** - Error Code 106 generates when:

- Various Credits are claimed for an expired tax period.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Form 8910, Alternative Motor Vehicle Credit, expired in 2024. If an amount is present in Field 241RG and the tax period is greater than 202411, then delete the entry.

3.12.251.39.21.18  
(01-01-2016)  
**Error Code 122- Form  
4136 and Tax Period  
Mismatch**

- (1) Error Code 122 procedures are the same as Form 1120, see IRM 3.12.251.32.22, Error Code 122 - Check Tax Period of Sections 15-18 Fields.

3.12.251.39.21.19  
(01-01-2025)  
**Error Code 124 -  
Elective Payment  
Election (EPE)**

- (1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
25RNI>	EPE Registration Number Validity Indicator
231BJ	F7207 (Net elective payment)
>>>>>	Computer Generated amount for F7207 (Net elective payment)
231DJ	F3468, Part III, Line 1 (Net elective payment)



Field	Field Title
>>>>>	Computer Generated amount for F3468, Part III, Line 1 (Net elective payment)
231GJ	F7210 (Net elective payment)
>>>>>	Computer Generated amount for F7210 (Net elective payment)
241OJ	F3468, Part IV (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part IV (Net elective payment)
241QJ	F7218, Part II (Net elective payment)
>>>>>	Computer Generated amount for F7218, Part II (Net elective payment)
241SJ	F8911, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8911, Part II (Net elective payment)
241UJ	F7213 Part II (Net elective payment)
>>>>>	Computer Generated amount for F7213 Part II (Net elective payment)
241VJ	Form 3468, Part V (Net elective payment)
>>>>>	Computer Generated amount for Form 3468, Part V (Net elective payment)
241XJ	F8933 (Net elective payment)
>>>>>	Computer Generated amount for F8933 (Net elective payment)
25AAJ	F8936 Part V (Net elective payment)
>>>>>	Computer Generated amount for F8936 Part V (Net elective payment)
25GGJ	Form 7211, Part II (Net elective amount)
>>>>>	Computer Generated amount for Form 7211, Part II (Net elective amount)
254AJ	F3468, Part VI (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part VI (Net elective payment)
254EJ	F8835, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8835, Part II (Net elective payment)
07EPE	Form 1120-F, Line 5j
>>>>>	Sum of Column (i), F3800

Field	Field Title
07EPV	Verified amount for 07EPE.

- (2) Field 25RNI> is a new 13 position computer generated field validated by MeF that determines if the registration number(s) claimed on Form 3800, General Business Credit, is valid. If the registration number is not valid, then the taxpayer is not eligible for the credit.

Position	Description	Form 3800, Part III, Line #
1	Form 7207	1b
2	Form 3468, Part III	1d
3	Form 7210	1g
4	Form 3468, Part IV	1o
5	Form 7218, Part II	1q
6	Form 8911, Part I	1s
7	Form 7213, Part II	1u
8	Form 3468, Part V	1v
9	Form 8933	1x
10	Form 8936, Part V	1aa
11	Form 7211, Part II	1gg
12	Form 3468, Part VI	4a
13	Form 8835, Part II	4e

The valid indicators for the fields are:

Value	Meaning
0	Default
1	Registration number is valid
2	Registration number is invalid
3	Portal queried, no response

(3) **Invalid Condition:**

- Error Code 124 will generate when the difference between the taxpayer's amount in Field 07EPE and the associated computer underprint

#

(4) **Correction Procedures:**

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

If	And	Then
Form 3800 is not attached,	Code & Edit has not already corresponded for the missing Form 3800,	Correspond for Form 3800.
Any of the transcribed fields for Form 3800, Part III, column (j) have a computer underprint of zero,		Send TPNC 56.
Form 3800 is present and all transcription is correct,	The taxpayer made an error when adding the amounts in Form 3800, Part III, Column (j), or in transferring the total to Form 1120, Schedule J, Line 5c.	Send TPNC 73.

(5) **Suspense Correction:**

- If there is no reply to the request for a missing Form 3800, enter CCC "3" and send TPNC 73.

**Note:** If there is no reply to the request for a missing Form 3800, also remove any amount (if present) in Field 02G2B (see IRM 3.12.251.3.20.1 No Reply Procedures, for additional information).

## (6) Valid TPNCs for Error Code 124 are 56, 73, and 90.

3.12.251.39.21.20  
(01-01-2016)

**Error Code 126- Taxable  
Income Before Special  
Deductions/Net  
Operating Loss (NOL)**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
07INC	Total Income
07SAW	Total Salary and Wages
07DED	Total Deductions
07TIB	Taxable Income before NOL/Special Deductions
>>>>	Generated Taxable Income Before NOL/Special Deductions

(2) **Invalid Condition** - Error Code 126 generates when:

(>>>>).

#

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Total Income is figured by adding all entries in Form 1120-F, Section II, Lines 1-10. Verify if taxpayer made a math error.
- c. Total Deductions is figured by adding all entries in Form 1120-F, Section II, Lines 12-27. Verify if taxpayer made a math error.
- d. Correct any entries as needed. Send correct notice if math error is found.
- e. TPNC 04, 05, 08, 11, 23, 25, 26, 33, 34, 40 and 90 are valid for Error Code 126.

3.12.251.39.21.21  
(02-06-2025)

**Error Code 129-Total Tax**(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
04TXI	Tax from Page 4, Section I, Line 11
04TII	Tax from Page 6, Schedule J, Line 9
04III	Tax from Page 7, Section III, Parts I and II, sum of Lines 6 and 10
07TTX	Total Tax
>>>>	Total Tax Computer Generated
07PYO	Preceding Year's Overpayment Credited to the Current Year
07EPA	Current Year's Estimated Tax Payments
07CYR	Current Year's Refund Applied for on Form 4466
07EST	Estimated Tax Credit <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.
07EXT	Form 7004 Credit
07RIC	Regulated Investment Credit
07USI	U.S. Income Tax Withheld at Source
07FIR	Foreign Investors Real Property Tax (FIRPTA)
07ESP	Estimated Tax Penalty
07B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Computer Generated
07CTW	Chapter Three Withholding
07CRE	Credit Elect
07INC	Total Income

Field	Field Title
07DED	Total Deductions
07TIB	Taxable Income before NOL/Special Deductions
>>>>	Taxable Income before NOL/Special Deductions Computer Generated
07MCT	Manually Corrected Tax

(2) **Invalid Conditions** - Error Code 129 generates when:

equals the difference between 07B/R and generated balance due, EC 129 will not generate.

- Error Code 129 generates on all Forms 1120-F showing tax. **All tax must be manually verified.**

(3) For Tax Period 202201 through 202211, the new Corporate Alternative Minimum Tax (AMT) is claimed on Schedule J, Line 8. If the taxpayer writes "CAMT" or "IRA AMT" or indicates the amount is for Corporate AMT, accept the taxpayers amount. If Code and Edit has not edited an action trail indicating P&A has scanned the return for LB&I, give the return to the lead. The lead will:

1. Notify P&A that a return has been found (P&A will scan the Form 1120-F, pages 1 through 8 and any attachment with the new AMT calculation and email a copy to an LB&I Point of Contact (POC)),
2. Edit an action trail on the return.
3. Continue processing.

(4) **Correction Procedures:**

- a. ERS MUST enter Action Code "341" and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- c. The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

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

**Caution:** See IRM 3.12.251.39, Form 1120-F Sections and Fields, for FPP review information.

- e. If taxpayers figure for 07INC or 07TTX is a negative, delete Field 07TTX.
- f. **All Forms 1120-F must have the tax math verified if the taxpayer reports an amount for total tax on Line 4. To arrive at the correct figure for "total tax" compute separately the amounts for Fields 04TXI, 04TII and 04III as described below: Once each applicable section is computed, combine the total of the three and enter that total into Field 07MCT. See IRM 3.12.251.36, Form 1120 - Tax Rates.**

Field 04TXI - Section I, Income from U.S. Sources Not Effectively Connected with the Conduct of a trade or business in the United States	Field 04TII - Section II, Schedule J, Tax Computation	Field 04III - Section III, Branch Profits Tax and Tax on Excess Interest
<ol style="list-style-type: none"> <li>1. Multiply gross amounts shown in Section I, Lines 1-10, Column (b) by the percentage in Column (c).</li> <li>2. The result is the tax liability shown in Column (d).</li> <li>3. Line 11(d) should equal the amount on Page 1, Line 1.</li> </ol>	<ol style="list-style-type: none"> <li>1. Use the amount of taxable income on Page 5, Line 31, to compute income tax. The result is entered on Schedule J, Line 1, Continue manual computation.</li> <li>2. Line 4 - add Lines 1, 2 and 3</li> <li>3. Line 6 - add Lines 5a through 5d</li> <li>4. Line 7 - subtract Line 6 from Line 4</li> <li>5. Line 9 - add Lines 7 and 8</li> <li>6. Line 9 should equal Page 1, Line 2.</li> </ol>	<ol style="list-style-type: none"> <li>1. Multiply the amount on Page 7, Section III, Part I, Line 5 by 30 percent (or lower treaty rate if noted).</li> <li>2. Multiply the amount on Page 7, Section III, Part II, Line 9c by 30 percent (or lower treaty rate if noted).</li> <li>3. The sum of Part I, Line 6 and Part II, Line 10 should equal Page 1, Line 3.</li> </ol>

- g. Only clear this Error Code if the taxpayer reports zero or no tax on Line 4, Form 1120-F.
- h. For fiscal filers (Tax periods 201801 through 201811) use the following table to compute a blended rate of tax for Section II (Field 04TII). The tax rate change does not apply to Section I (Field 04TXI) or Section III (Field 04III), compute Fields 04TXI and 04III as normal, see IRM 3.12.251.36, Form 1120 - Tax Rates.

Step	Action	Amount
Step 1	Figure the corporation's tax for the entire tax year using the tax rate schedule, Schedule O, or the 35 percent rate for Personal Service Corporations.	Line 1 amount _____
Step 2	Figure the corporations tax for the entire tax year using the 21 percent flat tax.	Line 2 amount_____
Step 3	Multiply Line 1 by the number of days in the corporation's tax year before January 1, 2018.	Line 3 amount_____
Step 4	Multiply Line 2 by the number of days in the corporation's tax year after December 31, 2017.	Line 4 amount_____
Step 5	Divide Line 3 by the total number of days in the corporation's tax year.	Line 5 amount_____
Step 6	Divide Line 4 by the total number of days in the corporation's tax year.	Line 6 amount_____
Step 7	Add Lines 5 and 6. This is the corporation's total tax for the fiscal tax year.	Total tax amount_____

**Note:** An Excel worksheet has been developed for figuring the blended rate for fiscal filers (201801 through 201811) and can be found at *Blended Rate Job Aid*. Using this job aid does not override the "Rule of Two."

- i. Field 07CTR, Chapter 1 Tax Recapture from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.

If	And	Then
Field 07CTR is present with an	The Tax Period is after 202401 and Form 4255 is missing,	Correspond.

#  
#

- j. If the taxpayer made a true math error in figuring tax, send the applicable notice code. If it can be determined that the taxpayer did make a math error, however indications are they have additional NOL and/or Special Deductions carryover remaining, send Letter 3833C, Tax Return Adjustment

#  
#

3.12.251.39.21.22  
(01-01-2026)  
◆ **Error Code 163 - Form 3800 Credit Limits** ◆

- (1) Fields Displayed, Invalid Conditions and Correction Procedures are the same as Form 1120, see IRM 3.12.251.32.28, Error Code 163 - Form 3800 Credit Limits.

3.12.251.39.21.23  
(01-01-2026)  
**Error Code 188 - Balance Due Math Error**

- (1) **Fields Displayed**

Field	Field Title
07TTX	Total Tax
>>>>	Total Tax Computer Generated
0704B (Valid Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability due this year, from Form 1062
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466
07EST	Estimated Tax Credit <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.
07EXT	Form 7004 Credits
07RIC	Regulated Investment Tax Credit



Field	Field Title
07ARC	Current Year Refundable Tax Credit (2010 through 2019 revisions)
07FIR	Foreign Investors Real Property Tax
07EPE	Elective Payment Election Amount
>>>>>	Elective Payment Verified Amount
07FRM (Valid Tax Period 202507 and later)	Net Tax Liability Deferred on Sale of Farmland
07ESP	Estimated Tax Penalty
07B/R	Balance Due/Overpayment
>>>>>	Balance Due/Overpayment Computer Generated
07CTW	Chapter Three Withholding
07CRE	Credit Elect
07RC>	Refundable Credits Computer Generated
15TG>	Total Gas Tax Credit Computer Generated
S15DP	Section 15 Data Present
S16DP	Section 16 Data Present
S17DP	Section 17 Data Present
S18DP	Section 18 Data Present
S23DP	Section 23 Data Present
S24DP	Section 24 Data Present
S25DP	Section 25 Data Present

(2) **Invalid Condition:**

- The Balance Due/Overpayment differs from computer generated

#

Total Tax Computer equals the difference between Balance Due  
Taxpayer and Balance Due Computer, Error Code 188 will not generate.

**Note:** There may be times when Error Code 188 generates due to Error Code 190 criteria. If there is an amount present in Field 07CTW follow the guidance outlined at Error Code 190 at 3.12.251.24.20 before assigning any TPNCs.

**Caution:** Be on the lookout Forms 1120-F reporting **no tax or income with only Form 4136 attached**. If there is any indication the form was filed by a “**Canadian trucking company**,” the credit must be deleted. Do not allow refund. Delete applicable fields and issue either TPNC 36 and/or 90. Make a copy of the complete case, boldly notate “**COPY**” on Page 1 and give it to your lead or manager.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. The following fields are valid for Tax Periods 202401 and later:
  - Field 07PYO
  - Field 07EPA
  - Field 07CYR

If	And	Then
Field 07PYO, Field 07EPA, or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 07EPA and/or 07CYR as shown on the return.

- c. When EC 188 generates due to an error with FIRPTA credit, see IRM 3.12.251.39, Form 1120-F Sections and Fields, and IRM 3.12.251.39.7.1, Section 07 Field Errors, for Line 5i instructions. If the withholding cannot be verified and the necessary forms are attached, send TPNC 90 (e.g., 90 - 254) with the following language: "You claimed \$\_\_\_\_\_ of FIRPTA credit on Line 5i of Form 1120-F, however, we show payments on (Select the correct form type Form 1042-S, Form 8828-A or Form 8805) of \$\_\_\_\_\_. Your return was changed accordingly."
- d. For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid on Servicewide Electronic Research Program (SERP) at *TPNC 90 Literals*.
- e. TPNCs 10, 36, 40, 88, 89 and 90 are valid.
- f. Timber Gains claimed on Schedule D, Part IV, are not valid for Tax periods 201812 and later. For tax years beginning in 2016 through 2017, if a corporation has both a net capital gain and qualified timber gain, then a maximum 23.8 percent capital gain tax rate may apply to the timber gain. If the taxpayer is using Part IV, Schedule D to figure tax, then follow the instructions below:

If	Then
Taxpayer has used Schedule D to figure their tax,	Verify Part IV, Schedule D is correct.  <b>Caution:</b> Taxpayer must have amount of gain on Line 19, Schedule D, to use this method for figuring tax.
Tax is correct and Schedule D is complete,	Enter taxpayers figure in Field 07MCT.
Taxpayer has not shown an amount on Line 19, Schedule D,	Refigure tax using normal procedures and enter in Field 07MCT.

If	Then
If taxpayer has shown an amount on Line 19 and used Schedule D to figure their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811),	Compute tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent, see IRM 3.12.251.36, Form 1120 - Tax Rates, for instructions to figure tax using a blended rate.

**Note:** If taxpayer did not show a gain on Line 19, Schedule D, send TPNC 90 with the following language: "We changed your tax return since you didn't report any timber gains on Line 19, of Schedule D," to tell the taxpayer we changed their tax since they did not report any gain for timber on Line 19, Schedule D.

- (4) For tax periods 202201 - 202212, if a significant amount is present on Line 5j and "IRA22DPE" is written on the line, on Form 3800 or on an attachment, accept the taxpayers amount and move the amount to Field 07RIC. If Code and Edit has not done so,

1. Edit RPC "J."
2. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return.

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

3. Suspend with Action Code "450".
  4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
  5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.
- (5) If the corporation had income tax withheld from any payments it received due to backup withholding, it is to include the amount withheld in the total for Line 5j. They are not to include these amounts on Line 5i. (Line 5i is only for amounts withheld under Chapter 3 of the Code.) They are to enter the amount withheld and the words "Backup Withholding" in the blank space in the right-hand column between Lines 4 and 5j.
- (6) If the corporation is claiming a refund of backup withholding tax, it must give a copy of the Form 1099 that shows the amount of reportable payment and backup withholding. If the Form 1099 is not present to substantiate the withholding, correspond. If no reply is received, do not allow the withholding. Remove the credit from both Fields 07USI and Field 07B/R and enter an "X" to the left of Line 5i and Line 8b then assign TPNC 90 (90-66) with the following literal: **Credit cannot be allowed without the supporting documentation.** If the Form 1099 is present, and reflects the amount of backup withholding being claimed, enter that amount into Field 07RIC.

3.12.251.39.21.24  
(01-01-2025)

**Error Code 190-CTW  
Overpayment Amount  
from Schedule W**

(1) **Fields Displayed**

Field	Field Title
01RCD	Received Date
01CCC	Computer Condition Code
07TTX	Total Tax
07USI	U.S. Income Tax Paid or Withheld at Source (Page 1, Line 5i)
07FIR	Foreign Investors Real Property Tax
07CTW	Chapter Three and Chapter Four Withholding Refund Amount (Form 1120-F, Line 8b) <b>NEGATIVE ONLY</b>
>>>>>	Chapter Three Withholding Computer
07B/R	Balance Due/Overpayment (Form 1120-F, Lines 7 or 8a)
>>>>>	Balance Due/Overpayment Computer
07SW1	Total Chapter 3 and Chapter Four Payments (Schedule W, Line 1)
07SW3	Income associated with Sections 1445 and 1446 (Schedule W, Line 3)

(2) **Invalid Condition** - Error Code 190 generates when:

- Line 7 of Schedule W is not within \$10 of the amount on Line 8B of Form 1120-F.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Schedule W was previously a worksheet in the instructions of the Form 1120-F. It is now part of the form to aid in the calculations of the overpayments resulting from tax deducted and withheld under Chapter(s) 3 and/or (4).
- Beginning with Tax Year 2012, filers of Form 1120-F that have an entry on Page 1, Line 8b must complete the new Schedule W. Schedule W can be found on Page 7 of Form 1120-F for tax years 2012 - 2015 and is Section 07 on the ERS screen. For tax years 2016 - 2022, Schedule W can be found on Page 8. For tax years 2023 - present, Schedule W is found on Page 9. For tax years after 2009 and before 2012 Code and Edit must "dummy" a Schedule W when an entry is present on Line 8b of Form 1120-F.
- If there is an entry present on Form 1120-F, Line 8b and the Schedule W is not present, follow the guidance provided below in the second row of the If/Then table to dummy the Schedule W information.
- Code and Edit will verify FIRPTA Credits that are being claimed and change the Taxpayer's entry when a different amount is found. The verified FIRPTA credit will be entered on Form 13698, Credit Verification Slip. If the Form 13698 is not attached, SSPND return with Action Code

- “351” to Rejects. The Rejects Lead Tax Examiner will hand carry the return to Code and Edit for verification of the FIRPTA credit.
- f. There are two transcribed fields for Schedule W. Both fields reside in Section 07 and are titled as 07SW1 and 07SW3. If there is an entry to the left or corrector on Line 5i of the Form 1120-F there must be an entry in Field 07SW1.
  - g. Field 07CTW is a negative only field. The minus sign must always be present after an amount entered in this field.
  - h. Correct Error Code 190 per the guidance below:

If	Then
The total of Form 1120-F, Line 5i (including any amounts to the right and left of Line 5i) match the amount on the Schedule W, Line 1 (Field 07SW1),	Take no action.
The total of Form 1120-F, Line 5i (including any amounts to the right and left of Line 5i) does not match the amount on the Schedule W, Line 1 (Field 07SW1), <b>Note:</b> This includes Field 07SW1 being blank, zero or a hyphen when any amount is present to the left or the right of or on Line 5i.	Enter the total of Form 1120-F, Line 5i (including any amounts to the right and left of Line 5i) into Field 07SW1.

- i. If the procedures above have been applied and the Error Code is not resolved, then the taxpayer has made a true math error. Assign TPNC 42 which has the following language:  
“We changed your Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, because:  
- You computed the U.S. income tax paid or withheld at source incorrectly, or  
- You computed the tax deducted and withheld under Chapter 3 incorrectly, or  
- You computed or transferred Schedule W, Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3. incorrectly. ”
- (4) If after resolving Error Code 190, Error Code 192 or Error Code 194 generates for a manual refund you will clear those Error Codes if the only refund amount is in Field 07CTW. If there are refund amounts present in both Fields 07CTW and Field 07B/R or in Field 07B/R only, that meet the tolerance for a manual refund, suspend with Action Code “490” to Rejects.

**Note:** When there is no reply to a request for withholding documents, disallow that withholding.

- 3.12.251.39.21.25 (01-01-2016) (1) Procedures for working Error Code 192 are the same as Form 1120, see IRM 3.12.251.32.43, Error Code 192 - Check Balance Due/Overpayment.

**Error Code 192- Check Balance Due/ Overpayment**

- 3.12.251.39.21.26 (01-01-2016) (1) Procedures for working Error Code 194 are the same as Form 1120, see IRM 3.12.251.32.44, Error Code 194 - Expedite Processing of Refund.

**Error Code 194- Expedite Processing of Refund**

- 3.12.251.39.21.27 (01-01-2016) (1) See IRM 3.12.251.32.45, Error Code 196 - RPS Indicator or Remittance Present with No Tax, for complete procedures.

**Error Code 196-RPS Indicator or Remittance Present with No Tax**

- 3.12.251.39.21.28 (01-01-2016) (1) **Fields Displayed**

**Error Code 198 Tax Period before 199612**

Field	Field Title
01TXP	Tax Period
07TTX	Total Tax
07MCT	Manually Corrected Tax

- (2) **Invalid Condition:**

- Generates whenever total tax exceeds \$50.00 and the tax period is before 199612.

- (3) **Correction Procedures:**

#  
#

- 3.12.251.39.21.29 (01-01-2016) (1) **Fields Displayed:**

**Error Code 999 - Re-validate End-of-Year Document**

Field	Field Title
01TXP	Tax Period

- (2) **Invalid Condition:**

- Error Code 999 generates for all returns that are in error status at the end of processing year.

- (3) **Correction Procedure:**

- a. Transmit the record.

**Note:** The system will re-validate the record and set validity and Error Codes based on the current program.

3.12.251.39.22  
(01-01-2016)

**Form 1120-F Processed  
MeF**

- (1) All Forms 1120-F processed through MeF will not be math verified by Doc Specific. Error Action Codes will be assigned by MeF if it detects a math error to allow ERS TE's to correct the account.
- (2) Errors Action Code "345" shows the Form 1120-F has a Total Tax Math Error.
- (3) Errors Action Code "346" shows the Form 1120-F has a Balance Due Math Error.
- (4) Procedures for working MeF returns is the same as paper processed Form 1120-F.

3.12.251.40  
(01-01-2026)

**Form 1120-H Sections  
and Fields**

- (1) Form 1120-H has Sections 01 through 06, 15 - 21, 23 - 25, 35 and 60.
- (2) Information related to ERS screen displays, invalid conditions and correction procedures are included in each section description.

3.12.251.40.1  
(01-01-2016)

**Section 01 Data - Form  
1120-H**

- (1) This subsection gives instructions for correcting Form 1120-H Section 01 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 01 has Remittance, Received Date, entity data, processing codes, and miscellaneous information.

3.12.251.40.1.1  
(01-01-2019)

**Section 01 Field Errors**

- (1) Correctable Form 1120-H Section 01 fields are listed below:

Field	Field Title
01NC	Name Control
01EIN	Employer Identification Number
01TXP	Tax Period
01RCD	Received Date
01CCC	Computer Condition Codes
01TXB	Tax Period Beginning Date
01CRD	Correspondence Received Date
01PSN	Preparer Taxpayer Identification Number (PTIN)
01PEN	Preparer EIN
01CBI	Paid Preparer Checkbox Indicator
01PTN	Paid Preparer Phone Number
01RPC	Return Processing Code

- 3.12.251.40.1.2  
(01-01-2016)  
**Field 01NC - Name Control (XREF EC 002)**
- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.2, Field 01NC - Name Control (XREF EC 002 or 003).
- 3.12.251.40.1.3  
(01-01-2016)  
**Field 01EIN - Employer Identification Number (XREF EC 004)**
- (1) The EIN is a number assigned by IRS for identification of a business tax account. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.3, Field 01EIN - Employer Identification Number (XREF EC 004).
- 3.12.251.40.1.4  
(01-01-2016)  
**Field 01TXP - Tax Period (XREF EC 007 or 026)**
- (1) Procedures for correcting Field 01TXP are the same as Form 1120, see IRM 3.12.251.5.4, Field 01TXP - Tax Period (XREF EC 007 or 026) for procedures.
- 3.12.251.40.1.5  
(01-01-2016)  
**Field 01RCD - Received Date (XREF EC 007)**
- (1) Procedures for correcting Field 01RCD are the same as Form 1120, see IRM 3.12.251.5.5, Field 01RCD - Received Date (XREF EC 007) for procedures.
- 3.12.251.40.1.6  
(01-01-2016)  
**Field 01CCC - Computer Condition Code (XREF EC 010, 011, 026, 065, 073, 172, 186, 192, 194, 196)**
- (1) The Computer Condition Code (CCC) is transcribed from the dotted portion of the Gross Income section on Page 1 of the return. Computer Condition Codes are used to notate a specific condition, attachment, or computation and will post on the Master File.
- (2) **Invalid Conditions** - Field 01CCC is invalid if:
- An entry other than blank, D, E, F, G, M, O, R, T, W, X, Y, 3, 8 is present.
  - CCC "F" and "Y" are both present.
  - CCCs "D," "R," and "7" are all present.
- (3) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.
  - b. When the code(s) entered on the return are illegible or invalid, examine the return and refer to the CCC chart below. Determine the correct code(s) and enter on the screen.
  - c. **Computer Condition Code Chart**



Code	Edited if:	Shows
D	Reasonable cause for failure to pay taxes timely has been determined per IRM 3.11.16, Corporate Income Tax Returns	Waiver of Failure to Pay penalty
E	Possible Identity Theft filing	
F	The taxpayer checks the "Final Return" box on Page 1 of the return, or there is any other indication that the taxpayer is not liable for future return	Final return
G	An amended return is identified per IRM 3.11.16, Corporate Income Tax Returns <b>Note:</b> No other Computer Condition Code is allowed, except CCC "T," "W" or "3."	Amended return
O	Identifies a return for which a pre-settlement manual refund was paid	Manual Refund
R	Reasonable cause for delinquency has been determined. (no longer input by Code and Edit unless specified by HQ)	Waiver of the Delinquency penalty
T	Form 8886 is attached	Form 8886, Reportable Transaction Disclosure Statement, is attached
W	Return has been "cleared by Statute."	Cleared by the Statute Control Group/ bypasses statute checks on original input
X	Refund/Settlement freeze condition is shown	Return settlement is frozen

Code	Edited if:	Shows
Y	Short period return for change of accounting period is shown.	Return must be <b>manually verified</b> . Master File will accept return as submitted. Updates the entity fiscal month
3	The taxpayer either fails to respond to correspondence or the correspondence is returned undeliverable	Account will not receive credit interest
8	<ol style="list-style-type: none"> <li>1. Annualized income is computed on Schedule A, Pages 3 and/or 4 of Form 2220, <i>or</i></li> <li>2. Form 2220, Part II Box 6 or Box 7 (prior year Part I, Box 1 or Box 2) is checked.</li> </ol>	Waiver of the Estimated tax penalty

d. If CCC "G" is present, and:

If	Then
Return is <b>not</b> an amended return,	Delete CCC "G" and leave other codes.
Return is an amended return,	Delete CCCs other than "G," "T," "W" and "3."

e. If CCCs "F" and "Y" are both present:

If	Then
"F" is shown and the return is not Final,	Delete CCC "F."
"Y" is shown and the return is a Final return,	Delete CCC "Y."
The return is not Final or a Short Period,	Delete both CCC "Y and F."

f. If Computer Condition Code "7" is present, and CCCs "D" and "R" are both present:

If	Then
If CCC "7" is <b>not</b> correct,	Delete the "7."

If	Then
If CCC "7" is correct,	Delete the "D" and/or "R" in Field 01CCC.

3.12.251.40.1.7  
(04-20-2023)

**Return Processing Code  
- Field 01RPC**

(1) Return Processing Code (RPC) is an alpha or numeric character used to alert the computer to a special condition. The RPC is edited on Form 1120-H, Page 1, in the right margin next to Line 1.

(2) **Invalid Conditions:**

- There are more than 35 characters.
- The table below shows the codes used for Form 1120-H.

(3) **Correction Procedures:**

- Correct misplaced entries and transcription errors.
- When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:

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

RPC	Explanation
E	Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
J	For tax periods 202201 - 202212, taxpayer writes <b>IRA22 DPE</b> on Form 1120-H, Line 23e or on an attachment.
K	For tax periods 202201 - 202212, taxpayer writes <b>IRA22TRE</b> on Form 3800 at the top of the return, or on an attachment.
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.

3.12.251.40.1.8  
(01-01-2016)

**Field 01TXB - Tax Period  
Beginning Date**

(1) Field 01TXB will be an 8 character date edited to the left of the form title at the top of Page 1 of the tax return. It will be edited in YYYYMMDD format.

- 3.12.251.40.1.9  
(01-01-2016)  
**Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073)**
- (1) Field 01CRD is the date stamped on the reply to correspondence and is an ERS Input Only field. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.11, Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073).
- 3.12.251.40.1.10  
(01-01-2016)  
**Field 01PSN - Preparer Taxpayer Identification Number (PTIN)**
- (1) The Preparer Taxpayer Identification Number (PTIN) is transcribed from the **PTIN** box in the "Paid Preparer Use Only" area of the return. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.12, Field 01PSN - Preparer Taxpayer Identification Number (PTIN).
- 3.12.251.40.1.11  
(01-01-2016)  
**Field 01PEN - Preparer EIN**
- (1) The Preparer EIN is transcribed from the "EIN" box in the "Paid Preparer Use Only." Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.13, Field 01PEN - Preparer EIN.
- 3.12.251.40.1.12  
(01-01-2016)  
**Field 01CBI - Paid Preparer Checkbox Indicator**
- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.6, Field 01CBI - Checkbox Indicator.
- 3.12.251.40.1.13  
(01-01-2016)  
**Field 01PTN - Paid Preparer Phone Number**
- (1) The Paid Preparer Phone Number is transcribed from the bottom right-hand corner of Page 1, in the "Paid Preparer Use Only" area of the return. Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.14, Field 01PTN -Paid Preparer Phone Number.
- 3.12.251.40.2  
(01-01-2016)  
**Section 02 Data - Form 1120-H - Address Information**
- (1) This subsection gives instructions for correcting Form 1120-H Section 02 Field Errors.
- (2) Section 02 has address information. It will be present when a change of address has been entered.
- (3) This subsection must not be present on an amended return with CCC "G."
- 3.12.251.40.2.1  
(01-01-2022)  
**◆Section 02 Field Errors◆**
- (1) Fields displayed for this subsection are the same as Form 1120, see IRM 3.12.251.6.1, Section 02 Field Errors.
- 3.12.251.40.2.2  
(01-01-2022)  
**◆Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016)◆**
- (1) All invalid conditions and correction procedures for this field are the same as Form 1120, see IRM 3.12.251.6.2, Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016).

- 3.12.251.40.2.3 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.3, Field 02FAD - Foreign Address.  
(01-01-2022)  
**◆Field 02FAD - Foreign Address (XREF EC 002, 014,015, 016)◆**
- 3.12.251.40.2.4 (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.4, Field 02ADD - Street Address (XREF EC 002, 014, 015, 016).  
(01-01-2016)  
**Field 02ADD - Street Address (XREF EC 002, 014,015, 016)**
- 3.12.251.40.2.5 (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.5, Field 02CTY - City (XREF EC 002, 014, 015, 016).  
(01-01-2016)  
**Field 02CTY - City (XREF EC 002, 014,015, 016)**
- 3.12.251.40.2.6 (1) The invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.6, Field 02ST - State (XREF EC 002, 014, 015, 016).  
(01-01-2016)  
**Field 02ST - State Code (XREF EC 002, 014,015, 016)**
- 3.12.251.40.2.7 (1) The invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.7, Field 02ZIP - ZIP Code (XREF EC 002, 014, 015, 016).  
(01-01-2016)  
**Field 02ZIP - ZIP Code (XREF EC 002, 014,015, 016)**
- 3.12.251.40.3 (1) This subsection has instructions for correcting Form 1120-H, Section 03 Field Errors.  
(01-01-2018)  
**Section 03 Data - Form 1120-H**
- (2) Section 03 has codes and indicators relating to attachments and miscellaneous information on the return.
- 3.12.251.40.3.1 (1) Form 1120-H Section 03 fields are listed below:  
(04-04-2024)  
**Section 03 Field Errors**

Field	Field Title	Field Length	Location
03MIC	Missing Schedule Code	2	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes.
03PIC	Penalty and Interest Code	1	Left margin next to the "Deduction Section." Edit as 3- followed by the correct code
03RVC	Reserve Code	1	Left margin next to Line 9 (Deduction Section) Edit as 4- followed by the correct code.

Field	Field Title	Field Length	Location
03ADC	Audit Codes	15	Left margin next to the <b>Deduction Section</b> . Edit as 2- followed by the correct code.
03TSI	Timeshare Association Indicator	1	Page 1, right margin, beside Line A (Timeshare Association box)

3.12.251.40.3.2  
(01-01-2018)  
**Field 03MIC - Missing  
Schedule Code**

- (1) Missing Schedule Codes will no longer be edited by Code and Edit. Code and Edit is now instructed correspond for missing forms/schedules.
- (2) **Correction Procedures:**
  - a. Delete the entry in Field 03MIC.
  - b. If there is no indication Code and Edit has requested the missing form(s)/ schedule(s), SSPND with Action Code "21X" and correspond if credit is

#

**Exception:** Correspond for a missing Schedule D if **any** significant entry is present in Field 0405.

3.12.251.40.3.3  
(01-01-2016)  
**Field 03PIC - Penalty  
and Interest Code (XREF  
EC 030)**

- (1) The Penalty and Interest Code is edited to and transcribed from the margin to the left of Line 9. Code and Edit will edit as "3-" followed by the correct code.  
  
penalty and interest is shown on the return. See Error Code 030 for more information.
- (2) **Invalid Condition** - Field 03PIC is invalid if it is not blank or "1."
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.

#  
#

3.12.251.40.3.4  
(01-01-2018)  
**Field 03RVC - Reserve  
Code (XREF EC 164)**

- (1) Reserve Code shows a manual refund may have been issued. This field is for ERS input only.
- (2) **Invalid Condition** - Field 03RVC is invalid if not blank or "9."
- (3) **Correction Procedures:**
  - a. Enter "9" in Field 03RVC and in the margin to the left of line the Deduction Section. Edit as "4-9."
  - b. See IRM 3.12.251.32.29, Error Code 164 - Check Reserve Code, for more information.

3.12.251.40.3.5  
(01-01-2025)  
**Field 03ADC - Audit  
Code**

- (1) The Audit Code is transcribed from the left margin of Form 1120-H, Line 12 following "2 -."
- (2) Audit Code "C" is the only Audit Code currently used for Form 1120-H.
- (3) Form 8283, Noncash Charitable Contributions, is attached and Part I has any of the following conditions:
  - Box 2b is checked or
  - Box 2b(1) is checked or
  - Line 3, column (h) has an entry.
- (4) Correct coding and transcription errors and misplaced entries. See IRM 3.12.251.7.13, Field 03ADC - Audit Code, for correction procedures.

3.12.251.40.3.6  
(01-01-2016)  
**Field 03TSI - Timeshare  
Association Indicator**

- (1) The Timeshare Association Indicator is transcribed from the right margin of Form 1120-H, beside Line A.
- (2) **Invalid Condition** - Field 03TSI is invalid if not blank or "1."
- (3) **Correction Procedures:**
  - a. If taxpayer has checked the Timeshare Association box on Line A of the return, enter a "1" in Field 03TSI.
  - b. If the box is not checked, delete Field 03TSI.

3.12.251.40.4  
(01-01-2016)  
**Section 04 Data - Form  
1120-H**

- (1) This subsection has instructions for correcting Form 1120-H Section 04 Field Errors (XREF EC 160).
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 04 has fields that relate to the Gross Income section of Form 1120-H.
- (4) All fields, except Field 0408, are dollars only. All fields are positive or negative.

3.12.251.40.4.1  
(01-01-2016)  
**Section 04 Field Errors**

- (1) Correctable Form 1120-H Section 04 fields are listed below:

Field	Field Title	Field Length	Valid Entry	Location
0401	Dividends Income	10	Dollars only Positive or Negative	Line 1
0402	Taxable Interest Income	10	Dollars only Positive or Negative	Line 2
0403	Gross Rents Income	10	Dollars only Positive or Negative	Line 3
0404	Gross Royalties Income	10	Dollars only Positive or Negative	Line 4

Field	Field Title	Field Length	Valid Entry	Location
0405	Net Capital Gains (Schedule D) Income	10	Dollars only Positive or Negative	Line 5
0406	Ordinary Gains/Losses (Form 4797 ) Income	10	Dollars only Positive or Negative	Line 6
0407	Other Income	15	Dollars only Positive or Negative	Line 7
0408	Total Income	15	Dollars and cents Positive or Negative	Line 8

(2) **Invalid Conditions** - Section 04 field errors displays if:

- The field is present, and the entry is not numeric.
- An entry exceeds the maximum field length.

(3) **Correction Procedure:**

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

3.12.251.40.5  
(01-01-2016)

#### Section 05 Data - Form 1120-H

- (1) This subsection has instructions for correcting Form 1120-H, Section 05 Field Errors (**XREF EC 160**).
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 05 has fields that relate to the **Deductions** section of Form 1120-H.
- (4) All fields, except Field 0516, are dollars only.
- (5) All fields, except Field 0518, are positive or negative. Field 0518 is positive only.

3.12.251.40.5.1  
(01-01-2021)

#### Section 05 Field Errors

- (1) Correctable Form 1120-H Section 05 fields are listed below:

Field	Field Title	Field Length	Valid Entry	Location
0509	Salaries and Wages Deduction	10	Dollars only Positive or Negative	Line 9
0510	Repairs and Maintenance Deduction	10	Dollars only Positive or Negative	Line 10



Field	Field Title	Field Length	Valid Entry	Location
0511	Rents Deduction	10	Dollars only Positive or Negative	Line 11
0512	Taxes and Licenses Deduction	10	Dollars only Positive or Negative	Line 12
0513	Interest Deduction	10	Dollars only Positive or Negative	Line 13
0514	Depreciation Deduction	10	Dollars only Positive or Negative	Line 14
0515	Other Deductions	15	Dollars only Positive or Negative	Line 15
0516	Total Deductions	15	Dollars and cents Positive or Negative	Line 16
0518	Specific Deduction	15	Dollars only Positive	Line 18

(2) **Invalid Conditions** - Section 05 field errors displays if:

- The field is present, and the entry is not numeric.
- An entry exceeds the maximum field length.

(3) **Correction Procedure:**

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

3.12.251.40.6

(01-01-2016)

**Section 06 Data - Form 1120-H**

- (1) This subsection has instructions for correcting Form 1120-H, Section 06 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 06 has fields that relate to the **Tax and Payments** section of Form 1120-H.
- (4) All fields in Section 06 are dollars and cents.
- (5) All fields, except Field 06B/R, are positive only. Field 06B/R may be positive or negative.

3.12.251.40.6.1

(01-01-2026)

**Section 06 Field Errors**

- (1) Correctable Form 1120-H Section 06 are listed below:

Field	Field Title	Field Length	Valid Entry	Location
06TSC	Statutory Credits	15	Dollars and cents Positive	Line 21
06CTR	Chapter 1 Recapture from Form 4255	15	Dollars and cents Positive	Dotted portion of Line 22
06TTX	Total Gross Tax	15	Dollars and cents Positive	Line 22
06MCT	Manually Corrected Tax	15	Dollars and cents Positive	ERS Input Only (next to line 22)
06PYO	Preceding Year Overpayment	15	Dollars and cents Positive	Line 23a
06EPA	Current Year estimated tax payment	15	Dollars and cents Positive	Line 23b
06EST	Overpayment and Estimated Tax Payments	15	Dollars and cents Positive	Line 23c (Form revision 2022 and prior)
06EXT	Form 7004 Credit	12	Dollars and cents Positive	Line 23c (Line 23d for 2022 and prior)
06RIC	Credit from Regulated Investment Company	15	Dollars and cents Positive	Line 23d (Line 23e for 2022 and prior)
06EPE	Elective Payment Election	15	Dollars only Positive	Line 23f
06EPV	<b>ERS input only</b> - verified field for 06EPE.	15	Dollars only Positive	Line 23f
06ARC	Accelerated Research Credit Form 3800 or Form 8827	15	Dollars and cents Positive	ERS input only if shown on Line 23g
06B/R	Balance Due/Overpayment	15	Dollars and cents Positive or Negative	Lines 24 and 25

Field	Field Title	Field Length	Valid Entry	Location
06CRE	Credit Elect Amount	15	Dollars and cents Positive	Line 26a

(2) **Invalid Conditions** - Section 06 field errors displays if:

- The field is present, and the entry is not numeric.
- An entry exceeds the maximum field length.
- A “positive only” field is negative.

(3) **Correction Procedures:**

- Correct coding or transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field.
- The taxpayer may report a Chapter 1 Recapture from Form 4255 on the dotted portion of Form 1120-H as a write-in credit. This credit is valid for Tax Period 202401 and later.

If	And	Then
An amount is present on the dotted portion of Line 22,	Form 4255 is attached,	Accept the taxpayers entry.
If an amount is present on the dotted portion of Line 22	Form 4255 is not attached,	Correspond.

#  
#

3.12.251.40.7  
(01-01-2016)  
**Sections 15-18 Data -  
Form 4136, Credit for  
Federal Tax Paid on  
Fuels**

- (1) This subsection has instructions for correcting Form 1120-H, Sections 15-18 Field Errors (**XREF EC 188**). Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.18.1, Sections 15-18 Field Errors.

3.12.251.40.8  
(01-01-2020)  
**Section 19 Data Form  
8978, Partner's  
Additional Reporting  
Year Tax**

- (1) Section 19 data is transcribed from Form 8978, Partner's Additional Reporting Year Tax.
- (2) Procedures for correction Section 19 field errors are the same as Form 1120, see IRM 3.12.251.19, Form 8978 and Form 8978, Schedule A.

3.12.251.40.9  
(01-01-2016)

**Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.21, Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums.

3.12.251.40.10  
(01-01-2025)

**Section 23 Data - Form 3800, General Business Credit**

- (1) Section 23 data is transcribed from Form 3800, General Business Credit

**Note:** Fields 231DB, 231DG, 231DH, 231DI and 231DJ will show on the screen display, but the credits for Form 3468 are not allowed for Form 1120-H and will not be transcribed.

Field	Field Title	Field Length	Location
231BB	Form 7207, Advanced Manufacturing Credit (Registration number)	12	Part III, Line 1b, Column b
231BF	Form 7207 (Credit transfer Election Amount)	15	Part III, Line 1b, Column f
231BG	Form 7207 (Credit allowed after passive activity limit))	15	Part III, Line 1b, Column g
231BH	Form 7207 (Gross Elective Payment Election)	15	Part III, Line 1b, Column h
231BJ	Form 7207 (Net elective payment)	15	Part III, Line 1b, Column j
231FB	F8835, Part II (Registration number)	12	Part III, Line 1f, Column b
231FF	F8835, Part II (Credit transfer Election Amount)	15	Part III, Line 1f, Column f
231FG	F8835, Part II (Credit allowed after passive activity limit)	15	Part III, Line 1f, Column g
231GB	F7210 (Registration number)	12	Part III, Line 1g, Column b
231GF	F7210 (Credit transfer Election Amount)	15	Part III, Line 1g, Column f
231GG	F7210 (Credit allowed after passive activity limit)	15	Part III, Line 1g, Column g
231GH	F7210 (Gross Elective Payment Election)	15	Part III, Line 1g, Column h
231GJ	F7210 (Net elective payment)	15	Part III, Line 1g, Column j

- (2) All fields in Column f are positive/negative and dollars only. All other fields are positive and dollars only.

- (3) **Correction Procedures** - correct coding and transcription errors, and misplaced entries.

3.12.251.40.11  
(01-01-2026)

**Section 24 Data - Form 3800, General Business Credit**

- (1) Section 24 data is transcribed from Form 3800, General Business Credit
- Note:** Fields 241OB, 241OG, 241OH, and 241OJ will show on the screen display, but the credits for Form 3468 are not allowed for Form 1120-H and will not be transcribed.

Field	Field Title	Field Length	Location
241QB	F7218, Part II (Registration number)	12	Part III, Line 1q, Column b
241QF	F7218, Part II (Credit Transfer Election Amount)	15	Part III, Line 1q, Column f
241QG	F 7218, Part II (Credit allowed after passive activity limit)	15	Part III, Line 1q, Column g
241QH	F7218, Part II (Gross Elective Payment Election)	15	Part III, Line 1q, Column h
241QJ	F7218, Part II (Net Elective Payment)	15	Part III, Line 1q, Column j
241SB	F8911, Part II (Registration number)	12	Part III, Line 1s, Column b
241SF	F8911, Part II (Credit transfer Election Amount)	15	Part III, Line 1s, Column f
241SG	F8911, Part II (Credit allowed after passive activity limit)	15	Part III, Line 1s, Column g
241SH	F8911, Part II (Gross Elective Payment Election)	15	Part III, Line 1s, Column h
241SJ	F8911, Part II (Net Elective Payment)	15	Part III, Line 1s, Column j
241UB	F7213 Part II (Registration Number)	12	Part III, Line 1u, Column b
241UF	F7213 Part II (Credit transfer Election Amount)	15	Part III, Line 1u, Column f
241UG	F7213 Part II (Credit allowed after passive activity limit)	15	Part III, Line 1u, Column g
241UH	F7213 Part II (Gross Elective Payment Election)	15	Part III, Line 1u, Column h
241UJ	F7213 Part II (Net Elective Payment)	15	Part III, Line 1u, Column j
241XB	F8933 (Registration number)	12	Part III, Line 1x, Column b
241XF	F8933 (Credit transfer Election Amount)	15	Part III, Line 1x, Column f
241XG	F8933 (Credit allowed after passive activity limit)	15	Part III, Line 1x, Column g

Field	Field Title	Field Length	Location
241XH	F8933 (Gross Elective Payment Election)	15	Part III, Line 1x, Column h
241XJ	F8933 (Net Elective Payment)	15	Part III, Line 1x, Column j

(2) All fields in Column f are positive/negative and dollars only. All other fields are positive and dollars only.

(3) **Correction Procedures** - correct coding and transcription errors, and misplaced entries.

3.12.251.40.12  
(01-01-2025)

**Section 25 Data - Form 3800, General Business Credit**

(1) Section 25 data is transcribed from Form 3800, General Business Credit

**Note:** Fields 254AB, 254AG, 254AH, 254AI and 254AJ will show on the screen display, but the credits for Form 3468 are not allowed for Form 1120-H and will not be transcribed.

Field	Field Title	Field Length	Location
25AAB	Form 8936 Part V (Registration number)	12	Part III, Line 1aa, column b
25AAG	Form 8936 Part V (Credit allowed after passive activity limit)	15	Part III, Line 1aa, column g
25AAH	Form 8936 Part V (Gross Elective Payment Election)	15	Part III, Line 1aa, column h
25AAJ	Form 8936 Part V (Net Elective Payment)	15	Part III, Line 1aa, column j
25GGB	Form 7211, Part II (Registration number)	12	Part III, Line 1gg, column b
25GGF	Form 7211, Part II (Credit transfer Election Amount)	15	Part III, Line 1gg, column f
25GGG	Form 7211, Part II (Credit allowed after passive activity limit)	15	Part III, Line 1gg, column g
25GGH	Form 7211, Part II (Gross Elective Payment Election)	15	Part III, Line 1gg, column h
25GGJ	Form 7211, Part II (Net Elective Payment)	15	Part III, Line 1gg, column j
254EB	F8535, Part II (Registration number)	12	Part III, Line 4e, Column b
254EF	F8835, Part II (Credit transfer Election Amount)	15	Part III, Line 4e, Column f
254EG	F8835, Part II (Credit allowed after passive activity limit)	15	Part III, Line 4e, Column g
254EH	F8835, Part II (Gross Elective Payment Election)	15	Part III, Line 4e, Column h
254EJ	F8835, Part II (Net Elective Payment)	15	Part III, Line 4e, Column j

Field	Field Title	Field Length	Location
25IND	Indicator - Part V, Column b has significant data	1	Form 3800, Part III, (edited bottom right margin of Page 4)

- (2) All fields in Column f are positive/negative and dollars only. All other fields are positive and dollars only.
- (3) **Correction Procedures** - correct coding and transcription errors, and misplaced entries.

3.12.251.40.13  
(01-01-2025)

**Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties**

- (1) Section 35 data is transcribed from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
- (2) Procedures for Section 35 are the same as Form 1120. See IRM 3.12.251.30.1, Section 35 Field Errors.

3.12.251.40.14  
(01-01-2026)

**Section 60 - Direct Deposit of Refund**

- (1) This subsection has instructions for correcting Section 60 Field Errors.
- (2) For tax year 2025 and later, direct deposit information is located on Form 1120-H, Lines 26c, 26d and 26e.

3.12.251.40.14.1  
(01-01-2026)

**Section 60 - Field Errors**

- (1) Section 60 fields are listed below:

Field	Field Title	Field Length	Location on Form 1120-H
60RTN	Routing Transit Number	9	26c
60TDA	Type Depositor Account	1	26d
60DAN	Depositors Account Number	17	26e

3.12.251.40.14.2  
(01-01-2026)

**Field 60RTN - Routing Transit Number**

- (1) Field 60RTN is transcribed from line 26c Form 1120-H.
- (2) **invalid conditions:**
  - The field is not 9 numeric digits or blank.
  - The first two digits are not: "01" through "12" or "21" through "32".
- (3) **Correction Procedures:**
  - a. Correct transcription errors and misplaced entries.
  - b. If the information on the return is not valid, delete Field 60RTN.

3.12.251.40.14.3  
(01-01-2026)

**Field 60TDA - Type Depositor Account**

- (1) Field 60TDA is transcribed from Line 26d, Form 1120-H
- (2) **Invalid Conditions:**

- The field is not one alpha character.
- The field is present and the entry is not C, S or blank.

(3) The Direct Deposit meanings are:

Value	Meaning
C	Checking
S	Savings
Blank	Checking and Savings Box not checked

(4) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- If both or neither box (Checking or Savings) is marked, enter "C" in Field 60TDA.

3.12.251.40.14.4  
(01-01-2026)

**Field 60DAN - Depositor  
Account Number**

(1) Field 60DAN is transcribed from Line 26e, Form 1120-H and may be up to 17 characters.

(2) **Invalid Conditions:**

- The field is not numeric, alpha, hyphen or space.
- Field 60DAN is present, but Field 60TDA is not present.

(3) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- Check Line 26e of Form 1120-H.

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	GTSEC 60 and enter a valid code in Field 60TDA. See IRM 3.12.251.40.14.3, 60TDA - Type Depositor Account.
The account number is not valid,	Delete Field 60DAN.

3.12.251.40.15  
(01-01-2016)

**Form 1120-H -  
Math/Consistency Errors**

(1) These errors will be assigned a specific Error Code and will be displayed in ascending Error Code order.

(2) The screen display will show the Error Code assigned and all fields needed to make the necessary correction.

3.12.251.40.15.1  
(01-01-2022)

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

(1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.1, Error Code 001 - Tax Year - Invalid Entry.



3.12.251.40.15.2 (1) Fields displayed, invalid conditions and correction procedures are the same as  
(01-01-2022) Form 1120, see IRM 3.12.251.32.2, Error Code 002 - Name Control Mismatch.

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

3.12.251.40.15.3 (1) This is a consistency error, refer to the guidance for the Form 1120, see IRM  
(01-01-2022) 3.12.251.32.3, Error Code 003 - Check Digit Invalid.

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

3.12.251.40.15.4 (1) Fields displayed, invalid conditions and correction procedures are the same as  
(01-01-2022) Form 1120, see IRM 3.12.251.32.4, Error Code 004 - Name Control/EIN Validation.

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

3.12.251.40.15.5 (1) Fields displayed, invalid conditions and correction procedures are the same as  
(01-01-2022) Form 1120, see IRM 3.12.251.32.5, Error Code 007 - Received Date is Earlier Than Tax Year.

◆**Error Code 007 -  
Received Date is Earlier  
Than Tax Year**◆

3.12.251.40.15.6 (1) Fields displayed, invalid conditions and correction procedures are the same as  
(01-01-2022) Form 1120, see IRM 3.12.251.32.6, Error Code 008 - Tax Period Beginning.

**Error Code 008 - Tax  
Period Beginning**

3.12.251.40.15.7 (1) **Fields Displayed**  
(01-01-2026)

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

Field	Field Title
01CCC	Computer Condition Code
01CBI	Checkbox Indicator
01PSN	Preparer Taxpayer Identification Number (PTIN)
01PEN	Preparer EIN
01PTN	Preparer Telephone Number
02FAD	Foreign Address
S02DP	Section 02 Present
S03DP	Section 03 Present
S04DP	Section 04 Present
S05DP	Section 05 Present
S06DP	Section 06 Present
S15DP	Section 15 Present
S16DP	Section 16 Present
S19DP	Section 19 Present

Field	Field Title
S20DP	Section 20 Present (reserved)
S21DP	Section 21 Present
S35DP	Section 35 Present
S60DP	Section 60 Present

**Note:** The literal Section XX Data Present displays for Sections 02 - 21, 35 and 60 if a field is present in the section.

(2) **Invalid Condition** - Error Code 010 generates when CCC “G” is present, and fields other than Fields 01NC, 01EIN, 01TXP, 01CRD or 01RCD are present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the corrected information.
- Determine if CCC “G” was input correctly.
- See IRM 3.12.251.32.7, Error Code 010 - Amended Return “G” Coded, for complete instructions.

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

3.12.251.40.15.8  
(01-01-2026)

**Error Code 011 -  
Remittance versus  
Section 06**

(1) **Fields Displayed**

Field	Field Title
RMIT>	Remittance
01RCD	Received Date
01CCC	Computer Condition Code
Section 06 NP	If Section 06 Not Present

(2) **Invalid Conditions** - Error Code 011 generates if:

- Field RMIT> is present, and
- There is no data in Section 06, and
- Computer Condition Code “G” is not present in Field 01CCC.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- The remittance amount (Field RMIT>) cannot be changed.

If	Then
The return is amended,	Enter CCC “G” in Field 01CCC.

If	Then
There is data on the return or attachments for Section 06 fields,	GTSEC 06 and enter the correct data in Section 06.
The return is not amended, and No data is present on the return or attachments for Section 06 fields, and You cannot determine from the return or attachments where to apply the remittance amount,	Enter one cent (.01) in the Field 06TTX.

3.12.251.40.15.9  
(01-01-2022)  
◆ **Error Code 014 -  
Missing Address  
Entries** ◆

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.9, Error Code 014 - Missing Address Entries.

3.12.251.40.15.10  
(01-01-2022)  
◆ **Error Code 015 -  
Foreign Address/State** ◆

- (1) Error Code 015 procedures are the same as Form 1120, see IRM 3.12.251.32.10, Error Code 015 - Foreign Address/State.

3.12.251.40.15.11  
(01-01-2022)  
◆ **Error Code 016 - ZIP  
Code/State Mismatch** ◆

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.11, Error Code 016 - ZIP Code/State Mismatch.

3.12.251.40.15.12  
(01-01-2016)  
**Error Code 026 - Tax  
Period Mismatch**

- (1) Error Code 026 procedures are the same as Form 1120, see IRM 3.12.251.32.12, Error Code 026 - Tax Period Mismatch.

3.12.251.40.15.13  
(01-01-2016)  
**Error Code 030 - Penalty  
and Interest Code Check**

- (1) Error Code 030 procedures are the same as Form 1120, see IRM 3.12.251.32.13, Error Code 030 - Penalty and Interest Code Check.

3.12.251.40.15.14  
(01-01-2016)  
**Error Code 034 -  
Correspondence  
Received Date Check**

- (1) Error Code 034 procedures are the same as Form 1120, see IRM 3.12.251.32.14, Error Code 034 - Correspondence Received Date Check.

3.12.251.40.15.15  
(01-01-2016)

**Error Code 065 - Credit  
Elect Amount  
Inconsistency**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
06CRE	Credit Elect Amount

(2) **Invalid Condition** - Error Code 065 generates if an amount is present in the Credit Elect Amount field and Computer Condition Code "F" or "Y" is present.

(3) **Correction Procedures:**

a. Correct coding and transcription errors and misplaced entries.

If	Then
The return is not "Final,"	Delete CCC "F," if present.
The return is not an acceptable short period for "Change of Accounting Period,"	Delete CCC "Y," if present.
CCC "F" or "Y" is valid,	Check the return for misplaced entries and make any necessary corrections. Delete Field 06CRE.

3.12.251.40.15.16  
(01-01-2016)

**Error Code 073 -  
Correspondence No  
Reply Code**

(1) Error Code 073 procedures are the same as Form 1120, see IRM 3.12.251.32.18, Error Code 073 - CCC "3" is Present with Field 01CRD.

3.12.251.40.15.17  
(01-01-2016)

**Error Code 122 - Check  
Tax Period of Sections  
15-18 Fields**

(1) See IRM 3.12.251.32.22, Error Code 122 - Check Tax Period of Sections 15-18 Fields, for complete procedures.

3.12.251.40.15.18  
(01-01-2025)

**Error Code 124 -  
Elective Payment  
Election (EPE)**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
25RNI	EPE Registration Number Validity Indicator
231BJ	F7207 (Net elective payment)

Field	Field Title
>>>>>	Computer Generated amount for F7207 (Net elective payment)
231DJ	F3468, Part III, Line 1 (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part III, Line 1 (Net elective payment)
231GJ	F7210 (Net elective payment)
>>>>>	Computer Generated amount for F7210 (Net elective payment)
241OJ	F3468, Part IV (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part IV (Net elective payment)
241SJ	F8911, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8911, Part II (Net elective payment)
241UJ	F7213 Part II (Net elective payment)
>>>>>	Computer Generated amount for F7213 Part II (Net elective payment)
241XJ	F8933 (Net elective payment)
>>>>>	Computer Generated amount for F8933 (Net elective payment)
25AAJ	F8936 Part V (Net elective payment)
>>>>>	Computer Generated amount for F8936 Part V (Net elective payment)
254AJ	F3468, Part VI (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part VI (Net elective payment)
254EJ	F8835, Part II (Net elective payment)

Field	Field Title
>>>>>	Computer Generated amount for F8835, Part II (Net elective payment)
06EPE	Form 1120-H, Line 23f
>>>>>	Sum of Column (j), F3800
06EPV	Verified amount for 07EPE.

- (2) Field 25RNI> is a new 13 position computer generated field validated by MeF that determines if the registration number(s) claimed on Form 3800, General Business Credit, is valid. If the registration number is not valid, then the taxpayer is not eligible for the credit.

Position	Description	Form 3800, Part III, Line #
1	Form 7207	1b
2	Form 3468, Part III	1d
3	Form 7210	1g
4	Form 3468, Part IV	1o
5	Form 7218, Part II	1q
6	Form 8911, Part I	1s
7	Form 7213, Part II	1u
8	Form 3468, Part V	1v
9	Form 8933	1x
10	Form 8936, Part V	1aa
11	Form 7211, Part II	1gg
12	Form 3468, Part VI	4a
13	Form 8835, Part II	4e

The valid indicators for the fields are:

Value	Meaning
0	Default
1	Registration number is valid
2	Registration number is invalid
3	Portal queried, no response

- (3) **Invalid Condition:**

- Error Code 124 will generate when the difference between the taxpayer's amount in Field 07EPE and the associated computer underprint

#

(4) **Correction Procedures:**

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

If	And	Then
Form 3800 is not attached,	Code & Edit has not already corresponded for the missing Form 3800,	Correspond for Form 3800.
If any of the transcribed fields for Form 3800, Part III, column (j) have a computer underprint of zero,		Send TPNC 56.
Form 3800 is present and all transcription is correct,	The taxpayer made an error when adding the amounts in Form 3800, Part III, Column (j), or in transferring the total to Form 1120, Schedule J, Line 5c.	Send TPNC 73.

(5) **Suspense Correction:**

- If there is no reply to the request for a missing Form 3800, enter CCC "3" and send TPNC 73.

**Note:** If there is no reply to the request for a missing Form 3800, also remove any amount (if present) in Field 02G2B (see IRM 3.12.251.3.20.1 No Reply Procedures, for additional information).

- Valid TPNCs for Error Code 124 are 56, 73, and 90.

3.12.251.40.15.19  
(03-14-2024)

**Error Code 160 - Math  
Verify Total Income and  
Total Deductions  
Amounts**

(1) **Fields Displayed**

Field	Field Title
NC	Taxpayer Notice Code
0401	Dividends Income
0402	Interest Income
0403	Gross Rents Income
0404	Gross Royalties Income

Field	Field Title
0405	Net Capital Gains (Schedule D) Income
0406	Ordinary Gains/Losses (Form 4797) Income
0407	Other Income
0408	Total Income
>>>>	Total Income Computer (underprint)
0509	Salaries and Wages Deduction
0510	Repairs and Maintenance Deduction
0511	Rents Deduction
0512	Taxes and Licenses Deduction
0513	Interest Deduction
0514	Depreciation Deduction
0515	Other Deductions
0516	Total Deductions
>>>>	Total Deductions Computer (underprint)
0518	Specific Deduction
Section 04 NP	Section 04 Not Present
Section 05 NP	Section 05 Not Present

(2) **Invalid Conditions** - Error Code 160 generates if:

Income Computer (underprint), and Total Tax is out of balance.

#

Deductions Computer, and Total Tax is out of balance.

#

**Note: Total Income Computer (underprint)** is the total of the taxpayer's entries for Fields 0401 through 0407.

**Total Deductions Computer (underprint)** is the total of the taxpayer's entries for Fields 0509 through 0515.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Correct entries in the income and deduction sections as follows:

If	And	Then
Field 0408 is the only entry,	A detailed schedule is not attached,	Enter the amount in Field 0407.
Field 0516 is the only entry,	A detailed schedule is not attached,	Enter the amount in Field 0515.



If	And	Then
Field 0517 is the only entry,	A detailed schedule is not attached,	<ol style="list-style-type: none"> <li>1. Enter the amount in Fields 0407 and 0408 if the amount is positive.</li> <li>2. Enter the amount in Fields 0515 and 0516 if the amount is negative.</li> </ol>

- c. Delete the amount on Line 8 or 16 if it is the same as the exempt income amount.
- d. If the taxpayer's figure is incorrect and still differs from the computed amount as shown above, enter the correct TPNC in Field NC.
- e. Valid TPNCs for Error Code 160 are:

TPNC	Explanation
01	We found an error in the computation of your total income.
09	We found an error in the computation of your deductions.
15	We found an error in the computation of your gains and losses on Schedule D.
16	We found an error in the computation of your gains and losses on Form 4797.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.40.15.20  
(01-01-2026)  
**Error Code 164 -  
Reserve Code "9"**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
03RVC	Reserve Code
0519>	Taxable Income
Section 06 NP	Section 06 Not Present

Field	Field Title
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Recapture from Form 4255
06TTX	Total Gross Tax
06MCT	Manually Corrected Tax

(2) **Invalid Condition** - Error Code 164 generates if the Reserve Code (Field 03RVC) is "9."

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. The Reserve Code field is used for ERS input only.

If	Then
The taxpayer's tax (Field 06TTX)  Manually Corrected Tax (Field 06MCT) amount,	Enter the taxpayer's figure in Field 06MCT. Delete Field 03RVC.
The taxpayer's tax (Field 06TTX)  Manually Corrected Tax (Field 06MCT) amount,	Delete Field 03RVC.

#

#

3.12.251.40.15.21  
(01-01-2026)

**Error Code 172 - CCC  
"Y" Present or Invalid  
Tax Period**

(1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01TXP	Tax Period
01CCC	Computer Condition Code
Section 05 NP	Section 05 Not Present
0519>	Taxable Income (Generated)
Section 06 NP	Section 06 Not Present
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Recapture from Form 4255
06TTX	Total Gross Tax
>>>>	Total Gross Tax Computer (underprint)
06MCT	Manually Corrected Tax

(2) **Invalid Conditions** - Error Code 172 generates if:

- Computer Condition Code "Y" is present in Field 01CCC.
- The tax period (Field 01TXP) is before 198912.

**Note:** CCC "Y" shows the accounting period has changed and the return is for a short period. The return must be **manually verified**. CCC "Y" will also change the FYM on the Master File.

(3) **Correction Procedures:**

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

If	Then
CCC "Y" is valid,	The return must be manually computed. Compute the tax per the individual manual computation requirement and enter in Field 06MCT. Enter "C" in Field CL.
The conditions for short period for change of accounting period has not been met, or tax period is before 198912,	Delete CCC "Y."

3.12.251.40.15.22

(01-01-2026)

**Error Code 182 -  
Statutory Credits Math  
Error**

(1) **Fields Displayed**

Field	Field Title
NC	Taxpayer Notice Code
01TXP	Tax Period
03MIC	Missing Schedule Code
03ADC	Audit Codes
06GIT>	Gross Income Tax (Generated)
06TSC	Statutory Credits
>>>>	Statutory Credits Computer (underprint)
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Recapture from Form 4255
06TTX	Total Gross Tax
>>>>	Total Gross Tax Computer (underprint)

(2) **Invalid Condition** - Error Code 182 generates if:

#

Statutory Credits Computer (underprint) amount.

(3) **Correction Procedures:**

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

If	Then
or documentation is not attached,	Allow the taxpayer's entry.
no supporting schedule or document present,	Correspond for missing form/schedule.

#  
#

#

- b. Apply the statutory credits in the following order:

Form
Form 1118, Foreign Tax Credit - Corporations
Form 5735, American Samoa Economic Development Credit
Form 8907, Nonconventional Source Fuel Credit
Form 3800, General Business Credit
Form 8827, Credit for Prior Year Minimum Tax

- c. If Field 06TSC still differs from the computed amount as shown above, enter the correct TPNC in Field NC.
- d. Valid TPNCs for Error Code 182 are any previously assigned codes and the following:

TPNC	Explanation
08	The credit claimed was more than the law allows.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.40.15.23  
(01-01-2026)  
**Error Code 186 - Total  
Gross Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Taxpayer Notice Codes

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
Section 03 NP	Section 03 Not Present
03MIC	Missing Schedule Code
0519>	Taxable Income (Generated)
06GIT>	Gross Income Tax (Generated)
06TSC	Statutory Credits
>>>>	Statutory Credits Computer (underprint)
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Recapture from Form 4255
06TTX	Total Gross Tax
>>>>	Total Gross Tax Computer (underprint)
06MCT	Manually Corrected Tax

- (2) Field 0408-Field 0516 + Field 0519>
- (3) Field 06GIT> is computed at 30 percent of taxable income for all associations, except Timeshare associations which are computed at 32 percent.
- (4) **Invalid Condition** - Error Code 186 generates if Total Gross Tax (Field 06TTX) amount. #

(5) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- The taxpayer is instructed to enter their write-in credit for Chapter 1 Recapture from Form 4255, Recapture of Investment Credit, on the dotted portion of Line 22.

If	And	Then
An amount is present on the dotted portion of Line 22,	Form 4255 is attached,	Accept the taxpayer's entry. Ensure that the amount is entered in Field 06CTR.
An amount is present on the dotted portion of Line 22 that is	Form 4255 is not attached,	Correspond.

- If the taxpayer's figure for Taxable Income or Total Gross Tax is negative, delete Field 06TTX.
- GTSEC 03 and compare Field 03TSI to the Timeshare Association box on Line A of the return.

If	Then
If Timeshare Association box on Line A is checked,	Enter "1" in Field 03TSI if the code is not present.
If Timeshare Association box on Line A is <b>not</b> checked,	Delete Field 03TSI if present.

- e. If Form 3800 is attached and a credit is being claimed on Line 4h for Small Business Health Care Tax Credit it may be necessary to enter the credit amount in Field 06TSC. Additionally, if the Error Code regenerates or if other Error Codes generate due to the presence of this credit, it may also be necessary to enter the correct amount of manually corrected tax into Field 06MCT. If the correct amount of manually corrected tax is zero, then enter 1 (cent) into Field 06MCT.
- f. If Field 03TSI is correct, and the taxpayer's computation is incorrect, enter the correct TPNC 05 in Field NC.
- g. Valid TPNCs for Error Code 186 are any previously assigned codes and the following:

TPNC	Explanation
04	We found an error in the computation of your taxable income.
05	We found an error in the computation of your total income tax.
16	We found an error in the computation of your gains and losses on Form 4797.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.40.15.24  
(01-01-2026)

**Error Code 188 -  
Balance Due/  
Overpayment Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Taxpayer Notice Code
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Recapture from Form 4255
06TTX	Total Gross Tax
>>>>	Total Gross Tax Underprint

Field	Field Title
06EST	Estimated Tax Credit (Form revision 2022 and prior)
06EXT	Form 7004 Credit
06RIC	Credit for tax paid on undistributed capital gains
06ARC	Accelerated Research Credit
06EPE	Elective Payment Election Amount
>>>>>	Elective Payment Verified Amount
06B/R	Balance Due/Overpayment
>>>>	Balance Due/Overpayment Computer (underprint)
06CRE	Credit Elect Amount
06RC>	Refundable Credits (Generated)
15TG>	Total Fuel Credits Generated
15A01-15A12	First-twelfth credit amounts reported on Form 4136
15C01-15C12	First-twelfth CRN(s) reported on Form 4136
S16DP	Section 16 Data Present
S17DP	Section 17 Data Present
S18DP	Section 18 Data Present

(2) **Invalid Condition** - Error Code 188 generates if Balance Due/Overpayment  
Computer (underprint). #

(3) For tax periods 202201 - 202212, if a significant amount is present in Field 06RIC and "IRA22DPE" is written on the line, on Form 3800 or on an attachment, accept the taxpayers amount.  
If Code and Edit has not done so,

1. Edit RPC "J."
2. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return.

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

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

(4) **Correction Procedures:**

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

**Note:** Field 06EST is valid for tax periods prior to 202301 and is the subtotal of Line 23a and Line 23b.

- b. Reminder: ERS MUST enter Action Code “341” and route to ERS/Rejects for the issuance of a manual refund when either of the following conditions are present:

- The processing date is more than 20 days after the Received Date or, the Return Due Date (whichever is later) and the 45-day interest free

#

#

- c. Check all attachments and Form 4136 entries to ensure that all amounts were brought forward correctly.
- d. Add any back-up withholding found on the return to the Field 06RIC if not already included.
- e. Remove any penalties and interest that have been included in Field 06B/R.
- f. If Error Code 188 still displays and Field 06B/R is blank enter the under-printed amount into Field 06B/R. If the taxpayer’s computation is incorrect, enter the correct TPNC in Field NC.

**Reminder:** GTSEC 06 and verify transcription as some credits claimed do not display in Error Code 188.

- g. Valid TPNCs for Error Code 188 are any previously assigned TPNC(s) and the following:

TPNC	Explanation
05	We found an error in the computation of your total income tax.
10	We found an error in the computation of the tax due or overpayment amount.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.40.15.25  
(01-01-2023)

**Error Code 192 - Check  
Balance Due/  
Overpayment**

(1) **Fields Displayed**

Field	Field Title
01RCD	Received Date
01CCC	Computer Condition Code
06B/R	Balance Due/Overpayment
>>>>>	Balance Due/Overpayment Computer Generated

- (2) Procedures for working Error Code 192 are basically the same as Form 1120, see IRM 3.12.251.32.43, Error Code 192 - Check Balance Due/Overpayment, for complete instructions.



3.12.251.40.15.26  
(01-01-2023)

**Error Code 194 -  
Expedite Processing of  
Refund**

(1) **Fields Displayed**

Field	Field Title
01RCD	Received Date
01CCC	Computer Condition Code
01CRD	Correspondence Received Date
01RDD>	Return Due Date Computer Generated
06B/R	Balance Due/Overpayment
>>>>>	Balance Due/Overpayment Computer Generated

- (2) Procedures for working Error Code 194 are basically the same as Form 1120, see IRM 3.12.251.32.44, Error Code 194 - Expedite Processing of Refund, for complete instructions.

3.12.251.40.15.27  
(01-01-2026)

**Error Code 196 - RPS  
Indicator or Remittance  
Present with No Tax**

(1) **Fields Displayed**

Field	Field Title
RMIT>	Remittance
01TXP	Tax Period
01CCC	Computer Condition Code
0519>	Taxable Income
06GIT>	Gross Income Tax (Generated)
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Recapture from Form 4255
06TTX	Total Gross Tax
>>>>>	Total Gross Tax Computer (underprint)
06B/R	Balance Due/Overpayment
>>>>>	Balance Due/Overpayment Computer (underprint)

- (2) **Invalid Condition** - Error Code 196 generates if the Remittance Processing System (RPS) Indicator or a Remittance amount is present, and Total Gross Tax (Field 06TTX) is zero.
- (3) **Correction Procedures:**
- Correct coding and transcription errors and misplaced entries.

If	Then
The return shows amended, revised, superseding, duplicate or any other positive indication that the return is not the first return filed for this tax period,	Enter "G" in Field 01CCC.
The return is a refund return, or the remittance was sent for penalties and/or interest or any other reason,	Enter one cent (\$.01) in Field 06TTX (Total Gross Tax).
There is no explanation from the taxpayer regarding the payment,	Enter one cent (\$.01) in Field 06TTX (Total Gross Tax).

3.12.251.40.15.28  
(01-01-2016)  
**Error Code 999 -  
Re-validate End-of-Year  
Document**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.47, Error Code 999 - Re-validate End-of-Year Document.

3.12.251.41  
(01-01-2026)  
**Form 1120-L and Form  
1120-PC**

- (1) Form 1120-L and Form 1120-PC have Sections 01 through 04, 06, 07,09, 14 through 21, 22 through 25 27 (1120-L only), 35 and 60.
- (2) Information related to ERS screen displays, invalid conditions and correction procedures are included in each section description.

3.12.251.41.1  
(01-01-2016)  
**Section 01 Data - Form  
1120-L and Form  
1120-PC**

- (1) This subsection gives instructions for correcting Section 01 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 01 has remittance, received date, processing codes, entity data, and miscellaneous information.

3.12.251.41.1.1  
(01-01-2021)  
**Section 01 Field Errors**

- (1) Listed below are the fields in Section 01:

Field	Field Title	Field Length	Location
01NC	Name Control	4	First Name Line
01EIN	Employer Identification Number	9	EIN Block
01TXP	Tax Period (Ending)	6	Upper right corner Page 1
01RCD	Received Date	8	Form 1120-L, Page 1, dotted portion of Line 9; Form 1120-PC, Page 1, dotted portion of Lines 5 through 12
01CCC	Computer Condition Code	10	Page 1, dotted portion of Lines 1 through 4
01RPC	Return Processing Code	35	Page 1, Line 1
01TXB	Tax Period Beginning	8	Edited to the left of the Form Title at the top of Page 1
01NAI	NAICS Code	6	Computer generated
01CBI	Preparer Checkbox Indicator	1	Paid Preparer Use Only section
01CRD	Correspondence Received Date	8	ERS only field
01PSN	Preparer Taxpayer Identification Number (PTIN)	9	Paid Preparer Use Only section
01PEN	Preparer EIN	9	Paid Preparer Use Only section
01PTN	Preparer phone number	10	Paid Preparer Use Only section

3.12.251.41.1.2  
(01-01-2016)

**Field 01NC - Name Control (XREF EC 002)**

- (1) Procedures for correcting Field 01NC are the same as Form 1120, see IRM 3.12.251.5.2, Field 01NC - Name Control (XREF EC 002 or 003) for procedures.

3.12.251.41.1.3  
(01-01-2016)

**Field 01EIN - Employer Identification Number (XREF EC 004)**

- (1) Procedures for correcting Field 01EIN are the same as Form 1120, see IRM 3.12.251.5.3, Field 01EIN - Employer Identification Number (XREF EC 004), for procedures.

3.12.251.41.1.4  
(01-01-2018)

**Field 01TXP - Tax Period (XREF EC 007 or 026)**

- (1) Procedures for correcting Field 01TXP are the same as Form 1120, see IRM 3.12.251.5.4, Field 01TXP - Tax Period (XREF EC 007 or 026) for procedures.

3.12.251.41.1.5  
(01-01-2018)

**Field 01RCD - Received Date (XREF EC 007)**

- (1) Procedures for correcting Field 01RCD are the same as Form 1120, see IRM 3.12.251.5.5, Field 01RCD - Received Date (XREF EC 007) for procedures.

3.12.251.41.1.6  
(01-01-2026)

**Field 01CCC - Computer Condition Code**

- (1) Valid Computer Condition Codes (CCCs) for Form 1120-L and Form 1120-PC are A, B, D, E, F, G, I, J, L, M, N, O, R, S, T, W, X, Y, Z, 3, 6, 7, 8 and blank. CCCs are edited in the dotted portion of Lines 1 through 3 on Page 1 of Form 1120-L and Form 1120-PC.
- (2) Procedures for correcting Field 01CCC are the same as Form 1120, see IRM 3.12.251.5.7, Field 01CCC - Computer Condition Code (XREF EC 010, 011, 065, 070, 072, 073, 172).

3.12.251.41.1.7  
(04-20-2023)

**Return Processing Code - Field 01RPC**

- (1) Return Processing Code (RPC) is an alpha or numeric character used to alert the computer to a special condition. The RPC is edited on Page 1, in the right margin next to Line 1 of Form 1120-L and Form 1120-PC.
- (2) **Invalid Conditions:**
- The characters are not alpha or numeric. The table below shows the codes used for Form 1120-L and Form 1120-PC.
  - There are more than 35 characters.
- (3) **Correction Procedures:**
- a. Correct misplaced entries and transcription errors.
  - b. When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:

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

<b>RPC</b>	<b>Explanation</b>
E	Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.
G	Form 5471, Schedule G-1, Cost Sharing Arrangement is attached.
J	For tax periods 202201 - 202212, taxpayer writes <b>IRA22 DPE</b> on: <ul style="list-style-type: none"> <li>• Form 1120-L, Line 28g(1) or on an attachment.</li> <li>• Form 1120-PC, Line 15i or on an attachment.</li> </ul>
K	For tax periods 202201 - 202212, taxpayer writes <b>IRA22TRE</b> on Form 3800 at the top of the return, or on an attachment.
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.

RPC	Explanation
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
N	Form 4626, Alternative Minimum Tax (Revision 2023) is attached.
1	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts, is attached.
2	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI), is attached.
3	Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI), is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached.
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.

3.12.251.41.1.8  
(01-01-2024)

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

- (1) The North American Industry Classification System (NAICS) Code is computer generated Form 1120-L(524140) and Form 1120-PC(524150).
- (2) Procedures for correcting Field 01NAI are the same as Form 1120, see IRM 3.12.251.5.10, Field 01NAI - North American Industry Classification System Code (NAICS Code).

3.12.251.41.1.9  
(01-01-2016)

**Field 01TXB - Tax Period Beginning Date**

- (1) Field 01TXB will be an 8 character date edited to the left of the form title at the top of Page 1 of the tax return. It will be edited in YYYYMMDD format.
- (2) The Procedures for correcting this field will be the same as for the Form 1120, IRM 3.12.251.32.6, Error Code 008 - Tax Period Beginning.

3.12.251.41.1.10  
(01-01-2016)

**Field 01CRD - Correspondence Received Date**

- (1) Field 01CRD is the date stamped on the reply to correspondence.
- (2) Procedures for correcting Field 01CRD are the same as Form 1120, see IRM 3.12.251.5.11, Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073).

3.12.251.41.1.11  
(01-01-2016)

**Field 01CBI - Checkbox Indicator**

- (1) Procedures for correcting Field 01CBI are the same as Form 1120, see IRM 3.12.251.5.6, Field 01CBI - Checkbox Indicator.

- 3.12.251.41.1.12  
(01-01-2016)  
**Field 01PSN - Preparer  
Taxpayer Identification  
Number (PTIN)**
- (1) Procedures for correcting Field 01PSN are the same as Form 1120, see IRM 3.12.251.5.12, Field 01PSN - Preparer Taxpayer Identification Number (PTIN).
- 3.12.251.41.1.13  
(01-01-2018)  
**Field 01PEN - Preparer  
EIN**
- (1) Procedures for correcting Field 01PEN are the same as Form 1120, see IRM 3.12.251.5.13, Field 01PEN - Preparer EIN.
- 3.12.251.41.1.14  
(01-01-2018)  
**Field 01PTN - Paid  
Preparer Phone Number**
- (1) Procedures for correcting Field 01PTN are the same as Form 1120, see IRM 3.12.251.5.14, Field 01PTN - Paid Preparer Phone Number for procedures.
- 3.12.251.41.2  
(01-01-2016)  
**Section 02 Data - Form  
1120-L and Form  
1120-PC - Address  
Information**
- (1) This subsection gives instructions for correcting Section 02 Field Errors.
- (2) Section 02 has address information. It will be present when a change of address has been entered.
- (3) This subsection must not be present on all returns with a CCC "G."
- 3.12.251.41.2.1  
(01-01-2022)  
**◆Section 02 Field  
Errors◆**
- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6, Section 02 Data - Form 1120 - Address Information.
- 3.12.251.41.2.2  
(01-01-2022)  
**◆Field 02CON -  
"In-Care-of "Name  
(XREF EC 002, 014,  
016)◆**
- (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.2, Field 02CON - "In-Care-of" Name (XREF EC 002, 014, 016).
- 3.12.251.41.2.3  
(01-01-2022)  
**◆Field 02FAD - Foreign  
Address◆**
- (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.3, Field 02FAD - Foreign Address.
- 3.12.251.41.2.4  
(01-01-2016)  
**Field 02ADD - Street  
Address (XREF EC 002,  
014, 015, 016)**
- (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.4, Field 02ADD - Street Address (XREF EC 002, 014, 015, 016).
- 3.12.251.41.2.5  
(01-01-2016)  
**Field 02CTY - City (XREF  
EC 002, 014, 015, 016)**
- (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.5, Field 02CTY - City (XREF EC 002, 014, 015, 016).

3.12.251.41.2.6 (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.6,  
(01-01-2016) Field 02ST - State (XREF EC 002, 014, 015, 016).

**Field 02ST - State (XREF  
EC 002, 014, 015, 016)**

3.12.251.41.2.7 (1) Procedures for this field are the same as Form 1120, see IRM 3.12.251.6.7,  
(01-01-2016) Field 02ZIP - ZIP Code (XREF EC 002, 014, 015, 016).

**Field 02ZIP - ZIP Code  
(XREF EC 002, 014, 015,  
016)**

3.12.251.41.3 (1) This subsection has instructions for correcting Section 03 Field Errors.

(01-01-2016)

**Section 03 Data - Form  
1120-L and Form  
1120-PC**

(2) Computer generated fields are described under the correct Error Code(s).

(3) Section 03 has codes and indicators relating to attachments and information on the return.

3.12.251.41.3.1

(01-01-2025)

**Section 03 Field Errors**

(1) Listed below are the fields in Section 03:

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
03ABL	ABLM Code	3	Computer Generated	Computer Generated
03MIC	Missing Schedule Code	2	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes.	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes.
03PIC	Penalty and Interest Coder	1	Left margin near Line 12 (Deduction Section) following 4 -	Left margin near Line 2 following 4 -
03RVC	Reserve Code	1	Left margin near Line 12 (Deduction Section) following 5 -	Left margin near Line 2 following 5 -
03TPC	Tax Preference Code	1	Page 1, bottom center margin	Page 1, bottom center margin
03ADC	Audit Code	15	Left margin near Line 12 (Deduction Section) following 2 -	Left margin near Line 2 following 2 -
03AGC	Affiliated Group Code	1	Schedule M, Line 6	Schedule I, Line 4
03PNC	Parent Name Control	4	Schedule M, Line 6	Schedule I, Line 4
03PIN	Parent EIN	9	Schedule M, Line 6	Schedule I, Line 4
03EZI	Empowerment Zone Indicator	1	Left margin near Line 12 (Deduction Section) following 1 -	Left margin near Line 2 following 1 -
03KBC F1120-PC	Tax Preference Code	1		Schedule I, Line 4
03M8C	Number of Forms 5472 attached	3	Schedule M, dotted portion of Line 8c	
03I6C F1120-PC	Number of Forms 5472 attached	3		Schedule I, Line 6(c)
F1120-L - 0319A F1120-PC - 0320A	AMT - corporation under section 59(k)(1) prior year	1	Schedule M, Line 19a	Schedule I, Line 20a
F1120-L - 0319B F1120-PC - 0320B	AMT - corporation under section 59(k)(1) current year	1	Schedule M, Line 19b	Schedule I, Line 20b
F1120-L - 0319C F1120-PC - 0320C	AMT - Safe Harbor method under section 59(k)(3)(A)I	1	Schedule M, Line 19c	Schedule I, Line 20c



3.12.251.41.3.2  
(01-01-2016)

**Field 03ABL - ABLM  
Code**

- (1) The ABLM Code is generated from the Document Code in the DLN for Form 1120-L and Form 1120-PC. This field cannot be corrected.

**Note:** ABLM is not an acronym. The letters are a carryover from when the tax Form 1120 was generic. The ABLM Code identifies a specific type of tax return. The ABLM letters are defined as follows:

- A - Consolidated tax return
- B - Personal Service Corporation
- L - Life Insurance tax return
- M - Mutual Fund tax return

3.12.251.41.3.3  
(01-01-2018)

**Field 03MIC - Missing  
Schedule Code**

- (1) Missing Schedule Codes will no longer be edited by Code and Edit. Code and Edit is now instructed to correspond for missing forms/schedules.

(2) **Correction Procedures:**

1. Delete the entry in Field 03MIC.
2. If there is no sign Code and Edit has requested the missing form(s)/ schedule(s), SSPND with Action Code "21X" and correspond if credit is

#

**Exception:** Correspond for a missing Schedule D if **any** significant entry is present on: Form 1120-L, Line 5, Form 1120-L, Schedule B, Line 6, or Form 1120-PC, Schedule A, Line 6.

3.12.251.41.3.4  
(01-01-2016)

**Field 03PIC - Penalty  
and Interest Code (XREF  
EC 030)**

- (1) Field 03PIC is transcribed from the left margin of Form 1120-L Line 12, and Form 1120-PC, Line 2 following "4 -."

- (2) Field 03PIC must be blank or "1."

#

- (4) Correct coding and transcription errors and misplaced entries.

- (5) See IRM 3.12.251.7.6, Field 03PIC - Penalty and Interest Code (XREF EC 030), for more information.

3.12.251.41.3.5  
(01-01-2016)

**Field 03RVC - Reserve  
Code (XREF EC 164)**

- (1) Field 03RVC is transcribed from the left margin of Form 1120-L Line 12, and Form 1120-PC, Line 2 following "5 -."

- (2) Procedures for this field are the same as Form 1120, see IRM 3.12.251.7.7, Field 03RVC - Reserve Code (XREF EC 164).

3.12.251.41.3.6  
(01-01-2016)

**Field 03AGC - Affiliated  
Group Code (XREF EC  
130)**

- (1) Field 03AGC is transcribed from Form 1120-L, Schedule M, Line 6 and Form 1120-PC, Schedule I, Line 4.

- (2) Procedures for this field are the same as Form 1120, see IRM 3.12.251.7.9, Field 03K04 - Affiliated Group Code (XREF EC 130).

**Note:** On Form 1120, the field name is 03K04.

- 3.12.251.41.3.7  
(01-01-2016)  
**Field 03PNC - Parent Name Control (XREF EC 130)**
- (1) Field 03PNC is transcribed from the underlined name control on Form 1120-L, Schedule M, Line 6 and Form 1120-PC, Schedule I, Line 4.
- (2) Procedures for this field are the same as Form 1120, see IRM 3.12.251.7.10, Field 03PNC - Parent Name Control (XREF EC 130).
- 3.12.251.41.3.8  
(01-01-2016)  
**Field 03PIN - Parent EIN (XREF EC 130)**
- (1) Field 03PIN is transcribed from the underlined EIN on Form 1120-L, Schedule M, Line 6 and Form 1120-PC, Schedule I, Line 4.
- (2) Procedures for this field are the same as Form 1120, see IRM 3.12.251.7.11, Field 03PIN - Parent EIN (XREF EC 130).
- 3.12.251.41.3.9  
(04-04-2024)  
**Field 03ADC - Audit Code**
- (1) Field 03ADC is transcribed from the left margin of Form 1120-L, Line 12, and Form 1120-PC, Line 2 following "2 -."
- (2) The valid codes are "1" through "3", "C", or blank.
- (3) **Invalid Conditions** - Field 03ADC is invalid if:
- Any code is not "1" through "3", "C", or blank.
  - Any code is repeated.
  - Any code follows a blank.
- (4) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.
  - b. Make necessary corrections.
  - c. The Audit Codes and conditions are listed in the following table. There is no priority numbering for audit codes.

Audit Code	Condition
<b>Audit Code "1"</b>	Disclosure Statement or Inconsistent Treatment
Form 1120-L	<ul style="list-style-type: none"> <li>• Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached.</li> <li>• The return has an attachment with the statement, "Notice of Inconsistent Treatment under IRC 6222(b)."</li> <li>• A statement showing the corporation is filing the return inconsistent with the way the partnership return was filed.</li> <li>• Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, is attached, or a statement referring specifically to IRC 6662 (Disclosure).</li> </ul>
Form 1120-PC	<ul style="list-style-type: none"> <li>• Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached.</li> <li>• Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, is attached, or a statement referring specifically to IRC 6662 (Disclosure).</li> <li>• Form 8886, Reportable Transaction Disclosure Statement, is attached.</li> </ul>
<b>Audit Code "2"</b>	International Income or Credit

Audit Code	Condition
Form 1120-L	<p data-bbox="639 317 1045 348">in Foreign Tax Credit (Form 1118).</p> <ul data-bbox="565 352 1468 856" style="list-style-type: none"><li data-bbox="565 352 1328 384">• Form 1120-L, Schedule M, Question 8, is answered "Yes."</li><li data-bbox="565 388 1468 510">• Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, is attached, or Schedule N, Question 4a (2019 and prior revision) is answered "Yes" or Schedule N, Question 4b has an entry.</li><li data-bbox="565 514 1468 604">• Form 8621, Return by Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, is attached and Part V, Distributions Form and Dispositions of Stock of a Section 1291, Lines 15a through 11f for 2011 and prior)</li><li data-bbox="565 672 1468 793">• Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), is attached or Schedule N, Question 1a is marked "Yes" or Schedule N, Question 1b has an entry.</li><li data-bbox="565 798 1446 856">• Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), is attached.</li></ul>

#

#

Audit Code	Condition
Form 1120-PC	<p>on Schedule C, for any of the following Lines: 3, 6, 7, 8 10, 11 and 12.</p> <ul style="list-style-type: none"> <li>Form 1120-PC, Schedule M-3, Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Corporations with Total Assets of \$10 Million or More, is attached and:</li> </ul> <p>c. The sum of Part III, Columns (b) plus (c) of any of Lines 8, 23, 24</p> <ul style="list-style-type: none"> <li>Schedule N (Form 1120), Foreign Operations of U.S. Corporations, is attached and any box other than Question 6 (Foreign Bank Account) is checked "Yes."</li> <li>Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, is attached.</li> <li>Form 1118, Foreign Tax Credit - Corporations, is attached and reflects</li> <li>Form 3520, Annual Return to Report Transaction With Foreign Trusts and Receipt of Certain Foreign Gifts, is attached.</li> <li>Form 3520-A, Annual Return of Foreign Trust With a U.S. Owner (under IRC 6048(b)), is attached.</li> <li>Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, is attached or Schedule N, Question 4a (2019 and prior revision) is marked "Yes" or Schedule N, Question 4b has an entry.</li> <li>Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code), is attached.</li> <li>Form 5713, International Boycott Report, is attached and <b>both</b> questions on Line 7(f) are answered "Yes."</li> <li>Form 8621, Return by Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, is attached and Part V, Distributions Form and Dispositions of Stock of a Section 1291, Lines 15a through 11f for 2011 and prior).</li> <li>Form 8832, Entity Classification Election, is attached <b>and either</b> Box 6(d), (e) or (f) (Box 2(d), (e) or (f) for January 2006 and prior revisions) is checked.</li> <li>Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), is attached.</li> <li>Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), is attached, or Schedule N, Question 1a is marked "Yes," or Schedule N, Question 1b has an entry.</li> <li>Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, is attached.</li> <li>Form 8902, Alternative Tax on Qualifying Shipping Activities, is attached.</li> </ul>

#

#  
#  
#  
#

#

#

#

Audit Code	Condition
<b>Audit Code “3”</b>	Examination Classification Criteria <b>Note:</b> Attach Form 4227, Intra-SC Reject or Routing Slip, (or other correct routing slip) with an explanation as to why the Audit Code was used.
Form 1120-L	<b>Unusual Refundable Credits</b> are claimed, such as: <ul style="list-style-type: none"> <li>• Section 826(3) credit,</li> <li>• Section 1341 credit “Claim of Right,”</li> <li>• Section 337(d) credit,</li> <li>• Section 1383 credit, or</li> <li>• Any other unfamiliar credit.</li> </ul>
Form 1120-PC	<ul style="list-style-type: none"> <li>• Form 8594, Asset Acquisition Statement, is attached and the amount</li> </ul> <p><b>Note:</b> It is not necessary to compute the totals of multiple Form 8594 if more than one is present. If any ONE of the Form 8594</p> <ul style="list-style-type: none"> <li>• Form 8883, Asset Allocation statement under Section 338, is attached</li> </ul>
<b>Audit Code “C”</b>	Noncash Charitable Contributions (Form 8283)
Form 1120-L Form 1120-PC	Form 8283, Noncash Charitable Contributions, is attached and Part I has any of the following conditions: <ul style="list-style-type: none"> <li>• Box 2b is checked or</li> <li>• Box 2b(1) is checked or</li> <li>• Line 3, column (h) has an entry.</li> </ul>

- d. If no code applies, delete Field 03ADC.  
e. See IRM 3.12.251.7.13, Field 03ADC - Audit Code, for more information.

3.12.251.41.3.10  
(01-01-2016)

**Field 03KBC - Kind of Business Code (Form 1120-PC only)**

- (1) Field 03KBC is transcribed from Form 1120-PC, Schedule I, to the right of Line 2, (tax period 198812 and later).
- (2) Valid codes are “1” or “2.”
- (3) Code “1” must be present if the “Mutual” box is checked.
- (4) Code “2” must be present if the “Stock” box is checked.
- (5) If neither box is checked, Code and Edit will edit a “1.”
  - a. This field must always be present.
  - b. If missing, enter the correct code.
  - c. Delete the field if present on any other form.

3.12.251.41.3.11  
(01-01-2016)

**Field 03TPC - Tax Preference Code**

- (1) The Tax Preference Code is only valid for tax periods 201811 and prior.
- (2) Field 03TPC is transcribed from Form 1120-L and Form 1120-PC Page 1, bottom center margin.

- (3) Tax Preference Code 1 is required when Form 4626 or substitute is attached or, when an amount is present for Alternative Minimum Tax computation as follows:

- a. Form 1120-L, Schedule K, Line 3.
- b. Form 1120-PC, Page 1, Line 6.

- (4) Correct coding and transcription errors and misplaced entries.

3.12.251.41.3.12  
(01-01-2026)

**Field 03M8C - Number of Forms 5472 attached**

- (1) Field 03M8C is transcribed from Form 1120-L, Page 5, dotted portion of Line 8c. This is a numeric only field that can have only 3 characters.

- (2) **Invalid Conditions** - Field 03M8C is invalid if:

- The edited entry is more than 3 characters.
- Any entry is non numeric.

- (3) **Correction Procedure:**

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

3.12.251.41.3.13  
(01-01-2018)

**Field 03I6C - Number of Forms 5472 attached**

- (1) Field 03I6C is transcribed from Form 1120-PC, Page 7, Line 6(c). This is a numeric only field that can have only 3 characters.

- (2) **Invalid Conditions-** Field 03I6C, is invalid if:

- The edited entry is more than 3 characters.
- Any entry is non numeric.

- (3) **Correction Procedure:**

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

3.12.251.41.3.14  
(01-01-2024)

**Fields 0319A, 0319B, 1319C, 1320A, 0320B and 0320C - Corporate AMT**

- (1) Fields 0319A, 0319B, 1319C, 1320A, 0320B and 0320C are transcribed from Form 1120-L, Schedule M, Lines 19a, 19b and 19c and Form 1120-PC, Schedule I, Lines 20a, 20b, and 20c.

- (2) **Invalid Conditions** - these fields are invalid if:

- An entry other than "0," "1," "2," or "3" is present.
- Tax Period is before 202301.

- (3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Refer to the chart below:

If	Then
Form 1120-L, Schedule M, Lines 19a, 19b, and 19c is "Yes," Form 1120-PC, Schedule I, Lines 20a, 20b, and 20c is "Yes,"	Enter "1" in the appropriate field.

If	Then
Form 1120-L, Schedule M, Lines 19a, 19b, and 19c is "Yes," Form 1120-PC, Schedule I, Lines 20a, 20b, and 20c is "No,"	Enter "2" in the appropriate field.
Both the "Yes" and "No" boxes are checked,	Enter "3" in the appropriate field.
Neither box is checked,	Enter "0" in the appropriate field.
Tax Period is before 202301,	Enter "0" in the appropriate field.

3.12.251.41.4  
(01-01-2016)

**Section 04 Data - Form 1120-L and Form 1120-PC**

- (1) This subsection has instructions for correcting Section 04 Field Errors.
- (2) Listed below is the field in Section 04:

Field	Field Title	Field Length	Location
04TAE	Total Assets - End	15	Form 1120-L and Form 1120-PC, Page 1, bottom right margin

3.12.251.41.4.1  
(01-01-2016)

**Field 04TAE - Total Assets - End**

- (1) Field 04TAE is transcribed in dollars only and may be positive or negative.
- (2) **Invalid Conditions** - Section 04 field errors displays if:
  - The field is not numeric.
  - An entry exceeds the maximum field length.
- (3) **Correction Procedure:**
  - a. Correct coding and transcription errors and misplaced entries.

3.12.251.41.5  
(01-01-2016)

**Section 06 Data - Form 1120-L and Form 1120-PC**

- (1) This subsection has instructions for correcting Section 06 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 06 has the deduction amounts, tax computations and income amounts. All fields in this subsection are money amounts and dollars only.
- (4) Field 06SAW and Field 06TI can be positive or negative. All other fields must be positive only.

3.12.251.41.5.1  
(01-01-2025)

**Section 06 Field Errors**

- (1) Listed below are the fields in Section 06:

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
06SAW F1120-PC	Salaries and Wages	15	N/A	Schedule A, Line 16
06TEI F1120-L	Tax Exempt Interest	15	Schedule F, Line 9c (Line 9 for 2018)(Line 13 for 2017 and prior)	N/A
06IES F1120-PC	Interest Exempt Under Section 103	15	N/A	Schedule A, Line 3b(a)
06SPD F1120-PC	Special Deduction	15	N/A	Schedule H, Line 6
06TI	Taxable Income	15	Page 1, Line 25	Page 1, Line 1
06BET	Base Erosion Tax	15	Schedule K, Line 1e (Line 2 for 2023) (Line 3 for 2022 and prior) ERS only Field	Page 1, Line 3d (Line 5 for 2023) (Line 6 for 2022 and prior) ERS Only field
06CTR (Valid for Tax Period 202401 and later)	Chapter 1 Taxes from Form 4255	15	Schedule K, Line 1f	Page 1, Line 3e
06CAM	Alternative Minimum Tax	15	Schedule K, Line 3	Page 1, Line 6
06PYM	Form 8827, Credit for Prior Year Minimum Tax - Corporations	15	Schedule K, Line 5d	Page 1, Line 8d
06GI	Gross Income	15	Schedule F, Line 9 (2017 and prior)	Schedule A, Line 14

(2) **Invalid Conditions** - Section 06 field errors displays if:

- The field is not numeric or blank.
- A “positive only” field is negative.
- Field 06CTR is present with a tax period before it’s valid.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field.
- Follow the instructions below for Field 06CTR, Chapter 1 Taxes from Form 4255:



If	And	Then
Field 06CTR is present,	The Tax Period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.
Field 06CTR is present with an	The Tax Period is after 202401 and Form 4255 is missing,	Correspond.

#  
#

- d. There is limited transcription of Form 1120-L and Form 1120-PC. If an entry is present on Form 1120-L, Schedule K, Lines 1a - 1z or Form 1120-PC, Page 1, Lines 3a - 3z that is not transcribed, manually verify tax and enter Field 07MCT, Manually Corrected Tax. See IRM 3.12.251.33, Manual Computations, and IRM 3.12.251.33.1, Rule of Two, for more information.

3.12.251.41.6  
(01-01-2023)

**Section 07 Data - Form 1120-L and Form 1120-PC**

- (1) This subsection has instructions for correcting Section 07 Field Errors.
- (2) Computer generated fields are described under the correct Error Code(s).
- (3) Section 07 has the tax, credits and payments section.
- (4) All fields in this subsection are transcribed in dollars and cents.
- (5) Field 07B/R can be positive or negative. All other fields must be positive only.

3.12.251.41.6.1  
(01-01-2026)

**Section 07 Field Errors**

- (1) Listed below are the fields in Section 07:

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
07TTX	Total Tax	15	Page 1, Line 26a (Line 28 for 2017 and prior)	Page 1, Line 15a (Line 14 for 2023) (Line 13 for 2022 and prior)
0796P	Net 965 Tax Liability Paid for the Reporting Year	15	Page 1, Line 27 (Revision 2018 through 2020) (Tax Period 201712 through 202012)	Page 1, Line 14 (Revision 2018 through 2020) (Tax Period 201712 through 202012).
0715B (Valid Tax Period 202507 and later)	Net Section 1062 Tax Liability due this year, from Form 1062	15	N/A	Page 1, Line 15b
0726B (Valid Tax Period 202507 and later)	Net Section 1062 Tax Liability due this year, from form 1062	15	Page 1, Line 26b	N/A

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year	15	Page 1, Line 27a	Page 1, Line 16a
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments	15	Page 1, Line 27b	Page 1, Line 16b
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466	15	Page 1 Line 27c	Page 1, Line 16c
07EST <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.	Estimated Tax Credit	15	Page 1, Line 27d (2023) (Line 28e for 2022-2018) (Line 29e for 2017 and prior)	Page 1, Line 15d (2023) (Line 15f for 2022 - 2018) (Line 14f for 2017 and prior)
07EXT	Form 7004 Credit	15	Page 1, Line 27d (Line 27e for 2023) (Line 28f for 2022 - 2018) (Line 29g for 2017 and prior)	Page 1, Line 16d (Line 15e for 2023) (Line 15g for 2022 - 2018) (Line 14g for 2017 and prior)
07CRR	Credit by Reciprocal	15	N/A	Page 1, Line 16e (Line 15f for 2023)  (Line 15h for 2022 - 2018) (Line 14h for 2017 and prior)
07RIC Form 1120-L	Credit from Form 2439	15	Page 1, Line 27e (Line 27f for 2023) (Line 28g(1) for 2022 - 2018) (Line 29h(1) for 2017 and prior)	N/A

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
07EPE (Valid for Tax Period 202301 and later)	Elective Payment Election	15	Page 1, Line 27h (Line 27i for 2023)	Page 1, Line 16f (Line 15i for 2023)
07EPV (Valid for Tax Period 202301 and later)	<b>ERS input only</b> - verified field for 07EPE.	15	Page 1, Line 27h (Line 27i for 2023)	Page 1, Line 16f (Line 15i for 2023)
07FRM (Valid Tax Period 202507 and later)	Net Tax Liability Deferred on Sale of Farmland	15	Page 1, Line 27i	Page 1, Line 16g
07OCP Form 1120-L (Valid for Tax Period 202401 and later)	Other Credits and Payments	15	Page 1, Line 27z	N/A
07OC Form 1120-PC	Other Credit	15	N/A	Page 1, Line 16z (Line 15z for 2023) (Line 15i 2022 - 2018) (Line 14i for 2017 and prior)
07ESP	Estimated Tax Penalty	15	Page 1, Line 29 (Line 30 for 2017 and prior)	Page 1, Line 18 (Line 17 for 2023) (Line 16 for 2022 - 2018) (Line 15 for 2017 and prior)
0796l	Section 965 Net Tax Liability	15	Page 1, Line 28i (Revision 2018 through 2020)(Tax Period 201712 through 202012).	Page 1, Line 15d (Revision 2018 through 2020)(Tax Period 201712 through 202012).
07B/R	Amount Owed/Overpayment	15	Page 1, Line 30/31 (Line 31/32 for 2017 and prior)	Page 1, Line 19/20 (line 18/19 for 2023) (Line 17/18 for 2022 - 2018) (Line 16/17 for 2017 and prior)
07CRE	Credit Elect	15	Page 1, Line 32a center (Line 32 for 2024) (Line 33 center for 2017 and prior)	Page 1, Line 21a center (Line 21 center for 2024) (Line 20 center for 2023) (Line 19 center for 2022 - 2018) (Line 18 center for 2017 and prior)

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
07ARC	Current Year Refundable Tax Credit (2010 through 2019 revisions)	15	Page 1, Line 28j (Line 29j for 2017 and prior)	Page 1, Line 15j (Line 14j for 2017 and prior)
07MCT	Manually Corrected Income Tax	15	Page 1, Line 26 left (Line 25 left for 2023 and prior)	Page 1, Line 15 left (Line 14 left for 2023) (Line 13 left for 2022 - 2018)
07FWV Form 1120-L	U.S. income tax paid or withheld at source from Form 1042-S	15	Page 1, Line 27g (Line 28h for 2023) (Line 29i for 2017 and prior)	N/A

- a. Field **07MCT** - This field is not transcribed. It will be used to enter the manually computed amount of "Manually Corrected Total Tax" by the ERS Tax Examiner.

(2) **Invalid Conditions** - Section 07 field errors displays if:

- The field is not numeric.
- A "positive only" field is negative.
- A field is present and has a tax period before the field is valid.
- Field 07EST is present and the Tax Period greater than 202312.
- Entries are present in both Fields 07B/R (with a minus sign behind it) and 07ARC.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a "positive only" field is negative, delete the entry.
- c. The following fields are valid for Tax Periods 202401 and later:
- Field 07PYO
  - Field 07EPA
  - Field 07CYR
  - Field 07OCP

If	And	Then
Field 07PYO, Field 07EPA, or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.
Field 07OCP is present,	The Tax Period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.

- d. Follow the instructions below for Field 07EST, Estimated Tax Credit:

If	And	Then
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 07EPA and/or 07CYR as shown on the return.

- e. If entries are present in both Fields 07B/R (with a minus sign behind it) and 07ARC, suspend return with Action Code "470," attach a special, colored Form 4227, Intra-SC Reject or Routing Slip, to the front of the return and leave the return in the pack of work when no other error is present.

3.12.251.41.7  
(01-01-2024)

**Section 09 - Form 4626  
Corporate Alternative  
Minimum Tax (2023  
Revision)**

- (1) Section 09 data is transcribed from Form 4626, Alternative Minimum Tax (2023 revision).
- (2) Procedures for Section 09 are the same as Form 1120, see IRM 3.12.251.13.1, Section 09 - Field Errors, IRM 3.12.251.13.2, Questions A (09QA) and B (09QB) and IRM 3.12.251.13.3, Section 09 - All Other Fields.

3.12.251.41.8  
(01-01-2016)

**Section 14 Data -  
Schedule N, Foreign  
Operations of U.S.  
Corporations**

- (1) Section 14 data is transcribed from Form 1120, Schedule N, Foreign Operations of U.S. Corporations.
- (2) Procedures for Section 14 are the same as Form 1120, see IRM 3.12.251.17.1, Section 14 Fields Errors.

3.12.251.41.9  
(01-01-2021)

**Sections 15- 18 Data -  
Form 4136, Credit for  
Federal Tax Paid on  
Fuels**

- (1) Sections 15, 16, 17, and 18 data is transcribed from Form 4136, Credit for Federal Tax Paid on Fuels.
- (2) Procedures for Sections 15, 16, 17, and 18 are the same as Form 1120, see IRM 3.12.251.18, Sections 15-18 Data - Form 4136, Credit for Federal Tax Paid on Fuels.

3.12.251.41.10  
(01-01-2020)

**Section 19 Data Form  
8978, Partner's  
Additional Reporting  
Year Tax**

- (1) Section 19 data is transcribed from Form 8978, Partner's Additional Reporting Year Tax.
- (2) Procedures for correction Section 19 field errors are the same as Form 1120, see IRM 3.12.251.19, Form 8978 and Form 8978, Schedule A.

3.12.251.41.11  
(01-01-2020)

**Section 20 Data Form  
965-B, Corporate and  
Real Estate Investment  
Trust (REIT) Report of  
Net 965 Tax Liability and  
Electing REIT Report of  
965 Amounts**

- (1) Section 20 data is transcribed from Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts.
- (2) Procedures for correction Section 20 field errors are the same as Form 1120, see IRM 3.12.251.20, Sections 20 Field Errors.

3.12.251.41.12 (01-01-2016) <b>Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums</b>	<ul style="list-style-type: none"> <li>(1) Section 21 data is transcribed from Form 8941, Credit for Small Employer Health Insurance Premiums.</li> <li>(2) Procedures for Section 21 are the same as Form 1120, see IRM 3.12.251.21, Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums.</li> </ul>
3.12.251.41.13 (01-01-2026) <b>Section 22 Data - Form 5884-B, New Hire Retention Credit (Reserved for Future Use)</b>	<ul style="list-style-type: none"> <li>(1) Section 22 data is Reserved for Future Use.</li> </ul>
3.12.251.41.14 (01-01-2016) <b>Section 23 Data - Form 3800, General Business Credit</b>	<ul style="list-style-type: none"> <li>(1) Section 23 data is transcribed from Form 3800, General Business Credit, Parts I, II, and a portion of Part III.</li> <li>(2) Procedures for Section 23 are the same as Form 1120, see IRM 3.12.251.23, Section 23 Data - Form 3800, General Business Credit.</li> </ul>
3.12.251.41.15 (01-01-2016) <b>Section 24 Data - Form 3800, General Business Credit</b>	<ul style="list-style-type: none"> <li>(1) Section 24 data is transcribed from Form 3800, General Business Credit, a portion of Part III.</li> <li>(2) Procedures for Section 24 are the same as Form 1120, see IRM 3.12.251.24, Section 24 Data - Form 3800, General Business Credit.</li> </ul>
3.12.251.41.16 (01-01-2016) <b>Section 25 Data - Form 3800, General Business Credit</b>	<ul style="list-style-type: none"> <li>(1) Section 25 data is transcribed from Form 3800, General Business Credit, a portion of Part III.</li> <li>(2) Procedures for Section 25 are the same as Form 1120, see IRM 3.12.251.25, Section 25 Data - Form 3800, General Business Credit.</li> </ul>
3.12.251.41.17 (01-01-2026) <b>Section 27 Data - Form 8283, Noncash Charitable Contribution (1120-L only)</b>	<ul style="list-style-type: none"> <li>(1) Section 27 data is transcribed from Form 8283, Noncash Charitable Contribution and is only valid on Form 1120-L.</li> <li>(2) Procedures for Section 27 are the same as Form 1120, see IRM 3.12.251.27.1, Section 27 Data - Form 8283.</li> </ul>
3.12.251.41.18 (01-01-2025) <b>Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties</b>	<ul style="list-style-type: none"> <li>(1) Section 35 data is transcribed from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.</li> <li>(2) Procedures for Section 35 are the same as Form 1120, see IRM 3.12.251.30.1, Section 35 Field Errors.</li> </ul>
3.12.251.41.19 (01-01-2026) <b>Section 60 Data - Direct Deposit of Refund</b>	<ul style="list-style-type: none"> <li>(1) This subsection has instructions for correcting Section 60 Field Errors.</li> <li>(2) For tax year 2025 and later, direct deposit information is located on Form 1120-L, Lines 32c, 32d and 32e and Form 1120-PC, Lines 21c, 21d and 21e.</li> </ul>

3.12.251.41.19.1 (1) Section 60 fields are listed below:  
(01-01-2026)

### Section 60 - Field Errors

Field	Field Title	Field Length	Location on Form 1120-L	Location on Form 1120-PC
60RTN	Routing Transit Number	9	32c	21c
60TDA	Type Depositor Account	1	32d	21d
60DAN	Depositors Account Number	17	32e	21e

3.12.251.41.19.2 (1) Field 60RTN is transcribed from Line 32c, Form 1120-L and Line 21c, Form 1120-PC.  
(01-01-2026)

### Field 60RTN - Routing Transit Number

(2) **Invalid Conditions:**

- The field is not 9 numeric digits or blank.
- The first two digits are not: "01" through "12" or "21" through "32".

(3) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- If the information on the return is not valid, delete Field 60RTN.

3.12.251.41.19.3 (1) Field 60TDA is transcribed from Line 32d, Form 1120-L and Line 21d, Form 1120-PC.  
(01-01-2026)

### Field 60TDA - Type Depositor Account

(2) **Invalid Conditions:**

- The field is not one alpha character.
- The field is present and the entry is not C, S or blank.

(3) The Direct Deposit meanings are:

Value	Meaning
C	Checking
S	Savings
Blank	Checking and Savings Box not checked

(4) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- If both or neither box (Checking or Savings) is marked, enter "C" in Field 60TDA.

3.12.251.41.19.4 (1) Field 60DAN is transcribed from Line 32e, Form 1120-L and Line 21e, Form 1120-PC.  
(01-01-2026)

### Field 60DAN - Depositor Account Number

(2) **Invalid Conditions:**

- The field is not numeric, alpha, hyphen or space.
- Field 60DAN is present, but Field 60TDA is not present.

(3) **Correction Procedures:**

- Correct transcription errors and misplaced entries.
- Check Line 32e, Form 1120-L or Line 21e, Form 1120-PC.

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	GTSEC 60 and enter a valid code in Field 60TDA. See IRM 3.12.251.41.19.3, Field 60TDA - Type Depositor Account.
The account number is invalid,	Delete Field 60DAN.

3.12.251.41.20  
(01-01-2016)

**Math Consistency Errors  
- Form 1120-L and Form  
1120-PC**

- (1) Priority IV error information is the same as Form 1120, see IRM 3.12.251.32, Math/Consistency Errors - Priority IV.

3.12.251.41.20.1  
(01-01-2022)

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

- (1) Error Code 001 procedures are the same as Form 1120, see IRM 3.12.251.32.1, Error Code 001 - Tax Year - Invalid Entry.

3.12.251.41.20.2  
(01-01-2022)

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

- (1) Error Code 002 procedures are the same as Form 1120, see IRM 3.12.251.32.2, Error Code 002 - Name Control Mismatch.

3.12.251.41.20.3  
(01-01-2022)

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

- (1) This is a consistency error, refer to the guidance for the Form 1120, see IRM 3.12.251.32.3, Error Code 003 - Check Digit Invalid.

3.12.251.41.20.4  
(01-01-2022)

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

- (1) Error Code 004 procedures are the same as Form 1120, see IRM 3.12.251.32.4, Error Code 004 - Name Control/EIN Validation.

3.12.251.41.20.5  
(01-01-2022)

**◆Error Code 007 -  
Received Date is Earlier  
Than Tax Year◆**

- (1) Error Code 007 procedures are the same as Form 1120, see IRM 3.12.251.32.5, Error Code 007 - Received Date is Earlier Than Tax Year.



3.12.251.41.20.6  
(01-01-2022)

**Error Code 008 - Tax  
Period Beginning**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.6, Error Code 008 - Tax Period Beginning.

3.12.251.41.20.7  
(01-01-2026)

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

- (1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code
01NC	Name Control
01EIN	Employer Identification Number
01TXP	Tax Period
01RCD	Received Date
01NAI	NAICS Code
01CRD	Correspondence Received Date
01CBI	Checkbox Indicator
01PSN	Preparer Taxpayer Identification Number (PTIN)
01PEN	Preparer EIN
01PTN	Preparer Telephone Number
S02DP	Section 02 Present
S03DP	Section 03 Present
S04DP	Section 04 Present
S06DP	Section 06 Present
S07DP	Section 07 Present
S09DP	Section 09 Present
S14DP	Section 14 Present
S15DP	Section 15 Present
S16DP	Section 16 Present
S17DP	Section 17 Present
S18DP	Section 18 Present
S19DP	Section 19 Present
S20DP	Section 20 Present
S21DP	Section 21 Present
S23DP	Section 23 Present
S24DP	Section 24 Present
S25DP	Section 25 Present

Field	Field Title
S27DP	Section 27 Present (1120-L only)
S35DP	Section 35 Present
S60DP	Section 60 Present

**Note:** The literal Section XX Data Present displays for Sections 02 - 27, 35 and 60 if a field is present in the section.

(2) **Invalid Condition** - Error Code 010 generates when CCC "G" is present, and fields other than Fields 01NC, 01EIN, 01TXP, 01CRD or 01RCD are present.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the corrected information.
- c. Determine if CCC "G" was input correctly.
- d. See IRM 3.12.251.32.7, Error Code 010 - Amended Return "G" Coded, for complete instructions.

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

3.12.251.41.20.8  
(01-01-2016)

**Error Code 011 -  
Remittance is Present,  
and No Data in Section  
07**

- (1) Error Code 011 procedures are the same as Form 1120, see IRM 3.12.251.32.8, Error Code 011 - Remittance is present, and No Data in Section 07.

3.12.251.41.20.9  
(01-01-2022)

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

- (1) Error Code 014 procedures are the same as Form 1120, see IRM 3.12.251.32.9, Error Code 014 - Missing Address Entries.

3.12.251.41.20.10  
(01-01-2022)

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

- (1) Error Code 015 procedures are the same as Form 1120, see IRM 3.12.251.32.10, Error Code 015 - Foreign Address/State.

3.12.251.41.20.11  
(01-01-2022)

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

- (1) Error Code 016 procedures are the same as Form 1120, see IRM 3.12.251.32.11, Error Code 016 - ZIP Code/State Mismatch.

3.12.251.41.20.12  
(01-01-2016)

**Error Code 026 - Tax  
Period Mismatch**

- (1) Error Code 026 procedures are the same as Form 1120, see IRM 3.12.251.32.12, Error Code 026 - Tax Period Mismatch.

- 3.12.251.41.20.13 (1) Error Code 030 procedures are the same as Form 1120, see IRM  
(01-01-2016) 3.12.251.32.13, Error Code 030 - Penalty and Interest Code Check.

**Error Code 030 - Penalty  
and Interest Code Check**

- 3.12.251.41.20.14 (1) Error Code 034 procedures are the same as Form 1120, see IRM  
(01-01-2016) 3.12.251.32.14, Error Code 034 - Correspondence Received Date Check.

**Error Code 034 -  
Correspondence  
Received Date Check**

- 3.12.251.41.20.15 (1) **Fields Displayed**  
(01-01-2026)

**Error Code 065 - Credit  
Elect Amount and CCC  
“F” are Present**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
07CRE	Credit Elect Amount

- (2) **Invalid Condition** - Error Code 065 generates when:

- The return has amount in Credit Elect Field and Computer Condition Code “F” is present.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Transcription is from Form 1120-L, Line 32a (2025 and later), (Line 32, center for 2024 and prior), and Form 1120-PC, Line 21a (2025 and later), (Line 20, center for 2024 and 2023, (Line 19, center for 2022 and prior).
- If Computer Condition Code “F” is valid, check the return for misplaced entries.
- Delete the entry in Field 07CRE when the return is truly “Final.”
- Delete Computer Condition Code “F” in Field 01CCC if it is determined that the return is not a “Final Return.”

- 3.12.251.41.20.16 (1) Error Code 073 procedures are the same as Form 1120, see IRM  
(01-01-2016) 3.12.251.32.18, Error Code 073 - CCC “3” is Present with Field 01CRD.

**Error Code 073 - CCC  
“3” is Present with Field  
01CRD**

- 3.12.251.41.20.17 (1) Error Code 106 generates when various credits have a tax period check before  
(01-01-2021) 200804. Most tax period checks are for returns older than 200804. If Error Code 106 generates, refer to lead.

**Error Code 106 - Check  
Period for Tax Credit**

- 3.12.251.41.20.18 (1) Error Code 122 procedures are the same as Form 1120, see IRM  
(01-01-2016) 3.12.251.32.22, Error Code 122 - Check Tax Period of Sections 15-18 Fields.

**Error Code 122 - Check  
Tax Period of Sections  
15-18 Fields**

3.12.251.41.20.19  
(01-01-2021)

**Error Code 130 - Check  
Fields 03PNC and 03PIN  
against Field 03AGC**

(1) **Fields Displayed**

Field	Field Title
03AGC	Affiliated Group Code
03PNC	Parent Name Control
03PIN	Parent EIN

(2) **Invalid Condition** - Error Code 130 generates when:

- Field 03AGC is "1" or "3" and Field 03PNC and/or Field 03PIN is blank.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Follow instructions below:

If	Then
Transcription and coding are not correct,	Overlay screen with the correct information.
The Parent Name Control is not present,	Search the return and attachments for a valid Parent Name Control.
The "No" box is checked in response to the question on: <ul style="list-style-type: none"> <li>Form 1120-L, Schedule M, Line 6</li> <li>Form 1120-PC, Schedule I, Line 3</li> </ul>	Enter "2" in Field 03AGC.
The Parent Name Control is found,	Enter in Field 03PNC and dotted portion of: <ul style="list-style-type: none"> <li>Form 1120-L, Schedule M, Line 6</li> <li>Form 1120-PC, Schedule I, Line 3</li> </ul>
The Parent Name control is not found,	Enter "XXXX" in Field 03PNC and the dotted portion of: <ul style="list-style-type: none"> <li>Form 1120-L, Schedule M, Line 6</li> <li>Form 1120-PC, Schedule I, Line 3</li> </ul>
The Parent EIN is not present,	Search the return and attachments for a valid EIN.

If	Then
A number is found, and it is not equal to Field 01EIN and is not an SSN,	Enter in Field 03PIN and dotted portion of: <ul style="list-style-type: none"> <li>Form 1120-L, Schedule M, Line 6</li> <li>Form 1120-PC, Schedule I, Line 3</li> </ul>
A statement or Affiliations Schedule is found which shows the parent EIN is the same as Field 01 EIN,	Delete the entry in Field 03AGC.
No EIN is found,	Enter 129999999 in field 03PIN and on: <ul style="list-style-type: none"> <li>Form 1120-L, Schedule M, Line 6</li> <li>Form 1120-PC, Schedule I, Line 3</li> </ul>

3.12.251.41.20.20  
(01-01-2026)

◆ **Error Code 163 - Form 3800 Credit Limits** ◆

- (1) Fields Displayed, Invalid Conditions and Correction Procedures are the same as Form 1120 , see IRM 3.12.251.32.28, Error Code 163 - Form 3800 Credit Limits.

3.12.251.41.20.21  
(01-01-2016)

**Error Code 164 - Check Reserve Code**

- (1) Error Code 164 procedures are the same as Form 1120, see IRM 3.12.251.32.29, Error Code 164 - Check Reserve Code.

3.12.251.41.20.22  
(01-01-2026)

**Error Code 172 - CCC "Y" is Present**

- (1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01TXP	Tax Period
01CCC	Computer Condition Code
06TI	Taxable Income

**Note:** The literal "Section XX not present" will appear if there are no entries in Sections 06 and 07.

- (2) **Invalid Condition:**

- Computer Condition Code "Y" is present.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- CCC "Y" shows the tax may need manual verification.

If	Then
CCC "Y" is correct,	Manually verify tax using the same procedures as Form 1120, see IRM 3.12.251.33, Manual Computations, IRM 3.12.251.21, Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums.
Taxpayer figured tax correctly,	Enter the amount in Field 07MCT.
Taxable Income is negative and there are no prepaid credits,	Enter a "C" in the Clear Code.
Taxpayer figured tax incorrectly,	Enter correct tax in Field 07MCT. Follow "Rule of Two" if necessary. see IRM 3.12.251.33.1, <i>Rule of Two</i> for instructions.
Manually verified tax is zero,	Enter \$.01 (one cent) in Field 07MCT.
After correcting tax and EC 172 reappears,	Enter "C" in Clear Code.
CCC "Y" is incorrect,	Remove "Y" from Field 01CCC.

- (4) If prepaid credits on are claimed and the return is a short period because it is a "Final" or has "Change of Accounting Period," SSPND with Action Code "342" if Code and Edit has not already done so. Prepare Form 4227, Intra-SC Reject or Routing Slip, and notate "Short Period with ES Credits."

- Form 1120-L, Lines 27a, 27b, or 27d (2024 and later), (27a, 27b, or 27e 2023), (28a, 28c, or 28f 2022 through 2018), (29a, 29b, 29c, or 29g for 2017 and prior)
- Form 1120-PC, Lines 16a, 16b or 16d (2024 and later), (15a, 15b, or 15e for 2023 through 2018), (14a, 14b, 14c, or 14g for 2017 and prior)

3.12.251.41.20.23  
(01-01-2025)

**Error Code 186 - Total  
Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
01MIC	Missing Schedule Code (1120-L only)
07TTX	Total Tax
>>>>>	Total Tax Computer Generated
07MCT	Manually Corrected Tax

- (2) **Invalid Condition** - Error Code 186 generates when:

- Total Tax differs from the computer (set to "0"). Any return with tax more than zero generates Error Code 186.

(3) **Correction Procedures** - All Forms 1120-L and 1120-PC must be manually verified.

**Caution:** Ensure the Rule of Two is followed when manually computing tax. IRM 3.12.251.33.1, Rule of Two, for more information.

When Error Code 186 generates, do the following:

1. Check the transfer of figures from related schedules to Page 1.
2. Math verify Page 1.
3. If the return is a Form 1120-L, math verify the Schedule K.

**Note:** Field 06CTR, Chapter 1 Taxes from Form 4255 is reported on Form 1120-L, Schedule K, Line 1f and Form 1120-PC, Line 3e.

If	And	Then
GTSEC 06. If Field 06CTR is present with an amount of	The Tax Period is after 202401 and Form 4255 is missing,	Correspond.

#

4. Enter the correct tax in Field 07MCT. If taxpayer's tax is incorrect, send TPNC 05.
- (4) If the taxpayer writes "CAMT" or "IRA AMT" or indicates the amount is for Corporate AMT, accept the taxpayers amount.
- (5) If the return is a Form 1120-L and Code and Edit has not edited an action trail indicating P&A has scanned the return for LB&I, give the return to the lead. The lead will:
  1. Notify P&A that a return has been found (P&A will scan the Form 1120-L, pages 1 through 5 and any attachment with the new AMT calculation and email a copy to an LB&I Point of Contact (POC)),
  2. Edit an action trail on the return.
  3. Continue processing.
- (6) **For Special Instructions for Section 965 Returns, See the following IRM references:**
  - IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
  - IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
  - IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.
- (7) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.
- (8) For fiscal filers (Tax periods 201801 through 201811) use the following table to compute a blended rate of tax.

Step	Action	Amount
Step 1	Figure the corporation's tax for the entire tax year using the tax rate schedule or Schedule O.	Line 1 amount _____
Step 2	Figure the corporations tax for the entire tax year using the 21 percent flat tax.	Line 2 amount _____
Step 3	Multiply Line 1 by the number of days in the corporation's tax year before January 1, 2018.	Line 3 amount _____
Step 4	Multiply Line 2 by the number of days in the corporation's tax year after December 31, 2017.	Line 4 amount _____
Step 5	Divide Line 3 by the total number of days in the corporation's tax year.	Line 5 amount _____
Step 6	Divide Line 4 by the total number of days in the corporation's tax year.	Line 6 amount _____
Step 7	Add Lines 5 and 6. This is the corporation's total tax for the fiscal tax year.	Total tax amount _____

**Note:** An Excel worksheet has been developed for figuring the blended rate for fiscal filers (201801 through 201811) and can be found at *Blended Rate Job Aid*. This does not override the "Rule of Two."

3.12.251.41.20.24  
(01-01-2026)

**Error Code 188 -  
Balance Due Math Error**

(1) **Fields Displayed**

Field	Field Title
07TTX	Total Tax
>>>>>	Total Tax Computer
0796P	Net 965 tax liability paid for the reporting year (Tax Periods 201712 through 202012)



Field	Field Title
0715B (Valid Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability due this year (Form 1120-PC only)
0726B (Valid Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability due this year (Form 1120-L only)
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466
07EST	Estimated Tax Credit <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.
07EXT	Form 7004 Credit
07CRR	Credit by Reciprocal (Form 1120-PC only)
07OC	Other Credit(Form 1120-PC only) <b>Note:</b> Credits that may be reported on Line 16z (Line 15z for 2023) (Line 15i for 2022 - 2018) (Line 14i for 2017 and prior) include: <ul style="list-style-type: none"> <li>• Credit for tax withheld under Chapter 3 or 4 shown on Form "1042-S", Form "8805", or Form "8288-A".</li> <li>• Credit for tax on ozone-depleting chemicals. See Section 4682(g)(2).</li> <li>• Credit under section 960(c) (section 960(b) for pre-2018 tax years of foreign corporations).</li> <li>• Section 1341 credit for repayments of amounts included in income from earlier years.</li> </ul>
07RIC	Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties

Field	Field Title
07ESP	Estimated Tax Penalty
0796I	Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts, Part I Lines 1 through 4, Column (d) - Net 965 Tax Liability (Tax Periods 201712 through 202012)
07EPE	Elective Payment Election Amount
>>>>>	Elective Payment Verified Amount
07B/R	Balance Due/Overpayment
>>>>>	Balance Due/Overpayment - Computer Generated
07FRM (Valid for Tax Period 202507 and Later)	Net Section 1062 Tax Liability due this year
07CRE	Credit Elect Amount
07MCT	Manually corrected income tax
15TG>	Total credit Form 4136 Computer Generated.
S15DP	Section 15 Present
S16DP	Section 16 Present
S17DP	Section 17 Present
S18DP	Section 18 Present
S23DP	Section 23 Present
S24DP	Section 24 Present
S25DP	Section 25 Present

- (2) Error Code 188 procedures are the same as Form 1120, see IRM 3.12.251.32.42, Error Code 188 - Balance Due Math Error.
- (3) The following fields are valid for Tax Periods 202401 and later:
- Field 07PYO
  - Field 07EPA
  - Field 07CYR

If	And	Then
Field 07PYO, Field 07EPA, or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.

If	And	Then
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 07EPA and/or 07CYR as shown on the return.

- (4) If a significant amount is present on Line 16z (Line 15z for 2023) (Line 15i for 2022 - 2018) (Line 14i for 2017 and prior) for the Claim of Right Credit under Section 1341, then accept the taxpayer's amount.

**Note:** The Section 1341 credit amount may be credit elect. If there is a credit elect amount present in the "Credited to Estimated Tax" line, then accept the credit elect amount for Section 1341.

- (5) For tax periods 202201 - 202212, if a significant amount is present in Field 07RIC (Form 1120-L) or Field 07OC (Form 1120-PC) and "IRA22DPE" is written on the line, on Form 3800, or on an attachment, accept the taxpayers amount.

If Code and Edit has not done so,

1. Edit RPC "J."
2. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return.

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

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

- (6) **For Special Instructions for Section 965 Returns, See the following IRM references:**

- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
- IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
- IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.

- (7) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

3.12.251.41.20.25  
(01-01-2016)

**Error Code 192 - Check  
Balance Due/  
Overpayment**

- (1) Error Code 192 procedures are the same as Form 1120, see IRM 3.12.251.32.43, Error Code 192 - Check Balance Due/Overpayment.

3.12.251.41.20.26  
(01-01-2016)

**Error Code 194 -  
Expedite Processing of  
Refund**

- (1) Error Code 194 procedures are the same as Form 1120, see IRM 3.12.251.32.44, Error Code 194 - Expedite Processing of Refund.

3.12.251.41.20.27  
(01-01-2016)

**Error Code 196 - RPS  
Indicator or Remittance  
Present with No Tax**

- (1) Error Code 196 procedures are the same as Form 1120, see IRM 3.12.251.32.45, Error Code 196 - RPS Indicator or Remittance Present with No Tax.

3.12.251.41.20.28  
(01-01-2025)

**Error Code 199 -  
Elective Payment  
Election (EPE)**

- (1) Field Displayed

Field	Field Title
01TXP	Tax Period
25RNI>	EPE Registration Number Validity Indicator
231BJ	F7207 (Net elective payment)
>>>>>	Computer Generated amount for F7207 (Net elective payment)
231DJ	F3468, Part III, Line 1 (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part III, Line 1 (Net elective payment)
231GJ	F7210 (Net elective payment)
>>>>>	Computer Generated amount for F7210 (Net elective payment)
241OJ	F3468, Part IV (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part IV (Net elective payment)
241QJ	F7218, Part II (Net elective payment)
>>>>>	Computer Generated amount F7218, Part II (Net elective payment)
241SJ	F8911, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8911, Part II (Net elective payment)

Field	Field Title
241UJ	F7213 Part II (Net elective payment)
>>>>>	Computer Generated amount for F7213 Part II (Net elective payment)
241VJ	F3468 Part V (Net election payment)
>>>>>	Computer Generated amount F3468 Part V (Net election payment)
241XJ	F8933 (Net elective payment)
>>>>>	Computer Generated amount for F8933 (Net elective payment)
25AAJ	F8936 Part V (Net elective payment)
>>>>>	Computer Generated amount for F8936 Part V (Net elective payment)
25GGJ	F7211 (Net elective payment)
>>>>>	Computer Generated amount F7211 (Net elective payment)
254AJ	F3468, Part VI (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part VI (Net elective payment)
254EJ	F8835, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8835, Part II (Net elective payment)
07EPE	Form 1120-L, Line 27h Form 1120-PC, Line 16f
>>>>>	Sum of Column (j), F3800
07EPV	Verified amount for 07EPE.

- (2) Field 25RNI> is a new 13 position computer generated field validated by MeF that determines if the registration number(s) claimed on Form 3800, General Business Credit, is valid. If the registration number is not valid, then the taxpayer is not eligible for the credit.

Position	Description	Form 3800, Part III, Line #
1	Form 7207	1b
2	Form 3468, Part III	1d
3	Form 7210	1g
4	Form 3468, Part IV	1o
5	Form 7218, Part II	1q
6	Form 8911, Part I	1s
7	Form 7213, Part II	1u
8	Form 3468, Part V	1v
9	Form 8933	1x
10	Form 8936, Part V	1aa
11	Form 7211, Part II	1gg
12	Form 3468, Part VI	4a
13	Form 8835, Part II	4e

The valid indicators for the fields are:

Value	Meaning
0	Default
1	Registration number is valid
2	Registration number is invalid
3	Portal queried, no response

(3) **Invalid Condition:**

- Error Code 199 will generate when the difference between the taxpayer's amount in Field 07EPE and the associated computer underprint

#

(4) **Correction Procedures:**

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

If	And	Then
Form 3800 is not attached,	Code & Edit has not already corresponded for the missing Form 3800,	Correspond for Form 3800.

If	And	Then
Any of the transcribed fields for Form 3800, Part III, column (j) have a computer underprint of zero,		Send TPNC 56.
Form 3800 is present and all transcription is correct,	The taxpayer made an error when adding the amounts in Form 3800, Part III, Column (j), or in transferring the total to Form 1120, Schedule J, Line 5c.	Send TPNC 73.

(5) **Suspense Correction:**

- If there is no reply to the request for a missing Form 3800, enter CCC "3" and send TPNC 73.

**Note:** If there is no reply to the request for a missing Form 3800, also remove any amount (if present) in Field 02G2B (see IRM 3.12.251.3.20.1 No Reply Procedures, for additional information).

## (6) Valid TPNCs for Error Code 199 are 56, 73, and 90.

3.12.251.41.20.29  
(01-01-2016)

**Error Code 999 -  
Re-validate End-of-Year  
Document**

- (1) Error Code 999 procedures are the same as Form 1120, see IRM 3.12.251.32.47, Error Code 999 - Re-validate End-of-Year Document.

3.12.251.42  
(01-01-2026)

**Form 1120-REIT and  
Form 1120-RIC**

- (1) Form 1120-REIT and Form 1120-RIC have Sections 01-10, 14- 21, 23-26 and 60.
- (2) Information about screen displays, invalid conditions and correction procedures are included in each section description.

3.12.251.42.1  
(01-01-2016)

**Section 01 Data**

- (1) This subsection gives instructions for correcting Section 01 Field Errors.
- (2) Computer generated fields are described under the correct Error Code.
- (3) Section 01 has entity information such as EIN, name control etc.

3.12.251.42.1.1  
(01-01-2016)

**Section 01 Field Errors**

- (1) Fields displayed for these forms are the same as for the Form 1120, see IRM 3.12.251.5.1, Section 01 Field Errors.

- 3.12.251.42.1.2  
(01-01-2016)  
**Field 01NC - Name Control**
- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.2, Field 01NC - Name Control (XREF EC 002 or 003).
- 3.12.251.42.1.3  
(01-01-2016)  
**Field 01EIN - Employer Identification Number**
- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.3, Field 01EIN - Employer Identification Number (XREF EC 004).
- 3.12.251.42.1.4  
(01-01-2016)  
**Field 01TXP - Tax Period**
- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.4, Field 01TXP - Tax Period (XREF EC 007 or 026).
- 3.12.251.42.1.5  
(01-01-2016)  
**Field 01RCD - Received Date (XREF EC 007)**
- (1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.5, Field 01RCD - Received Date (XREF EC 007).
- 3.12.251.42.1.6  
(01-01-2026)  
**Field 01CCC - Computer Condition Code**
- (1) Valid CCC codes for Form 1120-REIT and Form 1120-RIC are F, G, J, L, M, N, O, P, S, T, U, W, X, Y, 1, 3, 8 and 9.
- Note:** CCC “1” is not valid on Form 1120-RIC.
- (2) See IRM 3.12.251.5.7, Field 01CCC - Computer Condition Code (XREF EC 010, 011, 065, 070, 072, 073, 172) for procedures to correct this field.
- 3.12.251.42.1.7  
(04-20-2023)  
**Return Processing Code - Field 01RPC**
- (1) Return Processing Code (RPC) is an alpha or numeric character used to alert the computer to a special condition. The RPC is edited on Page 1, in the right margin next to Line 1 of Form 1120-REIT and Form 1120-RIC.
- (2) **Invalid Conditions:**
- The characters are not alpha or numeric. The table below shows the codes used for Form 1120-REIT and Form 1120-RIC.
  - There are more than 35 characters.
- (3) **Correction Procedures:**
- a. Correct misplaced entries and transcription errors.
  - b. When the code(s) entered on the return are illegible or invalid, examine the return and enter the correct code from the table below:
- Note:** RPCs do not have to be entered in any specific order.

RPC	Explanation
E	Form 8865, Schedule G, Statement of Application for the Gain Deferral Method Under Section 721(c), is attached.
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c), is attached.



RPC	Explanation
G	Form 5471, Schedule G-1, Cost Sharing Arrangement is attached.
J	For tax periods 202201 - 202212, taxpayer writes <b>IRA22 DPE</b> on: <ul style="list-style-type: none"> <li>Form 1120-REIT, Line 25f(1) or on an attachment.</li> <li>Form 1120-RIC, Line 29f or on an attachment.</li> <li>Form 1120-C, Line 30f or on an attachment.</li> </ul>
K	For tax periods 202201 - 202212, taxpayer writes <b>IRA22TRE</b> on Form 3800 at the top of the return, or on an attachment.
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement, is attached.
M	Form 7205, Energy Efficient Commercial Buildings Deduction, is attached.
2	Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI), is attached.
4	Form 8994, Employer Credit for Paid Family and Medical Leave, is attached.
6	Form 8996, Qualified Opportunity Fund, is attached. (Form 1120-REIT only)
7	Form 8990, Limitation on Business Interest Expense IRC 163(j), is attached.
9	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, is attached.

3.12.251.42.1.8  
(01-01-2018)

**Field 01TXB - Tax Period  
Beginning Date**

- (1) Field 01TXB will be an 8 character date edited to the left of the form title at the top of Page 1 of the tax return. It will be edited in YYYYMMDD format.

3.12.251.42.1.9  
(03-14-2024)

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

- (1) Field 01NAI is only applicable to Form 1120-REIT and is transcribed from Page 1, Box H.

(2) **Invalid Condition:**

- The NAICS code is invalid if not 53110, 53114, 531120, 531130 or 531190 or 999999.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If there is no code shown on Page 1, Box H search the return and attachments to see if one can be found or determined.
- If no code can be found or determined, enter 999999.

3.12.251.42.1.10 (01-01-2018) <b>Field 01CRD - Correspondence Received Date</b>	(1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.11, Field 01CRD - Correspondence Received Date (XREF EC 034 and EC 073).
3.12.251.42.1.11 (01-01-2016) <b>Field 01CBI - Checkbox Indicator</b>	(1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.6, Field 01CBI - Checkbox Indicator.
3.12.251.42.1.12 (01-01-2018) <b>Field 01PSN - Preparer Taxpayer Identification Number (PTIN)</b>	(1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.12, Field 01PSN - Preparer Taxpayer Identification Number (PTIN).
3.12.251.42.1.13 (01-01-2018) <b>Field 01PEN - Preparer EIN</b>	(1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.13, Field 01PEN - Preparer EIN.
3.12.251.42.1.14 (01-01-2018) <b>Field 01PTN - Paid Preparer Phone Number</b>	(1) Procedures for correcting this field are the same as Form 1120, see IRM 3.12.251.5.14, Field 01PTN -Paid Preparer Phone Number.
3.12.251.42.2 (01-01-2016) <b>Section 02 Data - Form 1120-REIT and Form 1120-RIC Address Information</b>	(1) Fields displayed for these forms are the same as for the Form 1120, see IRM 3.12.251.6.1, Section 02 Field Errors.
3.12.251.42.2.1 (01-01-2022) <b>◆Field 02CON - “In-Care-of” Name◆</b>	(1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.2, Field 02CON - “In-Care-of” Name (XREF EC 002, 014, 016).
3.12.251.42.2.2 (01-01-2022) <b>◆Field 02FAD - Foreign Address◆</b>	(1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.3, Field 02FAD - Foreign Address.
3.12.251.42.2.3 (01-01-2016) <b>Field 02ADD - Street Address</b>	(1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.4, Field 02ADD - Street Address (XREF EC 002, 014, 015, 016).
3.12.251.42.2.4 (01-01-2016) <b>Field 02CTY - City</b>	(1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.6.5, Field 02CTY - City (XREF EC 002, 014, 015, 016).

3.12.251.42.2.5 (1) Fields displayed, invalid conditions and correction procedures are the same as  
(01-01-2016) Form 1120, see IRM 3.12.251.6.6, Field 02ST - State (XREF EC 002, 014,  
**Field 02ST - State** 015, 016).

3.12.251.42.2.6 (1) Fields displayed, invalid conditions and correction procedures are the same as  
(01-01-2016) Form 1120, see IRM 3.12.251.6.7, Field 02ZIP - ZIP Code (XREF EC 002,  
**Field 02ZIP - ZIP Code** 014, 015, 016).

3.12.251.42.3 (1) **Fields Displayed**  
(01-01-2022)  
**Section 03 Field Errors -**  
**Form 1120-REIT and**  
**Form 1120-RIC**

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
03ABL	ABLM Code	Edited Pg 1, upper left margin by item A and B	Edited Pg 1, upper left margin by item A and B
03IRC	Initial Return Code	Page 1, Box D	Page 1, Box B
03EZI	Empowerment Zone Indicator	The margin to the left of "Deductions" section of the return following "1 -"	The margin to the left of "Deductions" section of the return following "1 -"
03ADC	Audit Code	The margin to the left of "Deductions" section of the return following "2 -"	The margin to the left of "Deductions" section of the return following "2 -"
03MIC	Missing Schedule Code	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes	See IRM 3.12.251.7.5, Field 03MIC - Missing Schedule Codes
03PIC	Penalty and Interest Code	The margin to the left of "Deductions" section of the return following "4 -"	The margin to the left of "Deductions" section of the return following "4 -"
03RVC	Reserve Code	The margin to the left of "Deductions" section of the return following "5 -"	The margin to the left of "Deductions" section of the return following "5 -"
03ISI	Installment Sales Indicator	The margin to the left of "Deductions" section of the return following "6 -"	The margin to the left of "Deductions" section of the return following "6 -"
03TPC	Tax Preference Code	Computer generated (201811 and prior)	Computer generated (201811 and prior)
03CGC	Control Group Code	Schedule J, Line 1	Schedule J, Line 1
03K03	Affiliation Code	Schedule K, Line 3	Schedule K, Line 3
03PNC	Parent Name Control	Schedule K, Line 3	Schedule K, Line 3
03PIN	Parent EIN	Schedule K, Line 3	Schedule K, Line 3
03FCC	Foreign Country Code	Schedule K, Line 5b	Schedule K, Line 5(b)(2)

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
03K5	Number of Forms 5472 attached	Schedule K, dotted portion of Line 5c	Schedule K, dotted portion of Line immediately below Line 5(b)(2)
03Q10	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year?	Schedule K, Line 10	N/A
03Q11	Does the corporation satisfy one or more of the following? (Conditions a, b, c, listed) If "Yes" to any of the above, complete and attach Form 8990.	Schedule K, Line 11	N/A
03Q12	Qualified Opportunity Fund question	Page 3, Schedule K, Line 12	N/A
03QOF	Qualified Opportunity Fund Amount	Page 3, Schedule K, dotted portion of Line 12	N/A

3.12.251.42.3.1  
(01-01-2016)

**Field 03ABL - ABLM Code**

- (1) The ABLM Code is edited left of the box in the upper left corner of the return.
- (2) Form 1120-REIT, Field 03ABL Code should be 001 if Box B 2 is checked, Page 3, Schedule J, Line 5 has an entry or Schedule PH is attached.
- (3) Form 1120-RIC, Field 03ABL should be 001 if Box F is checked, Schedule PH is attached or Page 2, Schedule J, Line 5 has an entry.
- (4) **Invalid Condition** - Field 03ABL is invalid if it is not 001 or blank.
- (5) **Correction Procedure:**
  - a. Correct coding and transcription errors and misplaced entries.

3.12.251.42.3.2  
(01-01-2021)

**Field 03CGC - Controlled Group Personal Service Code**

- (1) The Control Group Code is edited on Form 1120-RIC, Page 2, Schedule J, in the dotted portion of Line 1, or Form 1120-REIT, Page 3, Schedule J, Line 1.
- (2) **Invalid Conditions** - Field 03CGC is invalid if:
  - The tax period is 201812 and later.
  - The field is not blank or "1."
- (3) **Correction Procedure:**
  - a. Correction procedures are the same as Form 1120, see IRM 3.12.251.7.3, Field 03CGC - Controlled Group Personal Service Code (XREF EC 114)

**Exception:** Controlled Group Code “2” does not apply to Form 1120-REIT or Form 1120-RIC.

3.12.251.42.3.3  
(01-01-2016)  
**Field 03IRC - Initial  
Return Code**

- (1) The Initial Return Code is transcribed from the right of Page 1, Box D. The valid codes are “2” or blank.
- (2) **Invalid Condition** - Field 03IRC is invalid if it is not blank or “2.”
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Enter “2” in Field 03IRC if: the initial box is checked or the date of incorporation is within 12 months of the tax period ending, or there is any indication of initial filing written on the return or the incorporation date is within 24 months (or is not shown) and the beginning balance sheet is blank or all zeros.

3.12.251.42.3.4  
(01-01-2018)  
**Field 03MIC - Missing  
Schedule Code**

- (1) Missing Schedule Codes will no longer be edited by Code and Edit. Code and Edit is now instructed to correspond for missing forms/schedules.
- (2) **Correction Procedures:**
  1. Delete the entry in Field 03MIC.
  2. If there is no indication Code and Edit has requested the missing form(s)/ schedule(s), SSPND with Action Code “21X” and correspond if credit is

#

**Exception:** Correspond for a missing Schedule D if **any** significant entry is present in Field 0505.

3.12.251.42.3.5  
(01-01-2016)  
**Field 03PIC - Penalty  
and Interest Code**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.7.6, Field 03PIC - Penalty and Interest Code (XREF EC 030).

3.12.251.42.3.6  
(01-01-2016)  
**Field 03RVC - Reserve  
Code**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.7.7, Field 03RVC - Reserve Code (XREF EC 164).

3.12.251.42.3.7  
(01-01-2016)  
**Field 03TPC - Tax  
Preference Code**

- (1) The Tax Preference Code is only valid for tax periods 201811 and prior.
- (2) Computer generated when Alternative Minimum Tax is reported on Form 4626.

3.12.251.42.3.8  
(01-25-2024)  
**Field 03K03 - Affiliated  
Group Code**

- (1) The Affiliated Group Code is transcribed from Schedule K, Line 3.
- (2) **Invalid Condition** - Field 03K03 is invalid if:
  - The field is not blank, “1,” “2” or “3.”
- (3) **Correction Procedures:**

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

If	Then
A statement or Form 851, Affiliations Schedule, shows that the parent EIN is the same as the EIN on the return (Field 01EIN),	Delete Field 03K03.
The "Yes" box is checked in response to the question on Schedule K, Line 3,	Enter "1" in Field 03K03.
The "No" box is checked in response to the question on Schedule K, Line 3,	Enter "2" in Field 03K03.
Both the "Yes" and "No" boxes are checked in response to the question on Schedule K, Line 3,	Enter "3" in Field 03K03.
Neither box is checked in response to the question on Schedule K, Line 3,	Delete Field 03K03.

3.12.251.42.3.9  
(01-01-2016)

**Field 03PNC - Parent Name Control**

- (1) The invalid conditions are the same as Form 1120, see IRM 3.12.251.7.10, Field 03PNC - Parent Name Control (XREF 130).
- (2) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If it appears the EIN is the same as Field 01EIN, GTSEC 03 and delete Field 03K03.
  - c. If unable to determine a valid Parent Name Control, enter "XXXX" in Field 03PNC.

3.12.251.42.3.10  
(01-01-2016)

**Field 03PIN - Parent EIN**

- (1) The Parent EIN is transcribed from the underlined EIN on Line 3, Schedule K.
- (2) The invalid conditions are the same as Form 1120, see IRM 3.12.251.7.11, Field 03PIN - Parent EIN (XREF EC 130).
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If a statement or Form 851, Affiliations Schedule shows the parent EIN is the same as the EIN on the return (Field 01EIN), GTSEC 03 and delete Field 03K03.
  - c. If unable to find a valid Parent EIN, enter "129999999" in Field 03PIN.

3.12.251.42.3.11  
(01-01-2016)

**Field 03FCC - Foreign Country Code**

- (1) The Foreign Country Code is transcribed from Schedule K to the right margin of Question 5 (2) on Form 1120-RIC and Schedule K, right margin of Question 5b on Form 1120-REIT.
- (2) The invalid condition and correction procedures are the same as Form 1120, see IRM 3.12.251.7.12, Field 03FCC - Foreign Country Code.

3.12.251.42.3.12  
(01-15-2025)

**Field 03ADC - Audit  
Code**

- (1) The Audit Code is transcribed from the margin to the left of "Deductions" section of the return following "2 -." The valid codes are blank, "1" through "4", "C", or "W".
- (2) **Invalid Conditions** - Field 03ADC is invalid if:
  - Any code is not blank or "1," "4," "C" or "W".
  - Any code is repeated.
  - Any code follows a blank.
- (3) **Correction Procedures:**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. Refer to the following chart for Audit Codes applicable to Form 1120-REIT and Form 1120-RIC.

Audit Code	Explanation
1	Disclosure Statement, Inconsistent Treatment, or Joint Committee Case <ul style="list-style-type: none"> <li>• Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), is attached.</li> <li>• Form 8275, Disclosure Statement or Form 8275-R, Regulated Disclosure Statement, is attached, or a statement referring specifically to IRC 6662 (Disclosure).</li> <li>• Form 8886, Reportable Transaction Disclosure Statement, is attached.</li> </ul>

Audit Code	Explanation
2	<p>International Income or Credit</p> <ul style="list-style-type: none"> <li>Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, is attached and any of the following are present: An entry on Part II, Column (c) Lines 2-5 or 10 is a negative amount of</li> <li>Schedule N (Form 1120), Foreign Operations of U.S. Corporations, is attached and any box other than question 6 is checked "Yes"</li> <li>Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, is attached.</li> <li>Form 1116, Foreign Tax Credit (Individual, Estate, or Trust), is attached</li> <li>Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, is attached.</li> <li>Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner, is attached.</li> <li>Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, is attached or Schedule N, Line 4a (2019 and prior revision) is marked "Yes," or Schedule N, Line 4b has an entry.</li> <li>Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code), is attached.</li> <li>Form 5713, International Boycott Report, is attached and both questions on Line 7(f) are answered "Yes."</li> <li>Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Electing Fund, is attached and Part IV,</li> <li>Form 8621 is attached and any Line in Part V, Distributions Form and Dispositions of Stock of a Section 1291 (Lines 15a through 16f) have an entry</li> <li>Form 8832 is attached and either box 6(d), (e), or (f) is checked (Box 2(d), (e) or (f) for 2006 and earlier)</li> <li>Form 8833, Treaty-Based Return Position Disclosure Under Section 3114 or 7701(b), is attached</li> <li>Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, is attached</li> <li>Form 8902, Alternative Tax on Qualifying Shipping Activities, is attached.</li> </ul>
3	<p>Examination Classification Criteria</p> <ul style="list-style-type: none"> <li>Form 8594, Asset Acquisition Statement, is attached and the amount in Box</li> <li>Form 8883, Asset Allocation statement under section 338, is attached and</li> </ul> <p><b>Note:</b> Attach Form 4227, Intra-SC Reject or Routing Slip, showing the condition.</p>

#  
#  
#  
##  
#  
#

#

#

#

#



Audit Code	Explanation
C	Form 8283, Noncash Charitable Contributions, is attached and Part I has any of the following conditions: <ul style="list-style-type: none"> <li>Box 2b is checked or</li> <li>Box 2b(1) is checked or</li> <li>Line 3, column (h) has an entry.</li> </ul>
W	Form 3800, General Business Credit, Part III, Line 1p has an entry and: <ul style="list-style-type: none"> <li>Form 8908, Energy Efficient Home Credit, is not attached or</li> <li>Form 8908 is attached but Form 8908, Part II is missing or</li> <li>Form 8908 is attached but Form 8908, Part II, Column (a) is incomplete or missing.</li> </ul>

c. If no code applies, delete Field 03ADC.

3.12.251.42.3.13  
(01-01-2016)

**Field 03ISI - Installment Sales Indicator**

- (1) The invalid condition and correction procedures are the same as Form 1120, see IRM 3.12.251.7.14, Field 03ISI - Installment Sales Indicator.

3.12.251.42.3.14  
(01-01-2018)

**Field 03K5 - Number of Forms 5472 Attached**

- (1) Field 03K5 is transcribed from the Form 1120-REIT, Page 3, Schedule K, Line 5c. This is a numeric only field that can have only 3 characters.
- (2) **Invalid Conditions** - Field 03K5 is invalid if:
- The edited entry is more than 3 characters.
  - Any entry is non numeric.
- (3) **Correction Procedure**
- a. Correct coding and transcription errors and misplaced entries.

3.12.251.42.3.15  
(01-01-2022)

**Field 03Q10 - Schedule K, Line 10**

- (1) Field 03Q10 is transcribed from Form 1120-REIT, Schedule K, Line 10.
- (2) **Invalid Conditions** - Field 03Q10 is invalid if:
- An entry not "0," "1," "2," or "3."
  - The tax period is before 202112.
- (3) **Correction Procedures:**
- a. Correct coding and transcription errors and misplaced entries.

If	Then
Form 1120-REIT, Schedule K, Line 10 is "Yes,"	Enter "1" in Field 03Q10.
Form 1120-REIT, Schedule K, Line 10 is "No,"	Enter "2" in Field 03Q10.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 03Q10.
Neither box is checked,	Enter "0" in Field 03Q10.

If	Then
Tax Period is before 202112,	Enter "0" in Field 03Q10.

3.12.251.42.3.16  
(01-01-2022)

**Field 03Q11 - Schedule K, Line 11**

(1) Field 03Q11 is transcribed from Form 1120-REIT, Schedule K, Line 11.

(2) **Invalid Conditions** - Field 03Q11 is invalid if:

- An entry not "0," "1," "2," or "3."
- The tax period is before 202112.

(3) **Correction Procedure**

a. Correct coding and transcription errors and misplaced entries.

If	Then
Form 1120-REIT, Schedule K, Line 11 is "Yes,"	Enter "1" in Field 03Q11.
Form 1120-REIT, Schedule K, Line 11 is "No,"	Enter "2" in Field 03Q11.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 03Q11.
Neither box is checked,	Enter "0" in Field 03Q11.
Tax Period is before 202112,	Enter "0" in Field 03Q11.

3.12.251.42.3.17  
(01-01-2019)

**Field 03Q12 - Qualified Opportunity Zone (Form 8996)**

(1) Field 03Q25 is transcribed from Form 1120-REIT, Schedule K, Line 12.

(2) **Invalid Conditions** - Field 03Q12 is invalid if:

- An entry not "0," "1," "2," or "3."
- The tax period is before 201812.

(3) **Correction Procedure**

a. Correct coding and transcription errors and misplaced entries.

If	Then
Form 1120-REIT, Schedule K, Line 12 is "Yes,"	Enter "1" in Field 03Q12.
Form 1120-REIT, Schedule K, Line 12 is "No,"	Enter "2" in Field 03Q12.
Both the "Yes" and "No" boxes are checked,	Enter "3" in Field 03Q12.
Neither box is checked,	Enter "0" in Field 03Q12.

If	Then
Tax Period is before 201812,	Enter "0" in Field 03Q12.

3.12.251.42.3.18  
(01-01-2019)

**Field 03QOF - Qualified Opportunity Zone Amount (Form 8996)**

- (1) Field 03QOF is transcribed from the dotted portion of Form 1120-REIT, Schedule K, Line 12.
- (2) **Invalid Conditions** - Field 03QOF is invalid if:
  - The field is not numeric.
  - The field is negative.
  - An entry exceeds the maximum field length (15 characters).
- (3) **Correction Procedure**
  - a. Correct coding and transcription errors and misplaced entries.
  - b. If the amount is negative, delete Field 03QOF.
  - c. If the Tax Period is before 201812, delete Field 03QOF.

3.12.251.42.4  
(01-01-2021)

**Section 04 Field Errors-Form 1120-REIT and Form 1120-RIC**

- (1) **Fields Displayed**

Field	Field Title	Location
04TAE	Total Assets	Page 1, Box E, Form 1120-REIT Page 1, Box D, Form 1120-RIC
04TB1	1st Taxable Income Bracket	Schedule O (Form 1120), Part II, Line 1, Column (c) (2012 revision/Tax Periods 201811 and prior)
04TB2	2nd Taxable Income Bracket	Schedule O (Form 1120), Part II, Line 1, Column (d) (2012 revision/Tax Periods 201811 and prior)
04TB3	3rd Taxable Income Bracket	Schedule O (Form 1120), Part II, Line 1, Column (e) (2012 revision/Tax Periods 201811 and prior)
04AT1	Additional 5 percent Tax	Schedule O (Form 1120), Part III, Line 1, Column (f) (2012 revision/Tax Periods 201811 and prior)
04AT2	Additional 3 percent Tax	Schedule O (Form 1120), Part III, Line 1, Column (g) (2012 revision/Tax Periods 201811 and prior)

- (2) **Invalid Conditions** - Section 04 field errors displays if:

- The field is not numeric.
- An entry exceeds the maximum field length.
- A “positive only” field is negative.
- Field 04AT1 is more than \$11,750.
- Field 04AT2 is more than \$100,000.
- Fields 04TB1, 04TB2, 04TB3, 04ATI or 04AT2 are for tax periods 201812 or later.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a “positive only” field is negative, delete the field.
- If the taxpayer has reported more than \$11,750 for Field 04AT1, reduce the amount to \$11,750, and correct the return.
- If the taxpayer has reported more than \$100,000 for Field 04AT2, reduce the amount to \$100,000, and correct the return.
- If Fields 04TB1, 04TB2, 04TB3, 04ATI or 04AT2 are for tax periods 201812 or later, delete the fields.

3.12.251.42.5  
(01-01-2021)

**Section 05 Field Errors-  
Form 1120-REIT and  
Form 1120-RIC**

- Section 05 has income information from Page 1 of the forms. All fields are transcribed in dollars only and can be positive or negative.
- Fields Displayed**

Field	Field Title	Field Length	Valid Entry	Location on Page 1
0501	Dividends	10	Dollars only Positive or Negative	Line 1
0502	Interest	10	Dollars only Positive or Negative	Line 2
0503	Gross Rents (Form 1120-REIT ) Net Foreign Currency (Form 1120-RIC )	10	Dollars only Positive or Negative	Line 3
0504	Other Rents (Form 1120-REIT ) Security Loans (Form 1120-RIC )	10	Dollars only Positive or Negative	Line 4
0505	Capital Gains/Schedule D	10	Dollars only Positive or Negative	Line 5
0506	Ordinary Gains/Loss Form 4797	10	Dollars only Positive or Negative	Line 6
0507	Other Income	15	Dollars only Positive or Negative	Line 7
0508	Total Income	15	Dollars only Positive or Negative	Line 8

(3) **Invalid Conditions** - Fields 0501 through 0506 are invalid if:

- The amount is more than 10 characters.
- The amount is not dollars only.

## (4) Fields 0507 and 0508 are invalid if:

- The amount is more than 15 characters.
- The amount is not dollars only.

(5) **Correction Procedure**

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

If	Then
Fields 0501 through 0506 have entries more than 10 characters,	Add the amount into Field 0507 (Other Income).
Fields 0507 or 0508 have entries more than 15 characters,	See IRM 3.12.251.3.26, Documents With Overfilled Money Fields.

3.12.251.42.6

(01-01-2026)

**Section 06 Field Errors -  
Form 1120-REIT and  
Form 1120-RIC**

- (1) Section 06 has the deduction amounts. All fields in this subsection are money amounts and dollars only.

(2) **Fields Displayed**

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
06COF	Compensation of officers	Line 9	Line 9
06SAW	Salary and wages	Line 10	Line 10
06REP	Repairs and maintenance	Line 11	N/A
06BD	Bad debts	Line 12	N/A
06REN	Rents	Line 13	Line 11
06TAX	Taxes and licenses	Line 14	Line 12
06INT	Interest	Line 15	Line 13
06DPR	Depreciation	Line 16	Line 14
06ADV	Advertising	Line 17	Line 15
06EEB	Energy Efficient Commercial Building Deduction	Line 18	N/A
06REG	Registration fees	N/A	Line 16
06INS	Insurance	N/A	Line 17

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
06ALS	Accounting and Legal Services	N/A	Line 18
06MGF	Management and investment fees	N/A	Line 19
06TAF	Transfer agency, shareholder and custodian fees	N/A	Line 20
06RTS	Reports to shareholders	N/A	Line 21
06OTH	Other deductions	Line 19 (Line 18 for 2022 and prior)	Line 22
06TOT	Total deductions	Line 20 (Line 19 for 2022 and prior)	Line 23
06NOL	Net operating loss	Line 22a (Line 21a for 2022 and prior)	N/A
0625A	Deduction for Dividends paid	Line 22b (Line 21b for 2022 and prior)	Line 25a
0625B	Section 851(d)(2) and 851(i) deductions	N/A	Line 25b
06S8D	Section 857(b) (2) (E)	Line 22c (Line 21c for 2022 and prior)	N/A

- (3) The invalid conditions and correction procedures are the same as Form 1120, with the following exception, see IRM 3.12.251.10.1, Section 06 Field Errors.

3.12.251.42.7  
(01-01-2026)

(1) **Fields Displayed**

**Section 07 Field Errors -  
Form 1120-REIT and  
Form 1120-RIC**

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
07TTX	Total tax	Page 2, Line 24a (Line 23 for 2022 and prior)	Page 1, Line 27
0796P	Section 965 Net Tax Liability Paid for the Reporting Year	Page 2, Line 24 (Revision 2018 through 2020)(Tax Period 201712 through 202012).	Page 1. Line 28 (Revision 2018 through 2020)(Tax Period 201712 through 202012).
0724B (Valid Tax Period 202507 and later)	Section 1062 Applicable Net Tax Liability due this year	Page 2, line 24b	N/A

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
07PYO (Valid for Tax Period 202401 and later)	Preceding Year's Overpayment Credited to the Current Year	Page 2, Line 25a	Page 1, Line 28a
07EPA (Valid for Tax Period 202401 and later)	Current Year's Estimated Tax Payments	Page 2, Line 25b	Page 1, Line 28b
07CYR (Valid for Tax Period 202401 and later)	Current Year's Refund Applied for on Form 4466	Page 2, Line 25c	Page 1, Line 28c
07EST <b>Note:</b> Estimated Tax Credit was removed from 2024 form revision but may still be present on prior form revisions.	Estimated tax credits	Page 2, Line 25d (24d 2017 and prior) Page 1	Page 1, Line 28d (Line 29d for 2022 - 2018) (28d 2017 and prior)
07EXT	Tax deposited with Form 7004	Page 2, Line 25d (Line 25e for 2023) (Line 24e 2017 and prior) Page 1	Page 1, Line 28d (Line 28e for 2023) (Line 29e for 2022 - 2018) (Line 28e 2017 and prior)
07RIC	Form 2439	Page 2, Line 25e (Line 25f for 2023) (Line 24f 2017 and prior) Page 1	Page 1, Line 28e (Line 28f for 2023) (Line 29f for 2022 - 2018) (Line 28f 2017 and prior)
07EPE (Valid for Tax Period 202301 and later)	Elective Payment Election	Page 2, Line 25g (Line 25h for 2023)	Page 1, Line 28g (Line 28h for 2023)
07EPV (Valid for Tax Period 202301 and later)	<b>ERS input only -</b> verified field for 07EPE.	Page 2, Line 25g (Line 25h for 2023)	Page 1, Line 28g (Line 28h for 2023)
07FRM (Valid Tax Period 202507 and later)	Net Tax Liability Deferred on Sale of Farmland	Page 2, Line 25h	N/A
07ARC	Current Year Refundable Tax Credit (2010 through 2019 revisions)	Page 2, Line 25g (24g 2017 and prior) Page 1	Page 2, Line 29h, (28h 2017 and prior)

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
0796I	Section 965 Net Tax Liability	Page 2, Line 25h (Revision 2018 through 2020) (Tax Period 201712 through 202012).	Page 2, Line 29i (Revision 2018 through 2020) (Tax Period 201712 through 202012).
07OPC (Valid for Tax Period 202401 and later)	Other Payments and Credits	Page 2, Line 25z	Page 1, Line 28z
07ESP	Estimated tax penalty	Page 2, Line 27 (25 2017 and prior) Page 1	Page 2, Line 30, (29 2017 and prior)
07B/R	Amount owed/overpaid	Page 2, Line 28/29 (26/27 2017 and prior) Page 1	Page 2, Line 31/32, (30/31 2017 and prior)
07CRE	Credit elect	Page 2, Line 30a (28 2017 and prior)	Page 2, Line 33a, (32 2017 and prior)
07TRI (Valid for Tax Period 202401 and later)	Tax on REIT Taxable Income	Schedule J, Line 1a	N/A
07TII (Valid for Tax Period 202401 and later)	Tax on Investment Taxable Income	N/A	Schedule J, Line 1a
07JP2	Part II tax	Schedule J, Line 1b (Line 2b for 2023 and prior)	N/A
07JP3	Part III tax	Schedule J, Line 1c (Line 2c for 2023 and prior)	N/A
07JP4	Part IV tax	Schedule J, Line 1d (Line 2d for 2023 and prior)	N/A
07T57	Section 857 tax	Schedule J, Line 1e (Line 2e for 2023 and prior)	N/A
07T56	Section 856(b)(7)(A) tax	Schedule J, Line 1f (Line 2f for 2023 and prior)	N/A
07T6G	Section 856(c)(7) tax	Schedule J, Line 1g (Line 2g for 2023 and prior)	N/A
07SEC (Valid for Tax Period 202401 and later)	Section 1291 Tax from Form 8621	Schedule J, Line 1h	Schedule J, Line 1e



Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
07ATX (Valid for Tax Period 202401 and later)	Additional Tax Under Section 197(f)	Schedule J, Line 1i	Schedule J, Line 1f
07TAJ (Valid for Tax Period 202401 and later)	Tax Adjustment from Form 8978	Schedule J, Line 1j	N/A
07CTR (Valid for Tax Period 202401 and later)	Chapter 1 Tax Recapture from Form 4255	Schedule J, Line 1k	Schedule J, Line 1g
07OCT (Valid for Tax Period 202401 and later)	Other Chapter 1 Tax	Schedule J, Line 1z	Schedule J, Line 1z
07GIT	Gross Income Tax	Schedule J, Line 2 (Line 2h for 2023 and prior)	Schedule J, Line 2 (Line 2e for 2023 and prior)
07GVT	Gross verified tax	Manual input Correction Field only	Manual input Correction Field only
07MCT	Manually corrected income tax	Manual input Correction Field only	Manual input Correction Field only
07TU8	Tax under Section 851(d)(2)	N/A	Schedule J, Line 1c (Line 2c for 2023 and prior)
07TUI	Tax under Section 851(i)	N/A	Schedule J, Line 1d (Line 2d for 2023 and prior)

- a. Field **07GVT** - This Field is not transcribed. It will be used to enter the manually computed amount of "Gross Verified Tax" by the ERS Tax Examiner.
- b. Field **07MCT** - This Field is not transcribed. It will be used to enter the manually computed amount of "Manually Corrected Total Tax" by the ERS Tax Examiner.

(2) **Invalid Conditions:**

- The field is not numeric.
- A "positive only" field is negative.
- A field is present and has a tax period before the field is valid.
- Field 07EST is present and the Tax Period greater than 202312.
- Field 07ESP is significant and no Alternative Minimum Tax is reported.
- Entries are present in both Fields 07B/R (with a minus sign behind it) and 07ARC.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If a "positive only" field is negative, delete the field.

c. The following fields are valid for Tax Periods 202401 and later:

- Field 07PYO
- Field 07EPA
- Field 07CYR
- Field 07OPC
- Field 07TRI
- Field 07TII
- Field 07SEC
- Field 07ATX
- Field 07TAJ
- Field 07CTR
- Field 07OCT

If	And	Then
Field 07PYO, Field 07EPA or Field 07CYR are present,	The Tax Period is before 202401,	Delete the entry. Move the entry to Field 07EST.
Field 07OPC, Field 07TRI, Field 07TII, Field 07SEC, Field 07ATX, Field or 07TAJ are present,	The Tax Period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.

d. Follow the instructions below for Field 07EST, Estimated Tax Credit:

If	And	Then
Field 07EST is present,	The Tax Period is greater than 202312,	Delete the entry. Move the entry to Field 07PYO, 07EPA and/or 07CYR as shown on the return.

e. Follow the instructions below for Field 07CTR, Chapter 1 Tax Recapture from Form 4255:

If	And	Then
Field 07CTR is present,	The Tax Period is before 202401,	Delete the entry. If the deletion triggers a Math Error Code, then send the applicable TPNC.
Field 07CTR is present with an	The Tax Period is after 202401 and Form 4255 is missing,	Correspond.

#  
#

f. GTSEC 08 to determine if Alternative Minimum Tax is reported. If not, delete the amount reported in Field 07ESP, see EC 188, IRM 3.12.251.42.22.36, Error Code 188 - Balance Due Math Error, for further instructions.

- g. If entries are present in both Fields 07B/R (with a minus sign behind it) and 07ARC, suspend return with Action Code "470," attach Form 4227, Intra-SC Reject or Routing Slip, to the front of the return and leave the return in the pack of work when no other error is present.

3.12.251.42.8  
(01-01-2026)

**Section 08 Field Errors -  
Form 1120-REIT and  
Form 1120-RIC**

- (1) This subsection has instructions for correcting Section 08 Field Errors.  
(2) Section 08 has data from Form 1120 - REIT and Form 1120 - RIC, Schedule J.  
(3) **Fields Displayed**

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
08AMT	Alternative Minimum Tax (2017 and prior)	Schedule J, Page 3, right margin of Line 2g, (2017 and prior)	Schedule J, Page 2, right margin of Line 2d, (2017 and prior)
08FTC	Form 1118, Foreign Tax Credit - Corporations	Schedule J, Line 3a	Schedule J, Line 3a
08QEV	Form 8834, Qualified Electric Vehicle Credit	Schedule J, Line 3b	Schedule J, Line 3b
08GBC	General Business Credits Form 3800	Schedule J, Line 3c	Schedule J, Line 3c
08AJF (Valid for Tax Period 202401 and later)	Adjustment from Form 8978	Schedule J, Line 3d	
08OCR (Valid for Tax Period 202401 and later)	Other Credits	Schedule J, Line 3z	Schedule J, Line 3d
08PYM	Prior Year Minimum Tax Form 8827	Schedule J, Line 3d (2023 and prior)	Schedule J, Line 3d (2023 and prior)
08TSC	Total Statutory Credits	Schedule J, Line 4 (Line 3e for 2023 and prior)	Schedule J, Line 4 (Line 3e for 2023 and prior)

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
08SCV	Total Statutory Credits Verified	ERS only field	ERS only field
08PHC	Personal Holding Company Tax Schedule PH	Schedule J, Line 6a (Line 5 for 2023 and prior)	Schedule J, Line 6a
0845C	Interest on Deferred Tax Under Section 453A(c) (previously Checkbox: section 453A(c))	Schedule J, Line 6b (Line 6 for 2023 and prior)	Schedule J, Line 6b (Line for 2023 and prior)
0845I	Interest on Deferred Tax Liability for Installment Obligations Under Section 453(i)(3) (previously Checkbox: section 453(l)(3))	Schedule J, Line 6c (Line 7 for 2023) (Line 6 for 2022 and prior)	Schedule J, Line 6c (Line 7 for 2023) (Line 6 for 2022 and prior)
08TRI	Form 4255	Schedule J, Line 6d (Line 8 for 2023) (Line 7 for 2022 and prior)	Schedule J, Line 6d (Line 8 for 2023) (Line 7 for 2022 and prior)
08RLI	Recapture Low Income Housing Credit Form 8611	Schedule J, Line 6e (Line 9 for 2023) (Line 7 for 2022 and prior)	N/A
08OTR (Valid for Tax Period 202401 and later)	Other Schedule J Tax	Schedule J, Line 6z	Schedule J, Line 6z
08TBD	Total Tax Before Deferred Amount	N/A	Schedule J, Line 8a
08DTR (Valid for Tax Period 202401 and later)	Deferred Tax on the REIT's share of Undistributed Electing Fund	Schedule J, Line 8b	N/A

Field	Field Title	Location on Form 1120-REIT	Location on Form 1120-RIC
08ODT (Valid for Tax Period 202401 and later)	Other Deferred Tax	Schedule J, Line 8c	N/A
08ODX (Valid for Tax Period 202401 and later)	Deferred Tax on the RIC's share of Undistributed Earnings of a Qualified Electing Fund	N/A	Schedule J, Line 8b

3.12.251.42.8.1  
(01-01-2026)

**Fields 0845C and 0845I - Money amounts**

- (1) Form 1120-REIT, Schedule J, Line 6b and Line 6c (Line 6 and Line 7 on 2023 revision) and Form 1120-RIC, Schedule J, Line 6b and Line 6c (Line 6 and 7 on 2023 revision) were converted to money amount fields for tax periods 202301 and after.

(2) **Invalid Conditions:**

- The fields contains alpha characters
- The tax period is before 202301.

(3) **Correction Procedures:**

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

3.12.251.42.8.2  
(01-01-2026)

**Fields 0845C and 0845I - Checkboxes**

- (1) The checkboxes for the 2023 revision of Form 1120-REIT and Form 1120-RIC have been replaced with their own lines (Lines 6 and 7).

- (2) For form revisions prior to 2023, Fields 0845C and 0845I - Checkboxes are transcribed from Form 1120-REIT or Form 1120-RIC, Schedule J, Line 6.

(3) **Invalid Conditions** - Fields 0845C and 0845I are invalid if:

- The checkbox value is not "0" or "1."
- The field length is more than 1 character.
- The tax period is before 202112.

(4) **Correction Procedures:**

- For tax periods 202301 and later, If an amount is present on Line 6, enter a "1" in Field 0845C.
- For tax periods 202301 and later, If an amount is present on Line 7, enter a "1" in Field 0845I.
- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 202112, delete the field.

If	Then
Form 1120-REIT or Form 1120-RIC, Schedule J, Line 6, shows an amount or Line 6, (453A(c)) box (2022 and prior) is "Yes,"	Enter "1" in Field 0845C.
Form 1120-REIT or Form 1120-RIC, Schedule J, Line 7 shows an amount or Line 6 (453)(l)(3)) box (2022 and prior) is "Yes,"	Enter "1" in Field 0845I.
Lines 6 and 7 do not show an amount or Line 6 boxes are not checked,	Delete Fields 0845C or 0845I

3.12.251.42.8.3  
(01-01-2022)

#### Other Section 08 Fields

(1) **Invalid Conditions** - Section 08 field errors displays if:

- The field is not numeric.
- An entry exceeds the maximum field length.
- A "positive only" field is negative.

(2) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If a "positive only" field is negative, delete the field.
- Field **08SCV** - This field is not transcribed. Field 08SCV will be used to enter the manually computed amount for "Statutory Credits" by the ERS tax examiner.
- Field **08NYL** - This field is used for ERS input only. It is not transcribed. If tax period is 200201 thru 200511 and Form 8884 is attached enter credit amount in 08NYL.

3.12.251.42.9  
(01-01-2016)

#### Section 09 Data - Form 4626, Alternative Minimum Tax-Corporations

(1) The instructions for correcting Section 09 Field Errors are the same as Form 1120, Section 09 Field Errors, see IRM 3.12.251.13.6, Section 09 Field Errors.

3.12.251.42.10  
(01-01-2020)

#### Section 10 Data - Schedule D, Form 8949 and Form 8996

- (1) This subsection has instructions for correcting Section 10 Field Errors.
- (2) Section 10 has data from Form 1120, Schedule D, Capital Gains and Losses, Form 8949, Sales and Other Dispositions of Capital Assets and Form 8996, Qualified Opportunity Fund.

**Note:** The fields Form 8996, are for Form 1120-REIT only.

3.12.251.42.10.1  
(01-01-2026)

(1) Correctable Section 10 fields are listed below:

### Section 10 Field Errors

Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
100ID	Qualified Opportunity Fund Investments Checkbox - Did the corporation dispose of any investment(s) in a qualified opportunity fund during this year?	1	N/A	N/A	Schedule D, above Part I
101AZ	EIN from description of property	9	N/A	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Z" in Column (f)
101BZ	Date Acquired (YYYYMMDD)	8	N/A	N/A	Form 8949, Part I, Line 1, Column (b), if Code "Z" in Column (f)
101GZ	Amount of Adjustment	15	\$	+	Form 8949, Part I, Line 1, Column (g), if Code "Z" in Column (f)
101Z	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part I, Line 1, Row 1, if Code "Z" in Column (f)
101AY	EIN from description of property	9	N/A	N/A	Form 8949, Part I, Line 1 Column (a), if Code "Y" in Column (f)
101CY	Date sold or disposed of (YYYYMMDD)	8	N/A	N/A	Form 8949, Part I, Line 1, Column (c), if Code "Y" in Column (f)
101GY	Recaptured amount	15	\$	+	Form 8949, Part I, Line 1, Column (g), if Code "Y" in Column (f)
101Y	Form 8949 indicator	1	N/A	N/A	Form 8949, right margin of Part I, Line 1, Row 1
102AZ	EIN from description of property	9	N/A	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Z" in Column (f)
102BZ	Date Acquired (YYYYMMDD)	8	N/A	N/A	Form 8949, Part II, Line 1, Column (b), if Code "Z" in Column (f)
102GZ	Amount of Adjustment	15	\$	+	Form 8949, Part II, Line 1, Column (g), if Code "Z" in Column (f)

Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
102Z	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Z" in Column (f)
102AY	EIN from description of property	9	N/A	N/A	Form 8949, Part II, Line 1 Column (a), if Code "Y" in Column (f)
102CY	Date sold or disposed of (YYYYMMDD)	8	N/A	N/A	Form 8949, Part II, Line 1, Column (c), if Code "Y" in Column (f)
102GY	Recaptured amount	15	\$	+	Form 8949, Part II, Line 1, Column (g), if Code "Y" in Column (f)
102Y	Form 8949 Indicator	1	N/A	N/A	Form 8949, right margin of Part II, Line 1, Row 1, if Code "Y" in Column (f)
10Q5	Checkbox - (Form 1120-REIT only)	1	N/A	N/A	Form 8996, Part I, Line 5
10Q6	Reserved for Future Use (Form 1120-REIT and Form 1120-RIC)	1	N/A	N/A	Form 8996, Part I, Line 6
10Q7	Total qualified opportunity zone property held 6-month (Form 1120-REIT only)	15	\$	+	Form 8996, Part II, Line 7 <ul style="list-style-type: none"> <li>Line 6 - 2020 and 2019</li> <li>Line 5 - 2018 and 2017</li> </ul>
10Q8	Total assets held 6-month (Form 1120-REIT only)	15	\$	+	Form 8996, Part II, Line 8 <ul style="list-style-type: none"> <li>Line 7 - 2020 and 2019</li> <li>Line 6 - 2018 and 2017</li> </ul>
10Q10	Total qualified opportunity zone property held last day of year (Form 1120-REIT only)	15	\$	+	Form 8996, Part II, Line 10 <ul style="list-style-type: none"> <li>Line 9 - 2020 and 2019</li> <li>Line 8 - 2018 and 2017</li> </ul>
10Q11	Total assets held last day of year (Form 1120-REIT only)	15	\$	+	Form 8996, Part II, Line 11 <ul style="list-style-type: none"> <li>Line 10 - 2020 and 2019</li> <li>Line 9 - 2018 and 2017</li> </ul>



Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 1120, Schedule D, Form 8949 and Form 8996
10Q14	Divide Line 14 by 2.0 (Line 14 is expressed as a decimal amount 0.00) (Form 1120-REIT only)	3	N/A	N/A	Form 8996, Part III, Line 14 <ul style="list-style-type: none"> <li>Line 13 - 2020 and 2019</li> <li>Line 12 - 2018 and 2017</li> </ul>
10Q15	Is Line 15 equal to or more than .90 (Form 1120-REIT only)	15	\$	+	Form 8996, Part III, Line 15 <ul style="list-style-type: none"> <li>Line 14 - 2020 and 2019</li> <li>Line 13 - 2018 and 2017</li> </ul>

(2) See the following IRM references for field error instructions that are the same as Form 1120, Section 10 field errors.

- IRM 3.12.251.14.2, Field 10OID
- IRM 3.12.251.14.4, Fields 101AZ and 102AZ - Form 8949 - EIN from Description of Property
- IRM 3.12.251.14.6, Fields 101BZ and 102BZ - Form 8949 - Date Acquired
- IRM 3.12.251.14.8, Fields 101GZ and 102GZ - Amount of Adjustment
- IRM 3.12.251.14.10, Fields 101Z and 102Z - Form 8949 Indicator
- IRM 3.12.251.14.12, Field 10Q5 - Form 8996 Checkbox
- IRM 3.12.251.14.13, Field 10Q6 - Reserved for Future Use
- IRM 3.12.251.14.14, Fields 10Q7, 10Q8, 10Q10 and 10Q11 - Form 8996
- IRM 3.12.251.14.15, Field 10Q14 - Form 8996 - Part III, Line 14
- IRM 3.12.251.14.16, Field 10Q15 - Form 8996 - Part III, Line 15

3.12.251.42.11  
(01-01-2016)  
**Section 14 Data -  
Schedule N, Foreign  
Operations of U.S.  
Corporations**

- (1) Section 14 Data is transcribed from Schedule N.
- (2) Procedures for Section 14 Field Errors are the same as Section 14 Field Errors Form 1120, see IRM 3.12.251.17.1, Section 14 Fields Errors.

3.12.251.42.12  
(01-01-2016)  
**Sections 15-18 Data -  
Form 4136, Credit for  
Federal Tax Paid on  
Fuels**

- (1) Instructions for correcting Field Errors for Screens 15-18 are the same as Form 1120, see IRM 3.12.251.18.1, Sections 15-18 Field Errors, for complete instructions.

3.12.251.42.13  
(01-01-2020)  
**Section 19 Data - Form  
8978, Partner's  
Additional Reporting  
Year Tax**

- (1) Section 19 data is transcribed from Form 8978, Partner's Additional Reporting Year Tax.
- (2) Procedures for correcting Section 19 field errors are the same as Form 1120, see IRM 3.12.251.19, Form 8978 and Form 8978, Schedule A.

3.12.251.42.14 (1) This subsection has instructions for correcting Section 20 Field Errors.  
(01-01-2020)

**Section 20 Data - Form  
965-B, Corporate and  
Real Estate Investment  
Trust (REIT) Report of  
Net 965 Tax Liability and  
Electing REIT Report of  
965 Amounts**

3.12.251.42.14.1 (1) Section 20 has information reported on Form 965-B. These fields are for Form  
(01-01-2020) 1120-REIT and Form 1120-RIC.

**Section 20 Field Errors**

Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 965-B
20A1	Year of Section 965(a) Inclusion or Liability Assumed	4	N/A	N/A	Part I, Line 1, Column (a)
20H1	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 1, Column (h)
20I1	Tax Identification Number of Buyer/ Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 1, Column (i)
20A2	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 2, Column (a)
20H2	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 2, Column (h)
20I2	Tax Identification Number of Buyer/ Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 2, Column (i)
20A3	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 3, Column (a)
20H3	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 3, Column (h)
20I3	Tax Identification Number of Buyer/ Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 3, Column (i)
20A4	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 4, Column (a)
20H4	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 4, Column (h)
20I4	Tax Identification Number of Buyer/ Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 4, Column (i)
20A5	Year of Section 965(a) inclusion or liability assumed	4	N/A	N/A	Part I, Line 5, Column (a)

Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 965-B
20H5	Net 965 Tax Liability Transferred (out), Transferred (In) or Subsequent Adjustments	15	\$	+/-	Part I, Line 5, Column (h)
20I5	Tax Identification Number of Buyer/ Transferee or Seller/Transferor	9	N/A	N/A	Part I, Line 5, Column (i)
20IN	Indicator	1	N/A	N/A	Part I, right margin

(2) See the following IRM references for field error instructions that are the same as Form 1120, Section 20 field errors.

- IRM 3.12.251.20.2 - Fields 20A1, 20A2, 20A3, 20A4 and 20A5
- IRM 3.12.251.20.3 - Fields 20H1, 20H2, 20H3, 20H4 and 20H5
- IRM 3.12.251.20.4 - Fields 20I1, 20I2, 20I3, 20I4 and 20I5
- IRM 3.12.251.20.5 - Field 20IN - Indicator

(3) The following Section 20 fields are for Form 1120-REIT only:

Field	Field Title	Field Length	Dollars/ cents	Pos/ Neg	Location on Form 965-B
20B1	Amount Elected to be Accounted for Over Time	15	\$	+	Part III, Line 1a, Column (b)
20B2	Amount Elected to be Accounted for Over Time	15	\$	+	Part III, Line 1b, Column (b)
20B3	Amount Elected to be Accounted for Over Time	15	\$	+	Part III, Line 2a, Column (b)
20B4	Amount Elected to be Accounted for Over Time	15	\$	+	Part III, Line 2b, Column (b)
20B5	Amount Elected to be Accounted for Over Time	15	\$	+	Part III, Line 3a, Column (b)
20B6	Amount Elected to be Accounted for Over Time	15	\$	+	Part III, Line 3b, Column (b)

3.12.251.42.14.2

(01-01-2020)

**Fields 20B1 through 20B6**

(1) Fields 20B1 through 20B6 are from Form 965-B, Part III and are for Form 1120-REIT only.

(2) **Invalid Conditions** - Fields 20B1 through 20B6 are invalid if:

- The fields are more than 15 characters.
- The fields are not numeric, positive, and dollars only.
- The tax period is before 201712.

(3) **Correction Procedures:**

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

3.12.251.42.15  
(01-01-2016)

**Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.21, Section 21 Data - Form 8941, Credit for Small Employer Health Insurance Premiums.

3.12.251.42.16  
(01-01-2026)

**Section 22 Data - Form 5884-B - New Hire Retention Credit (Reserved for Future Use)**

- (1) Section 22 data is Reserved for Future Use.

3.12.251.42.17  
(01-01-2016)

**Section 23 Data - Form 3800, General Business Credit**

- (1) Section 23 data is transcribed from Form 3800, General Business Credit, Parts I, II, and a portion of Part III.
- (2) Procedures for Section 23 are the same as Form 1120, see IRM 3.12.251.23, Section 23 Data - Form 3800, General Business Credit.

3.12.251.42.18  
(01-01-2016)

**Section 24 Data - Form 3800, General Business Credit**

- (1) Section 24 data is transcribed from Form 3800, General Business Credit, a portion of Part III:
- (2) Procedures for Section 24 are the same as Form 1120, see IRM 3.12.251.24, Section 24 Data - Form 3800, General Business Credit.

3.12.251.42.19  
(01-01-2016)

**Section 25 Data - Form 3800, General Business Credit**

- (1) Section 25 data is transcribed from Form 3800, General Business Credit, a portion of Part III:
- (2) Procedures for Section 25 are the same as Form 1120, see IRM 3.12.251.25, Section 25 Data - Form 3800, General Business Credit.

3.12.251.42.20  
(01-01-2022)

**Section 26 Data - Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments**

- (1) This subsection has instructions for correcting Section 26 Field Errors.
- (2) If tax period is before 201901 delete any fields present in Section 26.

3.12.251.42.20.1  
(01-01-2022)

**Section 26 Field Errors**

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

**Note:** These fields are not the same as the fields when attached to Form 1120.

Field	Field Title	Field Length	Dollars/Cents	Pos/Neg	Location on Form 8997
2612E	\$ Amount	15	\$ only	+	Part I, Line 2, Column e (Column e total)
2612F	\$ Amount	15	\$ only	+	Part I, Line 2, Column f (Column f total)
2622E	\$ Amount	15	\$ only	+	Part II, Line 2, Column e (Column e total)
2622F	\$ Amount	15	\$ only	+	Part II, Line 2, Column f (Column f total)
263A	EIN	9			Part III, Row 1, Column a
263B	Date	8			Part III, Row 1, Column b
263D	Special gain code	1			Part III, Row 1, Column d
263E	\$ Amount	15	\$ only	+	Part III, Row 1, Column e
263F	\$ Amount	15	\$ only	+	Part III, Row 1, Column f
263IN	Indicator	1			Edited right margin, Part III, Row 1
2632E	\$ Amount	15	\$ only	+	Part III, Line 2, Column e (Column e total)
2632F	\$ Amount	15	\$ only	+	Part III, Line 2, Column f (Column f total)
2642E	\$ Amount	15	\$ only	+	Part IV, Line 2, Column e (Column e total)
2642F	\$ Amount	15	\$ only	+	Part IV, Line 2, Column f (Column f total)

3.12.251.42.20.2  
(01-01-2022)

**Field 263A**

(1) Field 263A - Form 8997 - EIN

(2) **Invalid Conditions** - Field, 263A is invalid if:

- The field is more than 9 characters.
- The field is not numeric.
- The tax period is before 201901.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- If the tax period is before 201901, delete the field.

3.12.251.42.20.3  
(01-01-2022)

**Field 263B**

(1) Field 263B - Form 8997 - Date QOF Investment Acquired

(2) **Invalid Conditions** - Field 262B is invalid if:

- The field is not 8 characters (YYYYMMDD).
- The field is not numeric.
- The month is zero or more than twelve.
- The day range does not match the amount of days in the month.
- The tax period is before 201901.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries
- b. If the tax period is before 201901, delete the field.

3.12.251.42.20.4  
(01-01-2025)  
**Field 263D**

(1) Field 263D - Form 8997 - Special gain code

(2) **Invalid Conditions** - Field 263D is invalid if:

- The field is more than 1 character
- The field is not blank, or "A" through "H", or "J" through "Z".
- The tax period is before 201901.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If the tax period is before 201901, delete the field.

3.12.251.42.20.5  
(01-01-2022)  
**Field 263IN**

(1) If Part III has more than one row of tax data, an indicator will be entered in Field 263IN

(2) **Invalid Conditions** - Field 263IN is invalid if:

- The field is more than 1 character.
- The field is not "blank," "0," or "1" (more than one row with no data present).
- The tax period is before 201901.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If the tax period is before 201901, delete the field.

3.12.251.42.20.6  
(01-01-2022)  
**All Other Fields in  
Section 26**

(1) Money Amount fields - Form 8997

(2) **Invalid Conditions** - Money amount fields can only be positive and are invalid if:

- The field is more than 15 characters.
- The field is not numeric.
- The field is not dollars only.
- The tax period is before 201901.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. If the tax period is before 201901, delete the field.

3.12.251.42.20.7  
(01-01-2025)

**Section 35 Data - Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties**

- (1) Section 35 data is transcribed from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.
- (2) Procedures for Section 35 are the same as Form 1120, see IRM 3.12.251.30.1, Section 35 Field Errors.

3.12.251.42.21  
(01-01-2026)

**Section 60 Data - Direct Deposit of Refund**

- (1) This subsection has instructions for correcting Section 60 Field Errors.
- (2) For tax year 2025 and later, direct deposit information is located on Form 1120-REIT and Lines 30c, 30d and 30e. Form 1120-RIC, Lines 33c, 33d and 33e.

3.12.251.42.21.1  
(01-01-2026)

**Section 60 - Field Errors**

- (1) Section 60 fields are listed below:

Field	Field Title	Field Length	Location on Form 1120-REIT	Location on Form 1120-RIC
60RTN	Routing Transit Number	9	30c	33c
60TDA	Type Depositor Account	1	30d	33d
60DAN	Depositors Account Number	17	30e	33e

3.12.251.42.21.2  
(01-01-2026)

**Field 60RTN - Routing Transit Number**

- (1) Field 60RTN is transcribed from Line 30c, Form 1120-REIT and Line 33c, Form 1120-RIC.

(2) **Invalid Conditions:**

- The field is not 9 numeric digits or blank.
- The first two digits are not: "01" through "12" or "21" through "32".

**Correction Procedures:**

- a. Correct transcription errors and misplaced entries.
- b. If the information on the return is not valid, delete Field 60RTN.

3.12.251.42.21.3  
(01-01-2026)

**Field 60TDA - Type Depositor Account**

- (1) Field 60TDA is transcribed from Line 30d, Form 1120-REIT and 33d, Form 1120-RIC.

(2) **Invalid Conditions:**

- The field is not one alpha character.
- The field is present and the entry is not C, S or blank.

- (3) The Direct Deposit meanings are:

Value	Meaning
C	Checking

Value	Meaning
S	Savings
Blank	Checking and Savings Box not checked

(4) **Correction Procedures:**

- a. Correct transcription errors and misplaced entries.
- b. If both or neither box (Checking or Savings) is marked, enter "C" in Field 60TDA.

3.12.251.42.21.4  
(01-01-2026)

**Field 60DAN - Depositor  
Account Number**

- (1) Field 60DAN is transcribed from Line 30e, Form 1120-REIT and Line 33e, Form 1120-RIC.

(2) **Invalid Conditions:**

- The field is not numeric, alpha, hyphen or space.
- Field 60DAN is present, but Field 60TDA is not present.

(3) **Correction Procedures:**

- a. Correct transcription errors and misplaced entries.
- b. Check Line 30e of Form 1120-REIT or Line 33e Form 1120-RIC.

If	Then
The account number is valid (the entry has only numeric, alpha, hyphen or space),	GTSEC 60 and enter a valid code in Field 60TDA. See IRM 3.12.251.42.21.3, Field 60TDA - Type Depositor Account.
The account number is not valid,	Delete Field 60DAN.

3.12.251.42.22  
(01-01-2016)

**Math Consistency Errors  
- Form 1120-REIT and  
Form 1120-RIC**

- (1) Priority IV error information is the same as Form 1120, see IRM 3.12.251.32, Math/Consistency Errors - Priority IV.

3.12.251.42.22.1  
(01-01-2022)

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

- (1) Error Code 001 procedures are the same as Form 1120, see IRM 3.12.251.32.1, Error Code 001 - Tax Year - Invalid Entry.

3.12.251.42.22.2  
(01-01-2022)

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

- (1) Error Code 002 correction procedures are the same as Form 1120, see IRM 3.12.251.32.2, Error Code 002 - Name Control Mismatch.



3.12.251.42.22.3  
(01-01-2022)

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

- (1) This is a consistency error, refer to the guidance for the Form 1120, see IRM 3.12.251.32.3, Error Code 003 - Check Digit Invalid.

3.12.251.42.22.4  
(01-01-2022)

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

- (1) Error Code 004 correction procedures are the same as Form 1120, see IRM 3.12.251.32.4, Error Code 004 - Name Control/EIN Validation.

3.12.251.42.22.5  
(01-01-2022)

◆ **Error Code 007 -  
Received Date is Earlier  
Than Tax Year** ◆

- (1) Error Code 007 correction procedures are the same as Form 1120, see IRM 3.12.251.32.5, Error Code 007 - Received Date is Earlier Than Tax Year.

3.12.251.42.22.6  
(01-01-2022)

**Error Code 008 - Tax  
Period Beginning**

- (1) Fields displayed, invalid conditions and correction procedures are the same as Form 1120, see IRM 3.12.251.32.6, Error Code 008 - Tax Period Beginning.

3.12.251.42.22.7  
(01-01-2026)

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

- (1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code
S02DP	Section 02 Present
S03DP	Section 03 Present
S04DP	Section 04 Present
S05DP	Section 05 Present
S06DP	Section 06 Present
S07DP	Section 07 Present
S08DP	Section 08 Present
S09DP	Section 09 Present
S10DP	Section 10 Present
S14DP	Section 14 Present
S15DP	Section 15 Present
S16DP	Section 16 Present
S17DP	Section 17 Present
S18DP	Section 18 Present
S19DP	Section 19 Present
S20DP	Section 20 Present
S21DP	Section 21 Present

Field	Field Title
S23DP	Section 23 Present
S24DP	Section 24 Present
S25DP	Section 25 Present
S26DP	Section 26 Present
S35DP	Section 35 Present
S60DP	Section 60 Present

**Note:** The literal Section XX Data Present displays for Sections 02 - 26, 35 and 60 if a field is present in the section.

(2) **Invalid Condition** - Error Code 010 generates when CCC “G” is present, and fields other than Fields 01NC, 01EIN, 01TXP, 01CRD or 01RCD are present.

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the corrected information.
- c. Determine if CCC “G” was input correctly.
- d. See IRM 3.12.251.32.7, Error Code 010 - Amended Return “G” Coded, for complete instructions.

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

3.12.251.42.22.8  
(01-01-2016)  
**Error Code 011 -  
Remittance is Present,  
and No Data in Section  
07**

- (1) Procedures for correcting Error Code 011 are the same as Form 1120, see IRM 3.12.251.32.8, Error Code 011 - Remittance is present, and No Data in Section 07.

3.12.251.42.22.9  
(01-01-2022)  
**◆Error Code 014 -  
Missing Address  
Entries◆**

- (1) Procedures for correcting Error Code 014 are the same as Form 1120, see IRM 3.12.251.32.9, Error Code 014 - Missing Address Entries.

3.12.251.42.22.10  
(01-01-2022)  
**◆Error Code 015 -  
Foreign Address/State◆**

- (1) Procedures for correcting Error Code 015 are the same as Form 1120, see IRM 3.12.251.32.10, Error Code 015 - Foreign Address/State.

3.12.251.42.22.11  
(01-01-2022)  
**◆Error Code 016 - ZIP  
Code/State Mismatch◆**

- (1) Procedures for correcting Error Code 016 are the same as Form 1120, see IRM 3.12.251.32.11, Error Code 016 - ZIP Code/State Mismatch.

- 3.12.251.42.22.12 (01-01-2016) (1) Procedures for correcting Error Code 026 are the same as Form 1120, see IRM 3.12.251.32.12, Error Code 026 - Tax Period Mismatch.

**Error Code 026 Tax  
Period Mismatch**

- 3.12.251.42.22.13 (01-01-2016) (1) Correction procedures for Error Code 030 are the same as Form 1120, see IRM 3.12.251.32.13, Error Code 030 - Penalty and Interest Code Check.

**Error Code 030 - Penalty  
and Interest Code Check**

- 3.12.251.42.22.14 (01-01-2016) (1) Correction procedures for Error Code 034 are the same as Form 1120, see IRM 3.12.251.32.14, Error Code 034 - Correspondence Received Date Check.

**Error Code 034 -  
Correspondence  
Received Date Check**

- 3.12.251.42.22.15 (01-01-2026) (1) **Fields Displayed**

**Error Code 065 - Credit  
Elect Amount and CCC  
“F” are Present**

Field	Field Title
01TXP	Tax Period
01CCC	Computer Condition Code
07CRE	Credit Elect Amount

- (2) **Invalid Condition** - Error Code 065 generates when:

- The return has amount in Credit Elect Field and Computer Condition Code “F” is present.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Transcription is from Form 1120-REIT, Line 30a (2025 and later), (Line 30, center 2024) (Line 29, center 2023 and prior), and Form 1120-RIC, Line 33a (2025 and later), (Line 33, center 2024 and prior).
- If Computer Condition Code “F” is valid, check the return for misplaced entries.
- Delete the entry in Field 07CRE when the return is truly “Final.”
- Delete Computer Condition Code “F” in Field 01CCC if it is determined that the return is not a “Final Return.”

- 3.12.251.42.22.16 (01-01-2024) (1) Correction procedures for Error Code 070 are the same as Form 1120, see IRM 3.12.251.32.16, Error Code 070 - CCC “9” is Present.

**Error Code 070 - CCC  
“9” is Present**

- 3.12.251.42.22.17 (01-01-2025) (1) Correction procedures for Error Code 072 are the same as Form 1120, see IRM 3.12.251.32.17, Error Code 072- Check Fields 254DG and 08RLI against Field 01CCC.

**Error Code 072 - Check  
Fields 08RLI and 254DG  
against Field 01CCC**

3.12.251.42.22.18  
(01-01-2016)

**Error Code 073 - CCC  
"3" is Present with Field  
01CRD**

- (1) Correction procedures for Error Code 073 are the same as Form 1120, see IRM 3.12.251.32.18, Error Code 073 - CCC "3" is Present with Field 01CRD.

3.12.251.42.22.19  
(01-01-2025)

**Error Code 106 - Check  
Period for Tax Credit**

- (1) **Fields Displayed:**

Field	Field Title
01TXP	Tax Period
231IG	Form 8874 Credit Amount
231JG	Form 8881 Credit Amount
231KG	Form 8882 Credit Amount
231LG	Form 8864 Credit Amount
231MG	Form 8896 Credit Amount
254GG	Form 8900 Credit Amount
231NG	Form 8906 Credit Amount
241PG	Form 8908 Credit Amount
241RG	Form 8910 Credit Amount
241SG	Form 8911 Credit Amount
07ARC	Form 8827 Credit Amount
S07NP	Section 07 Not Present
S24NP	Section 24 Not Present
S25NP	Section 25 Not Present

- (2) **Invalid Condition:**

- Various Credits are claimed for an expired tax period.

- (3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Form 8910, Alternative Motor Vehicle Credit, expired in 2024. If an amount is present in Field 241RG and the tax period is greater than 202411, then delete the entry.

3.12.251.42.22.20  
(01-01-2016)

**Error Code 114 - Check  
Section 04 Amounts  
against Field 03CGC**

- (1) **Fields Displayed**

Field	Field Title
03CGC	Control Group/Personal Service Code
04TB1	First Taxable Income Bracket Amount

Field	Field Title
04TB2	Second Taxable Income Bracket Amount
04TB3	Third Taxable Income Bracket Amount
04AT1	Control Group Additional 5 percent Amount
04AT2	Control Group Additional 3 percent Amount

**Note:** The literal "Section 03 not present" displays if no entries are in section 03.

(2) **Invalid Condition:**

- Taxable Income Bracket amounts or Controlled Group additional tax amount(s) is significant and Control Group/Personal Service Code is not "1."

(3) Correction procedures are the same as Form 1120, see IRM 3.12.251.32.20, Error Code 114 - Check Section 04 Amounts against Field 03CGC.

3.12.251.42.22.21  
(01-01-2016)

**Error Code 116 - Check Taxable Income Bracket Amounts**

(1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
04TB1	First Taxable Income Bracket Amount
04TB2	Second Taxable Income Bracket Amount
04TB3	Third Taxable Income Bracket Amount

(2) **Invalid Conditions:**

- First Taxable Income Bracket amount exceeds \$50,000.
- Second Taxable Income Bracket Amount Exceeds \$25,000 and/or
- Third Taxable Income Bracket exceeds \$9,925,000.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Refer to the return for the correct tax period and to determine if the entries in Fields 04TB1, 04TB2 or 04TB3 are valid or misplaced entries. Make any corrections, if applicable.
- If any of the amounts are less than zero, delete the amounts.

If	Then
The amount in Field 04TB1 is more than \$50,000,	Reduce it to \$50,000.
The amount in Field 04TB2 is more than \$25,000,	Reduce it to \$25,000.

If	Then
The amount in Field 04TB3 is more than \$9,925,000,	Reduce it to \$9,925,000.

**Note:** If Error Code 174 occurs, send TPNC 05.

3.12.251.42.22.22  
(01-01-2016)

**Error Code 122 - Check  
Tax Period of Sections  
15-18 Fields**

- (1) Procedures for working Error Code 122 are the same as Form 1120, see IRM 3.12.251.32.22, Error Code 122 - Check Tax Period of Sections 15-18 Fields.

3.12.251.42.22.23  
(01-01-2025)

**Error Code 124 -  
Elective Payment  
Election (EPE)**

- (1) Field Displayed

Field	Field Title
01TXP	Tax Period
25RNI>	EPE Registration Number Validity Indicator
231BJ	F7207 (Net elective payment)
>>>>>	Computer Generated amount for F7207 (Net elective payment)
231DJ	F3468, Part III, Line 1 (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part III, Line 1 (Net elective payment)
231GJ	F7210 (Net elective payment)
>>>>>	Computer Generated amount for F7210 (Net elective payment)
241OJ	F3468, Part IV (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part IV (Net elective payment)
241SJ	F8911, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8911, Part II (Net elective payment)
241UJ	F7213 Part II (Net elective payment)

Field	Field Title
>>>>>	Computer Generated amount for F7213 Part II (Net elective payment)
241XJ	F8933 (Net elective payment)
>>>>>	Computer Generated amount for F8933 (Net elective payment)
25AAJ	F8936 Part V (Net elective payment)
>>>>>	Computer Generated amount for F8936 Part V (Net elective payment)
254AJ	F3468, Part VI (Net elective payment)
>>>>>	Computer Generated amount for F3468, Part VI (Net elective payment)
254EJ	F8835, Part II (Net elective payment)
>>>>>	Computer Generated amount for F8835, Part II (Net elective payment)
07EPE	Form 1120-REIT, Line 25g (Line 25h for 2023) Form 1120-RIC, Line 28g (Line 28h for 2023)
>>>>>	Sum of Column (j), Form 1120
07EPV	Verified amount for 07EPE.

- (2) Field 25RNI> is a new 13 position computer generated field validated by MeF that determines if the registration number(s) claimed on Form 3800, General Business Credit, is valid. If the registration number is not valid, then the taxpayer is not eligible for the credit.

Position	Description	Form 3800, Part III, Line #
1	Form 7207	1b
2	Form 3468, Part III	1d
3	Form 7210	1g
4	Form 3468, Part IV	1o
5	Form 7218, Part II	1q

Position	Description	Form 3800, Part III, Line #
6	Form 8911, Part I	1s
7	Form 7213, Part II	1u
8	Form 3468, Part V	1v
9	Form 8933	1x
10	Form 8936, Part V	1aa
11	Form 7211, Part II	1gg
12	Form 3468, Part VI	4a
13	Form 8835, Part II	4e

The valid indicators for the fields are:

Value	Meaning
0	Default
1	Registration number is valid
2	Registration number is invalid
3	Portal queried, no response

(3) **Invalid Condition:**

- Error Code 124 will generate when the difference between the taxpayer's amount in Field 07EPE and the associated computer underprint

#

(4) **Correction Procedures:**

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

If	And	Then
Form 3800 is not attached,	Code & Edit has not already corresponded for the missing Form 3800,	Correspond for Form 3800.
Any of the transcribed fields for Form 3800, Part II, column (j) have a computer underprint of zero,		Send TPNC 56.



If	And	Then
Form 3800 is present and all transcription is correct,	The taxpayer made an error when adding the amounts in Form 3800, Part III, Column (j), or in transferring the total to Form 1120, Schedule J, Line 5c.	Send TPNC 73.

(5) **Suspense Correction:**

- If there is no reply to the request for a missing Form 3800, enter CCC "3" and send TPNC 73.

**Note:** If there is no reply to the request for a missing Form 3800, also remove any amount (if present) in Field 02G2B (see IRM 3.12.251.3.20.1 No Reply Procedures, for additional information).

## (6) Valid TPNCs for Error Code 124 are 56, 73, and 90.

3.12.251.42.22.24  
(01-01-2018)

**Error Code 131- Check Fields 03PNC and 03PIN against Field 03K03**

(1) **Fields Displayed**

Field	Field Title
03K03	Affiliated Group Code
03PNC	Parent Name Control
03PIN	Parent EIN

(2) **Invalid Condition:**

- Field 03K03 is "1" or "3" and Field 03PNC and/or Field 03PIN is blank.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Follow instructions below:

If	Then
Transcription and coding are not correct or misplaced entries are present,	Overlay screen with the correct information.
The Parent Name Control is not present,	Search the return and attachments for a valid Parent Name Control.
The Parent Name Control is found,	Enter in Field 03PNC and Schedule K, Line 3.
The Parent Name control is not found,	Enter "XXXX" in Field 03PNC and Schedule K, Line 3.

If	Then
The Parent EIN is not present,	Search the return and attachments for a valid EIN.
A number is found and it is not equal to Field 01EIN and is not an SSN,	Enter in Field 03PIN and Schedule K, Line 3.
A statement or Affiliations Schedule is found which shows the parent EIN is the same as Field 01 EIN,	"Delete the entry in" Field 03K03.
No EIN is found,	Enter 129999999 in field 03PIN and on Schedule K, Line 4.
The "No" box is checked in response to the question on Schedule K, Line 3,	Enter "2" in Field 03K03.

3.12.251.42.22.25  
(01-01-2019)

**Error Code 155 - Foreign  
Tax Credit**

(1) **Fields Displayed**

Field	Field Title
01CCC	Computer Condition Code
08FTC	Foreign Tax Credit

(2) **Invalid Conditions** - Error Code 155 generates when:

"P" is not present.

#

#

(3) **Correction Procedures:**

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

#

1118, Foreign Tax Credit - Corporations, is not present, and Code and Edit has not corresponded, SSPND with Action Code "211" and correspond for Form 1118.

3.12.251.42.22.26  
(01-01-2024)

**Error Code 160 - Math  
Verify Total Income and  
Total Deductions  
Amounts**

(1) **Fields Displayed**

Field	Field Title
03MIC	Missing Schedule Code
0501	Dividends
0502	Interest

Field	Field Title
0503	Gross Rents (Form 1120-REIT) Net Foreign Currency (Form 1120-RIC)
0504	Other Rents (Form 1120-REIT) Security Loans (Form 1120-RIC)
0505	Capital Gains/Schedule D
0506	Ordinary Gains/Loss Form 4797
0507	Other Income
0508	Total Income
>>>>>	Total Income Computer Generated
S06NP	Section 06 Not Present
06COF	Compensation of Officers
06SAW	Salaries and Wages
06REP	Repairs and Maintenance (Form 1120-REIT only)
06BD	Bad Debts (Form 1120-REIT only)
06REN	Rents
06TAX	Taxes and Licenses
06INT	Interest
06DPR	Depreciation
06ADV	Advertising
06REG	Registration Fees (Form 1120-RIC only)
06INS	Insurance (Form 1120-RIC only)
06ALS	Accounting and Legal Services (Form 1120-RIC only)
06MGF	Management and Investment Fees (Form 1120-RIC only)
06TAF	Transfer Agency Fees (Form 1120-RIC only)
06RTS	Reports to Shareholders (Form 1120-RIC only)
06EEB	Energy Efficient Building Deduction
06OTH	Other Deductions
06TOT	Total Deductions
>>>>>	Total Deductions Computer Generated
06NI>	Computer Generated Income
06NOL	Net Operating Loss (Form 1120-REIT only)

Field	Field Title
0625A	Deduction for Dividends paid
0625B	Section 851(d)(2) and 851(i) deductions (Form 1120-RIC only)
0625>	Total of Lines 25A and 25B-Computer
06S8D	Section 857(b) (2) (E) Deduction (Form 1120-REIT only)
>>>>>	Section 857(b) (2) (E) Deduction Computer Generated (Form 1120-REIT only)
06TI>	Taxable Income Computer Generated

**Note:** The literal “Section XX not present” displays if no entries are in a specific section

(2) **Invalid Conditions:**

amount the computer generated using the sum of Lines 1 through 7 for both Form 1120-REIT or Form 1120-RIC.

- Line 19 (Form 1120-REIT) or Line 23 (Form 1120-RIC), Total Deduc-

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- When Taxable Income is adjusted because of this Error Code, check to see whether the adjustment will change a Net Operating Loss Carryover (Form 1120-REIT ONLY). If Taxable Income is increased, check for taxpayer worksheet for excess NOLD. If the loss carryover will be

will be sent to the taxpayer, prepare Letter 3833C, Tax Return Adjustment Explained. Explain the adjustment and specify the corrected loss carryover amount.

- TOTAL INCOME - Check all displayed fields against the return for coding and transcription errors or misplaced entries and make sure all line items were transcribed correctly. When there are no transcription errors, check the attachments to make sure all line items were transcribed correctly, and make necessary changes. The computer uses the following formula to compute Total Income:  $\text{Field } 0501 + 0502 + 0503 + 0504 + 0505 + 0506 + 0507$ .
- TOTAL DEDUCTIONS- Check all displayed fields against the return for coding and transcription errors or misplaced entries, and make necessary corrections. If there are no transcription errors, check the attachments to make sure all line items were transferred correctly. The computer uses the following fields to determine **Total Deductions Form 1120-REIT**:  $06COF + 06SAW + 06REP + 06BD + 06REN + 06TAX + 06INT + 06DPR + 06ADV + 06OTH = 06TOT$ . The computer uses the following fields to determine **Total Deductions Form 1120-RIC**:  $06COF + 06SAW + 06REN + 06TAX + 06INT + 06DPR + 06ADV + 06REG + 06INS + 06ALS + 06MGF + 06TAF + 06RTS + 06EEB + 06OTH = 06TOT$ .

If	Then
Any negative amounts for Fields 0501, 0502, or 0504 are reported,	Include negative amounts in Field 0507.
There are no transcription errors and the attachments have been verified,	Bring up the underprint and assign applicable TPNC.

3.12.251.42.22.27  
(01-01-2026)

◆ **Error Code 163 - Form 3800 Credit Limits** ◆

- (1) Fields Displayed, Invalid Conditions and Correction Procedures are the same as Form 1120 , see IRM 3.12.251.32.28, Error Code 163 - Form 3800 Credit Limits.

3.12.251.42.22.28  
(01-01-2025)

**Error Code 164 - Check Reserve Code**

- (1) **Fields Displayed**

Field	Field Title
01TXP	Tax Period
03RVC	Reserve Code
231HG	Form 8820 Credit Amount

- (2) **Fields Displayed**

- a. Procedures for working Error Code 164 are the same as Form 1120, see IRM 3.12.251.32.29, Error Code 164 - Check Reserve Code.

3.12.251.42.22.29  
(01-01-2026)

**Error Code 172 - CCC “Y” is Present**

- (1) **Fields Displayed**

Field	Field Title
CL	Clear Code
01TXP	Tax Period
01CCC	Computer Condition Code
S06NP	Section 06 Not Present
06NI>	Computer Generated Income
06TI>	Taxable Income Computer Generated
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>>	Gross Income Tax Computer Generated
07GVT	Gross verified tax
07TU8	Tax under Section 851

**Note:** The literal “Section XX not present” will appear if there are no entries in Sections 06 and 07.

(2) **Invalid Condition:**

- Computer Condition Code “Y” is present.

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- CCC “Y” shows the tax may need manual verification.

If	Then
CCC “Y” is correct,	Manually verify tax using the same procedures as Form 1120, see IRM 3.12.251.33, Manual Computations, IRM 3.12.251.21, Section 21 Data - 8941, Credit for Small Employer Health Insurance Premiums.
Taxpayer figured tax correctly,	Enter the amount in Field 07GVT.
Taxable Income is negative and there are no prepaid credits,	Enter a “C” in the Clear Code.
Taxpayer figured tax incorrectly,	Enter correct tax in Field 07GVT. Follow “Rule of Two” if necessary. see IRM 3.12.251.33.1, Rule of Two for instructions.
Manually verified tax is zero,	Enter \$.01 (one cent) in Field 07GVT.
After correcting tax and EC 172 reappears,	Enter “C” in Clear Code.
CCC “Y” is incorrect,	Remove “Y” from Field 01CCC.

- (4) If prepaid credits are claimed and the return is a short period because it is a “Final” or has “Change of Accounting Period,” SSPND with Action Code “342” if Code and Edit has not already done so. Prepare Form 4227, Intra-SC Reject or Routing Slip, and notate “Short Period with ES Credits.”

- Form 1120-REIT, Lines 25a, 25b or 25d, (for 2024 and later), (Lines 25a, 25b, or 25e for 2023 through 2018), (24a, 24b, or 24e for 2017 and prior)
- Form 1120-RIC, Lines 28a, 28b or 28d, (for 2024 and later), (Lines 28a, 28b or 28e for 2023 through 2022), (29a, 29b, or 29e for 2021 and prior)

3.12.251.42.22.30  
(01-01-2026)

**Error Code 174 - Gross  
Income Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code
S03NP	Section 03 Not Present
03CGC	Control Group/Personal Service Code
S04NP	Section 04 Not Present
04TB1	First Taxable Income Bracket Amount
04TB2	Second Taxable Income Bracket Amount
04TB3	Third Taxable Income Bracket Amount
04AT1	Control Group Additional 5 Percent Tax
04AT2	Control Group Additional 3 Percent Tax
S06NP	Section 06 Not Present
06NOL	Net Operating Loss Deduction Form 1120-REIT only
0625A	Deduction for Dividends Paid
0625B	Section 851(d)(2) and 851(i) deductions
0625>	Total of Lines 25A and 25B-Computer
06S8D	Section 857 (b) Deduction
06NI>	Net Income Computer Generated
06TI>	Taxable Income Computer Generated
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07GVT	Gross Income Tax Verified
07TRI (Valid for Tax Period 202401 and later)	Tax on REIT taxable income
07TII (Valid for Tax Period 202401 and later)	Tax on Investment Company taxable income
07JP2	Part II Tax
07JP3	Part III Tax (Form 1120-REIT only)
07JP4	Part IV tax (Form 1120-REIT only)
07T57	Section 857 Tax (Form 1120-REIT only)

Field	Field Title
07T56	Section 856 Tax (Form 1120-REIT only)
07TU8	Tax under Section 851
07TUI (Valid for Tax Period 202401 and later)	Part IV tax
07SEC (Valid for Tax Period 202401 and later)	Tax from Form 8621
07ATX (Valid for Tax Period 202401 and later)	Additional Tax under Section 197(f)
07TAJ (Valid for Tax Period 202401 and later)	Tax Adjustment from Form 8978
07CTR (Valid for Tax Period 202401 and later)	Chapter 1 Tax Recapture from Form 4255
07OCT (Valid for Tax Period 202401 and later)	Other Chapter 1 Tax
07RN>	Regular Tax New Rate
07RO>	Regular Tax Old Rate

**Note:** The literal “Section XX Not Present” displays if no entries are present in a specific section.

(2) **Invalid Condition:**

#  
#

(3) **Correction Procedures:**

- a. Correct coding and transcription errors and misplaced entries.
- b. Most math errors are caused by the taxpayer incorrectly transferring information from one attachment to the other. Always verify each field reflects the correct taxpayer’s figures.
- c. If a taxpayer error causes an increase in tax, check to see if there is more carryover credit available. If so, increase the credit to the amount of available credit or the amount of corrected tax, whichever is less. If the increase is for \$100 or more, and a TPNC will not be sent, prepare a



Letter 3833C, Tax Return Adjustment Explained, to explain the adjustment and inform the taxpayer of the corrected carryover amount. With Form 1120-REIT also check for additional net operating deduction (Field 06NOL) and adjust if necessary.

- d. Form 1120-REIT: Verify taxpayer has correctly transferred the information to Lines 2a-2d from their applicable Parts. Form 1120-RIC: verify the taxpayer has correctly transferred the information from Part II, Page 2 to Line 2b, Schedule J.

**Note:** Field 07CTR, Chapter 1 Tax Recapture from Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties, is reported on Form 1120-REIT, Schedule J, Line 1k and Form 1120-RIC, Schedule G, Line 1g.

If	And	Then
Field 07CTR is present with an	The Tax Period is after 202401 and Form 4255, is missing,	Correspond.

#  
#

- e. Timber Gains claimed on Schedule D, Part IV are no longer valid for tax periods 201812 and later. For tax years beginning in 2016 and 2017, if a corporation has both a net capital gain and qualified timber gain, then a maximum 23.8 percent capital gain tax rate may apply to the timber gain. If the taxpayer is using Part IV, Schedule D to figure tax, then follow the instructions below:

If	Then
Taxpayer has used Schedule D to figure their tax,	Verify Part IV, Schedule D is correct. <b>Caution:</b> Taxpayer must have amount of gain on Line 19, Schedule D, to use this method for figuring tax.
Tax is correct and Schedule D is complete,	Enter taxpayer's figure in Field 07MCT.
Taxpayer has not shown an amount on Line 19, Schedule D,	<ul style="list-style-type: none"> <li>Refigure tax using normal procedures and enter in Field 07MCT.</li> <li>Send TPNC 90 (e.g., 90 - 250) with the following language: "We changed your tax return since you didn't report any timber gains on Line 19, of Schedule D"</li> <li>For an updated listing of the non-programmed TPNC 90 literals, see TPNC 90 Literals - Copy and Paste Job Aid, on Servicewide Electronic Research Program (SERP) at <i>TPNC 90 Literals</i>.</li> </ul>

If	Then
Taxpayer has an amount on Line 19 and used Schedule D to figure their tax and the taxpayer is a fiscal filer (Tax periods 201801 through 201811),	Compute tax using a blended rate. For months in 2017 use 23.8 percent and months in 2018 use 21 percent, see IRM 3.12.251.36, Form 1120 - Tax Rates, for instructions to figure tax using a blended rate.

- f. Verify Fields 03CGC, 04AT1 and/or 04AT2 are correct (For tax periods 201811 and prior):

If	And	Then
The taxpayer has not computed tax at the flat rate,	Amounts are present in the Taxable Bracket Amounts,	Enter Code "1" in Field 03CGC if missing.
Taxable Income is more than \$100,000, and amounts are present for Fields 04TB1, 04TB2, and 04TB3,	The taxpayer has not given an amount for Field 04AT1 on the return or on Schedule O,	Compute the taxpayer's share of additional tax according to the plan or schedule and enter the amount in Field 04AT1. If no plan or schedule is found, correspond. Ask the taxpayer to give an apportionment plan that reports the corporation's share of the additional 5 percent tax.
Taxable Income is more than \$15 million and amounts are present for Fields 04TB1, 04TB2, and 04TB3,	The taxpayer has not given an amount for Field 04AT2 on the Schedule O or the apportionment plan or schedule,	Compute the taxpayer's share of additional tax according to the plan or schedule and enter the amount in Field 04AT2. If no plan or schedule is found, correspond. Ask the taxpayer to give an apportionment plan that reports the corporation's share of the additional 3 percent tax.
Tax period is 199612 and later and an amount is not given for the third bracket (04TB3),	Taxable Income (06T1>) is more than \$75,000,	Research the return for an apportionment plan that includes the third bracket amount. If none is found, correspond and ask the taxpayer for the apportionment plan.

- g. **Add on Taxes:** Always check for additional taxes reported on Line 6z, Schedule J. Taxpayer should attach an explanation. Examples include

but are not limited to: Deferred tax on the termination of section 1294 election, recapture of qualified electric vehicle credit, recapture of Indian employment credit, recapture of new markets credit, recapture of employer-provided childcare facilities, interest due on deferred gain recognition (section 1260 (b) ) and/or built in gains tax.

- h. Form 1120-REIT can also report deferred tax under section 1291 and should show this on the dotted portion of Line 1h. Interest owed on this deferred tax will be reported on Form 1120-REIT, bottom margin of Page 1. If this is being reported, add both the Section 1291 tax and interest to Fields 07GVT and 07GIT.
- i. Additional tax under section 197(f) can also be reported on Form 1120-REIT, Line 2h.

3.12.251.42.22.31  
(01-01-2025)

**Error Code 176 -  
Alternative Minimum Tax  
Math Error (Tax Periods  
201811 and Prior)**

- (1) This Error Code is only valid for tax periods 201811 and prior, see IRM 3.12.251.32.35, Error Code 176 - Alternative Minimum Tax Math Error, for blended rate instructions for fiscal filers (Tax Periods 201801 through 201811).

(2) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
S03NP	Section 03 Not Present
03CGC	Control Group Personal Service Code
03MIC	Missing Schedule Code
S06NP	Section 06 Not Present
06NI>	Taxable Income Before Net Operating Loss Deduction (NOLD) Computer Generated
06NOL	Net Operating Loss Deduction
0625A	Deduction for Dividends Paid
0625B	Section 851(d)(2) and 851(i) deductions
0625>	Total of Lines 25A and 25B-Computer
06S8D	Section 857 (b) Deduction
06TI>	Taxable Income Computer Generated
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07TU8	Tax under Section 851
S08NP	Section 08 Not Present
08AMT	Alternative Minimum Tax
>>>>	Alternative Minimum Tax-Computer Generated

Field	Field Title
08FTC	Foreign Tax Credit
>>>>	Foreign Tax Credit Computer Generated
S09NP	Section 09 Not Present
0901>	Taxable Income/Loss Before NOLD Computer Generated
0903	Pre-Adjustment Alternative Minimum Taxable Income Computer Generated
0904E	Adjusted Current Earnings
0905>	Alternative Minimum Taxable Income Before Net Operating Loss Computer Generated
0906	Alternative Tax Net Operating Loss Deduction
>>>>	Alternative Tax Net Operating Loss Deduction Computer Generated
0907>	Alternative Minimum Taxable Income Computer Generated
0908>	Exemption Computer Generated
0911	Alternative Minimum Foreign Tax Credit
0912>	Tentative Minimum Tax
09VER	Alternative Minimum Tax Verified

**Note:** The literal “Section XX Not Present” displays if no entries are present in a specific section.

(3) **Invalid Condition:**

- Alternative Minimum Tax differs from Alternative Minimum Tax-Computer

#

(4) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- Alternative Minimum Tax (AMT) is an additional tax on Tax Preference items. This amount is edited to the right margin of from Schedule J, Line 2g, Form 1120-REIT, or Schedule J, Line 2d, Form 1120-RIC and is displayed in Field 08AMT. The source is Form 4626, Line 14.
- Correspond if Form 4626 is missing.
- Fields 0901>, 0903, and 0904E can be positive or negative, all other fields in Section 09 must be positive.
- Field 0906-Alternative Tax Net Operating Loss Deduction (Form 1120-REIT only). This field will be limited to 90 percent of Line 5. If this field exceeds the limitation, it will underprint with an amount different from the taxpayer’s amount. The computer will use the underprint amount in its computation. When tax period 200101 through 200212 is stated, Field 0906 will not be limited, and the taxpayer can use 100 percent. Accept the taxpayer’s entry for Alternative Minimum Tax and enter in Field

#  
#

**Exception:** If taxpayer shows a negative amount on Line 2o, Form 4626, add the amount to Field 0903 and transmit. This should clear the code unless another error was made.

- f. Field 0907> Alternative Minimum Taxable Income - Computer Generated - This field is computer generated and is not correctable. It should equal the amount on Line 7, Form 4626.
- g. Field 0908> - Exemption - Computer Generated - For Controlled Groups the \$40,000 and \$150,000 can be found between members of the group.

**Example:** If the corporation is a member of a controlled group (Field 03CGC is "1") then the computer's amount for this field will be wrong. In this case, use the Taxpayer's amount from Schedule J, Line 2g (2017 revision) if Form 1120-REIT or 2d (2017 revision) if Form 1120-RIC, manually compute Alternative Minimum Tax, and enter that amount in Field 09VER.

- h. Field 0911 - Alternative Foreign Tax Credit - This field is transcribed from Line 11, Form 4626.
- i. Field 0912> Tentative Alternative Minimum Tax - Computer Generated - This field is the computer's amount for Line 12, Form 4626. The under-print for this field is the computer's amount for Tentative Minimum Tax, and is computed as AMTI (Field 0907) minus Exemption (Field 0908>) times 20 percent minus Alternative Minimum Foreign Tax Credit (Field 0911).

If	Then
	Accept the entry as filed. Enter the taxpayers amount of AMT in Field 09VER.
	Manually compute AMT.
	Enter .01 in Field 09VER.
	Enter .01 in Field 09VER.

#  
#  
#  
#  
#  
#  
#

**Note:** Taxpayer may annualize their AMT only if filing a short period return. The taxpayer will show Section 443(d) 1 and/or Section 443 (d) 2 on the Form

#

- j. The only valid Taxpayer Notice Codes for this Error Code are:

TPNC	Explanation
23	We found an error in the computation of the Alternative Minimum Tax.

TPNC	Explanation
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

3.12.251.42.22.32  
(01-01-2025)

**Error Code 178 - General  
Business Credit Math  
Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Codes
01TXP	Tax Period
S03NP	Section 03 Not Present
03MIC	Missing Schedule Code
S07NP	Section 07 Not Present
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07MCT	Manual Correction Total Tax
S08NP	Section 08 Not Present
08FTC	Foreign Tax Credit
>>>>	Foreign Tax Credit Computer Generated
231HG	Orphan Drug Credit
231CG	Research tax credit
23022	Empowerment Zone Employment Credit, Form 8844
07TU8	Tax under Section 851
08NYL	New York Liberty Zone Credit
08GBC	General Business Credits
>>>>	General Business Credits - Computer Amount
08SCV	Statutory Credits Verified
S09NP	Section 09 Not Present
0911	Alt Minimum Foreign Tax Credit
0912>	Tentative Minimum Tax Computer Amount

- (2) Correction procedures for working Error Code 178 are the same as Form 1120, see IRM 3.12.251.32.37, Error Code 178 - General Business Credit Math Error.

3.12.251.42.22.33  
(01-01-2024)

**Error Code 180 - Prior  
Year Minimum Tax  
Credit Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Codes
01TXP	Tax Period
S03NP	Section 03 Not Present
03MIC	Missing Schedule Code
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
08FTC	Foreign Tax Credit
>>>>	Foreign Tax Credit Computer Generated
2301H	Orphan Drug Credit
08GBC	General Business Credit
>>>>	General Business Credit Computer Generated
08PYM	Prior Year Minimum Tax Credit
>>>>	Prior Year Minimum Tax Credit Computer Generated
S09NP	Section 09 Not Present
0911	Alternative Minimum Foreign Tax Credit
0912>	Tentative Minimum Tax Computer Generated
07TU8	Tax under Section 851

**Note:** The literal "Section XX Not Present" displays if no entries are present in a specific section.

(2) **Invalid Condition:**

- Prior Year Minimum Tax Credit differs from Prior Year Minimum Tax

#

(3) **Correction Procedures:**

- Correct coding and transcription errors and misplaced entries.
- All fields are dollars and cents.
- Transcription for Field 08PYM is from Line 3d, Schedule J, Form 1120-RIC and Form 1120-REIT and is edited from, Form 8827. If the credit

#

for the missing Form 8827.

3.12.251.42.22.34  
(01-01-2025)

**Error Code 182 - Total  
Statutory Credits Math  
Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
S03NP	Section 03 Not Present
03MIC	Missing Schedule Code
03ADC	Audit Code
S08NP	Section 08 Not Present
08FTC	Foreign Tax Credit
>>>>	Foreign Tax Credit Computer Generated
231HG	Orphan Drug Credit
231CG	Research Credit
23022	Empowerment Zone Credit
254BG	Work Opportunity Credit
254CG	Alcohol Fuels Tax Credit
08GBC	General Business Credit
08PYM	Prior Year Minimum Tax Credit
>>>>	Prior Year Minimum Tax Credit Computer Generated
08TSC	Total Statutory Credits
>>>>	Total Statutory Credits Computer Generated
08SCV	Statutory Credits Verified
08QEV	Qualified Electric Vehicle Credit

**Note:** The literal "Section XX Not Present" displays if there are no entries in a specific section.

- (2) Correction procedures for working this Error Code are the same as Form 1120, see IRM 3.12.251.32.39, Error Code 182 - Total Statutory Credits Math Error.

3.12.251.42.22.35  
(01-01-2026)

**Error Code 186 - Total  
Tax Math Error**

(1) **Fields Displayed**

Field	Field Title
NC	Notice Code
01TXP	Tax Period
01CCC	Computer Condition Code



Field	Field Title
03MIC	Missing Schedule Code
07GIT	Gross Income Tax
>>>>	Gross Income Tax Computer Generated
07GVT	Gross Verified Tax
07TTX	Total Tax
>>>>	Total Tax Computer Generated
07MCT	Manually Corrected Tax
S08NP	Section 08 Not Present
08AMT	Alternative Minimum Tax
>>>>	Alternative Minimum Tax Computer Generated
08TRI	Tax on Recomputed Investment Credit
08RLI	Recaptured Low Income Housing Credit
08GT>	Gross Tax Less Credits Computer Generated
08TSC	Total Statutory Credits
08PHC	Personal Holding Company Tax
0845C	Interest on Deferred Tax Liability for Installment Obligations Under Section 453A(c)
0845I	Interest on Deferred Tax Liability for Installment Obligations Under Section 453A(l)(c)
08OTR (Valid for Tax Period 202401 and later)	Other
08DTR (Valid for Tax Period 202401 and later)	Deferred Tax on the REIT's share of Undistributed Earnings of a Qualified Electing Fund
08ODT (Valid for Tax Period 202401 and later)	Other Deferred Tax
08ODX (Valid for Tax Period 202401 and later)	Deferred Tax on the RIC's share of Undistributed Earnings of a Qualified Electing Fund
08TBD (Valid for Tax Period 202401 and later)	Total Tax before Deferred Taxes

- (2) Procedures for working Error Code 186 are the same as Form 1120, see IRM 3.12.251.32.40 (6), where the correction procedures begin.
- (3) **For Special Instructions for Section 965 Returns, See the following IRM references:**
- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
  - IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
  - IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.
- (4) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

3.12.251.42.22.36  
(01-01-2026)

**Error Code 188 -  
Balance Due Math Error**

- (1) Procedures for working Error Code 188 are the same as Form 1120, see IRM 3.12.251.32.42, Error Code 188 - Balance Due Math Error, and IRM 3.12.251.42.7, Section 07 Field Errors - Form 1120-REIT and Form 1120-RIC, for complete instructions.
- Exception:** Backup withholding will be claimed on Form 1120-REIT , Line 25z and transcribed in Field 07OPC, Form 1120-RIC , Line 28z and transcribed in Field 07PYC.
- Exception:** - The new Alternative Minimum Tax does not apply to Form 1120-REIT and Form 1120-RIC.
- (2) For tax periods 202201 - 202212, if a significant amount is present in Field 07RIC and "IRA22DPE" is written on the line, on Form 3800, or on an attachment, accept the taxpayers amount.  
If Code and Edit has not done so,
1. Edit RPC "J."
  2. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return.
- Note:** P&A will provide the pre-printed half-sheets for ERS to use.
3. Suspend with Action Code "450".
  4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
  5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.
- (3) **For Special Instructions for Section 965 Returns, See the following IRM references:**
- IRM 3.12.251.3.24, Section 965 Returns - General Instructions.
  - IRM 3.12.251.3.24.1, Section 965 Returns - Tax Period 201712 - 201811.
  - IRM 3.12.251.3.24.2, Section 965 - Tax Period 201812 through 202012.
- (4) If the Tax Period is after 202012 and the taxpayer has included a Section 965 installment payment in Total Tax, delete the installment payment amount and send TPNC 05.

- 3.12.251.42.22.37 (1) Procedures for working Error Code 192 are the same as Form 1120, see IRM  
(01-01-2016) 3.12.251.32.43, Error Code 192 - Check Balance Due/Overpayment.

**Error Code 192 - Check  
Balance Due/  
Overpayment**

- 3.12.251.42.22.38 (1) Procedures for correcting Error Code 194 are the same as Form 1120, see  
(01-01-2016) IRM 3.12.251.32.44, Error Code 194 - Expedite Processing of Refund.

**Error Code 194 -  
Expedite Processing of  
Refund**

- 3.12.251.42.22.39 (1) The procedures for correcting Error Code 196 are the same as Form 1120,  
(01-01-2016) see IRM 3.12.251.32.45, Error Code 196 - RPS Indicator or Remittance  
Present with No Tax.

**Error Code 196 - RPS  
Indicator or Remittance  
Present with No Tax**

- 3.12.251.42.22.40 (1) **Fields Displayed**  
(01-01-2016)

**Error Code 198 - Tax  
Period before 199612**

Field	Field Title
01TXP	Tax Period
07TTX	Total Tax
07MCT	Manually Corrected Tax

- (2) **Invalid Condition:**

- Generates whenever total tax exceeds \$50.00 and the tax period is before 199612

- (3) **Correction Procedures:**

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

#

- 3.12.251.42.22.41 (1) The procedures for working Error Code 999 are the same for all forms  
(01-01-2016) addressed in this IRM, see IRM 3.12.251.32.47, Error Code 999 - Re-validate  
End-of-Year Document.

**Error Code 999 -  
Re-validate End-of-Year  
Document**

**This Page Intentionally Left Blank**

## Exhibit 3.12.251-1 (01-01-2026)

## Form 1120, U.S. Corporation Income Tax Return

Program code 11500 MFT 02		01TXP		
DRAFT	Form <b>1120</b>	U.S. Corporation Income Tax Return		
	For calendar year 2025 or tax year beginning 01TXB, 2025, ending, 20	OMB No. 1545-0123		
	Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for instructions and the latest information.	2025		
	A Check if:		B Employer identification number	
03ABL	1a Consolidated return (attach Form 851) <input type="checkbox"/>	Name 01NC	01EIN	
	b Life/nonlife consolidated return <input type="checkbox"/>	Number and street, if a P.O. box, see instructions. 02CON 02FAD 02ADD	C Date incorporated 03IRC	
	2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>	City or town 02CTY State or province 02ST Country ZIP or foreign postal code 02ZIP	D Total assets (see instructions) \$ 04TAE	
	3 Personal service corp. (see instructions) <input type="checkbox"/>	E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
	4 Schedule M-3 attached <input type="checkbox"/>			
Income	1a Gross receipts or sales	1a 0501A		
	b Returns and allowances	1b 0501B		
	c Balance. Subtract line 1b from line 1a	01CCC	1c 0501C>	01RPC
	2 Cost of goods sold (attach Form 1125-A)		2 0502	
	3 Gross profit. Subtract line 2 from line 1c		3 0503>	
	4 Dividends and inclusions (Schedule C, line 23)		4 0504	
	5 Interest		5 0505	
	6 Gross rents		6 0506	
	7 Gross royalties		7 0507	
	8 Capital gain net income (attach Schedule D (Form 1120))		8 0508	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9 0509	
10 Other income (see instructions—attach statement)		10 0510		
11 Total income. Add lines 3 through 10		11 0511		
Deductions (See instructions for limitations or reductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)	12 06COF		
	13 Salaries and wages (less employment credits)	13 06SAW		
	14 Repairs and maintenance	14 06REP		
	15 Bad debts	15 06BD		
	16 Rents	01RCD	16 06REN	
	17 Taxes and licenses	17 06TAX		
	18 Interest (see instructions)	18 06INT		
	19 Charitable contributions	19 06CHR		
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20 06DPR		
	21 Depletion	21 06DPL		
	22 Advertising	22 06ADV		
	23 Pension, profit-sharing, etc., plans	23 06PEN		
	24 Employee benefit programs	24 06CON		
	25 Energy efficient commercial buildings deduction (attach Form 7205)	25 06EEB		
	26 Other deductions (attach statement)	26 06OTH		
	27 Total deductions. Add lines 12 through 26	27 06TOT		
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28 06NI>		
29a Net operating loss deduction (see instructions)	29a 06NOL			
b Special deductions (Schedule C, line 24)	29b 06SPD			
c Add lines 29a and 29b	29c	03SDC		
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions	30 06TI>		
	31 Total tax (Schedule J, line 12)	31 07TTX	07MCT	
	32 Section 1062 applicable net tax liability due this year from Form 1062	32 0732		
	33 Total payments, credits, and section 1062 applicable net tax liability (Schedule J, line 23)	33 07TPC		
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34 07ESP		
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35 07B/R+		
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36 07B/R-		
	37 Enter amount from line 36 you want: a Credited to 2026 estimated tax 07CRE b Refunded	37b		
	c Routing number 60RTN 60TDA d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	e Account number 60DAN			
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 01CBI			
	Signature of officer	Date	Title	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN 01PSN
	Firm's name	Firm's EIN 01PEN		
	Firm's address	Phone no. 01PTN		
	For Paperwork Reduction Act Notice, see separate instructions. 07FIR Cat. No. 11450Q Form 1120 (2025)			

**Exhibit 3.12.251-1 (Cont. 1) (01-01-2026)**  
**Form 1120, U.S. Corporation Income Tax Return**

**DRAFT****INFORMATION ONLY**

Form 1120 (2025)

Page **2**

<b>Schedule C Dividends, Inclusions, and Special Deductions</b> (see instructions)		<b>(a) Dividends and inclusions</b>	<b>(b) %</b>	<b>(c) Special deductions (a) × (b)</b>
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993) (see instructions for limitations)			
23	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	<b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b		<b>24</b>	

Form **1120** (2025)

## Exhibit 3.12.251-1 (Cont. 2) (01-01-2026)

## Form 1120, U.S. Corporation Income Tax Return

**DRAFT**

Form 1120 (2025)

Page **3****Schedule J Tax Computation and Payment** (see instructions)

1a	Income tax (see instructions)	1a	07GIT		07GVT
b	Tax from Form 1120-L (see instructions)	1b	08TXL		
c	Section 1291 tax from Form 8621	1c	08SEC		
d	Tax adjustment from Form 8978	1d	08TAJ		
e	Additional tax under section 197(f)	1e	08ATX		
f	Base erosion minimum tax from Form 8991	1f	08BET		
g	Amount from Form 4255, Part I, line 3, column (q)	1g	08CTR		
z	Other chapter 1 tax	1z	08OCT		
2	Total income tax. Add lines 1a through 1z.			2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626).			3	08CAM
4	Add lines 2 and 3			4	
5a	Foreign tax credit (attach Form 1118)	5a	08FTC		08GBV
b	Credit from Form 8834 (see instructions)	5b	08EVC		
c	General business credit (see instructions—attach Form 3800)	5c	08GBC		
d	Credit for prior year minimum tax (attach Form 8827)	5d	08PY2		
e	Bond credits from Form 8912	5e	08CEB		
f	Adjustment from Form 8978	5f	08ADF		
6	Total credits. Add lines 5a through 5f.			6	08TSC 08SCV
7	Subtract line 6 from line 4			7	08GT>
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	08PHC
9a	Amount from Form 4255, Part I, line 3, column (r)	9a	08RIC		
b	Recapture of low-income housing credit (attach Form 8611)	9b	08RLI		
c	Completed long-term contract look-back interest due (attach Form 8697)	9c	08ULB		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	08IFM		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	08QSA		
f	Interest/tax due under section 453A(c)	9f	08453		
g	Interest/tax due under section 453(l)	9g	08IDT		
z	Other (see instructions—attach statement)	9z	08OTH		
10	Total. Add lines 9a through 9z.			10	
11a	Total tax before deferred taxes. Add lines 7, 8, and 10.	11a			
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b	08DTU		
c	Deferred LIFO recapture tax (section 1363(d))	11c	08DLR		
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31.			12	
13	Preceding year's overpayment credited to the current year			13	08PYO
14	Current year's estimated tax payments			14	08EPA
15	Current year's refund applied for on Form 4466			15	( 08CYR )
16	Reserved for future use			16	
17	Tax deposited with Form 7004			17	08EXT
18	Withholding (see instructions)			18	08WTH
19	Total payments. Combine lines 13 through 18.			19	
20	Refundable credits from:				
a	Form 2439	20a	08SUL		
b	Form 4136	20b			
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	20c	08C34		
z	Other (attach statement—see instructions)	20z	08ORC		
21	Total credits. Add lines 20a through 20z.			21	
22a	Elective payment election amount from Form 3800			22a	08EPE
b	Section 1062 applicable net tax liability deferred on sale or exchange of farmland from Form 1062			22b	08FRM
23	Total payments, credits, and section 1062 net tax liability. Add lines 19, 21, 22a, and 22b. Enter here and on page 1, line 33.			23	

Form **1120** (2025)

## Exhibit 3.12.251-1 (Cont. 3) (01-01-2026)

## Form 1120, U.S. Corporation Income Tax Return

DRAFT

Form 1120 (2025)

Page 4

**Schedule K Other Information** (see instructions)

<b>03AMC1</b>	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <b>01NAI</b>		
b	Business activity		
c	Product or service		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? If “Yes,” enter name and EIN of the parent corporation. <b>03PNC</b> <b>03PIN</b>	<b>03K04</b>	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G)		
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.		
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
		(iv) Percentage Owned in Voting Stock	
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.		
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Country of Organization
		(iv) Maximum Percentage Owned in Profit, Loss, or Capital	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 If “Yes,” file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned _____ and (b) Owner’s country <b>03FCC</b> (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached <b>03K7C</b>		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ <b>03K12</b>		

Form 1120 (2025)



## Exhibit 3.12.251-1 (Cont. 4) (01-01-2026)

## Form 1120, U.S. Corporation Income Tax Return

**DRAFT**

Form 1120 (2025)

Page **5****Schedule K** Other Information (continued from page 4)

	Yes	No
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year \$		
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		
<b>15a</b> Did the corporation make any payments that would require it to file Form(s) 1099?		
<b>b</b> If "Yes," did or will the corporation file required Form(s) 1099?		
<b>16</b> During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		<b>03Q16</b>
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		<b>03Q17</b>
<b>18</b> Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		<b>03Q18</b>
<b>19</b> During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
<b>20</b> Is the corporation operating on a cooperative basis?		
<b>21</b> During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$		
<b>22</b> Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3). If "Yes," complete and attach Form 8991.		
<b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions		
<b>24</b> Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions <b>a</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. <b>b</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the corporation has business interest expense. <b>c</b> The corporation is a tax shelter and the corporation has business interest expense.		
<b>25</b> Does the corporation intend to self-certify as a Qualified Opportunity Fund? If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$ <b>03QOF</b>		<b>03Q25</b>
<b>26</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions Percentage: By Vote By Value		
<b>27</b> At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		<b>03Q27</b>
<b>28</b> Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions.		<b>03CGC</b>
<b>29</b> Corporate Alternative Minimum Tax: <b>a</b> Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? If "Yes," go to question 29b. If "No," skip to question 29c. <b>b</b> Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? If "Yes," complete and attach Form 4626. If "No," continue to question 29c. <b>c</b> Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		<b>0329A</b> <b>0329B</b> <b>0329C</b>
<b>30</b> Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions): <b>a</b> Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)? <b>b</b> Under the applicable foreign corporation rules? <b>c</b> Under the covered surrogate foreign corporation rules? If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		<b>0330A</b> <b>0330B</b> <b>0330C</b>
<b>31</b> Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more? If "Yes," attach a statement. See instructions.		<b>03Q31</b>
<b>32</b> Reserved for future use		

Form **1120** (2025)

**Exhibit 3.12.251-1 (Cont. 5) (01-01-2026)**  
**Form 1120, U.S. Corporation Income Tax Return**

**DRAFT**

Form 1120 (2025)

Page **6**

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .			<b>11TNE</b>	
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				<b>11LTE</b>
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	<b>11DAE</b>
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	<b>Total assets</b> . . . . .		<b>11TAB</b>		<b>11TAE</b>
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				<b>11CLO</b>
19	Loans from shareholders . . . . .				<b>11LFE</b>
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .				<b>11OLE</b>
22	Capital stock: a Preferred stock . . . . .	<b>11PSB</b>		<b>11PSE</b>	
	b Common stock . . . . .	<b>11CSA</b>	<b>11CSB</b>	<b>11CSC</b>	<b>11CSE</b>
23	Additional paid-in capital . . . . .				
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		<b>11REB</b>		
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .		( <b>11LSB</b> )		( <b>11LSE</b> )
28	<b>Total liabilities and shareholders' equity</b> . . . . .				<b>11TLE</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return****Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$ . . . . .	
3	Excess of capital losses over capital gains . . . . .				
4	Income subject to tax not recorded on books this year (itemize): . . . . .				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . . . \$ . . . . .		a	Depreciation . . . . . \$ . . . . .	
b	Charitable contributions \$ . . . . .		b	Charitable contributions \$ . . . . .	
c	Travel and entertainment \$ . . . . .				
6	Add lines 1 through 5 . . . . .		9	Add lines 7 and 8 . . . . .	
			10	Income (page 1, line 28)—line 6 less line 9	

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)**

1	Balance at beginning of year . . . . .		5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .			b Stock . . . . .	
3	Other increases (itemize): . . . . .			c Property . . . . .	
			6	Other decreases (itemize): . . . . .	
			7	Add lines 5 and 6 . . . . .	
4	Add lines 1, 2, and 3 . . . . .		8	Balance at end of year (line 4 less line 7)	

Form **1120** (2025)

## Exhibit 3.12.251-2 (01-01-2024)

## Schedule N, Foreign Operations of U.S. Corporations

DRAFT	
SCHEDULE N (Form 1120)	Foreign Operations of U.S. Corporations
Department of the Treasury Internal Revenue Service	OMB No. 1545-0123 <b>2025</b>
Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120-S. Go to <a href="http://www.irs.gov/Form1120">www.irs.gov/Form1120</a> for the latest information.	
Name	Employer identification number (EIN)
<b>Foreign Operations Information</b>	
<b>1a</b> During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the corporation own (directly or indirectly) any foreign branch (see instructions)? . . . . .	Yes No <b>14Q01</b>
If "Yes," you are generally required to attach <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each FDE and for each FB (see instructions).	
<b>b</b> Enter the number of Forms 8858 attached to the corporation's tax return . . . . .	
<b>c</b> The owner of a Qualified Business Unit (QBU) as defined in section 989(a) with functional currency different than its owner (including a foreign disregarded entity, foreign branch, or foreign partnership) is required to file Form 8964 and related schedules. Enter the number of Forms 8964 attached to the corporation's tax return: U.S. _____, Controlled Foreign Corporations _____, and Foreign Partnerships _____.	
<b>2</b> Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's tax return . . . . .	<b>14Q02</b>
<b>3</b> Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? . . . . . If "Yes," see instructions for required statement.	Yes No <b>14Q03</b>
<b>4a</b> Reserved for future use	
<b>b</b> Enter the number of <b>Forms 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to the corporation's tax return . . . . .	<b>14Q4B</b>
<b>5</b> During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If "Yes," the corporation may have to file <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.	Yes No <b>14Q05</b>
<b>6a</b> At any time during the 2025 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? . . . . .	<b>14Q6A</b>
<b>b</b> See the instructions for exceptions and filing requirements for <b>FinCEN Form 114</b> , Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country . . . . .	<b>14Q6B</b>
<b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.	Yes No <b>14Q7A</b>
<b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . .	<b>14Q7B</b>
<b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . . \$ <b>14Q7C</b>	
<b>8</b> Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)? . . . . .	Yes No
For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 26294K Schedule N (Form 1120) 2025	

**Exhibit 3.12.251-3 (01-01-2026)**  
**Schedule D, Capital Gains and Losses**

**DRAFT****SCHEDULE D  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,  
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2025**

Name

Employer identification number

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No  
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. **100ID**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	<b>101AD</b>	<b>101AE</b>		
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked . . . . .	<b>101BD</b>	<b>101BE</b>	<b>101BG</b>	
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked . . . . .	<b>102D</b>	<b>102E</b>	<b>102G</b>	
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked . . . . .	<b>103D</b>	<b>103E</b>	<b>103G</b>	
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b> <b>1005</b>
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	<b>108AD</b>	<b>108AE</b>		
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked . . . . .	<b>108BD</b>	<b>108BE</b>	<b>108BG</b>	
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked . . . . .	<b>109D</b>	<b>109E</b>	<b>109G</b>	
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked . . . . .	<b>1010D</b>	<b>1010E</b>	<b>1010G</b>	
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>11</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>13</b> <b>1013</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .				<b>14</b> <b>1014</b>
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				<b>15</b>

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns . . . . .	<b>18</b>

**Note:** If losses exceed gains, see *Capital Losses* in the instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) 2025

**Form 8949, Sales and Other Dispositions of Capital Assets**



## Form 8949, Sales and Other Dispositions of Capital Assets

Cat. No. 33761M (10-17-2025)  
Any line marked with a #  
is for **Official Use Only**

## Exhibit 3.12.251-5 (01-01-2026)

## Form 8996, Qualified Opportunity Fund

**DRAFT**

<b>Form 8996</b> (Rev. December 2025) Department of the Treasury Internal Revenue Service	<b>Qualified Opportunity Fund</b> Attach to your tax return. See instructions. Go to <a href="http://www.irs.gov/Form8996">www.irs.gov/Form8996</a> for instructions and the latest information.	OMB No. 1545-0123 Attachment Sequence No. <b>996</b>
Name _____		Employer identification number _____

<b>Part I General Information, Certification, and Decertification</b>	
<b>1</b>	Type of taxpayer: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership
<b>2</b>	Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))? <input type="checkbox"/> <b>No. STOP.</b> Do not file this form with your tax return. <input type="checkbox"/> <b>Yes.</b> Go to line 3.
<b>3</b>	Is this the first period the taxpayer is a QOF? <input type="checkbox"/> <b>Yes.</b> By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions. <input type="checkbox"/> <b>No.</b>
<b>4</b>	If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF . . . . . _____
<b>5</b>	Did any investor dispose of, in part or in whole, their equity interest in the fund? <input type="checkbox"/> <b>Yes.</b> Complete Part VIII for each investor. Enter the total of all investments disposed for Part VIII, column (d) . . . . . _____ <input type="checkbox"/> <b>No.</b>
<b>10Q5</b>	
<b>10Q6</b>	<b>6</b> <input type="checkbox"/> Check this box only if the taxpayer is decertifying as a QOF. Complete Part VIII for each investor. See instructions.

<b>Part II Investment Standard Calculation</b>			
<b>7</b>	Enter the amount from Part VI, line 4, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes" . . . . .	<b>7</b>	<b>10Q7</b>
<b>8</b>	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes" . . . . .	<b>8</b>	<b>10Q8</b>
<b>9</b>	Divide line 7 by line 8 . . . . .	<b>9</b>	
<b>10</b>	Enter the amount from Part VI, line 5, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year . . . . .	<b>10</b>	<b>10Q10</b>
<b>11</b>	Total assets held by the taxpayer on the last day of the taxpayer's tax year . . . . .	<b>11</b>	<b>10Q11</b>
<b>12</b>	Divide line 10 by line 11 . . . . .	<b>12</b>	

<b>Part III Qualified Opportunity Fund Average and Penalty</b>			
<b>13</b>	Add lines 9 and 12 . . . . .	<b>13</b>	
<b>14</b>	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes" . . . . .	<b>14</b>	<b>10Q14</b>
<b>15</b>	Is line 14 equal to or more than 0.90? <input type="checkbox"/> <b>Yes.</b> Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> <b>No.</b> The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions . . . . .	<b>15</b>	<b>10Q15</b>

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37820G Form **8996** (Rev. 12-2025)

## Exhibit 3.12.251-6 (01-01-2025)

## Form 4626, Alternative Minimum Tax - Corporations

DRAFT

<b>Form 4626</b> Department of the Treasury Internal Revenue Service Name of corporation _____	<b>Alternative Minimum Tax—Corporations</b> Attach to your tax return. Go to <a href="http://www.irs.gov/Form4626">www.irs.gov/Form4626</a> for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2025</div>
		Employer identification number (EIN) _____

**A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ☐ Yes ☐ No  
 If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D). **09QA**

**B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ Yes ☐ No  
 If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B). **09QB**

**C** Has the corporation filing this form already determined it is an applicable corporation in current or prior years for purposes of the corporate alternative minimum tax (CAMT)? ☐ Yes ☐ No  
 If "Yes," skip Part I and continue to Part II. If "No," complete Part I.

**Part I Applicable Corporation Determination** (Report all amounts in U.S. dollars.)

		(a) First Preceding Year Ended / /	(b) Second Preceding Year Ended / /	(c) Third Preceding Year Ended / /
<b>1</b> Net income or loss per applicable financial statement(s) (AFS) (see instructions):				
<b>a</b> Consolidated net income or loss per the AFS of the corporation . . . . .	<b>1a</b>	<b>091AA</b>	<b>091AB</b>	<b>091AC</b>
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss) . . . . .	<b>1b</b>			
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) . . . . .	<b>1c</b>			
<b>d</b> Adjustment for certain consolidating entries (see instructions) . . . . .	<b>1d</b>			
<b>e</b> Specified additional net income or loss item B. Reserved for future use . . . . .	<b>1e</b>			
<b>f</b> AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d . . . . .	<b>1f</b>	<b>091FA</b>	<b>091FB</b>	<b>091FC</b>
<b>2</b> Adjustments (see instructions):				
<b>a</b> Financial statements covering different tax years . . . . .	<b>2a</b>			
<b>b</b> Corporations that are not included on the taxpayer's consolidated return . . . . .	<b>2b</b>			
<b>c</b> Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG) . . . . .	<b>2c</b>			
<b>d</b> Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG) . . . . .	<b>2d</b>	( ) ( ) ( )		
<b>e</b> Certain taxes . . . . .	<b>2e</b>			
<b>f</b> Patronage dividends and per-unit retain allocations (cooperatives only) . . . . .	<b>2f</b>			
<b>g</b> Alaska native corporations . . . . .	<b>2g</b>			
<b>h</b> Certain credits . . . . .	<b>2h</b>			
<b>i</b> Mortgage servicing income . . . . .	<b>2i</b>			
<b>j</b> Tax-exempt entities (organizations subject to tax under section 511) . . . . .	<b>2j</b>			
<b>k</b> Depreciation . . . . .	<b>2k</b>			
<b>l</b> Qualified wireless spectrum . . . . .	<b>2l</b>			
<b>m</b> Covered transactions . . . . .	<b>2m</b>			
<b>n</b> Adjustments related to bankruptcy and insolvency . . . . .	<b>2n</b>			
<b>o</b> Certain insurance company adjustments . . . . .	<b>2o</b>			
<b>p</b> Adjustment P—Reserved for future use . . . . .	<b>2p</b>			
<b>q</b> Adjustment Q—Reserved for future use . . . . .	<b>2q</b>			
<b>r</b> Adjustment R—Reserved for future use . . . . .	<b>2r</b>			
<b>s</b> Adjustment S—Reserved for future use . . . . .	<b>2s</b>			
<b>z</b> Other . . . . .	<b>2z</b>			
<b>3</b> Specified adjustment. Reserved for future use . . . . .	<b>3</b>			
<b>4</b> Total adjustments. Combine lines 2a through 2z . . . . .	<b>4</b>			
<b>5</b> AFSI. Combine lines 1f and 4 . . . . .	<b>5</b>	<b>095A</b>	<b>095B</b>	<b>095C</b>

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 129551 **Form 4626** (2025)



## Exhibit 3.12.251-6 (Cont. 1) (01-01-2025)

## Form 4626, Alternative Minimum Tax - Corporations

## DRAFT

Form 4626 (2024)

Page **2****Part I** **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) (continued)

- 8** Is line 7 more than \$1 billion?  
☐ **Yes.** Continue to line 9.  
☐ **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?  
☐ **Yes.** Continue to line 10.  
☐ **No.** Continue to Part II.

	(a) First Preceding Year Ended / /	(b) Second Preceding Year Ended / /	(c) Third Preceding Year Ended / /
<b>10</b> AFSI for purposes of the \$100 million test before adjustments:			
<b>a</b> AFSI from line 5 . . . . .	<b>10a</b>		
<b>b</b> Aggregation differences (see instructions) . . . . .	<b>10b</b>		
<b>c</b> Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b . . . . .	<b>10c</b>		
<b>11</b> Adjustments:			
<b>a</b> Income not effectively connected to a U.S. trade or business . . . . .	<b>11a</b>		
<b>b</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions) . . . . .	<b>11b</b>		
<b>c</b> Reserved for future use—Other adjustments 1 . . . . .	<b>11c</b>		
<b>d</b> Reserved for future use—Other adjustments 2 . . . . .	<b>11d</b>		
<b>12</b> Total adjustments. Combine lines 11a and 11b . . . . .	<b>12</b>		
<b>13</b> Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12 . . . . .	<b>13</b>	<b>0913A</b>	<b>0913B</b>
			<b>0913C</b>
<b>14</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13 . . . . .			<b>14</b>
<b>15</b> 3-year average annual AFSI for purposes of the \$100 million test . . . . .			<b>15</b>
<b>16</b> Is line 15 \$100 million or more? <input type="checkbox"/> <b>Yes.</b> Continue to Part II. <input type="checkbox"/> <b>No.</b> STOP here. Attach to your tax return.			<b>0915</b>

Form **4626** (2024)

## Exhibit 3.12.251-6 (Cont. 2) (01-01-2025)

## Form 4626, Alternative Minimum Tax - Corporations

**DRAFT**

Form 4626 (2024)

Page **3****Part II Corporate Alternative Minimum Tax (CAMT)**

<b>1</b>	Net income or loss per AFS (see instructions):		
<b>a</b>	Consolidated net income or loss per the AFS of the corporation . . . . .	<b>1a</b>	<b>0921A</b>
<b>b</b>	Include AFS net income or loss of other includible entities (add net income and subtract net loss) . . .	<b>1b</b>	
<b>c</b>	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) . . .	<b>1c</b>	
<b>d</b>	Adjustment for certain consolidating entries (see instructions) . . . . .	<b>1d</b>	
<b>e</b>	Specified additional net income or loss item D. Reserved for future use . . . . .	<b>1e</b>	
<b>f</b>	AFS net income or loss before adjustments. Combine lines 1a through 1d . . . . .	<b>1f</b>	<b>0921F</b>
<b>2</b>	Adjustments (see instructions):		
<b>a</b>	Financial statements covering different tax years . . . . .	<b>2a</b>	
<b>b</b>	Reserved for future use—Adjustment 2b . . . . .	<b>2b</b>	
<b>c</b>	Corporations that are not included on the taxpayer's consolidated return (see instructions) . . . . .	<b>2c</b>	
<b>d</b>	The corporation's distributive share of adjusted financial statement income of partnerships . . . . .	<b>2d</b>	
<b>e</b>	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 . . . . .	<b>2e</b>	
<b>f</b>	Amounts that are not effectively connected to a U.S. trade or business . . . . .	<b>2f</b>	
<b>g</b>	Certain taxes. Enter the amount from Part III, line 7 . . . . .	<b>2g</b>	
<b>h</b>	Patronage dividends and per-unit retain allocations (cooperatives only) . . . . .	<b>2h</b>	
<b>i</b>	Alaska native corporations . . . . .	<b>2i</b>	
<b>j</b>	Certain credits . . . . .	<b>2j</b>	
<b>k</b>	Mortgage servicing income . . . . .	<b>2k</b>	
<b>l</b>	Covered benefit plans described in section 56A(c)(11)(B) . . . . .	<b>2l</b>	
<b>m</b>	Tax-exempt entities (organizations subject to tax under section 511) . . . . .	<b>2m</b>	
<b>n</b>	Depreciation . . . . .	<b>2n</b>	
<b>o</b>	Qualified wireless spectrum . . . . .	<b>2o</b>	
<b>p</b>	Covered transactions . . . . .	<b>2p</b>	
<b>q</b>	Adjustments related to bankruptcy and insolvency . . . . .	<b>2q</b>	
<b>r</b>	Certain insurance company adjustments . . . . .	<b>2r</b>	
<b>s</b>	AFSI adjustment S—Reserved for future use . . . . .	<b>2s</b>	
<b>t</b>	AFSI adjustment T—Reserved for future use . . . . .	<b>2t</b>	
<b>u</b>	AFSI adjustment U—Reserved for future use . . . . .	<b>2u</b>	
<b>z</b>	Other . . . . .	<b>2z</b>	
<b>3</b>	Total adjustments. Combine lines 2a through 2z . . . . .	<b>3</b>	
<b>4</b>	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3 . . . . .	<b>4</b>	<b>0924</b>
<b>5</b>	Financial statement net operating loss (FSNOL) (see instructions) . . . . .	<b>5</b>	<b>0925</b>
<b>6</b>	AFSI. Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>	
<b>7</b>	Multiply line 6 by 15% (0.15) . . . . .	<b>7</b>	
<b>8</b>	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see instructions) . . . . .	<b>8</b>	<b>0928</b>
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	<b>0929</b>
<b>10</b>	Regular tax liability (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Base erosion minimum tax (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Combine lines 10 and 11 . . . . .	<b>12</b>	
<b>13</b>	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . . .	<b>13</b>	<b>09213</b>

**Part III Adjustment for Certain Taxes Under Section 56A(c)(5)**

<b>1</b>	Current income tax provision—Foreign . . . . .	<b>1</b>	
<b>2</b>	Current income tax provision—Federal . . . . .	<b>2</b>	
<b>3</b>	Deferred income tax provision—Foreign . . . . .	<b>3</b>	
<b>4</b>	Deferred income tax provision—Federal . . . . .	<b>4</b>	
<b>5</b>	Income taxes included in equity method investment income . . . . .	<b>5</b>	
<b>6a</b>	Adjustment A—Reserved for future use . . . . .	<b>6a</b>	
<b>b</b>	Adjustment B—Reserved for future use . . . . .	<b>6b</b>	
<b>c</b>	Adjustment C—Reserved for future use . . . . .	<b>6c</b>	
<b>d</b>	Adjustment D—Reserved for future use . . . . .	<b>6d</b>	
<b>e</b>	Adjustment E—Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Adjustment F—Reserved for future use . . . . .	<b>6f</b>	
<b>g</b>	Adjustment G—Reserved for future use . . . . .	<b>6g</b>	
<b>h</b>	Adjustment H—Reserved for future use . . . . .	<b>6h</b>	
<b>z</b>	Income taxes in other places . . . . .	<b>6z</b>	
<b>7</b>	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g . . . . .	<b>7</b>	

Form **4626** (2024)

## Exhibit 3.12.251-7 (01-01-2026)

## Form 4797, Sales of Business Property

DRAFT

Form **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2025**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

- |    |   |    |             |
|----|---|----|-------------|
| 1a | Enter the gross proceeds from sales or exchanges reported to you for 2025 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . | 1a | <b>121A</b> |
| b  | Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets . . . . .  | 1b | <b>121B</b> |
| c  | Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .   | 1c | <b>121C</b> |

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39 . . . . .						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						5
6	Gain, if any, from line 32, from other than casualty or theft . . . . .						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . . <b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						7
8	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .						9

**Part II Ordinary Gains and Losses** (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
11	Loss, if any, from line 7 . . . . .						11
12	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						12
13	Gain, if any, from line 31 . . . . .						13
14	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .						16
17	Combine lines 10 through 16 . . . . .						17
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below. <b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .						18a
	<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .						18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2025)

**Exhibit 3.12.251-7 (Cont. 1) (01-01-2026)**  
**Form 4797, Sales of Business Property**

**DRAFT****INFORMATION ONLY**

Form 4797 (2025)

Page **2**

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

<b>19</b>	<b>(a)</b> Description of section 1245, 1250, 1252, 1254, or 1255 property:	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
<b>20</b>	Gross sales price (Note: See line 1a before completing.)	<b>20</b>			
<b>21</b>	Cost or other basis plus expense of sale	<b>21</b>			
<b>22</b>	Depreciation (or depletion) allowed or allowable	<b>22</b>			
<b>23</b>	Adjusted basis. Subtract line 22 from line 21.	<b>23</b>			
<b>24</b>	Total gain. Subtract line 23 from line 20.	<b>24</b>			
<b>25</b>	<b>If section 1245 property:</b>				
<b>a</b>	Depreciation allowed or allowable from line 22	<b>25a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a	<b>25b</b>			
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
<b>a</b>	Additional depreciation after 1975. See instructions	<b>26a</b>			
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	<b>26b</b>			
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>			
<b>d</b>	Additional depreciation after 1969 and before 1976	<b>26d</b>			
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d	<b>26e</b>			
<b>f</b>	Section 291 amount (corporations only)	<b>26f</b>			
<b>g</b>	Add lines 26b, 26e, and 26f	<b>26g</b>			
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
<b>a</b>	Soil, water, and land clearing expenses	<b>27a</b>			
<b>b</b>	Line 27a multiplied by applicable percentage. See instructions	<b>27b</b>			
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b	<b>27c</b>			
<b>28</b>	<b>If section 1254 property:</b>				
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a	<b>28b</b>			
<b>29</b>	<b>If section 1255 property:</b>				
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions	<b>29a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions	<b>29b</b>			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24	<b>30</b>
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	<b>31</b>
<b>32</b>	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	<b>32</b>

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

	<b>(a)</b> Section 179	<b>(b)</b> Section 280F(b)(2)
<b>33</b>	Section 179 expense deduction or depreciation allowable in prior years	<b>33</b>
<b>34</b>	Recomputed depreciation. See instructions	<b>34</b>
<b>35</b>	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	<b>35</b>

Form **4797** (2025)

**Exhibit 3.12.251-8 (01-01-2024)**  
**Form 1125-A, Cost of Goods Sold**

<b>Form 1125-A</b> (Rev. November 2024) Department of the Treasury Internal Revenue Service	<b>Cost of Goods Sold</b>  Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. Go to <a href="http://www.irs.gov/Form1125A">www.irs.gov/Form1125A</a> for the latest information.	OMB No. 1545-0123
Name _____		Employer identification number _____
1 Inventory at beginning of year . . . . .	2 Purchases . . . . .	3 Cost of labor . . . . .
4 Additional section 263A costs (attach schedule) . . . . .	5 Other costs (attach schedule) . . . . .	6 <b>Total.</b> Add lines 1 through 5 . . . . .
7 Inventory at end of year . . . . .	8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions . . . . .	
9a Check all methods used for valuing closing inventory. See instructions.		
(i) <input type="checkbox"/> Cost		
(ii) <input type="checkbox"/> Lower of cost or market		
(iii) <input type="checkbox"/> Other (specify method used and attach explanation) _____		
For certain small business taxpayers, alternative methods of accounting for inventories:		
(iv) <input type="checkbox"/> Non-incidental materials and supplies method		
(v) <input type="checkbox"/> AFS method		
(vi) <input type="checkbox"/> Non-AFS method		
b Check if there was a writedown of subnormal goods . . . . .		<input type="checkbox"/>
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .		<input type="checkbox"/>
d (i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO . . . . .		9d(i) _____
(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve . . . . .		9d(ii) _____
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Small business taxpayers.** For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer (defined later) that uses an alternative method of accounting for inventories, check the applicable box on line 9a(v) through 9a(vi). See the instructions for line 9.

**General Instructions**

**Purpose of Form**

Use Form 1125-A to figure and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1(a).

If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for small business taxpayers.** A small business taxpayer can account for inventory by treating the inventory as non-incidental materials and supplies (line 9(iv)), or conforming to its treatment of inventory in an applicable financial statement (as defined in section 451(b)(3)) (line 9a(v)). If it does not have an applicable financial statement, it can use the method of accounting used in its books and records prepared according to its accounting procedures (line 9a(vi)). See section 471(c)(3).

A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). The inflation adjusted amount for 2024 is \$30 million. See Rev. Proc. 2023-34, 2023-48 I.R.B. 1287, or any successor.

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined earlier) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55968R

Form **1125-A** (Rev. 11-2024)

## Exhibit 3.12.251-9 (01-01-2024)

## Form 4136, Credit for Federal Tax Paid on Fuels

**DRAFT**Form **4136**Department of the Treasury  
Internal Revenue Service**Credit for Federal Tax Paid on Fuels**Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

OMB No. 1545-0162

**2025**  
Attachment  
Sequence No. **79**

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:**

You must have owned or operated a business and conducted a qualifying business activity with qualifying use of qualifying fuels, and meet other requirements to have qualified gallons that are eligible for the credit for federal tax paid on fuels (fuel tax credit) (see instructions).

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

**Part I Information About Your Business**

(A) Do you have a qualifying business or business activity with qualifying usage of qualifying fuels eligible for the fuel tax credit?

☐ Yes ☐ No If "No," you aren't eligible for this credit; **don't** file this form.

(B) If "Yes," how many different business activities do you have that qualify for this credit? \_\_\_\_\_

If you have more than one qualifying business activity, complete and file a separate Schedule A (Form 4136) for each business activity, enter the totals from all Schedules A (Form 4136) on Form 4136, and enter information about the business activity generating the most credit below.

(C) Business name (if applicable) \_\_\_\_\_

(D) EIN (if applicable) \_\_\_\_\_

(E) Principal Business Activity Code \_\_\_\_\_

(F) Enter the information for the equipment for which most of the fuel was used for \_\_\_\_\_

(i) Make \_\_\_\_\_

(ii) Model \_\_\_\_\_

(iii) Type of equipment \_\_\_\_\_

**Credit Amounts  
Column (e)  
Fields  
15A01 – 18A12**
**CRN Column (f)  
Fields  
15C01 – 18C12**
**Part II Credits****1 Nontaxable Use of Gasoline**

Note: CRN is the credit reference number.

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Off-highway business use	2	\$.183				
b Use on a farm for farming purposes	1	.183				362
c Other nontaxable use (see <b>Caution</b> above line 1)		.183		\$	\$	
d Exported	3	.184				411

**2 Nontaxable Use of Aviation Gasoline**

a Use in commercial aviation (other than foreign trade)		\$.15		\$	\$	354
b Other nontaxable use (see <b>Caution</b> above line 1)		.193				324
c Exported	3	.194				412
d LUST tax on aviation fuels used in foreign trade	9	.001				433

**3 Nontaxable Use of Undyed Diesel Fuel**

You certify the following. The diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ☐

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Nontaxable use		\$.243				
b Use on a farm for farming purposes	1	.243		\$	\$	360
c Use in trains		.243				353
d Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17				350
e Exported	3	.244				413

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2025)



## Exhibit 3.12.251-9 (Cont. 1) (01-01-2024)

## Form 4136, Credit for Federal Tax Paid on Fuels

DRAFT

Form 4136 (2025)

**Part II** Credits (continued)Credit Amount  
Column (e)  
Fields 15A01-18A07CRN Column (f)  
Fields 15C01-18C07**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene**

You certify the following. The kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here ☐

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Nontaxable use taxed at \$.244	\$.243				
b	Use on a farm for farming purposes	1 .243		\$	\$	346
c	Use in certain intercity and local buses (see Caution above line 1)	.17				347
d	Exported	3 .244				414
e	Nontaxable use taxed at \$.044	.043				377
f	Nontaxable use taxed at \$.219	.218				369

**5 Kerosene Used in Aviation**

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175				355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243				346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218				369
e	LUST tax on aviation fuels used in foreign trade	9 .001				433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. \_\_\_\_\_

If you don't have the registration number, STOP; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here ☐

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Use by a state or local government	\$.243		\$	360
b	Use in certain intercity and local buses	.17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene  
(Other Than Kerosene for Use in Aviation)**

Registration No. \_\_\_\_\_

If you don't have the registration number, STOP; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't contain visible evidence of dye.

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here ☐

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Use by a state or local government	\$.243			
b	Sales from a blocked pump	.243	\$	\$	346
c	Use in certain intercity and local buses	.17			347

Form 4136 (2025)

**Exhibit 3.12.251-9 (Cont. 2) (01-01-2024)**  
**Form 4136, Credit for Federal Tax Paid on Fuels**

**DRAFT**

Form 4136 (2025)

Page **3****Part II Credits (continued)****8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation** Registration No. \_\_\_\_\_

If you don't have the registration number, **STOP**; you're not eligible to claim this credit. Enter your registration number and placed it on this line.

You certify the following. You sold the kerosene for use in aviation to the buyer, repaid the amount of tax to the buyer, or you've obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

**Credit Amount  
Column (e)  
Fields 15A01-18A07**

**CRN Column (f)  
Fields 15C01-18C07**

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200				417
c	Nonexempt use in noncommercial aviation	.025				418
d	Other nontaxable uses taxed at \$.244	.243				346
e	Other nontaxable uses taxed at \$.219	.218				369
f	LUST tax on aviation fuels used in foreign trade	9 .001				433

**9 Reserved for future use****10 Reserved for future use**

	(b) Rate	(c) Number of gallons sold or used	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Reserved for future use		\$	\$	
b	Reserved for future use				
c	Reserved for future use				
d	Reserved for future use				

**11 Nontaxable Use of Alternative Fuel**

**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	\$.183		\$	\$	419
b	"P Series" fuels	.183				420
c	Compressed natural gas (CNG) (see instructions)	.183				421
d	Liquefied hydrogen	.183				422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243				423
f	Liquid fuel derived from biomass	.243				424
g	Liquefied natural gas (LNG) (see instructions)	.243				425
h	Liquefied gas derived from biomass	.183				435

Form **4136** (2025)



## Exhibit 3.12.251-9 (Cont. 3) (01-01-2024)

## Form 4136, Credit for Federal Tax Paid on Fuels

DRAFT

Form 4136 (2025)

Page 4

**Part II** Credits (continued)**12** Reserved for future use

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Reserved for future use			\$	\$	
b Reserved for future use					
c Reserved for future use					
d Reserved for future use					
e Reserved for future use					
f Reserved for future use					
g Reserved for future use					
h Reserved for future use					
i Reserved for future use					

Credit Amount  
Column (e)  
Fields 15A01-18A07CRN Column (f)  
Fields 15C01-18C07**13** Registered Credit Card Issuers

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	\$	360
b Kerosene sold for the exclusive use of a state or local government	.243				346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218				369

**14** Nontaxable Use of a Diesel-Water Fuel Emulsion

**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Nontaxable use		\$.197		\$		309
b Exported	3	.198				306

**15** Diesel-Water Fuel Emulsion Blending

Registration No.

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Blender credit	\$.046		\$	\$	310

**16** Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	\$	415
b Exported dyed kerosene	.001				416

**17** Total income tax credit claimed. Add lines 1 through 16, column (e). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns . . . . .

17 \$ 15TG&gt;

Form 4136 (2025)

## Exhibit 3.12.251-10 (01-01-2024)

## Form 8978, Partner's Additional Reporting Year Tax

<b>Form 8978</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service	<b>Partner's Additional Reporting Year Tax</b> Go to <a href="http://www.irs.gov/Form8978">www.irs.gov/Form8978</a> for instructions and the latest information.	OMB No. 1545-0123  Attachment Sequence No. <b>57</b>
Name of partner(s) _____		Partner tax ID number _____
Source of review year adjustments: <input type="checkbox"/> BBA Audit <input checked="" type="checkbox"/> AAR Filing		
<b>Part I Computation of Additional Reporting Year Tax</b> (see instructions)		

<b>SCHEDULE A</b> <b>(Form 8978)</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service	<b>Partner's Additional Reporting Year Tax</b> <b>(Schedule of Adjustments)</b> Attach to Form 8978. Go to <a href="http://www.irs.gov/Form8978">www.irs.gov/Form8978</a> for the latest information.	OMB No. 1545-0123
Name of partner(s) _____		Partner tax ID number _____
Source of review year adjustments: <input type="checkbox"/> BBA Audit <input checked="" type="checkbox"/> AAR Filing		
Adjustments (see instructions)	Tracking Number	
		(a) Tax Year Ended / / 20 (b) Tax Year Ended / / 20 (c) Tax Year Ended / / 20 (d) Tax Year Ended / / 20
1 Income:		
a		

line 2 . . . . .	5				
6 Income tax on line 5 (see instructions) . . . . .	6				
7 Alternative minimum tax on line 5 (see instructions) . . . . .	7				
8 Total corrected income tax. Add lines 6 and 7 . . . . .	8				
9a Total credits per original return or as previously adjusted . . . . .	9a				
b Adjustments to credits from Schedule A (Form 8978), line 6, columns (a) through (d) . . . . .	9b				
10 Combine lines 9a and 9b and enter the corrected credits. See instructions . . . . .	10				
11 Total corrected income tax liability. Subtract line 10 from line 8 . . . . .	11				
12 Total income tax shown on original return or as previously adjusted . . . . .	12				
13 Increase/Decrease to tax. Subtract line 12 from line 11, columns (a) through (d) . . . . .	13				
14 Total increase/decrease to reporting year tax. Add line 13, columns (a) through (d). Enter here and on the appropriate line on your tax return . . . . .	14				<b>1914</b>

<b>Part II Penalties</b> (see instructions)					
15 Penalties . . . . .	15				
16 Total penalties. Add line 15, columns (a) through (d) . . . . .	16				<b>1916</b>

<b>Part III Interest</b> (see instructions)					
17 Interest . . . . .	17				
18 Total interest. Add line 17, columns (a) through (d) . . . . .	18				<b>1918</b>

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37802K Form **8978** (1-2023)

## Exhibit 3.12.251-11 (01-01-2022)

## Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts

Form <b>965-B</b> (Rev. January 2021) Department of the Treasury Internal Revenue Service		<b>Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts</b>						OMB No. 1545-0123		
Check this box if this is an amended report <input type="checkbox"/>										
Name of taxpayer or REIT						Identifying number		Taxable year of reporting		
REITs Electing To Account for Section 965 Amounts Over Time Must Fill Out Part III.										
<b>Part I Report of Net 965 Tax Liability and Election To Pay in Installments</b>										
(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Taxpayer's Net Tax Liability With all 965 Amounts (see instructions)	(c) Taxpayer's Net Tax Liability Without 965 Amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) Installment Election Made		(f) Net 965 Tax Liability To Be Paid in Full in Year 1 (if column (e) is "No," enter amount from column (d))	(g) Net 965 Tax Liability To Be Paid in Installments (if column (e) is "Yes," enter amount from column (d) and see instructions)	(h) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(i) Tax Identification Number of Buyer/Transferee or Seller/Transferor	
1 2017	20A1			Yes	No			20H1	20I1	
2 2018	20A2							20H2	20I2	
3 2019	20A3							20H3	20I3	
4 2020	20A4							20H4	20I4	
5	20A5							20H5	20I5	
6										
7										
8										
<b>Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)</b>										
(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
1 2017										
2 2018										
3 2019										
4 2020										
5										
6										
7										
8										
<b>Totals</b>										

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 71278S Form **965-B** (Rev. 1-2021)

**Exhibit 3.12.251-11 (Cont. 1) (01-01-2022)****Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts**

<b>For Form 1120-REIT Only</b>						
Form 965-B (Rev. 1-2021)						Page <b>2</b>
<b>Part III Electing REIT Report of Section 965 Amounts Accounted for Over Time</b> (see instructions)						
	(a) Tax Year of Section 965(a) Inclusion and Section 965(c) Deduction	(b) Amount Elected To Be Accounted for Over Time	(c) Portion Accounted for in Year 1	(d) Portion Accounted for in Year 2	(e) Portion Accounted for in Year 3	(f) Portion Accounted for in Year 4
<b>1a</b>	2017 Section 965(a) Inclusion	<b>20B1</b>				
<b>1b</b>	2017 Section 965(c) Deduction	<b>20B2</b>				
<b>2a</b>	2018 Section 965(a) Inclusion	<b>20B3</b>				
<b>2b</b>	2018 Section 965(c) Deduction	<b>20B4</b>				
<b>3a</b>	2019 Section 965(a) Inclusion	<b>20B5</b>				
<b>3b</b>	2019 Section 965(c) Deduction	<b>20B6</b>				
<b>4a</b>	2020 Section 965(a) Inclusion					
<b>4b</b>	2020 Section 965(c) Deduction					
	(g) Portion Accounted for in Year 5	(h) Portion Accounted for in Year 6	(i) Portion Accounted for in Year 7	(j) Portion Accounted for in Year 8	(k) Amount Remaining To Be Accounted for	(l) Portion Accounted for in This Reporting Year
<b>1a</b>						
<b>1b</b>						
<b>2a</b>						
<b>2b</b>						
<b>3a</b>						
<b>3b</b>						
<b>4a</b>						
<b>4b</b>						
<b>Totals</b> . . . . . <span style="float: right;">▶</span>						
If more lines are needed for any Parts on this form, attach additional sheets.						

Form **965-B** (Rev. 1-2021)

## Exhibit 3.12.251-12 (01-01-2022)

## Form 8941, Credit for Small Employer Health Insurance Premiums

DRAFT

Form **8941**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

## Credit for Small Employer Health Insurance Premiums

Attach to your tax return.

Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.

OMB No. 1545-2198

**2025**Attachment  
Sequence No. **65**

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.
- 21CBX** ☐ **Yes.** Enter Marketplace Identifier (if any): \_\_\_\_\_
- ☐ **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: **21LNB** \_\_\_\_\_
- C** Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2024 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.
- 21BXC** ☐ **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.
- ☐ **No.** Go to line 1.

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b> Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) . . . . .	<b>1</b>	<b>21LN1</b>	
<b>2</b> Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>	<b>2102</b>	
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$67,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	<b>2103</b>	
<b>4</b> Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>	<b>2104</b>	
<b>5</b> Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>	<b>2105</b>	
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>		
<b>7</b> Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>		
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>		
<b>9</b> If line 3 is \$33,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>		
<b>10</b> Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions . . . . .	<b>10</b>	<b>2110</b>	
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>		
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>		
<b>13</b> If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) . . . . .	<b>13</b>	<b>2113</b>	
<b>14</b> Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>	<b>2114</b>	
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	<b>2115</b>	
<b>16</b> Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>16</b>	<b>2116</b>	<b>2116V</b>
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>17</b>		
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>	<b>2118</b>	<b>2118V</b>
<b>19</b> Enter the amount you paid in 2025 for taxes considered payroll taxes for purposes of this credit. See instructions . . . . .	<b>19</b>		
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, Part III, line 6f . . . . .	<b>20</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2025)

**Exhibit 3.12.251-13 (01-01-2026)**  
**Form 3800, General Business Credit**

**DRAFT**

<b>Form 3800</b> Department of the Treasury Internal Revenue Service	<b>General Business Credit</b> Go to <a href="http://www.irs.gov/Form3800">www.irs.gov/Form3800</a> for instructions and the latest information. You must include all pages of Form 3800 with your return.	OMB No. 1545-0895 <b>2025</b> Attachment Sequence No. <b>22</b>
Name(s) shown on return		Identifying number
<b>A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).</b> Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions. <span style="float: right;"><b>23Q1</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</span>		
<b>B (i)</b> Did you make an entry in Part III, column (f)? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>		
<b>(ii)</b> If "Yes," enter the number of transfer election statements attached to your return.		
<b>Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)</b> Complete applicable portions of Parts III and IV before Parts I and II. See instructions.		
<b>1</b> Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	<b>1</b>	<b>23001</b>
<b>2</b> Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)	<b>2</b>	<b>23002</b>
<b>3</b> Enter the portion of line 2 allowed for 2025	<b>3</b>	<b>23003</b>
<b>4</b> Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025 Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	<b>4</b>	<b>23004</b>
<b>5</b> Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2026	<b>5</b>	<b>23005</b>
<b>6</b> Add lines 1, 3, 4, and 5	<b>6</b>	
<b>Part II Figuring Credit Allowed After Limitations</b>		
<b>Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax</b>		
<b>7</b> Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	<b>7</b>	
<b>8</b> Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>8</b>	
<b>9</b> Add lines 7 and 8	<b>9</b>	
<b>10a</b> Foreign tax credit	<b>10a</b>	<b>2310B</b>
<b>b</b> Certain allowable credits (see instructions)	<b>10b</b>	
<b>c</b> Add lines 10a and 10b	<b>10c</b>	
<b>11</b> <b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	<b>11</b>	
<b>12</b> <b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>	
<b>13</b> Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	<b>13</b>	
<b>14</b> Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	<b>14</b>	
<b>15</b> Enter the greater of line 13 or line 14	<b>15</b>	
<b>16</b> Subtract line 15 from line 11. If zero or less, enter -0-	<b>16</b>	<b>2316B</b>
<b>17</b> Enter the <b>smaller</b> of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)	<b>17</b>	
<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		
For Paperwork Reduction Act Notice, see separate instructions. <span style="float: right;">Cat. No. 12392F <b>Form 3800</b> (2025)</span>		

**Exhibit 3.12.251-13 (Cont. 1) (01-01-2026)**  
**Form 3800, General Business Credit****DRAFT**

Form 3800 (2024)

Page **2****Part II Figuring Credit Allowed After Limitations (continued)****Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed****Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>	
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f)	<b>22</b>	<b>23022</b>
<b>23</b>	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) . . . . .	<b>23</b>	
<b>24</b>	Enter the applicable passive activity credit allowed for 2024. See instructions . . . . .	<b>24</b>	<b>23024</b>
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	

**Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)**

<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	<b>23028</b>
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	<b>23029&gt;</b>
<b>30</b>	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions . . . . .	<b>30</b>	<b>23030</b>
<b>31</b>	Reserved . . . . .	<b>31</b>	<b>23031</b>
<b>32</b>	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions . . . . .	<b>32</b>	<b>23032</b>
<b>33</b>	Enter the applicable passive activity credits allowed for 2024. See instructions . . . . .	<b>33</b>	<b>23033</b>
<b>34</b>	Carryforward of business credit to 2024. Enter the amount of carryforwards from line 7 of Part IV, column (g). See instructions for statement to attach . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	<b>34</b>	<b>23034</b>
<b>35</b>	Carryback of business credit from 2025. Enter the amount of carrybacks from line 7 of Part IV, column (g). See instructions . . . . .	<b>35</b>	<b>23035</b>
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	<b>23036&gt;</b>
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36. This is the amount allowed for specified credits . . . . .	<b>37</b>	<b>23037&gt;</b>

**Section D—Credits Allowed After Limitations**

<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"><li>• Individuals. Schedule 3 (Form 1040), line 6a.</li><li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li><li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li></ul>	<b>38</b>	<b>23038&gt;</b>
-----------	--	-----------	------------------

Form **3800** (2024)



**Exhibit 3.12.251-13 (Cont. 2) (01-01-2026)**  
**Form 3800, General Business Credit**

**DRAFT**

Form 3800 (2025)

Page **3**

**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (g) or column (i) minus column (j)
1a Form 3468, Part II							<b>231AG</b>			
b Form 7207		<b>231BB</b>				<b>231BF</b>	<b>231BG</b>	<b>231BH</b>		<b>231BJ</b>
c Form 6765							<b>231CG</b>			
d Form 3468, Part III		<b>231DB</b>				<b>231DF</b>	<b>231DG</b>	<b>231DH</b>		<b>231DJ</b>
e Form 8826							<b>231EG</b>			
f Form 8835, Part II		<b>231FB</b>				<b>231FF</b>	<b>231FG</b>			
g Form 7210		<b>231GB</b>				<b>231GF</b>	<b>231GG</b>	<b>231GH</b>		<b>231GJ</b>
h Form 8820							<b>231HG</b>			
i Form 8874							<b>231IG</b>			
j Form 8881, Part I							<b>231JG</b>			
k Form 8882							<b>231KG</b>			
l Form 8864 (diesel)		<b>231LB</b>				<b>231LF</b>	<b>231LG</b>			
m Form 8896							<b>231MG</b>			
n Form 8906							<b>231NG</b>			
o Form 3468, Part IV		<b>241OB</b>					<b>241OG</b>	<b>241OH</b>		<b>241OJ</b>
p Form 8908							<b>241PG</b>			
q Form 7218, Part II		<b>241QB</b>				<b>241QF</b>	<b>241QG</b>	<b>241QH</b>		<b>241QJ</b>
r Reserved										
s Form 8911, Part I		<b>241SB</b>				<b>241SF</b>	<b>241SG</b>	<b>241SH</b>		<b>241SJ</b>
t Form 8830							<b>241TG</b>			
u Form 7213, Part II		<b>241UB</b>				<b>241UF</b>	<b>241UG</b>	<b>241UH</b>		<b>241UJ</b>
v Form 3468, Part V		<b>241VB</b>				<b>241VF</b>	<b>241VG</b>	<b>241VH</b>		<b>241VJ</b>
w Form 8932							<b>241WG</b>			
x Form 8933		<b>241XB</b>				<b>241XF</b>	<b>241XG</b>	<b>241XH</b>		<b>241XJ</b>
y Form 8936, Part II							<b>241YG</b>			
z Reserved										
aa Form 8936, Part V		<b>25AAB</b>					<b>25AAG</b>	<b>25AAH</b>		<b>25AAJ</b>
bb Form 8904							<b>25BBG</b>			
cc Form 7213, Part I							<b>25CCG</b>			
dd Form 8881, Part II							<b>25DDG</b>			
ee Form 8881, Part III							<b>25EEG</b>			
ff Form 8864 (SAF)							<b>25FFG</b>			
gg Form 7211, Part II		<b>25GGB</b>				<b>25GGF</b>	<b>25GGG</b>	<b>25GGH</b>		<b>25GGJ</b>
hh Reserved										
ii Reserved										
zz Other credits							<b>25ZZG</b>			
2 Add lines 1a–1zz										

Form **3800** (2025)



**Exhibit 3.12.251-13 (Cont. 3) (01-01-2026)**  
**Form 3800, General Business Credit**

**DRAFT**

Form 3800 (2025)

Page **4**

**Part III** **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	(a) Current year credits from:	(b) No. of items	(c) Elective payment or transfer registration number	(d) Pass-through or transferor credit entity EIN	(e) Credits subject to the passive activity limit, before application of the limit	(f) Credits not subject to the passive activity limits	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(i) Gross elective payment election (EPE) amount	(j) Amount of column (g) applied against tax in Part II	(k) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (j)
3	Form 8844										
4	<b>Specified credits:</b>										
a	Form 3468, Part VI		<b>254AB</b>				<b>254AF</b>	<b>254AG</b>	<b>254AH</b>		<b>254AJ</b>
b	Form 5884							<b>254BG</b>			
c	Form 6478							<b>254CG</b>			
d	Form 8586							<b>254DG</b>			
e	Form 8835, Part II		<b>254EB</b>				<b>254EF</b>	<b>254EG</b>	<b>254EH</b>		<b>254EJ</b>
f	Form 8846							<b>254FG</b>			
g	Form 8900							<b>254GG</b>			
h	Form 8941							<b>254HG</b>			
i	Form 6765 (ESB)							<b>254IG</b>			
j	Form 8994							<b>254JG</b>			
k	Form 3468, Part VII							<b>254KG</b>			
l	Reserved										
m	Reserved										
z	Other specified credits							<b>254ZG</b>			
5	Add lines 4a–4z										
6	Add lines 2, 3, and 5										

Form **3800** (2025)**25IND**

**Exhibit 3.12.251-13 (Cont. 4) (01-01-2026)**  
**Form 3800, General Business Credit**

Credits carried over to tax year 2025		(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		Carryover			(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f).
					(d) Before the passive activity limitations	(e) After the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Form 3800 (2025)

## Exhibit 3.12.251-13 (Cont. 5) (01-01-2026)

## Form 3800, General Business Credit

DRAFT		INFORMATION ONLY							
Form 3800 (2025)									
Page 6									
Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)									
Credits carried over to tax year 2025  Note: Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
2a Form 5884-A									
b Form 5886 (pre-2008)									
c Form 8845									
d Form 8907									
e Form 8909									
f Form 8923									
g Form 8834									
h Form 8931									
i Form 1065-B									
j Form 5884 (pre-2007)									
k Form 6478 (pre-2005)									
l Form 8846 (pre-2007)									
m Form 8900 (pre-2008)									
n Trans-Alaska pipeline liability									
o Form 5884-A, Section A									
p Form 5884-A, Section B									
q Form 5884-A, Section A									
r Form 5884-A, Section B									
s Form 5884-B									
t Form 8847									
u Form 8861									
v Form 8884									
w Form 8942									
x Form 8910									
y Reserved									
z Reserved									
zz Other credits (see inst.)									
3 Form 8844									

Form 3800 (2025)

Exhibit 3.12.251-13 (Cont. 6) (01-01-2026)

Form 3800, General Business Credit

DRAFT

INFORMATION ONLY

Form 3800 (2025)

Page 7

Part IV

Carryovers of General Business Credits (GBCs) (see instructions) (continued)

Credits carried over to tax year 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
4 Specified credits:									
a Form 3468, Part VI									
b Form 5884									
c Form 6478									
d Form 8586 (post-2007)									
e Form 8835									
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII (post-2007)									
l Reserved									
m Reserved									
y ESBC (see inst.)									
z Other specified credits									
5 Add lines 4a–4z									
6 Add lines 1a through 2zz									
7 Add lines 3, 5, and 6									

Form 3800 (2025)

**Exhibit 3.12.251-13 (Cont. 7) (01-01-2026)**  
**Form 3800, General Business Credit****DRAFT****INFORMATION ONLY**

Form 3800 (2025)

Page **8****Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.**

(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	Not subject to the limit	
		(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased		(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
1					( )				( )
2					( )				( )
3					( )				( )
4					( )				( )
5					( )				( )
6					( )				( )
7					( )				( )
8					( )				( )
9					( )				( )
10					( )				( )
11					( )				( )
12					( )				( )
13					( )				( )
14					( )				( )
15					( )				( )
	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2026. Subtract column (i)(1) from column (h)(2)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

Form **3800** (2025)

Exhibit 3.12.251-13 (Cont. 8) (01-01-2026)  
Form 3800, General Business Credit

DRAFT

INFORMATION ONLY

Form 3800 (2025)

Page 9

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		Carryover	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
			(d) Before the passive activity limitations	(e) After the passive activity limitations	(f) Not subject to passive activity limits			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Form 3800 (2025)

## Exhibit 3.12.251-14 (01-01-2025)

## Form 3800, General Business Credit (2023 Revision)

Form <b>3800</b>		<b>General Business Credit</b>		OMB No. 1545-0895	
Department of the Treasury Internal Revenue Service		Go to <a href="https://www.irs.gov/Form3800">www.irs.gov/Form3800</a> for instructions and the latest information. You must include all pages of Form 3800 with your return.		<b>2023</b> Attachment Sequence No. <b>22</b>	
Name(s) shown on return				Identifying number	
<b>A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).</b> Are you both (a) an "applicable corporation" within the meaning of IRC 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of IRC 59A(e) for the BEAT? See instructions <span style="float: right;"><b>23Q1</b></span>					
<div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>					
<b>Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)</b> Go to Part III before Parts I and II. See instructions.					
<b>1</b> General business credit from Part III, line 2, column (e)		<b>2</b> <b>23002</b>		<b>1</b>	<b>23001</b>
<b>2</b> Passive activity credits from Part III, line 2, column (f)				<b>2</b>	
<b>3</b> Enter the applicable passive activity credits allowed for 2023. See instructions				<b>3</b>	<b>23003</b>
<b>4</b> Carryforward of general business credit to 2023. See instructions for statement to attach				<b>4</b>	<b>23004</b>
Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>					
<b>5</b> Carryback of general business credit from 2024. See instructions				<b>5</b>	<b>23005</b>
<b>6</b> Add lines 1, 3, 4, and 5				<b>6</b>	
<b>Part II Allowable Credit</b>					
<b>7</b> Regular tax before credits:					
• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2.					
• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return.				<b>7</b>	
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 9978 amount included on line 1d; or the amount from the applicable line of your return.					
<b>8</b> Alternative minimum tax:					
• Individuals. Enter the amount from Form 6251, line 11.					
• Corporations. Enter the amount from Form 4626, Part II, line 13.				<b>8</b>	
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.					
<b>9</b> Add lines 7 and 8				<b>9</b>	
<b>10a</b> Foreign tax credit		<b>10a</b>			
<b>b</b> Certain allowable credits (see instructions)		<b>10b</b> <b>2310B</b>			
<b>c</b> Add lines 10a and 10b				<b>10c</b>	
<b>11</b> <b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16				<b>11</b>	
<b>12</b> <b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-		<b>12</b>			
<b>13</b> Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions		<b>13</b>			
<b>14</b> Tentative minimum tax:					
• Individuals. Enter the amount from Form 6251, line 9.					
• Corporations. Enter -0-.					
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.		<b>14</b>			
<b>15</b> Enter the greater of line 13 or line 14				<b>15</b>	
<b>16</b> Subtract line 15 from line 11. If zero or less, enter -0-				<b>16</b>	<b>2316B</b>
<b>17</b> Enter the <b>smaller</b> of line 6 or line 16				<b>17</b>	
<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.					
For Paperwork Reduction Act Notice, see separate instructions. <span style="float: right;">Cat. No. 12392F <b>Form 3800</b> (2023)</span>					

**Exhibit 3.12.251-14 (Cont. 1) (01-01-2025)**  
**Form 3800, General Business Credit (2023 Revision)**

Form 3800 (2023)		Page <b>2</b>
<b>Part II Allowable Credit (continued)</b>		
<b>Note:</b> If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.		
<b>18</b>	Multiply line 14 by 75% (0.75). See instructions . . . . .	<b>18</b>
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>
<b>22</b>	Combine the amounts from line 3 of Part III, column (e), and line 2zz of Part IV, columns (e) and (f) . . . . .	<b>22</b> <b>23022</b>
<b>23</b>	Passive activity credit from line 3 of Part III, column (f) . . . . . <b>23</b>	
<b>24</b>	Enter the applicable passive activity credit allowed for 2023. See instructions . . . . .	<b>24</b> <b>23024</b>
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b> <b>23028</b>
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b> <b>23029&gt;</b>
<b>30</b>	Enter the general business credit from line 5 of Part III, column (e) . . . . .	<b>30</b> <b>23030</b>
<b>31</b>	Reserved . . . . .	<b>31</b> <b>23031</b>
<b>32</b>	Passive activity credits from line 5 of Part III, column (f) . . . . . <b>32</b> <b>23032</b>	
<b>33</b>	Enter the applicable passive activity credits allowed for 2023. See instructions . . . . .	<b>33</b> <b>23033</b>
<b>34</b>	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach . . . . . Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	<b>34</b> <b>23034</b>
<b>35</b>	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions . . . . .	<b>35</b> <b>23035</b>
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b> <b>23036&gt;</b>
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b> <b>23037&gt;</b>
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	<b>38</b> <b>23038&gt;</b>

Form **3800** (2023)



**Exhibit 3.12.251-14 (Cont. 2) (01-01-2025)**  
**Form 3800, General Business Credit (2023 Revision)**

Form 3800 (2023)										Page <b>3</b>
<b>Part III</b> Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.										
	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
<b>1a</b>	Form 3468, Part II . . . . .									<b>2301A</b>
<b>b</b>	Form 7207 . . . . .	<b>231BB</b>					<b>231BG</b>	<b>231BH</b>	<b>231BI</b>	<b>231BJ</b>
<b>c</b>	Form 6765 . . . . .									<b>2301C</b>
<b>d</b>	Form 3468, Part III . . . . .	<b>231DB</b>					<b>231DG</b>	<b>231DH</b>	<b>231DI</b>	<b>231DJ</b>
<b>e</b>	Form 8826 . . . . .									<b>2301E</b>
<b>f</b>	Form 8835, Part II . . . . .	<b>231FB</b>					<b>231FG</b>			<b>231FJ</b>
<b>g</b>	Form 7210 . . . . .	<b>231GB</b>					<b>231GG</b>	<b>231GH</b>	<b>231GI</b>	<b>231GJ</b>
<b>h</b>	Form 8820 . . . . .									<b>2301H</b>
<b>i</b>	Form 8874 . . . . .									<b>2301I</b>
<b>j</b>	Form 8881, Part I . . . . .									<b>2301J</b>
<b>k</b>	Form 8882 . . . . .									<b>2301K</b>
<b>l</b>	Form 8864 (diesel) . . . . .									<b>2301L</b>
<b>m</b>	Form 8896 . . . . .									<b>2301M</b>
<b>n</b>	Form 8906 . . . . .									<b>2301N</b>
<b>o</b>	Form 3468, Part IV . . . . .	<b>241OB</b>						<b>241OH</b>	<b>241OI</b>	<b>241OJ</b>
<b>p</b>	Form 8908 . . . . .									<b>2401P</b>
<b>q</b>	Reserved (45Z) . . . . .									
<b>r</b>	Form 8910 . . . . .									<b>2401R</b>
<b>s</b>	Form 8911, Part II . . . . .	<b>241SB</b>					<b>241SG</b>	<b>241SH</b>	<b>241SI</b>	<b>241SJ</b>
<b>t</b>	Form 8830 . . . . .									<b>2401T</b>
<b>u</b>	Form 7213, Part II . . . . .	<b>241UB</b>					<b>241UG</b>	<b>241UH</b>	<b>241UI</b>	<b>241UJ</b>
<b>v</b>	Form 3468, Part V . . . . .									
<b>w</b>	Form 8932 . . . . .									<b>2401W</b>
<b>x</b>	Form 8933 . . . . .	<b>241XB</b>					<b>241XG</b>	<b>241XH</b>	<b>241XI</b>	<b>241XJ</b>
<b>y</b>	Form 8936, Part II . . . . .									<b>2401Y</b>
<b>z</b>	Reserved . . . . .									
<b>aa</b>	Form 8936, Part V . . . . .	<b>25AAB</b>						<b>25AAH</b>	<b>25AAI</b>	<b>25AAJ</b>
<b>bb</b>	Form 8904 . . . . .									<b>251BB</b>
<b>cc</b>	Form 7213, Part I . . . . .									<b>251CC</b>
<b>dd</b>	Form 8881, Part II . . . . .									<b>251DD</b>
<b>ee</b>	Form 8881, Part III . . . . .									<b>251EE</b>
<b>ff</b>	Form 8864, line 8 . . . . .									<b>251FF</b>
<b>gg</b>	Reserved (1gg) . . . . .									
<b>hh</b>	Reserved (1hh) . . . . .									
<b>ii</b>	Reserved (1ii) . . . . .									
<b>jj</b>	Reserved (1jj) . . . . .									
<b>zz</b>	Other credits . . . . .									<b>251ZZ</b>
<b>2</b>	Add lines 1a through 1zz . . . . .									

Form 3800 (2023)

**Exhibit 3.12.251-14 (Cont. 3) (01-01-2025)**  
**Form 3800, General Business Credit (2023 Revision)**

Form 3800 (2023)		Page <b>4</b>							
<b>Part III</b> Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)									
(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844 . . . . .									
4 <b>Specified credits:</b>									
a Form 3468, Part VI . . . . .	<b>254AB</b>					<b>254AG</b>	<b>254AH</b>	<b>254AI</b>	<b>254AJ</b>
b Form 5884 . . . . .									<b>2504B</b>
c Form 6478 . . . . .									<b>2504C</b>
d Form 8586 . . . . .									<b>2504D</b>
e Form 8835, Part II . . . . .	<b>254EB</b>					<b>254EG</b>	<b>254EH</b>	<b>254EI</b>	<b>254EJ</b>
f Form 8846 . . . . .									<b>2504F</b>
g Form 8900 . . . . .									<b>2504G</b>
h Form 8941 . . . . .									<b>2504H</b>
i Form 6765 ESB credit . . . . .									<b>2504I</b>
j Form 8994 . . . . .									<b>2504J</b>
k Form 3468, Part VII . . . . .									<b>2504K</b>
l Reserved (4l) . . . . .									
m Reserved (4m) . . . . .									
z Other specified credits . . . . .									<b>2504Z</b>
5 Add lines 4a through 4z . . . . .									
6 Add lines 2, 3, and 5 . . . . .									

Form **3800** (2023)  
**25IND**

## Exhibit 3.12.251-15 (01-01-2024)

## Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

**DRAFT**

**Fields for Form 1120-REIT and 1120-RIC are shown with REIT/RIC after the field**

Form **8997**

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 1040, 1040-SR, 1040-NR, 1041, 1065, 1120, 1120-F,  
1120-REIT, 1120-RIC, 1120-S, or 990-T.

Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.

OMB No. 1545-0123  
**2025**  
Attachment  
Sequence No. **997**

Name \_\_\_\_\_ Tax identification number (see instructions) \_\_\_\_\_

**Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year**  
If different from last year's ending QOF investment holdings, attach explanation.

(a) QOF EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF		
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF	
261A	261B		261D	261E	261F	261IN
1 Enter the totals, if any, from continuation sheet . . . . .				2612E REIT/RIC	2612F REIT/RIC	
2 Enter the totals from columns (e) and (f) . . . . .						

**Part II Current Tax Year Capital Gains Deferred by Investing in QOF**

(a) QOF EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF		
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF	
262A	262B		262D	262E	262F	262IN
1 Enter the totals, if any, from continuation sheet . . . . .				2622E REIT/RIC	2622F REIT/RIC	
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 . . . . .						

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer? See instructions for more information.

☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.

☐ **No.** Skip the next question and go to Part III.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer**

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.

☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37821R Form **8997** (2025)

Exhibit 3.12.251-15 (Cont. 1) (01-01-2024)

Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

DRAFT

Form 8997 (2025)

Page 2

Part III

Inclusion Events and Certain Other Transfers During the Current Tax Year

(a) QOF EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of \$1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest		
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income	
263A REIT/RIC	263B REIT/RIC		263D REIT/RIC	263E REIT/RIC	263F REIT/RIC	263IN REIT/RIC
1 Enter the totals, if any, from continuation sheet . . . . .						
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .				2632E REIT/RIC	2632F REIT/RIC	

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV

Total QOF Investments Due to Deferrals at Year End (see instructions)

(a) QOF EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment		
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF	
264A	264B		264D	264E	264F	264IN
1 Enter the totals, if any, from continuation sheet . . . . .						
2 Enter the totals from columns (e) and (f) . . . . .				2642E REIT/RIC	2642F REIT/RIC	

Form 8997 (2025)

## Exhibit 3.12.251-16 (01-01-2026)

## Form 8283, Noncash Charitable Contributions

DRAFT

Form **8283**(Rev. December 2025)  
Department of the Treasury  
Internal Revenue Service

## Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction  
of over \$500 for all contributed property.Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **36**

Name(s) shown on your income tax return

Identifying number

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name:

Identifying number:

Check this box if a family pass-through entity made the non-cash charitable contribution. See instructions . . . . . ☐**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.**Part I Information on Donated Property**

2 Check the box that describes the type of property donated. See instructions for definitions.

- 27DPT **a** ☐ Art (contribution of \$20,000 or more) **d** ☐ Other real estate **i** ☐ Vehicles  
**b** ☐ Qualified conservation contribution **e** ☐ Equipment **j** ☐ Clothing and household items  
**b(1)** ☐ Certified historic structure **f** ☐ Securities **k** ☐ Digital assets  
NPS # \_\_\_\_\_ **g** ☐ Collectibles **l** ☐ Other  
**c** ☐ Art (contribution of less than \$20,000) **h** ☐ Intellectual property

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			<b>273AC</b>
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A	<b>273AD</b>		<b>273AF</b>			
B						
C						

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J

Form **8283** (Rev. 12-2025)

**Exhibit 3.12.251-16 (Cont. 1) (01-01-2026)**  
**Form 8283, Noncash Charitable Contributions****DRAFT**

Form 8283 (Rev. 12-2025)

Page **2**

Name(s) shown on your income tax return

Identifying number

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**

Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest \_\_\_\_\_  
If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . . \_\_\_\_\_  
**(2)** For any prior tax years \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):  
Name of charitable organization (donee) \_\_\_\_\_  
Address (number, street, and room or suite no.) \_\_\_\_\_ City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property \_\_\_\_\_

**5a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? 

Yes	No

**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . . 

--	--

**c** Is there a restriction limiting the donated property for a particular use? . . . . . 

--	--

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of  
taxpayer (donor)

Date

**Part IV Declaration of Appraiser—**See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

**Sign****Here**

Appraiser signature

**27ASI**

Date

Appraiser name

Title

Business address (including room or suite no.)

Identifying number

**27AIN**

City or town, state, and ZIP code

**Part V Donee Acknowledgment—**See instructions.This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date **27QDD**Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.Does the organization intend to use the property for an unrelated use? . . . . . ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

**27COE**

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

**27COS**

Title

Date

Form **8283** (Rev. 12-2025)**27MFI**



## Exhibit 3.12.251-17 (01-01-2025)

## Form 6252, Installment Sale Income

DRAFT

Form **6252**

## Installment Sale Income

OMB No. 1545-0228

Attach to your tax return.

Department of the Treasury  
Internal Revenue ServiceUse a separate form for each sale or other disposition of property on the installment method.  
Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.**2025**  
Attachment  
Sequence No. **67**

Name(s) shown on return

Identifying number

<b>1</b>	Description of property	<b>2901</b>	
<b>2a</b>	Date acquired (mm/dd/yyyy)	<b>2902A</b>	<b>b</b> Date sold (mm/dd/yyyy) <b>2902B</b>
<b>3</b>	Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>4</b>	Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Part I Gross Profit and Contract Price.</b> Complete this part for all years of the installment agreement.			
<b>5</b>	Selling price including mortgages and other debts. <b>Don't</b> include interest, whether stated or unstated . . . . .		<b>5</b>
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5 . . . . .	<b>7</b>	<b>2907</b>
<b>8</b>	Cost or other basis of property sold . . . . .	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable . . . . .	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8 . . . . .	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale . . . . .	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12 . . . . .		<b>13</b>
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>don't</b> complete the rest of this form. See instructions . . . . .		<b>14</b>
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0- . . . . .		<b>15</b>
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14 . . . . .		<b>16</b>
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0- . . . . .		<b>17</b>
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17 . . . . .		<b>18</b>
<b>Part II Installment Sale Income.</b> Complete this part for all years of the installment agreement.			
<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.) . . . . .	<b>19</b>	<b>2919</b>
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- . . . . .	<b>20</b>	
<b>21</b>	Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated . . . . .	<b>21</b>	<b>2921</b>
<b>22</b>	Add lines 20 and 21 . . . . .	<b>22</b>	
<b>23</b>	Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated . . . . .	<b>23</b>	<b>2923</b>
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19. This amount cannot be less than zero. See instructions . . . . .	<b>24</b>	
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions . . . . .	<b>25</b>	
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions . . . . .	<b>26</b>	
<b>Part III Related Party Installment Sale Income.</b> <b>Don't</b> complete if you received the final payment this tax year.			
<b>27</b>	Name, address, and taxpayer identifying number of related party . . . . .		
<b>28</b>	Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>29</b>	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.		
<b>a</b>	<input type="checkbox"/> The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . .		
<b>b</b>	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.		
<b>c</b>	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.		
<b>d</b>	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.		
<b>e</b>	<input type="checkbox"/> It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.		
<b>30</b>	Selling price of property sold by related party (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter contract price from line 18 for year of first sale . . . . .	<b>31</b>	
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31 . . . . .	<b>32</b>	
<b>33</b>	Total payments received by the end of this tax year (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0- . . . . .	<b>34</b>	
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . .	<b>35</b>	
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions . . . . .	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions . . . . .	<b>37</b>	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13601R

Form **6252** (2025)

**Exhibit 3.12.251-18 (01-01-2025)****Form 8936, Schedule A, Clean Vehicle Credit Amount****DRAFT****SCHEDULE A  
(Form 8936)**Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return**Clean Vehicle Credit Amount**Attach to your tax return.  
Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137

**2025**Attachment  
Sequence No. **69A**

Identifying number

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
  - Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

**Part I Vehicle Details**

- 1a** Year . . . . . \_\_\_\_\_
- b** Make . . . . . \_\_\_\_\_
- c** Model . . . . . **311VI or 312VI** \_\_\_\_\_
- 2** Vehicle identification number (VIN) (see instructions) . . . . .
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . **311DT or 312DT** \_\_\_\_\_
- 4a** Did you transfer the credit to the dealer at the time of sale?  
☐ **Yes.** Enter the transferred amount shown on the seller's report . . . . . \_\_\_\_\_  
☐ **No.** Go to line 5.
- b** If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c . ☐
- 5** Does the VIN entered on line 2 belong to a **new clean vehicle** acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part II.  
☐ **No.** Go to line 6.
- 6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part IV.  
☐ **No.** Go to line 7.
- 7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part V.  
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

**Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle**

- 8a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?  
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.  
☐ **No.** Go to line 8b.
- b** Are you filing this form with an individual income tax return?  
☐ **Yes.** Go to line 8c.  
☐ **No.** Skip lines 8c and 8d and go to line 8e.
- c** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?  
☐ **Yes.** Go to line 8d.  
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.
- d** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.  
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.  
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

For Paperwork Reduction Act Notice, see the Form 8936 instructions.

Cat. No. 93602W

Schedule A (Form 8936) 2025



## Exhibit 3.12.251-18 (Cont. 1) (01-01-2025)

## Form 8936, Schedule A, Clean Vehicle Credit Amount

**DRAFT**

Schedule A (Form 8936) 2025

Page **2****Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle** (continued)

- e** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

<b>9</b>	Tentative credit amount (see instructions) . . . . .	<b>9</b>	<b>31109 or 31209</b>
<b>10</b>	Business/investment use percentage (see instructions) . . . . .	<b>10</b>	%
<b>11</b>	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below . . . . .	<b>11</b>	<b>31111 or 31211</b>

**Part III Credit Amount for Personal Use Part of New Clean Vehicle**

<b>12</b>	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 . . . . .	<b>12</b>	
-----------	--	-----------	--

**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** Go to line 13b.
- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
- ☐ **Yes.** Go to line 13c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
- ☐ **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
- ☐ **No.** Go to line 13e.
- e** Is the sales price of the vehicle more than \$25,000?
- ☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
- ☐ **No.**
- f** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
- ☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
- ☐ **No.**

<b>14</b>	Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b>	Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b>	Maximum vehicle credit amount . . . . .	<b>16</b>	\$4,000
<b>17</b>	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b>	<b>31117 or 31217</b>

Schedule A (Form 8936) 2025

Exhibit 3.12.251-18 (Cont. 2) (01-01-2025)  
Form 8936, Schedule A, Clean Vehicle Credit Amount

DRAFT

Schedule A (Form 8936) 2025

Page **3**

Part V

Credit Amount for Qualified Commercial Clean Vehicle

18a

If making an elective payment election, enter the IRS-issued registration number for the vehicle

b

Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.

☐ Yes.

☐ No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception applies.

c

Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

☐ Yes.

☐ No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

d

Is the vehicle also powered in part by gas or diesel? See instructions.

☐ Yes.

☐ No.

e

Enter the vehicle's gross vehicle weight rating (GVWR)

19

Enter the cost or other basis of the vehicle. See instructions

19

20

Section 179 expense deduction (see instructions)

20

21

Subtract line 20 from line 19

21

22

Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")

22

23

Enter the incremental cost of the vehicle. See instructions

23

24

Enter the smaller of line 22 or line 23

24

25

Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)

25

26

Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936

26

31126 or 31226

Schedule A (Form 8936) 2025

31RDV

313IN

## Exhibit 3.12.251-19 (01-01-2026)

## Form 4255 - Certain Credit Recapture, Excessive Payments, and Penalties

<b>DRAFT</b> <b>Form 4255</b> <small>(Rev. December 2025)</small> Department of the Treasury Internal Revenue Service		<b>INFORMATION ONLY</b> <b>Certain Credit Recapture, Excessive Payments, and Penalties</b> Attach to your tax return. Go to <a href="http://www.irs.gov/Form4255">www.irs.gov/Form4255</a> for instructions and the latest information.						OMB No. 1545-0123 Attachment Sequence No. <b>172</b>	
Name(s) as shown on return							Identifying number		
<b>Part I Summary.</b> Complete the rest of Form 4255 as applicable before completing this part. See instructions.									
Prior year(s) credit or deduction from:	Amounts from prior year(s) returns						Recapture		
	(a) Credit or deduction claimed in prior year(s) (as adjusted, if applicable)	(b) Gross elective payment election (EPE) amount portion of column (a)	(c) Gross EPE amount in column (b) applied against regular tax (section 38(c) limit)	(d) Net EPE amount. Subtract column (c) from column (b)	(e) Non-EPE credit (excess of column (a) over column (b)) that was applied against regular tax	(f) Carryover. Subtract the sum of columns (b) and (e) from column (a)	(g) Recapture percentage. Enter "N/A" if more than one recapture event on one line	(h) Amount of column (a) recaptured, including reduction of carryover. See instructions for basis increase	(i) Portion of column (h) reducing credit carryover in column (f)
1a Form 7207									
b Form 3468, Part III									
c Form 7210									
d Form 3468, Part IV									
e Form 7218									
f Form 7213, Part II									
g Form 3468, Part V									
h Form 8936, Part V									
i Form 7211									
j Form 3468, Part VI									
k Form 8835									
l Form 3468, Part II									
m Form 3468, Part VII									
n Form 8908									
o Form 7205									
z Other line 1 amount									
2a Form 8933									
b Form 8911									
z Other line 2 amount									
3 Total									

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 41488C **Form 4255** (Rev. 12-2025)

**Exhibit 3.12.251-19 (Cont. 1) (01-01-2026)****Form 4255 - Certain Credit Recapture, Excessive Payments, and Penalties****DRAFT****INFORMATION ONLY**

Form 4255 (Rev. 12-2025)

Page **2**

<b>Part I Summary.</b> Complete the rest of Form 4255 as applicable before completing this part. See instructions. <i>(continued)</i>									
Prior year(s) credit or deduction from:	Recapture			Excessive Payments (EPs), Excessive Credit Transfers, and Penalties					
	(j) Portion of column (h) recapturing non-EPE credit applied against regular tax in column (e)	(k) Portion of column (h) recapturing gross EPE amount applied against regular tax from column (c)	(l) Portion of column (h) recapturing net EPE amount from column (d)	(m)(1) Section 6416(g)(2)(A)(i) excessive credit transfer	(m)(2) Section 6416(g)(2)(A)(ii) 20% of excessive credit transfer	(m)(3) Section 6416(g)(3) credit transfer recapture	(n)(1) If you owe an EP related to a gross EPE in column (b), enter the net EPE portion from column (d)	(n)(2) If you owe an EP, enter the portion of the EP not in column (n)(1) (excluding any 20% EP)	(n)(3) If you owe an EP, enter any 20% EP you owe
<b>1a</b> Form 7207									
<b>b</b> Form 3468, Part III									
<b>c</b> Form 7210									
<b>d</b> Form 3468, Part IV									
<b>e</b> Form 7218									
<b>f</b> Form 7213, Part II									
<b>g</b> Form 3468, Part V									
<b>h</b> Form 8936, Part V									
<b>i</b> Form 7211									
<b>j</b> Form 3468, Part VI									
<b>k</b> Form 8835									
<b>l</b> Form 3468, Part II									
<b>m</b> Form 3468, Part VII									
<b>n</b> Form 8908									
<b>o</b> Form 7205									
<b>z</b> Other line 1 amount									
<b>2a</b> Form 8933									
<b>b</b> Form 8911									
<b>z</b> Other line 2 amount									
<b>3</b> Total									

Form **4255** (Rev. 12-2025)

## Exhibit 3.12.251-19 (Cont. 2) (01-01-2026)

## Form 4255 - Certain Credit Recapture, Excessive Payments, and Penalties

**DRAFT**

Form 4255 (Rev. 12-2025)

Page **3****Part I** **Summary.** Complete the rest of Form 4255 as applicable before completing this part. See instructions. (continued)

Prior year(s) credit or deduction from:	Excessive Payments (EPs), Excessive Credit Transfers, and Penalties						Totals by Type			
	(o)(1) Prevailing wage penalty amounts related to a net EPE amount	(o)(2) Prevailing wage penalty amounts related to a non-net EPE amount	(o)(3) Prevailing wage penalty amounts not related to an EPE amount	(p)(1) Apprenticeship penalty amounts related to a net EPE amount	(p)(2) Apprenticeship penalty amounts related to a non-net EPE amount	(p)(3) Apprenticeship penalty amounts not related to an EPE amount	(q) Amount that can be reduced by nonrefundable credits. See instructions	(r) Amount that cannot be reduced by nonrefundable credits. See instructions	(s) Add columns (j) and (h)(1)	(t) Add columns (h)(3), (o)(1), (o)(2), (p)(1), and (p)(2)
<b>1a</b> Form 7207									<b>351AS</b>	<b>351AT</b>
<b>b</b> Form 3468, Part III									<b>351BS</b>	<b>351BT</b>
<b>c</b> Form 7210									<b>351CS</b>	<b>351CT</b>
<b>d</b> Form 3468, Part IV									<b>351DS</b>	<b>351DT</b>
<b>e</b> Form 7218									<b>351ES</b>	<b>351ET</b>
<b>f</b> Form 7213, Part II									<b>351FS</b>	<b>351FT</b>
<b>g</b> Form 3468, Part V									<b>351GS</b>	<b>351GT</b>
<b>h</b> Form 8936, Part V									<b>351HS</b>	<b>351HT</b>
<b>i</b> Form 7211									<b>351IS</b>	<b>351IT</b>
<b>j</b> Form 3468, Part VI									<b>351JS</b>	<b>351JT</b>
<b>k</b> Form 8835									<b>351KS</b>	<b>351KT</b>
<b>l</b> Form 3468, Part II										
<b>m</b> Form 3468, Part VII										
<b>n</b> Form 8908										
<b>o</b> Form 7205										
<b>z</b> Other line 1 amount										
<b>2a</b> Form 8933									<b>352AS</b>	<b>352AT</b>
<b>b</b> Form 8911									<b>352BS</b>	<b>352BT</b>
<b>z</b> Other line 2 amount										
<b>3</b> Total										

Form **4255** (Rev. 12-2025)

**Form 1120-C, U.S. Income Tax Return for Cooperative Associations**

Cat. No. 33761M (10-17-2025)  
Any line marked with a #  
is for **Official Use Only**

## Exhibit 3.12.251-20 (Cont. 1) (01-01-2026)

## Form 1120-C, U.S. Income Tax Return for Cooperative Associations

DRAFT

Form 1120-C (2025)

Page **2**

<b>27</b>	<b>Taxable income.</b> Subtract line 26c from line 25c. See instructions . . . . .	<b>27</b>	<b>06TI</b>
<b>28</b>	<b>Total tax</b> (Schedule J, line 11) . . . . .	<b>28</b>	<b>07TTX 07MCT</b>
<b>29</b>	Net section 1062 tax liability due this year, from Form 1062 . . . . .	<b>29</b>	<b>0729</b>
<b>30a</b>	Preceding year's overpayment credited to current year . . . . .	<b>30a</b>	<b>07PYO</b>
<b>b</b>	Current year's estimated tax payments . . . . .	<b>30b</b>	<b>07EPA</b>
<b>c</b>	Current year's refund applied for on Form 4466 . . . . .	<b>30c</b>	<b>( 07CYR )</b>
<b>d</b>	Tax deposited with Form 7004 . . . . .	<b>30d</b>	<b>07EXT</b>
<b>e</b>	Credit for tax paid on undistributed capital gains (attach Form 2439) . . . . .	<b>30e</b>	<b>07RIC</b>
<b>f</b>	Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>30f</b>	
<b>g</b>	Section 1383 adjustment (see instructions) . . . . .	<b>30g</b>	<b>07SEC</b>
<b>h</b>	Elective payment election amount from Form 3800 . . . . .	<b>30h</b>	<b>07EPE</b>
<b>i</b>	Net tax liability deferred on sale of farmland. Enter amount from Form 1062 . . . . .	<b>30i</b>	<b>07FRM</b>
<b>z</b>	Other (see instructions—attach statement) . . . . .	<b>30z</b>	<b>07OTH</b>
<b>31</b>	Total payments, refundable credits, section 1062 net tax liability, and adjustments. Combine lines 30a through 30z . . . . .	<b>31</b>	
<b>32</b>	Estimated tax penalty. See instructions. Check if Form 2220 is attached . . . . . <input type="checkbox"/>	<b>32</b>	<b>07ESP</b>
<b>33</b>	<b>Amount owed.</b> If line 31 is smaller than the total of lines 28, 29, and 32, enter amount owed . . . . .	<b>33</b>	<b>07B/R+</b>
<b>34</b>	<b>Overpayment.</b> If line 31 is larger than the total of lines 28, 29, and 32, enter amount overpaid . . . . .	<b>34</b>	<b>07B/R-</b>
<b>35</b>	Enter amount of line 34 you want: <b>a Credited to 2026 estimated tax</b> <b>07CRE</b> <b>b Refunded</b> <b>35b</b>		
<b>c</b>	Routing number <b>60RTN</b> <b>60TDA</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>e</b>	Account number <b>60DAN</b>		

<b>Schedule C Dividends, Inclusions, and Special Deductions</b> (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions ((a) × (b))
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		50	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .		65	
<b>3</b>	Dividends on certain debt-financed stock of domestic and foreign corporations . . . . .		See instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		23.3	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		26.7	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs . . . . .		50	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .		65	
<b>8</b>	Dividends from wholly owned foreign subsidiaries . . . . .		100	
<b>9</b>	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations . . . . .		See instructions	
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 . . . . .		100	
<b>11</b>	Dividends from affiliated group members . . . . .		100	
<b>12</b>	Dividends from certain FSCs . . . . .		See instructions	
<b>13</b>	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) . . . . .		100	
<b>14</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends) . . . . .			
<b>15</b>	Reserved for future use . . . . .			
<b>16a</b>	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) . . . . .		100	
<b>b</b>	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) . . . . .			
<b>c</b>	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions) . . . . .			
<b>17</b>	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992) . . . . .			
<b>18</b>	Gross-up for foreign taxes deemed paid (see instructions) . . . . .			
<b>19</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3 . . . . .			
<b>20</b>	Other dividends . . . . .			
<b>21</b>	Deduction for dividends paid on certain preferred stock of public utilities . . . . .			
<b>22</b>	Section 250 deduction (attach Form 8993) (see instructions for limitations) . . . . .			
<b>23</b>	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4 . . . . .			
<b>24</b>	<b>Total special deductions.</b> Add column (c), lines 9 through 13, 16, 21, and 22. Enter here and on page 1, line 26b . . . . .			

Form **1120-C** (2025)



## Exhibit 3.12.251-20 (Cont. 2) (01-01-2026)

## Form 1120-C, U.S. Income Tax Return for Cooperative Associations

**DRAFT**

Form 1120-C (2025)

Page **3****Schedule G Allocation of Patronage and Nonpatronage Income and Deductions****Note:** Before completing Schedule G, see Schedule K, question 14.

	(a) Patronage	(b) Nonpatronage
<b>1</b> Gross receipts or sales	<b>1</b>	
<b>2</b> Cost of goods sold	<b>2</b>	
<b>3</b> Gross profit. Subtract line 2 from line 1	<b>3</b>	
<b>4</b> Other income	<b>4</b>	
<b>5 Total income.</b> Combine lines 3 and 4	<b>5</b> <b>10TIP</b>	<b>10TIN</b>
<b>6a</b> Section 199A(g) deduction (see instructions)	<b>6a</b>	
<b>b</b> Other deductions	<b>6b</b>	
<b>c</b> Total deductions. Add lines 6a and 6b	<b>6c</b> <b>10TDP</b>	<b>10TDN</b>
<b>7</b> Taxable income before section 1382, NOL, and special deductions. Subtract line 6c from line 5	<b>7</b>	
<b>8</b> Deductions and adjustments under section 1382 from Schedule H, line 5 (see instructions)	<b>8</b>	
<b>9a</b> Net operating loss deduction (attach statement)	<b>9a</b> <b>10NLD</b>	<b>10NDN</b>
<b>b</b> Special deductions (see instructions)	<b>9b</b> <b>10SDP</b>	<b>10SDN</b>
<b>10 Taxable income.</b> Subtract the total of lines 8, 9a, and 9b from line 7	<b>10</b>	
<b>11</b> Combined taxable income. Combine columns (a) and (b) of line 10. See instructions	<b>11</b>	
<b>12</b> Unused patronage loss (see instructions)	<b>12</b> <b>10UPL</b>	
<b>13</b> Unused nonpatronage loss (see instructions)	<b>13</b>	<b>10UNL</b>

**Schedule H Deductions and Adjustments Under Section 1382** (see instructions)

<b>1</b> Dividends paid on capital stock (section 521 cooperatives only)	<b>1</b>	
<b>2</b> Nonpatronage income allocated to patrons (section 521 cooperatives only)	<b>2</b>	
<b>3</b> Patronage dividends:		
<b>a</b> Money	<b>3a</b> <b>10PDM</b>	
<b>b</b> Qualified written notices of allocation	<b>3b</b> <b>10PDQ</b>	
<b>c</b> Other property (except nonqualified written notices of allocation)	<b>3c</b>	
<b>d</b> Money or other property (except written notices of allocation) in redemption of nonqualified written notices of allocation	<b>3d</b>	
<b>4</b> Section 199A(g) deduction allocated to patrons (see instructions)	<b>4</b> ( )	
<b>5 Total.</b> Combine lines 1 through 4. Enter here and on page 1, line 25b, and Schedule G, line 8	<b>5</b>	

**Schedule J Tax Computation** (see instructions)

<b>1a</b> Income tax (see instructions)	<b>1a</b> <b>07GIT</b>		<b>07GVT</b>
<b>b</b> Section 1291 tax from Form 8621	<b>1b</b> <b>08SEC</b>		
<b>c</b> Tax adjustment from Form 8978	<b>1c</b> <b>08TAJ</b>		
<b>d</b> Base erosion minimum tax from Form 8991	<b>1d</b> <b>08BET</b>		
<b>e</b> Amount from Form 4255, Part I, line 3, column (q)	<b>1e</b> <b>08CTR</b>		
<b>z</b> Other chapter 1 tax	<b>1z</b> <b>08OCT</b>		
<b>2</b> Total income tax. Add lines 1a through 1z	<b>2</b>		
<b>3</b> Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	<b>3</b> <b>08CAM</b>		
<b>4</b> Add lines 2 and 3	<b>4</b>		
<b>5a</b> Foreign tax credit (attach Form 1118)	<b>5a</b> <b>08FTC</b>		
<b>b</b> Credit from Form 8834 (see instructions)	<b>5b</b> <b>08QEV</b>		
<b>c</b> General business credit (see instructions—attach Form 3800)	<b>5c</b> <b>08GBC</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8827)	<b>5d</b> <b>08PY2</b>		
<b>e</b> Bond credits from Form 8912 (attach Form 8912)	<b>5e</b> <b>08CEB</b>		
<b>z</b> Other (see instructions—attach statement)	<b>5z</b> <b>08OTR</b>		
<b>6 Total credits.</b> Add lines 5a through 5z	<b>6</b> <b>08TSC</b>	<b>08SCV</b>	
<b>7</b> Subtract line 6 from line 4	<b>7</b>		
<b>8a</b> Amount from Form 4255, Part I, line 3, column (r)	<b>8a</b> <b>08TRI</b>		
<b>b</b> Recapture of low-income housing credit (attach Form 8611)	<b>8b</b> <b>08RLI</b>		
<b>c</b> Alternative tax on qualifying shipping activities (attach Form 8902)	<b>8c</b>		
<b>z</b> Other (see instructions—attach statement)	<b>8z</b>		
<b>9 Total.</b> Add lines 8a through 8z	<b>9</b>		
<b>10a</b> Total tax before deferred taxes. Add lines 7 and 9	<b>10a</b>		
<b>b</b> Deferred tax on the cooperative's share of undistributed earnings of a qualified electing fund	<b>10b</b>		
<b>z</b> Other deferred taxes (see instructions)	<b>10z</b>		
<b>11 Total tax.</b> Subtract the sum of lines 10b and 10z from line 10a. Enter here and on page 2, line 28	<b>11</b>		

Form **1120-C** (2025)



## Exhibit 3.12.251-20 (Cont. 3) (01-01-2026)

## Form 1120-C, U.S. Income Tax Return for Cooperative Associations

DRAFT

Form 1120-C (2025)

Page 4

**Schedule K** Other Information (see instructions)

	Yes	No
<b>1</b> Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____		
<b>2</b> See the instructions and enter the:		
<b>a</b> Business activity code no. <b>01NAI</b>		
<b>b</b> Business activity _____		
<b>c</b> Product or service _____		
<b>d</b> Date of incorporation _____		
<b>3</b> Check the accounting method used to compute distributable patronage:		
<b>a</b> <input type="checkbox"/> Book <b>b</b> <input type="checkbox"/> Tax <b>c</b> <input type="checkbox"/> Other (specify) _____		
<b>4</b> At the end of the tax year, did the cooperative own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) _____ If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
<b>5</b> Is the cooperative a subsidiary in an affiliated group or a parent–subsidiary controlled group? _____ If "Yes," enter name and EIN of the parent corporation <b>03PNC 03PIN</b>		<b>03KO4</b>
<b>6</b> At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the cooperative's voting stock? (For rules of attribution, see section 267(c).) _____ If "Yes," attach a statement showing name and identifying number. Do not include any information already entered in <b>5</b> above. Enter percentage owned _____		
<b>7</b> Enter the cooperative's total assets. See instructions \$ _____		
<b>8</b> At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the cooperative entitled to vote, or (b) the total value of all classes of stock of the cooperative? _____ If "Yes," enter: (a) Percentage owned _____ and (b) Owner's country _____		
<b>c</b> The cooperative may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached <b>03K8C</b>		
<b>9</b> Check this box if the cooperative issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the cooperative may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>10</b> Enter the amount of tax-exempt income received or accrued during this tax year (for example, interest or extraterritorial income) \$ _____		
<b>11a</b> Enter the number of foreign patrons at the end of the tax year _____		
<b>b</b> Enter the total amount of patronage distributions described in (or deducted under) IRC 1382(b) paid or allocated to foreign patrons \$ _____		
<b>12</b> If the cooperative has an NOL for the tax year and is electing to forego the carryback period, check here. See instructions <input type="checkbox"/> If filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
<b>13</b> Enter the available NOL carryover from prior tax years. Do not reduce it by any deduction on page 1, line 26a. Patronage \$ _____ Nonpatronage \$ _____		
<b>14</b> Are the cooperative's total receipts (page 1, line 1a plus lines 4 through 9) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? _____ If "Yes," the cooperative is not required to complete Schedule G, L, M-1, or M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year \$ _____		
<b>15</b> Enter the amount of outstanding nonqualified notices of allocation (attach statement) _____		
<b>16</b> Does the cooperative have gross receipts of at least \$500 million in any of the 3 preceding tax years? (see section 59A(e) (2) and (3)). If "Yes," complete and attach Form 8991 _____		
<b>17</b> Did the cooperative have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? (see instructions) _____		
<b>18</b> Does the cooperative satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions _____		
<b>a</b> The cooperative owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
<b>b</b> The cooperative's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the cooperative has business interest expense.		
<b>c</b> The cooperative is a tax shelter and the cooperative has business interest expense.		
<b>19</b> Is the cooperative a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions _____		<b>03CGC</b>
<b>20</b> Corporate Alternative Minimum Tax:		
<b>a</b> Was the cooperative an applicable corporation under section 59(k)(1) in any prior tax year? _____ If "Yes," go to question 20b. If "No," skip to question 20c.		<b>0320A</b>
<b>b</b> Is the cooperative an applicable corporation under section 59(k)(1) in the current tax year because the cooperative was an applicable corporation in the prior tax year? _____ If "Yes," complete and attach Form 4626. If "No," continue to question 20c.		<b>0320B</b>
<b>c</b> Does the cooperative meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions _____ If "No," complete and attach Form 4626. If "Yes," the cooperative is not required to file Form 4626.		<b>0320C</b>

Form 1120-C (2025)

## Exhibit 3.12.251-20 (Cont. 4) (01-01-2026)

## Form 1120-C, U.S. Income Tax Return for Cooperative Associations

**DRAFT**

Form 1120-C (2025)

Page **5**

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
<b>1</b>	Cash . . . . .				
<b>2a</b>	Trade notes and accounts receivable . . . . .			<b>11TNE</b>	
<b>b</b>	Less allowance for bad debts . . . . .	( )		( )	
<b>3</b>	Inventories . . . . .				
<b>4</b>	Other current assets (attach statement) . . . . .				
<b>5</b>	Investments (see instructions) . . . . .				
<b>6</b>	Loans to shareholders . . . . .				
<b>7</b>	Mortgage and real estate loans . . . . .				
<b>8a</b>	Buildings and other depreciable assets . . . . .				
<b>b</b>	Less accumulated depreciation . . . . .	( )		( )	
<b>9a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .	( )		( )	
<b>10</b>	Land (net of amortization) . . . . .				
<b>11a</b>	Intangible assets (amortizable only) . . . . .				
<b>b</b>	Less accumulated amortization . . . . .	( )		( )	
<b>12</b>	Other assets (attach statement) . . . . .		<b>11OAB</b>		<b>11OAE</b>
<b>13</b>	<b>Total assets</b> . . . . .				<b>11TAE</b>
<b>Liabilities and Capital</b>					
<b>14</b>	Accounts payable . . . . .				
<b>15</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>16</b>	Other current liabilities (attach statement) . . . . .				
<b>17</b>	Loans from shareholders . . . . .				
<b>18</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>19</b>	Other liabilities (attach statement) . . . . .				
<b>20</b>	Capital stock: <b>a</b> Preferred stock . . . . .				
	<b>b</b> Common stock . . . . .				
<b>21</b>	Additional paid-in capital . . . . .				
<b>22</b>	Patronage dividends allocated in noncash form . . . . .				
<b>23</b>	Per-unit retains allocated in noncash form . . . . .				
<b>24</b>	Retained earnings—Appropriated (attach statement) . . . . .				
<b>25</b>	Retained earnings—Unappropriated . . . . .				
<b>26</b>	Adjustments to shareholders' equity (attach statement) . . . . .				
<b>27</b>	Less cost of treasury stock . . . . .		( )		( )
<b>28</b>	<b>Total liabilities and capital</b> . . . . .				
<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return</b>					
<b>Note:</b> The cooperative may be required to file Schedule M-3. See instructions.					
<b>1</b>	Net income (loss) per books . . . . .		<b>7</b>	Income recorded on books this year not included in this tax return (itemize):	
<b>2</b>	Federal income tax per books . . . . .			Tax-exempt interest \$ . . . . .	
<b>3</b>	Excess of capital losses over capital gains . . . . .				
<b>4</b>	Income subject to tax not recorded on books this year (itemize): . . . . .				
<b>5</b>	Expenses recorded on books this year not deducted in this return (itemize):		<b>8</b>	Deductions in this tax return not charged against book income this year (itemize):	
<b>a</b>	Depreciation . . . . . \$ . . . . .		<b>a</b>	Depreciation . . . . . \$ . . . . .	
<b>b</b>	Charitable contributions \$ . . . . .		<b>b</b>	Charitable contributions \$ . . . . .	
<b>c</b>	Travel and entertainment \$ . . . . .				
<b>6</b>	Add lines 1 through 5 . . . . .		<b>9</b>	Add lines 7 and 8 . . . . .	
			<b>10</b>	Income (page 1, line 25a)—line 6 less line 9	
<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)</b>					
<b>1</b>	Balance at beginning of year . . . . .		<b>5</b>	Distributions: <b>a</b> Cash . . . . .	
<b>2</b>	Net income (loss) per books . . . . .			<b>b</b> Stock . . . . .	
<b>3</b>	Other increases (itemize): . . . . .			<b>c</b> Property . . . . .	
			<b>6</b>	Other decreases (itemize): . . . . .	
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>7</b>	Add lines 5 and 6 . . . . .	
			<b>8</b>	Balance at end of year (line 4 less line 7)	

Form **1120-C** (2025)

Exhibit 3.12.251-21 (01-01-2026)

Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

DRAFT	<b>Program Code-11550 MFT-02</b>		<b>01TXP</b>	
	<b>Form 1120-F</b>		<b>U.S. Income Tax Return of a Foreign Corporation</b>	
	<small>For calendar year 2025, or tax year beginning 01TXB, 2025, and ending _____, 20____</small>		<small>OMB No. 1545-0123</small>	
	<small>Go to <a href="http://www.irs.gov/Form1120F">www.irs.gov/Form1120F</a> for instructions and the latest information.</small>		2025	
<b>Name</b> <b>01NC</b> <small>Number and street. If a P.O. box, see instructions.</small>		<b>Employer identification number</b> <b>01EIN</b> <small>Check box(es) if:</small> <input type="checkbox"/> Name or address change <input type="checkbox"/> Initial return <input type="checkbox"/> First post-merger return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return		
<b>02CON</b> <b>02FAD</b> <b>02ADD</b> <small>City or town State or province Country</small>		<b>02ZIP</b> <small>ZIP or foreign postal code</small>		
<b>02CTY</b> <b>02ST</b>				
<b>03COIA</b> Country of incorporation _____		<b>E</b> If the corporation had an agent in the United States at any time during the tax year, enter: <b>01CCC</b> (1) Type of agent _____ (2) Name _____ (3) Address _____		
<b>B</b> Foreign country under whose laws the income reported on this return is also subject to tax _____				
<b>C</b> Date incorporated _____				
<b>D</b> (1) Location of corporation's primary books and records (city, province or state, and country) _____				
<b>03AOC</b> (2) Principal location of worldwide business _____				
<b>03USO</b> (3) If the corporation maintains an office or place of business in the United States, check here <input type="checkbox"/>		<b>F</b> See the instructions and enter the corporation's principal: (1) Business activity code number <b>01NAI</b> (2) Business activity _____ (3) Product or service _____		
<b>1</b> Tax from Section I, line 11, page 4		<b>1</b> <b>04TXI</b>		
<b>2</b> Tax from Section II, Schedule J, line 9, page 6		<b>2</b> <b>04TII</b>		
<b>3</b> Tax from Section III (add lines 6 and 10 on page 7)		<b>3</b> <b>04III</b>		
<b>4</b> Total tax. Add lines 1 through 3		<b>4</b> <b>07TTX</b> <b>07MCT</b>		
<b>5a</b> Preceding year's overpayment credited to the current year		<b>5a</b> <b>07PYO</b>		
<b>5b</b> Current year's estimated tax payments		<b>5b</b> <b>07EPA</b>		
<b>5c</b> Current year's refund applied for on Form 4466		<b>5c</b> <b>07CYR</b>		
<b>5d</b> Reserved for future use		<b>5d</b>		
<b>5e</b> Tax deposited with Form 7004		<b>5e</b> <b>07EXT</b>		
<b>5f</b> Credit for tax paid on undistributed capital gains (attach Form 2439)		<b>5f</b> <b>07RIC</b>		
<b>5g</b> Credit for federal tax paid on fuels (attach Form 4136). See instructions		<b>5g</b>		
<b>5h</b> Reserved for future use		<b>5h</b>		
<b>5i</b> U.S. income tax paid or withheld at source (add amount from Section I, line 12 (on page 4) and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))		<b>5i</b> <b>07USI</b>		
<b>5j</b> Elective payment election amount from Form 3800		<b>5j</b> <b>07EPE</b>		
<b>5z</b> Total payments. Combine lines 5a through 5j		<b>5z</b>		
<b>6</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		<b>6</b> <b>07ESP</b>		
<b>7</b> Amount owed. If line 5z is smaller than the total of lines 4 and 6, enter amount owed		<b>7</b> <b>07B/R+</b>		
<b>8a</b> Overpayment. If line 5z is larger than the total of lines 4 and 6, enter amount overpaid		<b>8a</b> <b>07B/R-</b>		
<b>b</b> Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 9)		<b>8b</b> <b>07CTW</b>		
<b>9a</b> Enter portion of line 8a you want: a. Credited to 2026 estimated tax <b>07CRE</b> b. Refunded		<b>9b</b>		
<b>c</b> Routing number <b>60RTN</b> <b>d</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <b>60TDA</b>		<b>9b</b>		
<b>e</b> Account number <b>60DAN</b>		<b>9b</b>		
<small>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.</small>				
<b>Sign Here</b>		<b>01CBI</b>		
Signature of officer _____ Date _____ Title _____		May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Paid Preparer Use Only</b>		<b>PTIN</b>		
Preparer's name _____ Preparer's signature _____ Date _____		<input type="checkbox"/> Check <input type="checkbox"/> if self-employed <b>01PSN</b>		
Firm's name _____		Firm's EIN <b>01PEN</b>		
Firm's address _____		Phone no. <b>01PTN</b>		
<small>For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 114701 Form 1120-F (2025)</small>				
<b>03TPC</b>				

Exhibit 3.12.251-21 (Cont. 1) (01-01-2026)

Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

DRAFT

Form 1120-F (2025)

Page 2

Additional Information (continued from page 1)

	Yes	No
H Did the corporation's method of accounting change from the preceding tax year? . . . . . If "Yes," attach a statement with an explanation.		
I Did the corporation's method of determining income change from the preceding tax year? . . . . . If "Yes," attach a statement with an explanation.		
J Did the corporation file a U.S. income tax return for the preceding tax year? . . . . .		
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? . . . . . (2) If the answer to question K(1) is "Yes," is the corporation's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? . . . . . (3) If the answer to question K(1) is "No," was the corporation engaged in the trading of securities or commodities described in section 864(b)(2)(A)(i) or section 864(b)(2)(B)(i)? . . . . . If the answer to question K(3) is "Yes," enter the name of the resident broker, commission agent, custodian, or other independent agent who effects transactions in stocks and securities in the United States on the corporation's behalf:  (4) If the answer to question K(1) is "No," was the corporation engaged in the trading of securities or commodities described in section 864(b)(2)(A)(ii) or section 864(b)(2)(B)(ii)? . . . . . If the answer to question K(4) is "Yes," enter the name of any resident broker, commission agent, custodian, or other agent who effects transactions in stocks and securities in the United States on the corporation's behalf:  If the answer to question K(4) is "Yes," enter the name of any partnership that effects transactions in the United States in securities or commodities (either directly or through an employee, broker, commission agent, custodian, or other agent) in which the corporation is a partner:  L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? . . . . . If "Yes," enter the name of the foreign country:  M Did the corporation have any transactions with related parties? . . . . . If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached _____ N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) . . . . . O Is the corporation a personal service corporation? (See instructions for definition.) . . . . . P Enter tax-exempt interest received or accrued during the tax year (see instructions) \$ _____ Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) . . . . . If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year. R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) <input type="checkbox"/> S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on Section II, line 30a, page 5.) \$ _____ T Is the corporation a subsidiary in a parent-subsidiary controlled group? . . . . . If "Yes," enter the parent corporation's: (1) EIN <u>03PIN</u> (2) Name <u>03PNC</u>  U (1) Is the corporation a dealer under section 475? . . . . . (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? . . . . . V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) . . . . . If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned _____ W (1) Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? . . . . . If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? . . . . . If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		

Form 1120-F (2025)

## Exhibit 3.12.251-21 (Cont. 2) (01-01-2026)

## Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

**DRAFT**

Form 1120-F (2025)

Page **3****Additional Information** (continued from page 2)

	Yes	No
<b>X</b> During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? . . . . .		<b>03Q01</b>
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
<b>Y</b> (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? . . . . .		
If "Yes," attach Schedule P. See instructions.		
(2) During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business in the United States? . . . . .		<b>03Q03</b>
If "Yes," attach Schedule P (Form 1120-F). See instructions.		
(3) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership? . . . . .		
<b>Z</b> (1) Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations? . . . . .		
(2) Has the corporation recognized any interbranch amounts? . . . . .		
If "Yes," attach statement (see instructions).		
<b>AA</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . .		
If "Yes," complete and attach Schedule UTP.		
<b>BB</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . .		
<b>CC</b> Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? . . . . .		
(1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions).		
(2) If "Yes," enter the QI-EIN <b>03EIN</b> . . . . .		
<b>DD</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? . . . . .		
If "Yes," complete and attach Form 8991.		
<b>EE</b> During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? . . . . .		
If "Yes," enter the total amount of the disallowed deductions . . . . . \$ . . . . .		
<b>FF</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)? . . . . .		
<b>GG</b> Does the corporation satisfy <b>one or more</b> of the following (see instructions)? . . . . .		
(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
(2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the corporation has business interest expense.		
(3) The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
<b>HH</b> Does the corporation intend to self-certify as a Qualified Opportunity Fund? . . . . .		<b>03QII</b>
If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$ <b>03QOF</b> . . . . .		
<b>II</b> Is the corporation a member of a controlled group? . . . . .		
If "Yes," attach Schedule O (Form 1120). See instructions.		
<b>JJ</b> Corporate Alternative Minimum Tax:		
(1) Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? . . . . .		<b>03JJ1</b>
If "Yes," go to question JJ(2).		
If "No," skip to question JJ(3).		
(2) Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? . . . . .		<b>03JJ2</b>
If "Yes," complete and attach Form 4626.		
If "No," continue to question JJ(3).		
(3) Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year (see instructions)? . . . . .		<b>03JJ3</b>
If "Yes," the corporation is not required to file Form 4626.		
If "No," complete and attach Form 4626.		
<b>KK</b> Reserved for future use . . . . .		

Form **1120-F** (2025)



Exhibit 3.12.251-21 (Cont. 3) (01-01-2026)

Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

DRAFT

INFORMATION ONLY

Form 1120-F (2025)

Page 4

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these gross income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. If the corporation is claiming a lower treaty rate, also complete item W on page 2. If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each. For any amounts reported in this Section I, you must attach Form(s) 1042-S to substantiate any withholding claimed on line 5i, page 1, related to these amounts.

Name of treaty country, if any

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest . . . . .				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity) . . . . .				
b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity) . . . . .				
3	Rents . . . . .				
4	Royalties . . . . .				
5	Annuities . . . . .				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement) . . . . .				
7	Gains from sale or exchange of patents, copyrights, etc. . . . .				
8	Fiduciary distributions (attach supporting statement) . . . . .				
9	Gross transportation income (see instructions)		4		
10	Other items of income . . . . .				
11	Total. Enter here and on line 1, page 1 . . . . .				
12	Total. Enter here and include on line 5i, page 1 . . . . .				
13	Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	If "Yes," attach a statement that provides the information requested above with respect to each such item of income.				

Form 1120-F (2025)

## Exhibit 3.12.251-21 (Cont. 4) (01-01-2026)

## Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

DRAFT

Form 1120-F (2025)

Page 5

**SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**  
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal	1c	04GRL	
	2	Cost of goods sold (attach Form 1125-A)							2		
	3	Gross profit (subtract line 2 from line 1c)							3		
	4	Dividends (Schedule C, line 13)							4		
	5	Interest							5	07INT	
	6	Gross rents							6	07RNT	
	7	Gross royalties							7		
	8	Capital gain net income (attach Schedule D (Form 1120))							8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9		
	10	Other income (see instructions—attach statement)							10		
	11	Total income. Add lines 3 through 10							11	07INC	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)							12		
	13	Salaries and wages (less employment credits)							13	07SAW	
	14	Repairs and maintenance							14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15		
	16	Rents							16		
	17	Taxes and licenses							17		
	18	Interest expense from Schedule I, line 25 (see instructions)							18		
	19	Charitable contributions							19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)							20		
	21	Depletion							21		
	22	Advertising							22		
	23	Pension, profit-sharing, etc., plans							23		
	24	Employee benefit programs							24		
	25	Reserved for future use							25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26		
	27	Other deductions (attach statement)							27		
	28	Total deductions. Add lines 12 through 27							28	07DED	
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)							29	07TIB	
	30	Less: a Net operating loss deduction (see instructions)		30a							
		b Special deductions (Schedule C, line 14)		30b							
	c Add lines 30a and 30b							30c			
31	Taxable income or (loss). Subtract line 30c from line 29								31		

Form 1120-F (2025)

**Exhibit 3.12.251-21 (Cont. 5) (01-01-2026)**  
**Form 1120-F, U.S. Income Tax Return of a Foreign Corporation**

**DRAFT**

Form 1120-F (2025)

Page **6****Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		26.7	
6 Dividends from less-than-20%-owned foreign corporations . . . . .		50	
7 Dividends from 20%-or-more-owned foreign corporations . . . . .		65	
8 <b>Subtotal.</b> Add lines 1 through 7. See instructions for limitation . . . . .		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7 . . . . .			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d)) . . . . .			
11 Other dividends . . . . .			
12 Deduction for dividends paid on certain preferred stock of public utilities . . . . .			
13 <b>Total dividends.</b> Add column (a), lines 8 through 11. Enter here and on line 4, page 5 . . . . .			
14 <b>Total special deductions.</b> Add column (c), lines 8 and 12. Enter here and on line 30b, page 5 . . . . .			

**Schedule J Tax Computation** (see instructions)

1 Income tax . . . . .	1	
2a Base erosion minimum tax amount (attach Form 8991) . . . . .	2a	07BET
b Amount from Form 4255, Part I, line 3, column (q) . . . . .	2b	07CTR
c Other chapter 1 tax . . . . .	2c	07OCT
3 Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626) . . . . .	3	07CAM
4 Add lines 1, 2a, 2b, 2c, and 3 . . . . .	4	
5a Foreign tax credit (attach Form 1118) . . . . .	5a	
b General business credit (see instructions—attach Form 3800) . . . . .	5b	
c Credit for prior year minimum tax (attach Form 8827) . . . . .	5c	07PYM
d Bond credits from Form 8912 . . . . .	5d	
6 <b>Total credits.</b> Add lines 5a through 5d . . . . .	6	
7 Subtract line 6 from line 4 . . . . .	7	
8 Other taxes . . . . .		
a Amount from Form 4255, Part I, line 3, column (r) . . . . .	8a	
b Recapture of low-income housing credit (attach Form 8611) . . . . .	8b	
c Completed long-term contract look-back interest due (attach Form 8697) . . . . .	8c	
d Interest due under the look-back method—income forecast method (attach Form 8866) . . . . .	8d	
e Alternative tax on qualifying shipping activities (attach Form 8902) . . . . .	8e	
f Other (attach statement) . . . . .	8f	
z <b>Total other taxes</b> (add lines 8a through 8f) . . . . .	8z	
9 <b>Total tax.</b> Add lines 7 and 8z. Enter here and on line 2, page 1 . . . . .	9	

Form **1120-F** (2025)



## Exhibit 3.12.251-21 (Cont. 6) (01-01-2026)

## Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

DRAFT

INFORMATION ONLY

Form 1120-F (2025)

Page 7

**SECTION III—Branch Profits Tax and Tax on Excess Interest****Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29 . . . . .	1	
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.) . . . . .	2	
3	Effectively connected earnings and profits. Combine line 1 and line 2 . . . . .	3	
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.) . . . . .	4a	
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.) . . . . .	4b	
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e . . . . .	4c	
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b . . . . .	4d	
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years . . . . .	4e	
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here . . . . .	5	
6	<b>Branch profits tax.</b> Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	6	

**Part II—Tax on Excess Interest** (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18 . . . . .	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24g (that is, if line 24g is negative, enter as a positive number; if line 24g is positive, enter as a negative number) . . . . .	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23) . . . . .	7c	
8	<b>Branch interest</b> (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/> . . . . .	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0- . . . . .	9b	
c	Subtract line 9b from line 9a . . . . .	9c	
10	<b>Tax on excess interest.</b> Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	10	

**Part III—Additional Information**

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses? . . . . .		
b The tax-free liquidation or reorganization of a foreign corporation? . . . . .		
c The tax-free incorporation of a U.S. trade or business? . . . . .		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5). . . . .		

Form 1120-F (2025)

Exhibit 3.12.251-21 (Cont. 7) (01-01-2026)

Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

DRAFT

Form 1120-F (2025)

Page 8

Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				04TAE
<b>Liabilities</b>				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
<b>Equity</b>				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	( )		( )	
31 Total liabilities and shareholders' equity				

\* Attach statement—see instructions.

Form 1120-F (2025)

## Exhibit 3.12.251-21 (Cont. 8) (01-01-2026)

## Form 1120-F, U.S. Income Tax Return of a Foreign Corporation

**DRAFT**

Form 1120-F (2025)

Page **9****Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4**

<b>1</b>	<b>Total Chapter 3 and 4 payments.</b> Enter the amount from page 1, line 5i . . . . .	<b>1</b>	<b>07SW1</b>
<b>2</b>	Enter the tax amount from page 1, line 1 . . . . .	<b>2</b>	
<b>3</b>	Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines) . . . . .	<b>3</b>	<b>07SW3</b>
<b>4</b>	<b>Total Chapter 3 and 4 tax.</b> Combine lines 2 and 3 . . . . .	<b>4</b>	
<b>5</b>	<b>Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4.</b> Subtract line 4 from line 1 . . . . .	<b>5</b>	
<b>6</b>	Enter the amount from page 1, line 8a . . . . .	<b>6</b>	
<b>7</b>	<b>Overpayment resulting from tax deducted and withheld under Chapters 3 and 4.</b> Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b . . . . .	<b>7</b>	

Form **1120-F** (2025)

## Exhibit 3.12.251-22 (01-01-2026)

## Form 1120-H, U.S. Income Tax Return for Homeowners Association

Program Code-11505 MFT-02		01TXP		
DRAFT	Form <b>1120-H</b>	<b>U.S. Income Tax Return for Homeowners Associations</b>		
	Department of the Treasury Internal Revenue Service	For calendar year 2025 or tax year beginning _____, 2025, ending _____, 20____ Go to <a href="http://www.irs.gov/Form1120H">www.irs.gov/Form1120H</a> for instructions and the latest information.		
	OMB No. 1545-0123		<b>2025</b>	
	Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		Name <b>01NC</b> Number and street. If a P.O. box, see instructions. <b>02CON 02FAD 02ADD</b> City or town State or province Country ZIP or foreign postal code <b>02CTY 02ST 02ZIP</b>	
Employer identification number <b>01EIN</b> Date association formed				
A Check type of homeowners association: <input type="checkbox"/> Condominium management association <input type="checkbox"/> Residential real estate association <input type="checkbox"/> Timeshare association <b>03TSI</b>				
B Total exempt function income. Must meet 60% gross income test. See instructions				
C Total expenditures made for purposes described in 90% expenditure test. See instructions				
D Association's total expenditures for the tax year. See instructions				
E Tax-exempt interest received or accrued during the tax year				
03MIC 03PIC 03RVC	1 Dividends		1 <b>0401</b> <b>01RPC</b>	
	2 Taxable interest		2 <b>0402</b>	
	3 Gross rents		3 <b>0403</b>	
	4 Gross royalties		4 <b>0404</b>	
	5 Capital gain net income (attach Schedule D (Form 1120))		5 <b>0405</b>	
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6 <b>0406</b>	
	7 Other income (excluding exempt function income) (attach statement)		7 <b>0407</b>	
	8 <b>Gross income</b> (excluding exempt function income). Add lines 1 through 7		8 <b>0408</b>	
	9 Salaries and wages		9 <b>0509</b>	
	10 Repairs and maintenance		10 <b>0510</b>	
	11 Rents		11 <b>0511</b>	
	12 Taxes and licenses		12 <b>0512</b>	
	13 Interest		13 <b>0513</b>	
	14 Depreciation (attach Form 4562)		14 <b>0514</b>	
	15 Other deductions (attach statement)		15 <b>0515</b>	
	16 <b>Total deductions.</b> Add lines 9 through 15		16 <b>0516</b>	
	17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8		17	
	18 Specific deduction of \$100		18 <b>0518</b> \$100	
Deductions (directly connected to the production of gross income, excluding exempt function income)	19 <b>Taxable income.</b> Subtract line 18 from line 17		19 <b>0519&gt;</b>	
	20 Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)		20 <b>0620&gt;</b>	
	21 Tax credits (see instructions)		21 <b>06TSC</b>	
	22 <b>Total tax.</b> Subtract line 21 from line 20. See instructions for recapture of certain credits		22 <b>06TTX 06MCT</b>	
	23a Preceding year's overpayment credited to the current year		23a <b>06PYO</b>	
	b Current year's estimated tax payments		23b <b>06EPA</b>	
	c Tax deposited with Form 7004		23c <b>06EXT</b>	
	d Credit for tax paid on undistributed capital gains (attach Form 2439)		23d <b>06RIC</b>	
	e Credit for federal tax paid on fuels (attach Form 4136)		23e	
	f Elective payment election amount from Form 3800		23f <b>06EPE</b>	
	g <b>Total payments and credits.</b> Combine lines 23a through 23f		23g	
	24 <b>Amount owed.</b> Subtract line 23g from line 22. See instructions		24 <b>06B/R+</b>	
	25 <b>Overpayment.</b> Subtract line 22 from line 23g		25 <b>06B/R-</b>	
	26 Enter portion of line 8a you want: a Credited to 2026 estimated tax		26b	
	c Routing number <b>60RTN</b>		d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	e Account number <b>60DAN</b>			
	Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
		Signature of officer _____ Date _____ Title _____		
Paid Preparer Use Only	Preparer's name		PTIN <b>01PSN</b>	
	Preparer's signature		Firm's EIN <b>01PEN</b>	
	Firm's name		Phone no. <b>01PTN</b>	
	Firm's address			
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11477H Form 1120-H (2025)				

Exhibit 3.12.251-23 (01-01-2026)

Form 1120-L, U.S. Life Insurance Company Income Tax Return

DRAFT	<b>Program Code-11500      MFT-02</b>		<b>01TXP</b>	
	<b>Form 1120-L</b>		<b>OMB No. 1545-0123</b>	
	<b>U.S. Life Insurance Company Income Tax Return</b>		<b>2025</b>	
	For calendar year 2025 or tax year beginning <b>01TXB</b> , 2025, ending _____, 20_____. Go to <a href="http://www.irs.gov/Form1120L">www.irs.gov/Form1120L</a> for instructions and the latest information.			
<b>A</b> Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>		<b>Name</b> <b>01NC</b> Number and street. If a P.O. box, see instructions. <b>02CON      02FAD      02ADD</b> City or town      State or province      Country      ZIP or foreign postal code <b>02CTY      02ST      02ZIP</b>		<b>B</b> Employer identification number <b>01EIN</b> <b>C</b> Date incorporated
<b>E</b> Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		<b>D</b> Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)		
Income (line 6 is reserved)  03EZI 03ADC 03MIC 03PIC 03RVC	1 Gross premiums, etc., less return premiums, etc. Enter balance		1	<b>01RPC</b>
	2 Net decrease, if any, in reserves (Schedule F, line 12)		2	
	3a Decrease in reserves under section 807(f) <b>01CCC</b>		3a	
	b Income from Reserve Transition Relief (see instructions)		3b	
	4 Investment income (Schedule B, line 6) (see instructions)		4	
	5 Capital gain net income (Schedule D (Form 1120))		5	
	7 Other income (attach statement)		7	
	8 Life insurance company gross income. Add lines 1 through 7		8	
	9 Death benefits, etc.		9	
	10 Net increase, if any, in reserves (Schedule F, line 12)		10	
	11a Increase in reserves under section 807(f) <b>01RCD</b>		11a	
	b Deduction from Reserve Transition Relief (see instructions)		11b	
	12 Deductible policyholder dividends under section 808		12	
	13 Assumption by another person of liabilities under insurance, etc., contracts		13	
	14 Dividends reimbursable by taxpayer		14	
	15a Interest      b Less tax-exempt interest expense      c Balance		15c	
	16 Deductible policy acquisition expenses (Schedule G, line 20)		16	
	18 Other deductions (see instructions) (attach statement)		18	
	19 Add lines 9 through 18		19	
	20 Subtotal. Subtract line 19 from line 8		20	
	21a Dividends-received and other special deductions (Schedule A, line 22)		21a	
	Plus: b Net operating loss deduction (see instructions) (attach statement)		21b	
	21c		21c	
	22 Gain or (loss) from operations. Subtract line 21c from line 20		22	
23 Life insurance company taxable income (LICIT). Enter line 22 here		23		
24 Phased inclusion of balance of policyholders surplus account (see instructions)		24		
Deductions (See instructions for limitations. Line 17 is reserved.)	25 Taxable income. Add lines 23 and 24. See instructions		25	<b>06TI</b>
	26a Total tax (Schedule K, line 11) <b>07MCT</b>		26a	<b>07TTX</b>
	b Net section 1062 tax liability due this year, from Form 1062		26b	<b>0726B</b>
	27a Preceding year's overpayment credited to the current year		27a	<b>07PYO</b>
	b Current year's estimated tax payments		27b	<b>07EPA</b>
	c Current year's refund applied for on Form 4466		27c	<b>07CYR</b>
	d Tax deposited with Form 7004		27d	<b>07EXT</b>
	e Credit for tax paid on undistributed capital gains (attach Form 2439)		27e	<b>07RIC</b>
	f Credit for federal tax paid on fuels (attach Form 4136)		27f	
	g U.S. income tax paid or withheld at source (attach Form 1042-S)		27g	<b>07FWV</b>
	h Elective payment election amount from Form 3800		27h	<b>07EPE</b>
	i Net tax liability deferred on sale of farmland. Enter amount from Form 1062		27i	<b>07FRM</b>
	z Other credits and payments (see instructions—attach statement)		27z	<b>07OCP</b>
	28 Total payments, refundable credits, and section 1062 net tax liability credits. Combine lines 27a through 27z		28	
	29 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>		29	<b>07ESP</b>
	30 Amount owed. If line 28 is smaller than the total of lines 26a, 26b, and 29, enter amount owed		30	<b>07B/R+</b>
31 Overpayment. If line 28 is larger than the total of lines 26a, 26b, and 29, enter amount overpaid		31	<b>07B/R-</b>	
32 Enter amount from line 31: a Credited to 2026 estimated tax <b>07CRE</b> b Refunded		32b		
c Routing number <b>60RTN</b> d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <b>60TDA</b>				
e Account number <b>60DAN</b>				
<b>Sign Here</b> Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.		May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No		
Signature of officer _____ Date _____ Title _____		<b>01CBI</b>		
<b>Paid Preparer Use Only</b> Preparer's name _____ Preparer's signature _____ Date _____		Check <input type="checkbox"/> if self-employed PTIN <b>01PSN</b>		
Firm's name _____ Firm's EIN _____		<b>01PEN</b>		
Firm's address _____ Phone no. _____		<b>01PTN</b>		
For Paperwork Reduction Act Notice, see separate instructions. <b>03TPC</b> Cat. No. 11480E Form 1120-L (2025) <b>04TAE</b>				

## Exhibit 3.12.251-23 (Cont. 1) (01-01-2026)

## Form 1120-L, U.S. Life Insurance Company Income Tax Return

**DRAFT****INFORMATION ONLY**

Form 1120-L (2025)

Page **2****Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions** (see instructions)

		(a) Dividends and inclusions	(b) %	(c) Deductions ((a) times (b))
<b>Dividends subject to proration</b>				
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .	1	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .	2	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations . . . . .	3	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .	4	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .	5	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs) . . . . .	6	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .	7	65	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs . . . . .	8	100	
9	Dividends from certain affiliated companies . . . . .	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9 . . . . .	10		
11	Company share percentage . . . . .	11		0.7
12	Prorated amount. Line 10 times line 11 . . . . .	12		
<b>Dividends not subject to proration</b>				
13	Affiliated company dividends . . . . .	13	see instructions	
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) . . . . .	14	100	
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends) . . . . .	15		
16	Reserved for future use . . . . .	16		
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) . . . . .	17a	100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) . . . . .	17b		
c	Other inclusions from CFCs under subpart F not included on line 17a, 17b, or 18 (attach Form(s) 5471) (see instructions) . . . . .	17c		
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992) . . . . .	18		
19	Other corporate dividends . . . . .	19		
20	<b>Total dividends and inclusions.</b> Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2 . . . . .	20		
21	Section 250 deduction (attach Form 8993) (see instructions for limitations) . . . . .	21		
22	<b>Total deductions.</b> Add lines 12, 13, 14, 17a, and 21, column (c). Enter here and on page 1, line 21a . . . . .	22		

**Schedule B Investment Income** (see instructions)

1	Interest (excluding tax-exempt interest) . . . . .	1
2	Total dividends and inclusions (Schedule A, line 20, column (a)) . . . . .	2
3	Rents . . . . .	3
4	Royalties . . . . .	4
5	Leases, terminations, etc. . . . .	5
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4 . . . . .	6

Form **1120-L** (2025)

## Exhibit 3.12.251-23 (Cont. 2) (01-01-2026)

## Form 1120-L, U.S. Life Insurance Company Income Tax Return

DRAFT

Form 1120-L (2025)

Page **3****Schedule F Increase (Decrease) in Reserves** (section 807) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1	
2	Unearned premiums and unpaid losses	2	
3	Supplementary contracts	3	
4	Dividend accumulations and other amounts	4	
5	Advance premiums	5	
6	Special contingency reserves	6	
7	Add lines 1 through 6	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)		8
9a	Tax-exempt interest	9a	
b	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9b	
c	Add lines 9a and 9b	9c	06TEI
10	Policyholders' share percentage		10 30%
11	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 9c by line 10		11
12	Net increase (decrease) in reserves. Subtract line 11 from line 8. If an increase, enter here and on page 1, line 10. If a decrease, enter here and on page 1, line 2		12

**Schedule G Policy Acquisition Expenses** (section 848) (see instructions)

		(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1		
2	Return premiums and premiums and other consideration incurred for reinsurance	2		
3	Net premiums. Subtract line 2 from line 1	3		
4	Net premium percentage (see instructions)	4		
5	Multiply line 3 by line 4	5		
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			6
7	Unused balance of negative capitalization amount from prior years			7 ( )
8	Combine lines 6 and 7. If zero or less, enter -0-			8
9	General deductions (attach statement)			9
10	Enter the lesser of line 8 or line 9			10
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			11
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-			12
13	Unamortized specified policy acquisition expenses from prior years			13
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			14
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a		
b	Limitation	15b	\$10,000,000	
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a		
b	Enter 10% (0.10) of line 17a			17b
18a	Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a		
b	Enter 3.34% (0.0334) of line 18a			18b
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement			19
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			20

Form **1120-L** (2025)



**Exhibit 3.12.251-23 (Cont. 3) (01-01-2026)**  
**Form 1120-L, U.S. Life Insurance Company Income Tax Return**

**DRAFT**

Form 1120-L (2025)

Page **4**

<b>Schedule K Tax Computation</b> (see instructions)			
1a	Income tax (see instructions)	1a	
b	Section 1291 tax from Form 8621	1b	
c	Tax adjustment from Form 8978	1c	
d	Additional tax under section 197(f)	1d	
e	Base erosion minimum tax from Form 8991	1e	<b>06BET</b>
f	Amount from Form 4255, Part I, line 3, column (q)	1f	<b>06CTR</b>
z	Other chapter 1 taxes	1z	
2	Total income tax. Add lines 1a through 1z	2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	3	<b>06CAM</b>
4	Add lines 2 and 3	4	
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (attach Form 8834)	5b	
c	General business credit (see instructions—attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	<b>06PYM</b>
e	Bond credits from Form 8912	5e	
f	Adjustment from Form 8978	5f	
6	Total credits. Add lines 5a through 5f	6	
7	Subtract line 6 from line 4	7	
8a	Foreign corporations—tax on income not effectively connected with U.S. business	8a	
b	Amount from Form 4255, Part I, line 3, column (r)	8b	
c	Recapture of low-income housing credit (attach Form 8611)	8c	
z	Other taxes (see instructions—attach statement)	8z	
9	Total. Add lines 8a through 8z	9	
10a	Total tax before deferred taxes. Add lines 7 and 9	10a	
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	10b	
c	Other deferred tax	10c	
11	Total tax. Subtract the sum of lines 10b and 10c from line 10a. Enter here and on page 1, line 26	11	

<b>Schedule L Part I—Total Assets</b> (see instructions)			
		(a) Beginning of tax year	(b) End of tax year
1	Real property	1	
2	Stocks	2	
3	Proportionate share of partnership and trust assets	3	
4	Other assets (attach statement)	4	
5	Total assets. Add lines 1 through 4	5	

**Part II—Total Assets and Total Insurance Liabilities** (section 842(b)(2)(B)(i)) (see instructions)  
**Note:** The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

		(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1	
2	Total assets	2	
3	Reserve for life policies and contracts	3	
4	Reserve for accident and health policies	4	
5	Liability for deposit-type contracts	5	
6	Life policy and contract claims	6	
7	Accident and health policy and contract claims	7	
8	Policyholder's dividend and coupon accumulations	8	
9	Premiums and annuity considerations received in advance less discount	9	
10	Surrender values on canceled policies	10	
11	Part of other amounts payable on reinsurance assumed	11	
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i).)	12	
13	Separate accounts statement	13	
14	Total insurance liabilities. Add lines 3 through 13	14	

Form **1120-L** (2025)



## Exhibit 3.12.251-23 (Cont. 4) (01-01-2026)

## Form 1120-L, U.S. Life Insurance Company Income Tax Return

DRAFT

Form 1120-L (2025)

Page 5

## Schedule M Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify): _____		
2 Check if the corporation is a:		
a <input type="checkbox"/> Legal reserve company—if checked, kind of company:		
(1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual		
Principal business:		
(1) <input type="checkbox"/> Life insurance (2) <input type="checkbox"/> Health and accident insurance		
b <input type="checkbox"/> Fraternal or assessment association		
c <input type="checkbox"/> Burial or other insurance company		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health, or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) . . . . . %		
Attach a statement showing the computation.		
4 Does the corporation have any variable annuity contracts outstanding? . . . . .		
5 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .		
If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .		03AGC
If "Yes," enter name and EIN of the parent corporation. <u>03PNC</u> <u>03PIN</u>		
7 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . . . .		
If "Yes," complete a and b below.		
a Attach a statement showing name and identifying number. (Do not include any information already entered on line 6 above.)		
b Enter percentage owned. _____		
8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? . . . . .		
If "Yes," enter:		
a Percentage owned _____, and		
b Owner's country _____		
c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached. <u>03M8C</u>		
9 Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .		
10a Enter the total unpaid losses shown on the corporation's annual statement:		
(1) For the current year: \$ _____		
(2) For the previous year: \$ _____		
b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
(1) For the current year: \$ _____		
(2) For the previous year: \$ _____		
11 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) \$ _____		
12a Enter the corporation's state of domicile. _____		
b Was the annual statement used to prepare the tax return filed with the state of domicile? . . . . .		
If "No," complete c below.		
c Enter the state where the annual statement used to prepare the tax return was filed. _____		
13 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . .		
If "Yes," complete and attach Schedule UTP.		
14 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) . . . . .		
If "Yes," complete and attach Form 8991.		

Form 1120-L (2025)

Exhibit 3.12.251-23 (Cont. 5) (01-01-2026)

Form 1120-L, U.S. Life Insurance Company Income Tax Return

DRAFT

Form 1120-L (2025)

Page 6

Schedule M	Other Information (see instructions) (continued)	Yes	No
15	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions. \$		
16	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
17	Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		
18	Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions		
19	Corporate alternative minimum tax.		
a	Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? If "Yes," go to question 19b. If "No," skip to question 19c.		0319A
b	Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? If "Yes," complete and attach Form 4626. If "No," continue to question 19c.		0319B
c	Does the corporation meet the requirements of the safe harbor method, as provided under section 59(k)(3)(A) for the current tax year? See instructions If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		0319C

Form 1120-L (2025)

## Exhibit 3.12.251-24 (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT	<b>Program Code-11500 MFT-02</b>		<b>01TXP</b>		
	<b>Form 1120-PC</b>		<b>U.S. Property and Casualty Insurance Company Income Tax Return</b>		
	OMB No. 1545-0123		<b>2025</b>		
	Department of the Treasury Internal Revenue Service		For calendar year 2025, or tax year beginning <b>01TXB</b> , 2025, ending _____, 20_____ Go to <a href="http://www.irs.gov/Form1120PC">www.irs.gov/Form1120PC</a> for instructions and the latest information.		
A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>		Name <b>01NC</b> Number and street. If a P.O. Box, see instructions. <b>02CON</b> <b>02FAD</b> <b>02ADD</b> City or town State or province Country ZIP or foreign postal code <b>02CTY</b> <b>02ST</b> <b>02ZIP</b>		B Employer identification number <b>01EIN</b> C Date incorporated D Check applicable box(es) if an election has been made under section(s): <input type="checkbox"/> 831(b) <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)	
E Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		1 Taxable income (Schedule A, line 37) <b>06TI</b> <b>01RPC</b> 2 Taxable investment income for electing small companies (Schedule B, line 21) 3a Income tax (see instructions) <b>01CCC</b> 3a b Section 1291 tax from Form 8621 3b c Additional tax under section 197(f) 3c d Base erosion minimum tax from Form 8991 3d <b>06BET</b> e Amount from Form 4255, Part I, line 3, column (q) 3e <b>06CTR</b> z Other chapter 1 tax 3z 4 Total income tax. Add lines 3a through 3z 5 Enter amount of tax that a reciprocal must include (see instructions) 6 Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626) <b>06CAM</b> 7 Add lines 4 through 6 8a Foreign tax credit (attach Form 1118) 8a b Credit from Form 8834 (attach Form 8834) 8b c General business credit (see instructions—attach Form 3800) 8c d Credit for prior year minimum tax (attach Form 8827) <b>06PYM</b> 8d e Bond credits from Form 8912 8e 9 Total credits. Add lines 8a through 8e <b>01RCD</b> 10 Subtract line 9 from line 7 11 Foreign corporations—Tax on income not connected with U.S. business 12 Personal holding company tax (attach Schedule PH (Form 1120)) 13a Amount from Form 4255, Part I, line 3, column (r) 13a b Recapture of low-income housing credit (attach Form 8611) 13b z Other (see instructions—attach statement) 13z 14 Total. Add lines 13a through 13z 15a Total tax. Add lines 10, 11, 12, and 14 <b>07MCT</b> 15a <b>07TTX</b> b Net section 1062 tax liability due this year, from Form 1062 15b <b>0715B</b> 16a Preceding year's overpayment credited to current year 16a <b>07PYO</b> b Current year's estimated tax payments (see instructions) 16b <b>07EPA</b> c Current year's refund applied for on Form 4466 16c <b>07CYR</b> d Tax deposited with Form 7004 16d <b>07EXT</b> e Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) 16e <b>07CRR</b> f Elective payment election amount from Form 3800 16f <b>07EPE</b> g Net tax liability deferred on sale of farmland. Enter amount from Form 1062 16g <b>07FRM</b> z Other credits and payments 16z <b>07OC</b> 17 Total payments, refundable credits, and section 1062 net tax liability. Combine lines 16a through 16z 18 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 18 <b>07ESP</b> 19 Amount owed. If line 17 is smaller than the total of lines 15a, 15b, and 18, enter amount owed 19 <b>07B/R+</b> 20 Overpayment. If line 17 is larger than the total of lines 15a, 15b, and 18, enter amount overpaid 20 <b>07B/R-</b> 21 Enter amount from line 20: a Credited to 2026 estimated tax <b>07CRE</b> b Refunded c Routing number <b>60RTN</b> d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings e Account number <b>60DAN</b> <b>60TDA</b>			
Sign Here Signature of officer _____ Date _____ Title _____ Preparer's name _____ Preparer's signature _____ Date _____ Firm's name _____ Firm's EIN <b>01PSN</b> Firm's address _____ Phone no. <b>01PEN</b> <b>01PTN</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>01CBI</b> May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No			
Paid Preparer Use Only For Paperwork Reduction Act Notice, see separate instructions.		Cat. No. 64270Q Form 1120-PC (2025)			
<b>03TPC</b>		<b>04TAE</b>			

## Exhibit 3.12.251-24 (Cont. 1) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

Form 1120-PC (2025)

Page **2**

<b>Schedule A Taxable Income—Section 832</b> (see instructions)			
<b>1</b>	Premiums earned (Schedule E, line 7)	<b>1</b>	
<b>2</b>	Dividends and inclusions (Schedule C, line 17)	<b>2</b>	
	(a) Interest received	(b) Amortization of premium	
<b>3a</b>	Interest (including tax-exempt interest)		
<b>b</b>	Interest exempt under section 103	<b>06IES</b>	
<b>c</b>	Subtract line 3b from line 3a		
<b>d</b>	Taxable interest. Subtract line 3c, column (b), from line 3c, column (a)	<b>3d</b>	
<b>4</b>	Rents	<b>4</b>	
<b>5</b>	Royalties	<b>5</b>	
<b>6</b>	Capital gain net income (see instructions) (attach Schedule D (Form 1120))	<b>6</b>	
<b>7</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>7</b>	
<b>8</b>	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	<b>8</b>	
<b>9</b>	Income on account of special income and deduction accounts	<b>9</b>	
<b>10</b>	Income from protection against loss account (see instructions)	<b>10</b>	
<b>11</b>	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	<b>11</b>	
<b>12</b>	Reserved for future use	<b>12</b>	
<b>13</b>	Other income (attach statement)	<b>13</b>	
<b>14</b>	Gross income. Add lines 1 through 13	<b>14</b>	<b>06GI</b>
<b>15</b>	Compensation of officers (see instructions) (attach statement)	<b>15</b>	
<b>16</b>	Salaries and wages (less employment credits)	<b>16</b>	<b>06SAW</b>
<b>17</b>	Agency balances and bills receivable that became worthless during the tax year	<b>17</b>	
<b>18</b>	Rents	<b>18</b>	
<b>19</b>	Taxes and licenses	<b>19</b>	
<b>20a</b>	Interest	<b>b</b> Less tax-exempt interest exp.	<b>c</b> Bal.
<b>21</b>	Charitable contributions	<b>21</b>	
<b>22</b>	Depreciation (attach Form 4562)	<b>22</b>	
<b>23</b>	Depletion	<b>23</b>	
<b>24</b>	Pension, profit-sharing, etc., plans	<b>24</b>	
<b>25</b>	Employee benefit programs	<b>25</b>	
<b>26</b>	Losses incurred (Schedule F, line 14)	<b>26</b>	
<b>27</b>	Reserved for future use	<b>27</b>	
<b>28</b>	Other capital losses (Schedule G, line 12, column (g))	<b>28</b>	
<b>29</b>	Dividends to policyholders	<b>29</b>	
<b>30</b>	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	<b>30</b>	
<b>31</b>	Other deductions (see instructions) (attach statement)	<b>31</b>	
<b>32</b>	<b>Total deductions.</b> Add lines 15 through 31	<b>32</b>	
<b>33</b>	<b>Subtotal.</b> Subtract line 32 from line 14	<b>33</b>	
<b>34a</b>	Special deduction for section 833 organizations (Schedule H, line 6)	<b>34a</b>	
<b>b</b>	Deduction on account of special income and deduction accounts	<b>34b</b>	
<b>c</b>	<b>Total.</b> Add lines 34a and 34b	<b>34c</b>	
<b>35</b>	<b>Subtotal.</b> Subtract line 34c from line 33	<b>35</b>	
<b>36a</b>	Dividends received and other special deductions (Schedule C, line 30)	<b>36a</b>	
<b>b</b>	Net operating loss deduction	<b>36b</b>	
<b>c</b>	<b>Total.</b> Add lines 36a and 36b	<b>36c</b>	
<b>37</b>	<b>Taxable income.</b> Subtract line 36c from line 35. Enter here and on page 1, line 1	<b>37</b>	

Form **1120-PC** (2025)

## Exhibit 3.12.251-24 (Cont. 2) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

INFORMATION ONLY

Form 1120-PC (2025)

Page 3

**Schedule B Part I—Taxable Investment Income of Electing Small Companies** (section 834) (see instructions)

	(a) Interest received	(b) Amortization of premium		
<b>Income</b>	<b>1a</b> Interest (including tax-exempt interest) . . . . .			
	<b>b</b> Interest exempt under section 103 . . . . .			
	<b>c</b> Subtract line 1b from line 1a . . . . .			
	<b>d</b> Taxable interest. Subtract line 1c, column (b), from line 1c, column (a) . . . . .			<b>1d</b>
	<b>2</b> Dividends and inclusions (Schedule C, line 17) . . . . .			<b>2</b>
	<b>3</b> Rents . . . . .			<b>3</b>
	<b>4</b> Royalties . . . . .			<b>4</b>
	<b>5</b> Gross income from a trade or business, other than an insurance business, and from Form 4797 . . . . .			<b>5</b>
<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) . . . . .			<b>6</b>	
<b>7</b> Capital gain net income from Schedule D (Form 1120), line 18 . . . . .			<b>7</b>	
<b>8</b> Gross investment income. Add lines 1d through 7 . . . . .			<b>8</b>	
<b>Deductions</b>	<b>9</b> Real estate taxes . . . . .			<b>9</b>
	<b>10</b> Other real estate expenses . . . . .			<b>10</b>
	<b>11</b> Depreciation (attach Form 4562) . . . . .			<b>11</b>
	<b>12</b> Depletion . . . . .			<b>12</b>
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach statement) . . . . .			<b>13</b>
	<b>14</b> Interest . . . . .			<b>14</b>
	<b>15</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .			<b>15</b>
	<b>16</b> Total. Add lines 9 through 15 . . . . .			<b>16</b>
	<b>17</b> Investment expenses (see instructions) (attach statement) . . . . .			<b>17</b>
	<b>18</b> Total deductions. Add lines 16 and 17 . . . . .			<b>18</b>
	<b>19</b> Subtract line 18 from line 8 . . . . .			<b>19</b>
	<b>20</b> Dividends received and other special deductions (Schedule C, line 30) . . . . .			<b>20</b>
	<b>21</b> Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 . . . . .			<b>21</b>

**Part II—Invested Assets Book Values****Note:** Complete only if claiming a deduction for general expenses allocated to investment income.

	(a) Beginning of tax year	(b) End of tax year
<b>22</b> Real estate . . . . .	<b>22</b>	
<b>23</b> Mortgage loans . . . . .	<b>23</b>	
<b>24</b> Collateral loans . . . . .	<b>24</b>	
<b>25</b> Policy loans, including premium notes . . . . .	<b>25</b>	
<b>26</b> Bonds of domestic corporations . . . . .	<b>26</b>	
<b>27</b> Stock of domestic corporations . . . . .	<b>27</b>	
<b>28</b> Government obligations, etc. . . . .	<b>28</b>	
<b>29</b> Bank deposits bearing interest . . . . .	<b>29</b>	
<b>30</b> Other interest-bearing assets (attach statement) . . . . .	<b>30</b>	
<b>31</b> Total. Add lines 22 through 30 . . . . .	<b>31</b>	
<b>32</b> Add columns (a) and (b), line 31 . . . . .		<b>32</b>
<b>33</b> Mean of invested assets for the tax year. Enter one-half of line 32 . . . . .		<b>33</b>
<b>34</b> Multiply line 33 by 0.0025 . . . . .		<b>34</b>
<b>35</b> Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16 . . . . .	<b>35</b>	
<b>36</b> Multiply line 33 by 0.0375 . . . . .	<b>36</b>	
<b>37</b> Subtract line 36 from line 35. Don't enter less than zero . . . . .	<b>37</b>	
<b>38</b> Multiply line 37 by 0.25 . . . . .		<b>38</b>
<b>39</b> Limitation on deduction for investment expenses. Add lines 34 and 38 . . . . .		<b>39</b>

Form 1120-PC (2025)

## Exhibit 3.12.251-24 (Cont. 3) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

## INFORMATION ONLY

Form 1120-PC (2025)

Page 4

**Schedule C** Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions  
(see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .	2	
3	Dividends on certain debt-financed stock of domestic and foreign corporations . . . . .	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .	5	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs) . . . . .	6	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs . . . . .	8	
9	Dividends from certain affiliated companies . . . . .	9	
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) . . . . .	10	
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend) . . . . .	11	
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) . . . . .	12a	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) . . . . .	12b	
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, or 13 (attach Form(s) 5471) . . . . .	12c	
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992) . . . . .	13	
14	Gross-up for foreign taxes deemed paid . . . . .	14	
15	Reserved for future use . . . . .	15	
16	Other dividends (attach statement) . . . . .	16	
17	<b>Total dividends and inclusions.</b> Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies . . . . .	17	
Deductions		Dividends Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
18	Multiply line 1 by 50% (0.50) . . . . .	18	
19	Multiply line 2 by 65% (0.65) . . . . .	19	
20	Deduction for line 3 (see instructions) . . . . .	20	
21	Multiply line 4 by 23.3% (0.233) . . . . .	21	
22	Multiply line 5 by 26.7% (0.267) . . . . .	22	
23	Multiply line 6 by 50% (0.50) . . . . .	23	
24	Multiply line 7 by 65% (0.65) . . . . .	24	
25	Enter the amount from line 8 . . . . .	25	
26	<b>Total.</b> Add lines 18 through 25. (See instructions for limitations.) . . . . .	26	
27	<b>Total.</b> Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10 . . . . .	27	
28	Section 250 deduction (attach Form 8993) (see instructions for limitations) . . . . .	28	
29	Reserved for future use . . . . .	29	
30	<b>Total deductions.</b> Add line 26, column (b), and lines 9, 10, 12a, and 28, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies . . . . .	30	

Form 1120-PC (2025)



## Exhibit 3.12.251-24 (Cont. 4) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

## INFORMATION ONLY

Form 1120-PC (2025)

Page 5

**Schedule E Premiums Earned—Section 832** (see instructions)

<b>1</b>	Net premiums written . . . . .	<b>1</b>	
<b>2</b>	Unearned premiums on outstanding business at the end of the preceding tax year:		
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions . . . . .	<b>2a</b>	
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>2b</b>	
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>2c</b>	
<b>d</b>	Enter 80% of all other unearned premiums. See instructions . . . . .	<b>2d</b>	
<b>e</b>	<b>Total.</b> Add lines 2a through 2d . . . . .	<b>2e</b>	
<b>3</b>	<b>Total.</b> Add lines 1 and 2e . . . . .	<b>3</b>	
<b>4</b>	Unearned premiums on outstanding business at the end of the current tax year:		
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions . . . . .	<b>4a</b>	
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>4b</b>	
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>4c</b>	
<b>d</b>	Enter 80% of all other unearned premiums. See instructions . . . . .	<b>4d</b>	
<b>e</b>	<b>Total.</b> Add lines 4a through 4d . . . . .	<b>4e</b>	
<b>5</b>	Subtract line 4e from line 3 . . . . .	<b>5</b>	
<b>6</b>	Transitional adjustments under section 832(b)(7)(D) (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Premiums earned.</b> Add lines 5 and 6. Enter here and on Schedule A, line 1 . . . . .	<b>7</b>	

**Schedule F Losses Incurred** (section 832) (see instructions)

<b>1</b>	Losses paid during the tax year (attach reconciliation to annual statement) . . . . .	<b>1</b>	
<b>2</b>	Balance outstanding at the end of the current tax year for:		
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>2a</b>	
<b>b</b>	Discounted unpaid losses . . . . .	<b>2b</b>	
<b>c</b>	<b>Total.</b> Add lines 2a and 2b . . . . .	<b>2c</b>	
<b>3</b>	Add lines 1 and 2c . . . . .	<b>3</b>	
<b>4</b>	Balance outstanding at the end of the preceding tax year for:		
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>4a</b>	
<b>b</b>	Discounted unpaid losses . . . . .	<b>4b</b>	
<b>c</b>	<b>Total.</b> Add lines 4a and 4b . . . . .	<b>4c</b>	
<b>5</b>	Subtract line 4c from line 3 . . . . .	<b>5</b>	
<b>6</b>	Estimated salvage and reinsurance recoverable at the end of the preceding tax year . . . . .	<b>6</b>	
<b>7</b>	Estimated salvage and reinsurance recoverable at the end of the current tax year . . . . .	<b>7</b>	
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7) . . . . .	<b>8</b>	
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	<b>9</b>	
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27) . . . . .	<b>10</b>	
<b>11</b>	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F) . . . . .	<b>11</b>	
<b>12</b>	<b>Total.</b> Add lines 9, 10, and 11 . . . . .	<b>12</b>	
<b>13</b>	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions . . . . .	<b>13</b>	
<b>14</b>	<b>Losses incurred deductible under section 832(c)(4).</b> Subtract line 13 from line 8. Enter here and on Schedule A, line 26 . . . . .	<b>14</b>	

Form 1120-PC (2025)

## Exhibit 3.12.251-24 (Cont. 5) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

Form 1120-PC (2025)

Page 6

**Schedule G Other Capital Losses** (see instructions)**Note:** Include capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.

<b>1</b>	Dividends and similar distributions paid to policyholders . . . . .	<b>1</b>	
<b>2</b>	Losses paid . . . . .	<b>2</b>	
<b>3</b>	Expenses paid . . . . .	<b>3</b>	
<b>4</b>	<b>Total.</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	
<b>Note:</b> Adjust lines 5 through 8 to cash method if necessary.			
<b>5</b>	Interest received . . . . .	<b>5</b>	
<b>6</b>	Dividends received and inclusions (Schedule C, line 17) . . . . .	<b>6</b>	
<b>7</b>	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) . . . . .	<b>7</b>	
<b>8</b>	Net premiums received . . . . .	<b>8</b>	
<b>9</b>	<b>Total.</b> Add lines 5 through 8 . . . . .	<b>9</b>	
<b>10</b>	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	<b>10</b>	

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
<b>11</b>						
<b>12</b>	<b>Totals.</b> Column (c) must not be more than line 10. (Enter amount from column (g) on Schedule A, line 28, or Schedule B, line 15, whichever applies.) . . . . .					

**Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations** (see instructions)

<b>1</b>	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts . . . . .	<b>1</b>	
<b>2</b>	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts . . . . .	<b>2</b>	
<b>3</b>	<b>Total.</b> Add lines 1 and 2 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 0.25 . . . . .	<b>4</b>	
<b>5</b>	Beginning adjusted surplus . . . . .	<b>5</b>	
<b>6</b>	<b>Special deduction.</b> If you checked "No" on line 13 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. See instructions for limitation . . . . .	<b>6</b>	<b>06SPD</b>
<b>7</b>	Net operating loss deduction (Schedule A, line 36b) . . . . .	<b>7</b>	
<b>8</b>	Net exempt income:		
<b>a</b>	Adjusted tax-exempt income . . . . .	<b>8a</b>	
<b>b</b>	Adjusted dividends-received deduction . . . . .	<b>8b</b>	
<b>9</b>	Taxable income (Schedule A, line 37) . . . . .	<b>9</b>	
<b>10</b>	<b>Ending adjusted surplus.</b> Add lines 5 through 9 . . . . .	<b>10</b>	

Form 1120-PC (2025)



## Exhibit 3.12.251-24 (Cont. 6) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

Form 1120-PC (2025)

Page 7

**Schedule I** Other Information (see instructions)

	Yes	No
<b>1</b> Check method of accounting: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____		
<b>2</b> Check box for kind of company: <b>a</b> <input type="checkbox"/> Mutual <b>b</b> <input type="checkbox"/> Stock } <b>03KBC</b>		
<b>3</b> At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . . If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
<b>4</b> Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . . If "Yes," enter name and EIN of the parent corporation: <b>03PNC</b> <b>03PIN</b>		<b>03AGC</b>
<b>5</b> At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . . . . If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered on line 4 above.) Enter percentage owned _____		
<b>6</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? . . . . . If "Yes," enter: <b>a</b> Percentage owned, and _____ <b>b</b> Owner's country _____ <b>c</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached <b>0316C</b>		
<b>7a</b> Enter the total unpaid losses shown on the corporation's annual statement: <b>(1)</b> For the current tax year: . . . . . \$ _____ <b>(2)</b> For the previous tax year: . . . . . \$ _____ <b>b</b> Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: <b>(1)</b> For the current tax year: . . . . . \$ _____ <b>(2)</b> For the previous tax year: . . . . . \$ _____		
<b>8</b> Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .		
<b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year: . . . . . \$ _____		
<b>10</b> If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here . . . <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
<b>11</b> Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on Schedule A, line 36b.) . . . . . \$ _____		
<b>12</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		
<b>13</b> If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)? . . . . . Enter: <b>a</b> Section 833(c)(5) MLR numerator . . . . . \$ _____ <b>b</b> Section 833(c)(5) MLR denominator . . . . . \$ _____ <b>c</b> Section 833(c)(5) MLR . . . . . % _____		
<b>14</b> If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income: <b>a</b> Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20% of the net written premiums (or, if greater, direct written premiums) of the corporation for the tax year is attributable to any one policyholder? . . . . . <b>b</b> If "No," does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)? . . . . .		
<b>15</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) . . . . . If "Yes," complete and attach Form 8991.		

Form 1120-PC (2025)

## Exhibit 3.12.251-24 (Cont. 7) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

**DRAFT**

Form 1120-PC (2025)

Page **8****Schedule I Other Information** (see instructions) (continued)

	Yes	No
<b>16</b> During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. . . . .		
If "Yes," enter the total amount of the disallowed deductions . . . . . \$		
<b>17</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions. . . . .		
<b>18</b> Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions . . . . .		
<b>19</b> Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions . . . . .		
<b>20</b> Corporate Alternative Minimum Tax:		
<b>a</b> Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? . . . . .		<b>0320A</b>
If "Yes," go to question 20b. If "No," skip to question 20c.		
<b>b</b> Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? . . . . .		<b>0320B</b>
If "Yes," complete and attach Form 4626. If "No," continue to question 20c.		
<b>c</b> Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions . . . . .		<b>0320C</b>
If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		

**Schedule L Balance Sheets per Books****Note:** All filers are required to complete this schedule.

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b> Cash . . . . .				
<b>2a</b> Trade notes and accounts receivable . . . . .				
<b>b</b> Less allowance for bad debts . . . . .	( )		( )	
<b>3</b> Inventories . . . . .				
<b>4</b> U.S. Government obligations . . . . .				
<b>5</b> Tax-exempt securities (see instructions) . . . . .				
<b>6</b> Other current assets (attach statement) . . . . .				
<b>7</b> Loans to shareholders . . . . .				
<b>8</b> Mortgage and real estate loans . . . . .				
<b>9</b> Other investments (attach statement) . . . . .				
<b>10a</b> Buildings and other depreciable assets . . . . .				
<b>b</b> Less accumulated depreciation . . . . .	( )		( )	
<b>11a</b> Depletable assets . . . . .				
<b>b</b> Less accumulated depletion . . . . .	( )		( )	
<b>12</b> Land (net of any amortization) . . . . .				
<b>13a</b> Intangible assets (amortizable only) . . . . .				
<b>b</b> Less accumulated amortization . . . . .	( )		( )	
<b>14</b> Other assets (attach statement) . . . . .				
<b>15</b> <b>Total assets</b> . . . . .				
<b>Liabilities and Shareholders' Equity</b>				
<b>16</b> Accounts payable . . . . .				
<b>17</b> Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>18</b> Insurance liabilities (see instructions) . . . . .				
<b>19</b> Other current liabilities (attach statement) . . . . .				
<b>20</b> Loans from shareholders . . . . .				
<b>21</b> Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>22</b> Other liabilities (attach statement) . . . . .				
<b>23</b> Capital stock: <b>a</b> Preferred stock . . . . .				
<b>b</b> Common stock . . . . .				
<b>24</b> Additional paid-in capital . . . . .				
<b>25</b> Retained earnings—appropriated (attach statement) . . . . .				
<b>26</b> Retained earnings—unappropriated . . . . .				
<b>27</b> Adjustments to shareholders' equity (attach statement) . . . . .				
<b>28</b> Less cost of treasury stock . . . . .		( )		( )
<b>29</b> <b>Total liabilities and shareholders' equity</b> . . . . .				

Form **1120-PC** (2025)

## Exhibit 3.12.251-24 (Cont. 8) (01-01-2026)

## Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

DRAFT

## INFORMATION ONLY

Form 1120-PC (2025)

Page 9

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more. See instructions.

<b>1</b>	Net income (loss) per books . . . . .		<b>7</b>	Income recorded on books this year not included in this return (itemize):	
<b>2</b>	Federal income tax per books . . . . .		<b>a</b>	Tax-exempt interest \$	
<b>3</b>	Excess of capital losses over capital gains . . . . .		<b>8</b>	Deductions in this tax return not charged against book income this year (itemize):	
<b>4</b>	Income subject to tax not recorded on books this year (itemize):		<b>a</b>	Depreciation \$	
<b>5</b>	Expenses recorded on books this year not deducted in this return (itemize):		<b>b</b>	Charitable contributions \$	
<b>a</b>	Depreciation \$		<b>9</b>	Add lines 7 and 8 . . . . .	
<b>b</b>	Charitable contributions \$		<b>10</b>	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9 . . . . .	
<b>c</b>	Travel and entertainment \$				
<b>6</b>	Add lines 1 through 5 . . . . .				

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books** (line 26, Schedule L)

<b>1</b>	Balance at beginning of year . . . . .		<b>5</b>	Distributions:	<b>a</b> Cash . . . . .	
<b>2</b>	Net income (loss) per books . . . . .				<b>b</b> Stock . . . . .	
<b>3</b>	Other increases (itemize):				<b>c</b> Property . . . . .	
			<b>6</b>	Other decreases (itemize):		
			<b>7</b>	Add lines 5 and 6 . . . . .		
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>8</b>	Balance at end of year (line 4 less line 7)		

Form 1120-PC (2025)

Exhibit 3.12.251-25 (01-01-2026)

Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts

DRAFT

Program Code-11500MFT-0201TXP

Form 1120-REITU.S. Income Tax Return for Real Estate Investment TrustsOMB No. 1545-0123

Department of the TreasuryInternal Revenue ServiceFor calendar year 2025 or tax year beginning 01TXB, 2025, ending, 2025Go to www.irs.gov/Form1120REIT for instructions and the latest information.

03ABL

A Year of REIT status election

Name01NC

C Employer identification number01EIN

B Check if a:  
1 REIT with 100% owned subsidiaries (see instructions)  
2 Personal holding co. (attach Sch. PH)

Number and street (If a P.O. box, see instructions.)02CON02FAD02ADD  
City or town02CTYState02STZIP code02ZIP

D Date REIT established03IRC

F Check applicable box(es): (1) Final return (2) Name change (3) Address change (4) Amended return

E Total assets (see instructions)\$04TAE

G Identify the type of REIT (see instructions): (1) Equity REIT (2) Mortgage REIT

H PBA code (see instructions)01NAI

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1 Dividends01CCC

2 Interest

3 Gross rents from real property

4 Other gross rents

5 Capital gain net income (attach Schedule D (Form 1120))

6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)

7 Other income (see instructions—attach statement)

8 Total income. Add lines 1 through 7

9 Compensation of officers (see instructions—attach Form 1125-E)

10 Salaries and wages (less employment credits)

11 Repairs and maintenance

12 Bad debts01RCD

13 Rents

14 Taxes and licenses

15 Interest (see instructions)

16 Depreciation (attach Form 4562)

17 Advertising

18 Energy efficient commercial buildings deduction (attach Form 7205)

19 Other deductions (see instructions—attach statement)

20 Total deductions. Add lines 9 through 19

21 Taxable income before net operating loss and other special deductions. Subtract line 20 from line 8

22 Less: a Net operating loss deduction (see instructions)22a 06NOL  
b Total deduction for dividends paid (Schedule A, line 7)22b 0625A  
c Section 857(b)(2)(E) deduction (Schedule J, lines 1c, 1e, 1f, and 1g)22c 06S8D22d

23 Real estate investment trust taxable income. Subtract line 22d from line 21

03EZI

03ADC

03MIC

03PIC

03RVC

03ISI

1001RPC

10020502

10030503

10040504

10050505

10060506

10070507

10080508

100906COF

101006SAW

101106REP

101206BD

101306REN

101406TAX

101506INT

101606DPR

101706ADV

101806EEB

101906OTH

102006TOT

1021

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officerDateTitle

01CBI

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only

Preparer's namePreparer's signatureDate

Check if self-employedPTIN01PSN01PEN01PTN

Firm's nameFirm's EINPhone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form 1120-REIT (2025)

03TPC

Exhibit 3.12.251-25

Internal Revenue Manual

Cat. No. 33761M (10-17-2025)

33761605

Any line marked with a # is for Official Use Only

## Exhibit 3.12.251-25 (Cont. 1) (01-01-2026)

## Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts

DRAFT

Form 1120-REIT (2025)

Page **2**

## Tax and Payments

<b>24a</b>	<b>Total tax</b> (Schedule J, line 9)		<b>24a</b>	<b>07TTX</b>
<b>b</b>	Section 1062 applicable net tax liability due this year, from Form 1062		<b>24b</b>	<b>0724B</b>
<b>25a</b>	Preceding year's overpayment credited to the current year	<b>25a</b>	<b>07PYO</b>	
<b>b</b>	Current year's estimated tax payments	<b>25b</b>	<b>07EPA</b>	
<b>c</b>	Less current year's refund applied for on Form 4466	<b>25c</b>	<b>07CYR</b>	
<b>d</b>	Tax deposited with Form 7004	<b>25d</b>	<b>07EXT</b>	
<b>e</b>	Credit for tax paid on undistributed capital gains (attach Form 2439)	<b>25e</b>	<b>07RIC</b>	
<b>f</b>	Credit for federal tax paid on fuels (attach Form 4136)	<b>25f</b>		
<b>g</b>	Elective payment election amount from Form 3800	<b>25g</b>	<b>07EPE</b>	
<b>h</b>	Net tax liability deferred on sale of farmland. Enter amount from Form 1062	<b>25h</b>	<b>07FRM</b>	
<b>z</b>	Other payments and credits (see instructions—attach statement)	<b>25z</b>	<b>07OPC</b>	
<b>26</b>	<b>Total payments, credits, and section 1062 applicable net tax liability.</b> Combine lines 25a through 25z		<b>26</b>	
<b>27</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		<b>27</b>	<b>07ESP</b>
<b>28</b>	<b>Tax due.</b> If line 26 is smaller than the total of lines 24a, 24b, and 27, enter amount owed		<b>28</b>	<b>07B/R+</b>
<b>29</b>	<b>Overpayment.</b> If line 26 is larger than the total of lines 24a, 24b, and 27, enter amount overpaid		<b>29</b>	<b>07B/R-</b>
<b>30</b>	Enter amount of line 29 you want: <b>a Credited to 2026 estimated tax</b> <b>07CRE</b> <b>b Refunded</b>		<b>30b</b>	
<b>c</b>	Routing number <b>60RTN</b>	<b>d</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>e</b>	Account number <b>60DAN</b>		<b>60TDA</b>	

**Part II—Tax on Net Income From Foreclosure Property** (Section 856(e)) (see instructions)

<b>1</b>	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	<b>1</b>	
<b>2</b>	Gross income from foreclosure property	<b>2</b>	
<b>3</b>	Total income from foreclosure property	<b>3</b>	
<b>4</b>	Deductions directly connected with the property (attach statement)	<b>4</b>	
<b>5</b>	Net income from foreclosure property. Subtract line 4 from line 3	<b>5</b>	
<b>6</b>	<b>Tax on net income from foreclosure property.</b> Multiply line 5 by 21% (0.21). Enter here and on Schedule J, line 1b	<b>6</b>	

Part II and Part III  
INFORMATION ONLY**Part III—Tax for Failure To Meet Certain Source-of-Income Requirements** (Section 857(b)(5)) (see instructions)

<b>1a</b>	Enter total income from Part I, line 8, adjusted per sections 856(c)(2) and (c)(3)	<b>1a</b>	
<b>b</b>	Enter total income from foreclosure property from Part II, line 3	<b>1b</b>	
<b>c</b>	Total. Add lines 1a and 1b	<b>1c</b>	
<b>2a</b>	Enter income from hedging transactions referred to in section 856(c)(5)(G)	<b>2a</b>	
<b>b</b>	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	<b>2b</b>	
<b>c</b>	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	<b>2c</b>	
<b>d</b>	Enter the net section 965(a) inclusion reported in Part I. See instructions	<b>2d</b>	
<b>e</b>	Subtract lines 2a, 2b, 2c, and 2d from line 1c	<b>2e</b>	
<b>f</b>	Multiply line 2e by 95% (0.95)	<b>2f</b>	
<b>3</b>	Enter income on line 1c from sources referred to in section 856(c)(2)	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2f. (If zero or less, enter -0-.)	<b>4</b>	
<b>5a</b>	Enter income from hedging transactions referred to in section 856(c)(5)(G)	<b>5a</b>	
<b>b</b>	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	<b>5b</b>	
<b>c</b>	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	<b>5c</b>	
<b>d</b>	Enter the net section 965(a) inclusion reported in Part I. See instructions	<b>5d</b>	
<b>e</b>	Subtract lines 5a, 5b, 5c, and 5d from line 1c	<b>5e</b>	
<b>f</b>	Multiply line 5e by 75% (0.75)	<b>5f</b>	
<b>6</b>	Enter income on line 1c from sources referred to in section 856(c)(3)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5f. (If zero or less, enter -0-.)	<b>7</b>	
<b>8</b>	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	<b>8</b>	
<b>9</b>	Enter the amount from Part I, line 21	<b>9</b>	
<b>10</b>	Enter the net capital gain from Schedule D (Form 1120), line 17	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9	<b>11</b>	
<b>12a</b>	Enter total income from Part I, line 8	<b>12a</b>	
<b>b</b>	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	<b>12b</b>	
<b>c</b>	Add lines 12a and 12b	<b>12c</b>	
<b>13</b>	Enter capital gain net income from Part I, line 5	<b>13</b>	

Form **1120-REIT** (2025)

## Exhibit 3.12.251-25 (Cont. 2) (01-01-2026)

## Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts

**DRAFT**

Form 1120-REIT (2025)

Page **3****Part III—Tax for Failure To Meet Certain Source-of-Income Requirements** (Section 857(b)(5)) (see instructions)  
(continued)

<b>14</b>	Subtract line 13 from line 12c . . . . .	<b>14</b>	
<b>15</b>	Divide line 11 by line 14. Carry the result to five decimal places . . . . .	<b>15</b>	
<b>16</b>	<b>Section 857(b)(5) tax.</b> Multiply line 8 by line 15. Enter here and on Schedule J, line 1c . . . . .	<b>16</b>	

**Part IV—Tax on Net Income From Prohibited Transactions** (see instructions)

<b>1</b>	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property) . . . . .	<b>1</b>	
<b>2</b>	Deductions directly connected with the production of income shown on line 1 . . . . .	<b>2</b>	
<b>3</b>	<b>Tax on net income from prohibited transactions.</b> Subtract line 2 from line 1. Enter here and on Schedule J, line 1d . . . . .	<b>3</b>	

**Schedule A Deduction for Dividends Paid** (see instructions)

<b>1</b>	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), deficiency dividends as defined in section 860, or amounts distributed pursuant to section 857(d)(3) . . . . .	<b>1</b>	
<b>2</b>	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year . . . . .	<b>2</b>	
<b>3</b>	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9) . . . . .	<b>3</b>	
<b>4</b>	Consent dividends (attach Forms 972 and 973) . . . . .	<b>4</b>	
<b>5</b>	Deficiency dividends (section 860) (attach Form 976) . . . . .	<b>5</b>	
<b>6</b>	Total dividends paid. Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	<b>Total deduction for dividends paid.</b> If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on page 1, line 22b . . . . .	<b>7</b>	

**Schedule J Tax Computation** (see instructions)

<b>1a</b>	Tax on REIT taxable income . . . . .	<b>1a</b>	<b>07TRI</b>		
<b>b</b>	Tax from Part II, line 6 . . . . .	<b>1b</b>	<b>07JP2</b>		
<b>c</b>	Tax from Part III, line 16 . . . . .	<b>1c</b>	<b>07JP3</b>		
<b>d</b>	Tax from Part IV, line 3 . . . . .	<b>1d</b>	<b>07JP4</b>		
<b>e</b>	Tax imposed under section 857(b)(7)(A) (see instructions) . . . . .	<b>1e</b>	<b>07T57</b>		
<b>f</b>	Tax imposed under section 856(c)(7) . . . . .	<b>1f</b>	<b>07T56</b>		
<b>g</b>	Tax imposed under section 856(g)(5) . . . . .	<b>1g</b>	<b>07T6G</b>		
<b>h</b>	Section 1291 tax from Form 8621 . . . . .	<b>1h</b>	<b>07SEC</b>		
<b>i</b>	Additional tax under section 197(f) . . . . .	<b>1i</b>	<b>07ATX</b>		
<b>j</b>	Tax adjustment from Form 8978 . . . . .	<b>1j</b>	<b>07TAJ</b>		
<b>k</b>	Amount from Form 4255, Part I, line 3, column (q) . . . . .	<b>1k</b>	<b>07CTR</b>		
<b>z</b>	Other chapter 1 tax . . . . .	<b>1z</b>	<b>07OCT</b>		
<b>2</b>	<b>Income tax.</b> Add lines 1a through 1z . . . . .	<b>2</b>		<b>07GIT</b>	<b>07GVT</b>
<b>3a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>3a</b>	<b>08FTC</b>		
<b>b</b>	Credit from Form 8834 (see instructions) . . . . .	<b>3b</b>	<b>08QEV</b>		
<b>c</b>	General business credit (attach Form 3800) . . . . .	<b>3c</b>	<b>08GBC</b>		
<b>d</b>	Adjustment from Form 8978 . . . . .	<b>3d</b>	<b>08PYM</b>		
<b>z</b>	Other credits (attach statement—see instructions) . . . . .	<b>3z</b>	<b>08OCR</b>		
<b>4</b>	<b>Total credits.</b> Add lines 3a through 3z . . . . .	<b>4</b>		<b>08TSC</b>	<b>08SCV</b>
<b>5</b>	Subtract line 4 from line 2 . . . . .	<b>5</b>		<b>08GT&gt;</b>	
<b>6a</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	<b>6a</b>	<b>08PHC</b>		
<b>b</b>	Interest on deferred tax liability for installment obligations under section 453A(c) . . . . .	<b>6b</b>	<b>0845C</b>		
<b>c</b>	Interest on deferred tax liability for installment obligations under section 453(l)(3) . . . . .	<b>6c</b>	<b>0845I</b>		
<b>d</b>	Amount from Form 4255, Part I, line 3, column (r) . . . . .	<b>6d</b>	<b>08TRI</b>		
<b>e</b>	Recapture of low-income housing credit (attach Form 8611) . . . . .	<b>6e</b>	<b>08RLI</b>		
<b>z</b>	Other taxes (see instructions—attach statement) . . . . .	<b>6z</b>	<b>08OTR</b>		
<b>7</b>	<b>Total.</b> Add lines 6a through 6z . . . . .	<b>7</b>			
<b>8a</b>	Total tax before deferred tax. Add lines 5 and 7 . . . . .	<b>8a</b>			
<b>b</b>	Deferred tax on the REIT's share of undistributed earnings of a qualified electing fund . . . . .	<b>8b</b>	<b>08DTR</b>		
<b>c</b>	Other deferred tax . . . . .	<b>8c</b>	<b>08ODT</b>		
<b>9</b>	<b>Total tax.</b> Subtract sum of lines 8b and 8c from 8a. Enter here and on page 2, line 24 . . . . .	<b>9</b>			

Form **1120-REIT** (2025)



**Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts**Exhibit 3.12.251-25

Exhibit 3.12.251-26 (01-01-2026)

Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies

DRAFT

Program Code-11500 MFT-02

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

01TXP

OMB No. 1545-0123

2025

Department of the Treasury Internal Revenue Service

For calendar year 2025 or tax year beginning 01TXB, 2025, and ending, 20, Go to www.irs.gov/Form1120RIC for instructions and the latest information.

03ABL

A Year of RIC status election

Name of fund

C Employer identification number

01NC

01EIN

B Date fund was established (see instructions)

Number and street (If a P.O. box, see instructions.)

Room or suite no.

D Total assets (see instructions)

02CON 02FAD 02ADD

City or town

State

ZIP code

\$ 04TAE

03IRC 02CTY 02ST 02ZIP

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ☐

Part I—Investment Company Taxable Income (see instructions)

Income

1 Dividends . . . . . 01CCC

2 Interest . . . . .

3 Net foreign currency gain or (loss) from section 988 transactions (attach statement) . . . . .

4 Payments with respect to securities loans . . . . .

5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120)) . . . . .

6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .

7 Other income (see instructions—attach statement) . . . . .

8 Total income. Add lines 1 through 7 . . . . .

9 Compensation of officers (see instructions—attach Form 1125-E) . . . . .

10 Salaries and wages (less employment credits) . . . . .

11 Rents . . . . .

12 Taxes and licenses . . . . .

13 Interest (see instructions) . . . . .

14 Depreciation (attach Form 4562) . . . . .

15 Advertising . . . . . 01RCD

16 Registration fees . . . . .

17 Insurance . . . . .

18 Accounting and legal services . . . . .

19 Management and investment advisory fees . . . . .

20 Transfer agency, shareholder servicing, and custodian fees and expenses . . . . .

21 Reports to shareholders . . . . .

22 Other deductions (see instructions—attach statement) . . . . .

23 Total deductions. Add lines 9 through 22 . . . . .

24 Taxable income before dividends paid and section 851 deductions. Subtract line 23 from line 8 . . . . .

25 Less: a Deduction for dividends paid (Schedule A, line 8a) . . . . . 25a 0625A

b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, lines 1c and 1d) . . . . . 25b 0625B

26 Investment company taxable income. Subtract line 25c from line 24 . . . . . 25c 06TOT

Part I—Tax and Payments (see instructions)

Tax and Payments

27 Total tax. (Schedule J, line 9) . . . . . 27 07TTX 07MCT

28a Preceding year's overpayment credited to the current year . . . . . 28a 07PYO

b Current year's estimated tax payments . . . . . 28b 07EPA

c Current year's refund applied for on Form 4466 . . . . . 28c 07CYR

d Tax deposited with Form 7004 . . . . . 28d 07EXT

e Credit for tax paid on undistributed capital gains (attach Form 2439) . . . . . 28e 07RIC

f Credit for federal tax paid on fuels (attach Form 4136) . . . . . 28f

g Elective payment election amount from Form 3800 . . . . . 28g 07EPE

z Other credits and payments (see instructions—attach statement) . . . . . 28z 07PYC

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.

01CBI

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Signature of officer Date Title

Preparer's name Preparer's signature Date

Check ☐ if self-employed PTIN

Firm's EIN

Firm's address Phone no.

01PSN 01PEN 01PTN

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64140B Form 1120-RIC (2025)

03TPC>

Exhibit 3.12.251-26

Internal Revenue Manual

Cat. No. 33761M (10-17-2025)

33761620

Any line marked with a # is for Official Use Only



## Exhibit 3.12.251-26 (Cont. 1) (01-01-2026)

## Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies

DRAFT

Form 1120-RIC (2025)

Page 2

**Part I—Tax and Payments** (see instructions) (continued)

Tax and Payments	29	Total payments and credits. Combine lines 28a through 28z	29	
	30	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	30	07ESP
	31	Amount owed. If line 29 is smaller than the total of lines 27 and 30, enter amount owed	31	07B/R+
	32	Overpayment. If line 29 is larger than the total of lines 27 and 30, enter amount overpaid	32	07B/R-
	33	Enter amount from line 32: <b>a</b> Credited to 2026 estimated tax <b>07CRE</b> <b>b</b> Refunded	33b	
	c	Routing number <b>60RTN</b>	d	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
e	Account number <b>60DAN</b>		<b>60TDA</b>	

**Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)**

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	
3	Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 21% (0.21). Enter tax here and on Schedule J, line 1b	4	

**Schedule A Deduction for Dividends Paid** (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	
4	Consent dividends (section 565) (attach Forms 972 and 973)	
5	Deficiency dividends (section 860) (attach Form 976)	
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	
7	Credits from tax credit bonds distributed to shareholders (see instructions)	
8	Deduction for dividends paid:	
a	Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on Part I, line 25a	
b	Capital gain dividends. Add column (b), lines 1 through 5. Also enter on Part II, line 2	

**Schedule B Information Required With Respect to Income From Tax-Exempt Obligations**

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2025? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes," complete lines 2 through 5.		
2	Amount of interest excludable from gross income under section 103(a)	2
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4
5	Amount of line 4 designated as exempt-interest dividends	5

**Schedule J Tax Computation** (see instructions)

1a	Tax on investment company taxable income	1a	07TII
b	Tax on undistributed net capital gain (from Part II, line 4)	1b	07JP2
c	Tax imposed under section 851(d)(2)	1c	07TU8
d	Tax imposed under section 851(i)	1d	07TUI
e	Section 1291 tax from Form 8621	1e	07SEC
f	Additional tax under section 197(f)	1f	07ATX
g	Amount from Form 4255, Part I, line 3, column (q)	1g	07CTR
z	Other chapter 1 tax	1z	07OCT
2	Income tax. Add lines 1a through 1z	2	07GIT 07GVT
3a	Foreign tax credit (attach Form 1118)	3a	08FTC
b	Credit from Form 8834 (see instructions)	3b	08QEV
c	General business credit (attach Form 3800)	3c	08GBC
d	Other credits (attach statement—see instructions)	3d	08OCR
4	Total credits. Add lines 3a through 3d	4	08TSC
5	Subtract line 4 from line 2	5	

Form 1120-RIC (2025)

Exhibit 3.12.251-26 (Cont. 2) (01-01-2026)

Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies

DRAFT

Form 1120-RIC (2025)

Page 3

Schedule J Tax Computation (see instructions) (continued)

6a	Personal holding company tax (attach Schedule PH (Form 1120))	6a	08PHC	
b	Interest on deferred tax liability for installment obligations under section 453A(c)	6b	0845C	
c	Interest on deferred tax liability for installment obligations under section 453(l)(3)	6c	0845I	
d	Amount from Form 4255, Part I, line 3, column (r)	6d	08TRI	
z	Other (see instructions—attach statement)	6z	08OTR	
7	Total. Combine lines 6a through 6z			7
8a	Total tax before deferred taxes. Add lines 5 and 7	8a	08TBD	
b	Deferred tax on the RIC's share of undistributed earnings of a qualified electing fund	8b	08ODX	
9	Total tax. Subtract line 8b from line 8a. Enter here and on line 27			9

Schedule K Other Information (see instructions)

1	Check method of accounting: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify):	Yes	No
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation: 03PNC 03PIN	03K03	
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned:		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: a The total voting power of all classes of stock of the fund entitled to vote, or b The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned: (2) Owner's country: 03FCC The fund may have to file Form 5472. Enter number of Forms 5472 attached: 03K5		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter: a The name of the RIC in which the fund is a series: b The date the RIC was incorporated or organized:		
10a	Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See instructions for details and requirements <input type="checkbox"/>		
b	Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regard to the requirement of section 853(a)(1). See instructions for details and requirements <input type="checkbox"/>		
11	Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions <input type="checkbox"/>		
12	Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year <input type="checkbox"/> If the election is made, enter the amounts deferred: a Post-October capital loss: b Late-year ordinary loss:		
13	Did the RIC have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
14	Does the RIC satisfy one or more of the following? See instructions. If "Yes," complete and attach Form 8990 a The RIC owns a pass-through entity with current or prior year carryover excess business interest expense. b The RIC's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the RIC has business interest expense. c The RIC is a tax shelter and the RIC has business interest expense. d The RIC paid section 163(j) interest dividends for the tax year.		
15	Does the corporation intend to self-certify as a Qualified Opportunity Fund? If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$		
16	Is the RIC a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions.	03CGC	

Form 1120-RIC (2025)

## Exhibit 3.12.251-26 (Cont. 3) (01-01-2026)

## Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies

DRAFT

## INFORMATION ONLY

Form 1120-RIC (2025)

Page 4

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	U.S. government obligations . . . . .				
4	Tax-exempt securities (see instructions) . . . . .				
5	Other current assets (attach statement) . . . . .				
6	Loans to shareholders . . . . .				
7	Mortgage and real estate loans . . . . .				
8a	Other investments (attach statement) . . . . .				
9a	Buildings and other fixed depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
10	Land (net of any amortization) . . . . .				
11a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
12	Other assets (attach statement) . . . . .				
13	Total assets . . . . .				
Liabilities and Shareholders' Equity					
14	Accounts payable . . . . .				
15	Mortgages, notes, bonds payable in less than 1 year . . . . .				
16	Other current liabilities (attach statement) . . . . .				
17	Loans from shareholders . . . . .				
18	Mortgages, notes, bonds payable in 1 year or more . . . . .				
19	Other liabilities (attach statement) . . . . .				
20	Capital stock . . . . .				
21	Additional paid-in capital . . . . .				
22	Retained earnings—Appropriated (attach statement) . . . . .				
23	Retained earnings—Unappropriated . . . . .				
24	Adjustments to shareholders' equity (attach statement) . . . . .				
25	Less cost of treasury stock . . . . .	( )		( )	
26	Total liabilities and shareholders' equity . . . . .				

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)		Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 23)	
1	Net income (loss) per books . . . . .	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ . . . . .
2	Federal income tax (less built-in gains tax) . . . . .	8	Deductions on this return not charged against book income this year (itemize): a Depreciation . . . . . \$ . . . . . b Deduction for dividends paid (Part I, line 25a) . . . . . \$ . . . . .
3	Excess of capital losses over capital gain . . . . .	9	Net capital gain from Form 2438, line 9a . . . . .
4	Income subject to tax not recorded on books this year (itemize): . . . . .	10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0- . . . . .
5	Expenses recorded on books this year not deducted on this return (itemize): . . . . .	11	Add lines 7 through 10 . . . . .
a	Depreciation . . . . . \$ . . . . .	12	Investment company taxable income (Part I, line 26)—line 6 less line 11 . . . . .
b	Expenses allocable to tax-exempt interest income . . . . . \$ . . . . .		
c	Section 4982 tax . . . . . \$ . . . . .		
d	Travel and entertainment . . . . . \$ . . . . .		
6	Add lines 1 through 5 . . . . .		
1	Balance at beginning of year . . . . .	5	Distributions: a Cash . . . . . b Stock . . . . . c Property . . . . .
2	Net income (loss) per books . . . . .	6	Other decreases (itemize): . . . . .
3	Other increases (itemize): . . . . .	7	Add lines 5 and 6 . . . . .
4	Add lines 1, 2, and 3 . . . . .	8	Balance at end of year (line 4 less line 7) . . . . .

Form 1120-RIC (2025)

**Exhibit 3.12.251-27 (02-24-2025)****Error Code 026 - Correction Procedures**

**Error Code 026**  
**Correction Procedures**

**Always drop the cursor to the bottom of the screen and transmit before proceeding.**


**Note:** If prepaid credits are present, see Error Code 026 for instructions.

<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 1. Is the Tax Period edited correctly? <b>Note:</b> Search the return and attachments for the correct Tax Period if there is no pre-printed label and/or no written date(s) on the top of Page 1 </div>	NO	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Change the document and the screen.  <b>Note:</b> Be aware of special situations such as 52-53-week filers before changing the Tax Period. </div>
YES		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 2. Is the Tax Period transcribed correctly? </div>	NO	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Change Field 01TXP (Tax Period) </div>
YES		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 3. Is the EIN transcribed correctly? </div>	NO	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Change Field 01EIN and research INOLES on the new EIN to ensure the FYM agrees with the document. </div>
YES		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 4. Is CCC "Y" or "G" present? </div>	YES	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Enter "C" in the Clear Code field. </div>
NO		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 5. Is the return Final? </div>	YES	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Enter an "F" in Field 01CCC. </div>
NO		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 6. Is the return for a Short Period (not Initial or Final) with an acceptable reason attached? (See Error Code 026 for definition.) </div>	YES	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Enter a "Y" in Field 01CCC. </div>
NO		
<b>Research INOLES, ENMOD or BMFOLE</b>		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 7. Does the FYM agree with the FYM on the document, or Is there a <b>PENDING</b> (PN) TC 016 or 090 with the correct FYM shown on ENMOD? </div>	YES	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> Enter "C" in the Clear Code </div>
NO		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> 8. Is TC 052, 053, 054, 055, 057, 058, 059, 090, 091, 092, 093, 094, 095, or 096 present, and is the date of the transaction within 12 months of the Tax Period on the document? (See Error Code 026 for definition of TC's)  <b>Caution:</b> If TC053 or 054 is NOT present or pending and there is a Form 1128 attached to the return, then SSPND 320 to Entity. Attach Form 4227 with an explanation. </div>	YES	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <ul style="list-style-type: none"> <li>If the transaction code Tax Period matches the return enter "C" in the Clear Field.</li> <li>If TC 053, 054 or 055 is present, enter a "Y" in Field 01CCC.</li> <li>If TC 059 is present, SSPND 351 to Rejects to correspond for return with correct tax period.</li> <li>If there is a Tax Period mismatch SSPND 320 to Entity and attach Form 4227 with an explanation.</li> </ul> </div>
NO		
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;"> (Continued on next page) </div>		

**Exhibit 3.12.251-27 (Cont. 1) (02-24-2025)**  
**Error Code 026 - Correction Procedures**

**Research BMFOL "I"**

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">9. Is MFT 02 present?</div> <p style="text-align: center;"><b>YES</b></p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">10. Are there returns posted for MFT 02? (A "Y" in the "posted Return" column indicates a return is posted.)</div> <p style="text-align: center;"><b>YES</b></p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">11. Are all of the posted returns for MFT 02 later than the Tax Period of the return?</div> <p style="text-align: center;"><b>NO</b></p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">12. Are all the postings for the same fiscal year and there are no dates on the top of page 1?</div> <p style="text-align: center;"><b>NO</b></p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">13. Do the postings prior to the tax period of the return agree with the FYM of the document?</div> <p style="text-align: center;"><b>NO</b></p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">14. Can you clearly determine from BMFOL "I" research that the return should post as filed? (See example below)</div> <p style="text-align: center;"><b>NO</b></p> <div style="border: 1px solid black; padding: 5px;">15. Correspond using Letter 0319C</div>	<p><b>NO</b></p> <p>Enter "C" in the Clear Code field.</p> <p><b>NO</b></p> <p>SSPND 351 and attach Form 4227 for input of TC 016.</p> <p><b>YES</b></p> <p>SSPND 351 and attach Form 4227 for input of TC 016.  <b>NOTE:</b> If extensions, payments, or credits need to be moved, prepare Form 3465. Enter CCC "X" to prevent a refund going out.</p> <p><b>YES</b></p> <p>Change Field 01TXP and the FYM of the document to the fiscal year.</p> <p><b>YES</b></p> <p>SSPND 351 and attach Form 4227 for input of TC 016.</p> <p><b>YES</b></p> <p>SSPND 351 and attach Form 4227 for input of TC 016.</p>
---	--



**EXAMPLE: The return is filed for FYM 202211**

**INOLES shows: FYM 06**

**BMFOL "I" shows:**

	Tax Period	Posted Return
201911	Y	
202011	Y	
202111	Y	
202211	N	
202311	Y	
202406	Y	
202506	N	

**The tax return for 202211 still needs to post. In this example, SSPND 351 for input of TC016.**

**Exhibit 3.12.251-27 (Cont. 2) (02-24-2025)**  
**Error Code 026 - Correction Procedures**

## Reply Procedures

1. Does the Tax Period agree with the FYM?	YES	Change 01TXP to agree with the correct Tax Period. On the next screen, enter a "C" in the Clear Code Field.
NO		
2. Does the Tax Period disagree with the FYM?	YES	Change 01TXP to agree with the correct Tax Period and input a TC 016.

## No Reply Procedures

<b>Short Period</b>		
1. Is the return for a Short Period?	YES	(1) Delete the return using IDRS: Enter Command Code RJECT followed by a space and enter 640 as the Action Code. (2) Attach Form 4227, check the Files box, and enter in the other box "RTN VOID TXP CHNG INVALID" (3) Send the return to files. Note: For MEF returns do not send a copy of the return to files
NO		
<b>Full Period</b>		
2. Is the last Tax Period with a TC 150 12 months or <b>more</b> prior to the return?	YES	(1) Input TC 016 on ENMOD with CC BNCHG. (2) Input TC 474 on REQ77 (using a 2-cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed. (3) When PN 016 generates on ENMOD, clear EC 026.
NO		
3. Is the last TC 150 <b>less than</b> 12 months prior to the return tax period?	YES	Enter a "Y" in Field 01CCC



**Exhibit 3.12.251-28 (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆*****Potential Frivolous Arguments***

<b>Potential Frivolous Arguments</b>	<b>Description</b>
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/Uniform Commercial Code (UCC) I - 207 or UCC 1-308	Return has income and deductions but the jurat has been altered or stricken. May include reference to UCC I - 207 / UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843 Claim	Amended return or a Form 843, Claim for Refund and Request for Abatement, filed to obtain a total refund of all taxes paid in prior years, based on tax avoidance arguments.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> <li>a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns.</li> <li>b. Files a return containing the filers' identifying information but does not request a refund, often lacking sufficient information to determine a tax liability.</li> <li>c. Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law.</li> <li>d. Files a return that attempts to send some type of message or protest to the IRS but fails to include sufficient identifying information for the Service to either determine the identity of the taxpayer or correspondent or return address.</li> </ul>
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in other documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.

**Exhibit 3.12.251-28 (Cont. 1) (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Arguments</b>	<b>Description</b>
Collections Issues	Files frivolous documents contending that several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests) because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due”, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by non-resident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual or business files a return reporting false amounts of income (generally “Other” or “Miscellaneous” income) and claims a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached and some have Form 1096. Other false financial instruments may be filed in the place of or in addition to the Form 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.



**Exhibit 3.12.251-28 (Cont. 2) (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Arguments</b>	<b>Description</b>
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation (Section 1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Services Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax paying public into a "new world order".
Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials showing that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man".
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return, or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeros inserted on the form the individual references "U.S. vs. Long".
Unsigned Returns	The individual completes a return but does not sign. A statement showing disagreement with the tax system is attached or added to the return.

**Exhibit 3.12.251-28 (Cont. 3) (01-01-2022)****◆ Potential Frivolous Arguments for Examination Review ◆**

Potential Frivolous Arguments	Description
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services offset by the value of the labor (barter income), etc.

**Exhibit 3.12.251-29 (04-23-2024)****Terms/Definitions/Acronyms**

For Terms, Definitions and acronyms see the following tables:

***Interpretation Words***

<b>Word</b>	<b>Definition</b>	<b>Example</b>
Fair	Accurate and professional service to all persons without regard to personal bias.	Taxpayers have the right to expect a fair and just tax system
Significant entry	Any entry other than zero or blank.	For example: If line 1 has a significant entry. Edit CCC A.
Usually	Exceptions when something is not required or what would create the unusual circumstance.	A return for a Political Organization can usually be determined by the name
Timely	Coming early or at the correct time.	Taxpayers have the right to receive help from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
AC	Action Code
ADP	Automatic Data Processing
AM	Accounts Management
APO	Army Post office
BMF	Business Master File
CADE	Customer Account Data Engine
Code and Edit	Code and Edit
CC	Command Code
CCC	Computer Condition Code
CDP	Collection Due Process
CFOL	Corporate Files Online
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
C/O	In Care of

**Exhibit 3.12.251-29 (Cont. 1) (04-23-2024)**  
**Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
CP	Computer Paragraph
CRD	Correspondence Received Date
CRN	Credit Reference Number
DAN	Depositors Account Number
DLN	Document Locator Number
DPO	Diplomatic Post Office
EC	Error Code
E-File	Electronic Filing
EIF	Entity Index File
EIN	Employer Identification Number
EPMF	Employee Plan Master File
ERS	Error Resolution System
Exam	Examination
FAX	Facsimile
FDII	Foreign Derived Intangible Income
FPO	Fleet Post Office
FRP	Frivolous Return Program
FSP	Functional Specification Package
GILTI	Global Intangible Low-Taxed Income
GMF	Generalized Mainline Framework
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
ITIN	IRS Individual Taxpayer Identification Number
IMF	Individual Master File
IRC	Internal Revenue Code
LB&I	Large Business and International
MACRS	Modified Accelerated Cost Recovery System
MCCs	Major City Codes
MeF	Modernized Electronic Filing

**Exhibit 3.12.251-29 (Cont. 2) (04-23-2024)****Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
MFT	Master File Transaction
MMDDYY	Month Month Day Day Year Year
MT	Merge To
NAICS	North American Industry Classification System
NAP	National Accounts Profile
NMF	Non-Master File
N/A	Not Applicable
OAR	Operations Assistance Request
OID	Original Issue Discount
OLE	On-Line Entity
OLNR	OnLine Notice Review
OSPC	Ogden Submission Processing Center
P&A	Planning and Analysis
PDF	Portable Document File
PTIN	Preparer Tax Identification Number
P.O.	Post Office
PTP	Publicly Traded Partnership
QOF	Qualified Opportunity Fund
R&C	Receipt and Control
RDD	Return Due Date
Rev. Proc.	Revenue Procedure
RMIT	Remittance
RO	Revenue Officer
RPC	Return Processing Code
RRA98	Restructuring and Reform Act of 1998
RTN	Routing Transit Number
SB/SE	Small Business/Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program
SETP	Special Estimated Tax Payments
SFR	Substitute for Return

**Exhibit 3.12.251-29 (Cont. 3) (04-23-2024)****Terms/Definitions/Acronyms**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TDA	Type Depositor Account
TE	Tax Examiner
TE/GE	Tax Exempt Government Entities
TETR	Telephone Excise Tax Refund
TIA	Tax Information Authorization
TIF	Taxpayer Information File
TPE	Tax Period Ending
TPC	Tax Preference Code
TPNC	Taxpayer Notice Code
TS	Taxpayer Services <b>Note:</b> April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
TY	Tax Year
UCC	Uniform Commercial Code
U.S.	United States
USPS	United States Postal Service
UWR	Unified Work Request
XREF	Cross Reference
ZIP	Zone Improvement Plan

**Exhibit 3.12.251-30 (01-01-2025)****Form 1120 and Form 1120 Series - Taxpayer Notice Codes (TPNCs)**

The following table gives valid TPNCs and explanations:

TPNC	EXPLANATION
01	We found an error in the computation of your total income.
03	We found that the contributions deducted were more than the law allows.
04	We found an error in the computation of your taxable income.
05	We found an error in the computation of your total income tax.
06	We refigured your total income tax by using the alternative tax computation. This was to your advantage
07	Your special deductions were more than the law allows.
08	The credit claimed was more than the law allows.
09	We found an error in the computation of your deductions.
10	We found an error in the computation of the tax due or overpayment amount.
11	Your Foreign Tax Credit was more than the law allows.
12	We found an error in the amount of Investment Credit applied against your tax.
13	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
14	We found an error in the computation of your alternative tax.
15	We found an error in the computation of your gains and losses on Schedule D.
16	We found an error in the computation of your gains and losses on Form 4797.
18	We found an incorrect amount of surtax exemption on Schedule J or on Form 1120-F.
21	We found an error in the amount of Work Opportunity Credit applied against your tax.
22	Your deduction for additional first year depreciation was more than the law allows.
23	We found an error in the computation of the Alternative Minimum Tax.
25	We found an error in the computation of the alcohol fuel credit or the Non Conventional Source Fuel Credit.
26	We found an error in the computation of the Research Credit.
30	We found an error in the computation of Total Income Tax for a fiscal year with two tax rates.
31	We found an error in the computation of the General Business Credit on Form 3800.
32	We found an error in the computation of the Low Income Housing Credit on Form 8586.

**Exhibit 3.12.251-30 (Cont. 1) (01-01-2025)****Form 1120 and Form 1120 Series - Taxpayer Notice Codes (TPNCs)**

<b>TPNC</b>	<b>EXPLANATION</b>
33	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
36	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
40	We adjusted your tax return as shown because we did not receive a reply to our request for additional information.
42	We changed your Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, because: <ul style="list-style-type: none"> <li>- You computed the U.S. income tax paid or withheld at source incorrectly, or</li> <li>- You computed the tax deducted and withheld under Chapter 3 incorrectly, or</li> <li>- You computed or transferred Schedule W, Overpayment Resulting From Tax Deducted and Withheld Under Chapter 3, incorrectly.</li> </ul>
47	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16, or transferred it incorrectly to Form 3800, Part III, Line 4h.
48	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return (No reply to correspondence only).
49	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly.
53	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year over the maximum amount and figured Line 12 incorrectly.
54	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. Based on your response to Form 8941, Line A and/or Line C, you can't claim the credit because: <ul style="list-style-type: none"> <li>• You didn't participate in a Small Business Health Options Program (SHOP), and/or</li> <li>• You already received the credit for two consecutive years.</li> </ul>
56	We didn't allow the Elective Payment Election (EPE) on Form 3800, General Business Credit, because the registration number was missing or didn't match our records.
73	We changed the amount for the Elective Payment Election (EPE) because the Form 3800, General Business Credit, Part III, was computed incorrectly.



**Exhibit 3.12.251-30 (Cont. 2) (01-01-2025)****Form 1120 and Form 1120 Series - Taxpayer Notice Codes (TPNCs)**

TPNC	EXPLANATION
74	We didn't allow all or part of the credit claimed as clean vehicle credit on your return because one or more of the Vehicle Identification Numbers (VIN) reported on Schedule A (Form 8936), Clean Vehicle Credit Amount, didn't match our records.
88	We changed your telephone excise tax refund amount based on the information you provided. <b>Note:</b> This TPNC is no longer applicable and was used for Tax Periods 2006-200711
89	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance. <b>Note:</b> This TPNC is no longer applicable and was used for Tax Periods 2006-200711
90	Fill-in narrative. Used when a return has an error and none of the TPNCs above apply or when more than three TPNCs are necessary.

**Exhibit 3.12.251-31 (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

Listed below are the fields in Section 23.

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
23Q1	CAMT Checkbox	Part I, Checkbox	Part I, Checkbox
23001	General business credit	Part I, Line 1	Part I, Line 1
23002	Passive activity credits	Part I, Line 2	Part I, Line 2
23003	Passive activity credits allowed	Part I, Line 3	Part I, Line 3
23004	Carryforward of general business credits	Part I, Line 4	Part I, Line 4
23005	Carryback of general business credits	Part I, Line 5	Part I, Line 5
2310B	Certain Allowable Credits	Part II, Line 10b	Part II, Line 10b
2316B	For a corporation electing to accelerate the research credit	ERS Input Only Form 3800, Part II, Line 16 <ul style="list-style-type: none"> <li>Part II, Line 16b (2011 Rev)</li> <li>Part II, Line 18b (2010, 2009, and 2008 Rev)</li> </ul>	ERS Input Only Form 3800, Part II, Line 16 <ul style="list-style-type: none"> <li>Part II, Line 16b (2011 Rev)</li> <li>Part II, Line 18b (2010, 2009, and 2008 Rev)</li> </ul>
23022	Amount for Form 8844	Part II, Line 22 (Source Part III, Line 3)	Part II, Line 22 (Source Part III, Line 3)
23024	Passive activity credit allowed	Part II, Line 24	Part II, Line 24
23028	Add Lines 17b and 26	Part II, Line 28	Part II, Line 28
23030	Enter the general business credit	Part II, Line 30	Part II, Line 30
23031	Enter the total eligible small business credits allowed (2012 and 2011 only) Reserved (2017 through 2013)	Part II, Line 31	Part II, Line 31
23032	Passive activity credits	Part II, Line 32	Part II, Line 32
23033	Passive activity credits allowed	Part II, Line 33	Part II, Line 33
23034	Carryforward of business credits	Part II, Line 34	Part II, Line 34
23035	Carryback of business credits	Part II, Line 35	Part II, Line 35
231AG	Form 3468, Part II (Combine columns e and f)	Part III, Line 1a, Column j	Part III, Line 1a, Column g

**Exhibit 3.12.251-31 (Cont. 1) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
231BB	Form 7207(Registration number)	Part III, Line 1b, Column b	Part III, Line 1b, Column b
231BF	Form 7207(Credit Transfer Election Amount)	Part III, Line 1b, Column g	Part III, Line 1b, Column f
231BG	Form 7207 (Combine columns e and f)	Part III, Line 1b, Column j	Part III, Line 1b, Column g
231BH	Form 7207 (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1b, Column h	Part III, Line 1b, Column h
231BJ	Form 7207 (Net Elective Payment Election (EPE) Amount)	Part III, Line 1b, Column i	Part III, Line 1b, Column j
231CG	Form 6765 (Combine columns e and f)	Part III, Line 1c, Column j	Part III, Line 1c, Column g
231DB	Form 3468, Part III, (Registration number)	Part III, Line 1d, Column b	Part III, Line 1d, Column b
231DF	Form 3468, Part III, (Credit Transfer Election Amount)	Part III, Line 1d, Column g	Part III, Line 1d, Column f
231DG	Form 3468, Part III, (Combine columns e and f)	Part III, Line 1d, Column j	Part III, Line 1d, Column g
231DH	Form 3468, Part III, (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1d, Column h	Part III, Line 1d, Column h
231DJ	Form 3468, Part III, (Net Elective Payment Election (EPE) Amount)	Part III, Line 1d, Column i	Part III, Line 1d, Column j
231EG	Form 8826, (Combine columns e and f)	Part III, Line 1e, Column j	Part III, Line 1e, Column g
231FB	Form 8835, Part II (Registration number)	Part III, Line 1f, Column b	Part III, Line 1f, Column b
231FF	Form 8835, Part II (Credit Transfer Election Amount)	Part III, Line 1f, Column g	Part III, Line 1f, Column f
231FG	Form 8835, Part II (Combine columns e and f)	Part III, Line 1f, Column j	Part III, Line 1f, Column g
231GB	Form 7210 (Registration number)	Part III, Line 1g, Column b	Part III, Line 1g, Column b
231GF	Form 7210 (Credit Transfer Election Amount)	Part III, Line 1g, Column g	Part III, Line 1g, Column f

**Exhibit 3.12.251-31 (Cont. 2) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
231GG	Form 7210 (Combine columns e and f)	Part III, Line 1g, Column j	Part III, Line 1g, Column g
231GH	Form 7210 (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1g, Column h	Part III, Line 1g, Column h
231GJ	Form 7210 (Net Elective Payment Election (EPE) Amount)	Part III, Line 1g, Column i	Part III, Line 1g, Column j
231HG	Form 8820 (Combine columns e and f)	Part III, Line 1h, Column j	Part III, Line 1h, Column g
231IG	Form 8874 (Combine columns e and f)	Part III, Line 1i, Column j	Part III, Line 1i, Column g
231JG	Form 8881, Part I (Combine columns e and f)	Part III, Line 1j, Column j	Part III, Line 1j, Column g
231KG	Form 8882 (Combine columns e and f)	Part III, Line 1k, Column j	Part III, Line 1k, Column g
231LG	Form 8864 (diesel) (Combine columns e and f)	Part III, Line 1l, Column j	Part III, Line 1l, Column g
231MG	Form 8896 (Combine columns e and f)	Part III, Line 1m, Column j	Part III, Line 1m, Column g
231NG	Form 8906 (Combine columns e and f)	Part III, Line 1n, Column j	Part III, Line 1n, Column g

Listed below are the fields in Section 24.

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
241OB	Form 3468, Part IV (Registration number)	Part III, Line 1o, Column b	Part III, Line 1o, Column b
241OG	Form 3468, Part IV (Combine columns e and f)	Part III, Line 1o, Column j	Part III, Line 1o, Column g
241OH	Form 3468, Part IV (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1o, Column h	Part III, Line 1o, Column h
241OJ	Form 3468, Part IV (Net Elective Payment Election (EPE) Amount)	Part III, Line 1o, Column i	Part III, Line 1o, Column j
241PG	Form 8908, (Combine columns e and f)	Part III, Line 1p, Column j	Part III, Line 1p, Column g

**Exhibit 3.12.251-31 (Cont. 3) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
241QB	Form 7218, Part II (Registration number)	New for 2024 Revision	Part III, Line 1q, Column b
241QF	Form 7218, Part II (Credit Transfer Election Amount)	New for 2024 Revision	Part III, Line 1q, Column f
241QG	Form 7218, Part II (Combine columns e and f)	New for 2024 Revision	Part III, Line 1q, Column g
241QH	Form 7218, Part II (Gross Elective Payment Election (EPE) Amount)	New for 2024 Revision	Part III, Line 1q, Column h
241QJ	Form 7218, Part II (Net Elective Payment Election (EPE) Amount)	New for 2024 Revision	Part III, Line 1q, Column j
241RG <b>Note:</b> This credit expired in 202411.	Form 8910, (Combine columns e and f)	Part III, Line 1r, Column j	Part III, Line 1r, Column g
241SB	Form 8911, Part I (Registration number)	Part III, Line 1s, Column b	Part III, Line 1s, Column b
241SF	Form 8911, Part I (Credit Transfer Election Amount)	Part III, Line 1s, Column g	Part III, Line 1s, Column f
241SG	Form 8911, Part I (Combine columns e and f)	Part III, Line 1s, Column j	Part III, Line 1s, Column g
241SH	Form 8911, Part I (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1s, Column h	Part III, Line 1s, Column h
241SJ	Form 8911, Part I (Net Elective Payment Election (EPE) Amount)	Part III, Line 1s, Column i	Part III, Line 1s, Column j
241TG	Form 8830, (Combine columns e and f)	Part III, Line 1t, Column j	Part III, Line 1t, Column g
241UB	Form 7213, Part II (Registration number)	Part III, Line 1u, Column b	Part III, Line 1u, Column b
241UF	Form 7213, Part II (Credit Transfer Election Amount)	Part III, Line 1u, Column g	Part III, Line 1u, Column f
241UG	Form 7213, Part II (Combine columns e and f)	Part III, Line 1u, Column j	Part III, Line 1u, Column g

**Exhibit 3.12.251-31 (Cont. 4) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
241UH	Form 7213, Part II (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1u, Column h	Part III, Line 1u, Column h
241UJ	Form 7213, Part II (Net Elective Payment Election (EPE) Amount)	Part III, Line 1u, Column i	Part III, Line 1u, Column j
241VB	Form 3468, Part V (Registration number)	New for 2024 Revision	Part III, Line 1v, Column b
241VF	Form 3468, Part V (Credit Transfer Election Amount)	New for 2024 Revision	Part III, Line 1v, Column f
241VG	Form 3468, Part V (Combine columns e and f)	New for 2024 Revision	Part III, Line 1v, Column g
241VH	Form 3468, Part V (Gross Elective Payment Election (EPE) Amount)	New for 2024 Revision	Part III, Line 1v, Column h
241VJ	Form 3468, Part V (Net Elective Payment Election (EPE) Amount)	New for 2024 Revision	Part III, Line 1v, Column j
241WG	Form 8932, (Combine columns e and f)	Part III, Line 1w, Column j	Part III, Line 1w, Column g
241XB	Form 8933, (Registration number)	Part III, Line 1x, Column b	Part III, Line 1x, Column b
241XF	Form 8933, (Credit Transfer Election Amount)	Part III, Line 1x, Column g	Part III, Line 1x, Column f
241XG	Form 8933 (Combine columns e and f)	Part III, Line 1x, Column j	Part III, Line 1x, Column g
241XH	Form 8933 (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1x, Column h	Part III, Line 1x, Column h
241XJ	Form 8933 (Net Elective Payment Election (EPE) Amount)	Part III, Line 1x, Column i	Part III, Line 1x, Column j
241YG	Form 8936, Part II (Combine columns e and f)	Part III, Line 1y, Column j	Part III, Line 1y, Column g

Listed below are the fields in Section 25.

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
25AAB	Form 8936, Part V (Registration number)	Part III, Line 1aa, Column b	Part III, Line 1aa, Column b

**Exhibit 3.12.251-31 (Cont. 5) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
25AAG	Form 8936, Part V (Combine columns e and f)	Part III, Line 1aa, Column j	Part III, Line 1aa, Column g
25AAH	Form 8936, Part V (Gross Elective Payment Election (EPE) Amount)	Part III, Line 1aa, Column h	Part III, Line 1aa, Column h
25AAJ	Form 8936, Part V (Net Elective Payment Election (EPE) Amount)	Part III, Line 1aa, Column i	Part III, Line 1aa, Column j
25BBG	Form 8904 (Combine columns e and f)	Part III, Line 1bb, Column j	Part III, Line 1bb, Column g
25CCG	Form 7213, Part I (Combine columns e and f)	Part III, Line 1cc, Column j	Part III, Line 1cc, Column g
25DDG	Form 8881, Part II (Combine columns e and f)	Part III, Line 1dd, Column j	Part III, Line 1dd, Column g
25EEG	Form 8881, Part III (Combine columns e and f)	Part III, Line 1ee, Column j	Part III, Line 1ee, Column g
25FFG	Form 8864, Line 8 (Combine columns e and f)	Part III, Line 1ff, Column j	Part III, Line 1ff, Column g
25GGB	Form 7211, Part II (Registration number)	New for 2024 Revision	Part III, Line 1gg, Column b
25GGF	Form 7211, Part II (Credit Transfer Election Amount)	New for 2024 Revision	Part III, Line 1gg, Column f
25GGG	Form 7211, Part II (Combine columns e and f)	New for 2024 Revision	Part III, Line 1gg, Column g
25GGH	Form 7211, Part II (Gross Elective Payment Election (EPE) Amount)	New for 2024 Revision	Part III, Line 1gg, Column h
25GGJ	Form 7211, Part II (Net Elective Payment Election (EPE) Amount)	New for 2024 Revision	Part III, Line 1gg, Column j
25ZZG	<b>Other credits</b> (Combine columns e and f)	Part III, Line 1zz, Column j	Part III, Line 1zz, Column g
254AB	Form 3468, Part VI (Registration number)	Part III, Line 4a, Column b	Part III, Line 4a, Column b
254AF	Form 3468, Part VI (Credit Transfer Election Amount)	Part III, Line 4a, Column g	Part III, Line 4a, Column f
254AG	Form 3468, Part VI (Combine columns e and f)	Part III, Line 4a, Column j	Part III, Line 4a, Column g

**Exhibit 3.12.251-31 (Cont. 6) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
254AH	Form 3468, Part VI (Gross Elective Payment Election (EPE) Amount)	Part III, Line 4a, Column h	Part III, Line 4a, Column h
254AJ	Form 3468, Part VI (Net Elective Payment Election (EPE) Amount)	Part III, Line 4a, Column i	Part III, Line 4a, Column j
254BG	Form 5884, (Combine columns e and f)	Part III, Line 4b, Column j	Part III, Line 4b, Column g
254CG	Form 6478, (Combine columns e and f)	Part III, Line 4c, Column j	Part III, Line 4c, Column g
254DG	Form 8586, (Combine columns e and f)	Part III, Line 4d, Column j	Part III, Line 4d, Column g
254EB	Form 8835, Part II (Registration number)	Part III, Line 4e, Column b	Part III, Line 4e, Column b
254EF	Form 8835, Part II (Credit Transfer Election Amount)	Part III, Line 4e, Column g	Part III, Line 4e, Column f
254EG	Form 8835, Part II (Combine columns e and f)	Part III, Line 4e, Column j	Part III, Line 4e, Column g
254EH	Form 8835, Part II (Gross Elective Payment Election (EPE) Amount)	Part III, Line 4e, Column h	Part III, Line 4e, Column h
254EJ	Form 8835, Part II (Net Elective Payment Election (EPE) Amount)	Part III, Line 4e, Column i	Part III, Line 4e, Column j
254FG	Form 8846, (Combine columns e and f)	Part III, Line 4f, Column j	Part III, Line 4f, Column g
254GG	Form 8900, (Combine columns e and f)	Part III, Line 4g, Column j	Part III, Line 4g, Column g
254HG	Form 8941, (Combine columns e and f)	Part III, Line 4h, Column j	Part III, Line 4h, Column g
254IG	Form 6765, (Combine columns e and f)	Part III, Line 4i, Column j	Part III, Line 4i, Column g
254JG	Form 8994, (Combine columns e and f)	Part III, Line 4j, Column j	Part III, Line 4j, Column g
254KG	Form 3468, Part VII, (Combine columns e and f)	Part III, Line 4k, Column j	Part III, Line 4k, Column g
254ZG	Other specified credits (Combine columns e and f)	Part III, Line 4z, Column j	Part III, Line 4z, Column g



**Exhibit 3.12.251-31 (Cont. 7) (01-01-2025)****Form 3800 (2023 Revision) compared to Form 3800 (2024 Revision) Field Designators**

<b>Field Designator</b>	<b>Field Title</b>	<b>Location on Form 3800 (2023 Revision)</b>	<b>Location on Form 3800 (Revision 2024)</b>
25IND	Indicator - Part V, Column b has significant data	Form 3800, Part III, (edited bottom right)	Form 3800, Part III, (edited bottom right)

