



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.21.19

OCTOBER 27, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised Internal Revenue Manual (IRM) 3.21.19, International Returns and Document Analysis - Foreign Trust System.

## MATERIAL CHANGES

- (1) IRM 3.21.19.9 (8) b Added a paragraph with editing instructions for page 5, Form 3520-A. IPU 23U0002 issued 01-03-2023.
- (2) IRM 3.21.19.9.1 (5) Changed Correspondence Imaging System, CIS, to Correspondence Imaging Inventory, CII. IPU 23U0002 issued 01-03-2023.
- (3) IRM 3.21.19.9.2 (9) Added temporary guidance for new Action Codes to use for correspondence, due to processing delays. IPU 23U0051 issued 01-05-2023.
- (4) IRM 3.21.19.9.2 (9) Removed the Temporary Guidance for correspondence.
- (5) IRM 3.21.19.11.1 Changed Correspondence Imaging System, CIS, to Correspondence Imaging Inventory, CII. IPU 23U0002 issued 01-03-2023.
- (6) IRM 3.21.19.12 (1) Deleted incorrect wording for tax year being processed. IPU 23U0593 issued 05-05-2023.
- (7) IRM 3.21.19.12 (5) Changed the page numbers to indicate the correct numbers for the 2020 to current year returns. IPU 23U0002 issued 01-03-2023.
- (8) IRM 3.21.19.12 (8) b Changed Form 3699, which is now obsolete, to Form 14219 Return of Documentation to the Taxpayer. IPU 23U0002 issued 01-03-2023.
- (9) IRM 3.21.19.12 (9) Changed page numbers to indicate the correct numbers for the 2020 to current year returns. IPU 23U0002 issued 01-03-2023.
- (10) IRM 3.21.19.12.1 Added attachment and routing information for CP15. IPU 23U0002 issued 01-03-2023.
- (11) IRM 3.21.19.12.1 (2) Corrected the Form 3520 and Form 3520-A attachment instructions.
- (12) IRM 3.21.19.13.2 Added explanations for Maine and Massachusetts due date deviation and June deviation.
- (13) IRM 3.21.19.14 (1) Corrected the order the Computer Condition Codes (CCC) are edited on the return. IPU 23U0593 issued 05-05-2023.
- (14) IRM 3.21.19.16 (6) Changed Correspondence Imaging System, CIS, to Correspondence Imaging Inventory, CII. IPU 23U0002 issued 01-03-2023.
- (15) IRM 3.21.19.16 (7) Added Note to make prior year carryover returns received date timely when there is no stamp or envelope. IPU 23U0303 issued 02-24-2023.
- (16) IRM 3.21.19.16.1 Added Maine and Massachusetts due date deviation.

- (17) IRM 3.21.19.19 (8) Added instructions to clarify and replace paragraphs (9) and (10) on when and how to correspond. IPU 23U0215 issued 02-02-2023.
- (18) IRM 3.21.19.20 Added a note with instructions for blank forms with no entity information
- (19) IRM 3.21.19.20.3 (4) Added the word blank after the word missing, on the second IF box to clarify the editing instructions. IPU 23U0002 issued 01-03-2023.
- (20) IRM 3.21.19.20.6 Removed reference to Exhibit 6 and changed to the Job Aid 2324-002.
- (21) IRM 3.21.19.22 Clarified the correspondence instructions for Schedule B.
- (22) IRM 3.21.19.22 (4) Changed the wording from incomplete to missing to clarify the editing instructions. IPU 23U0002 issued 01-03-2023.
- (23) IRM 3.21.19.27.8 Clarified the correspondence instructions for Schedule B.
- (24) IRM 3.21.19.29.8 Corrected the line number for cross-referencing when editing of the line is needed. IPU 23U0625 issued 05-11-2023.
- (25) IRM 3.21.19.29.9 Corrected the line number for cross-referencing when editing of the line is needed. IPU 23U0625 issued 05-11-2023.
- (26) IRM 3.21.19.29.11 Deleted section instructions as they are no longer applicable. IPU 23U0331 issued 03-01-2023.
- (27) IRM 3.21.19.29.11 Changed the wording for paragraph one and added a new table containing editing instructions for Form 3520, Line 23. IPU 23U0002 issued 01-03-2023.
- (28) IRM 3.21.19.32 (2) Changed Correspondence Imaging System, CIS, to Correspondence Imaging Inventory, CII. IPU 23U0002 issued 01-03-2023.
- (29) IRM 3.21.19.40.7 Corrected the 2017 and prior year editing instructions for Form 3520-A, part 1, line 5. IPU 23U0002 issued 01-03-2023.
- (30) IRM 3.21.19.40.9 Added 2017 and prior year instructions for editing Form 3520-A, page 3, Service Center Where U.S. Owner Files its Income Tax Returns, Line 6h IPU 23U0002 issued 01-03-2023.
- (31) IRM 3.21.19.40.10 Added 2017 and prior year editing instructions for Form 3520-A, page 3, Statement of Foreign Trust Income Attributable to U.S. Owner. IPU 23U0002 issued 01-03-2023.
- (32) IRM 3.21.19.40.11 Added 2017 and prior year instructions for editing Form 3520-A, page 4, Foreign Grantor Trust Beneficiary Statement. IPU 23U0002 issued 001-03-2023.
- (33) Exhibit 3.21.19-1 Updated to show the new Tax Period changes made to Form 3520.
- (34) Exhibit 3.21.19-4 Updated to show the new line and Tax Period changes made to Form 3520-A.
- (35) Exhibit 3.21.19-6 Deleted exhibit because it is out of date and Tax Examiners can use Job Aid 2324-002
- (36) IRM 3.21.19 Editorial changes throughout IRM include:
  - Correcting grammar, punctuation, and typographical errors
  - Updated tax periods, received dates, transcription lines, and tax years
  - Correcting references, citations, and hyperlinks
  - Updated the graphics for figures and exhibits

## **EFFECT ON OTHER DOCUMENTS**

IRM 3.21.19 dated November 08, 2022 (effective 01-01-2023) is superseded. This IRM also incorporates the following Interim Procedural Updates (IPU): 23U0002 issued 01-03-2023, 23U0051 issued 01-05-2023, 23U0215 issued 02-02-2023, 23U0303 issued 02-24-2023, 23U0331 issued 03-01-2023, 23U0593 issued 05-05-2023 and 23U0625 issued 05-11-2023.

## **AUDIENCE**

Wage and Investment, Ogden Submission Processing, Document Perfection Branch, Code & Edit employees (OSPC Only)

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3.21.19

Foreign Trust System

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  - 3.21.19.39.1 U.S. Beneficiary Taxpayer Identification Number (TIN) - Line 6b
  - 3.21.19.39.2 U.S. Beneficiary Taxpayer Identification Number (TIN) Type - Line 6b
  - 3.21.19.39.3 Cash Amounts or Fair Market Value (FMV) - Line 7
  - 3.21.19.39.4 Date of Distribution - Line 7(a)
  - 3.21.19.39.5 Excess - Line 7(f)
  - 3.21.19.39.6 Multiple Distributed Property to Beneficiaries
  - 3.21.19.39.7 Owner of Foreign Trust - Line 9
- 3.21.19.40 Prior Year Returns
  - 3.21.19.40.1 Prior Year Editing Procedures
  - 3.21.19.40.2 Form 3520, Page 1, Reference ID Number - Line 2b(2)
  - 3.21.19.40.3 Form 3520, Page 2, Part 1, Continue as Owner after Transfer - Line 10

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- 3.21.19.40.4 Form 3520, Page 3, Does the Loan Still Meet the Criteria of a Qualified Obligation? - Line 19(e)
  - 3.21.19.40.5 Form 3520, page 4, Does the Loan Still Meet the Criteria of a Qualified Obligation? - Line 28(e)
  - 3.21.19.40.6 Form 3520-A, Part 1, Reference ID Number - Line 1b(2)
  - 3.21.19.40.7 Form 3520-A, Part 1, Did the Trust Transfer Any Property - Line 5
  - 3.21.19.40.8 Form 3520-A, 2017 Foreign Grantor Trust Beneficiary Statement - Page 4
  - 3.21.19.40.9 Form 3520-A, page 3, Service Center Where U.S. Owner Files it's Income Tax Returns - Line 6h
  - 3.21.19.40.10 Form 3520-A, Statement of Foreign Trust Income Attributable to U.S. Owner - Page 3
  - 3.21.19.40.11 Form 3520-A, Foreign Grantor Trust Beneficiary Statement - Page 4

Exhibits

- 3.21.19-1 Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
- 3.21.19-2 ♦U.S. Possessions ZIP Codes♦
- 3.21.19-3 Computer Condition Codes
- 3.21.19-4 Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner
- 3.21.19-5 ♦Potential Frivolous Arguments Criteria♦
- 3.21.19-6 Terms and Acronyms

3.21.19.1  
(01-01-2020)  
**Program Scope and Objectives**

- (1) **Purpose:** This section of the IRM provides instructions for reviewing and editing Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner.
- (2) **Audience:** Tax examiners in the International Code and Edit Unit, Ogden Submission Processing Center, Wage and Investment Division (W&I) are the primary users of this IRM.
- (3) **Policy Owner:** The Director of Submission Processing is responsible for the policies in this IRM.
- (4) **Program Owner:** The Code & Edit/ERS IMF Section of the Paper Processing Branch of Submission Processing is responsible for the procedures and all updates related to this IRM.
- (5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).
- (6) **Program Goals:** To timely and accurately code and edit Form 3520 and Form 3520-A returns to prepare them for transcription.

3.21.19.1.1  
(11-10-2017)  
**Background**

- (1) Form 3520 and Form 3520-A are information returns and are processed to the Business Master File (BMF). Form 3520 is processed under MFT 68. Form 3520-A is processed under MFT 42.
- (2) Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, is filed by U.S. persons (and executors of estates of U.S. decedents) to report certain transactions with foreign trusts and receipt of certain large gifts or bequests from certain foreign persons.
- (3) Form 3520-A, Annual Informational Return of Foreign Trust with a U.S. Owner (Under section 6048(b)), is filed by a foreign trust with a U.S. owner for the U.S. owner to satisfy its annual information reporting requirements under IRC 6048(b).
- (4) The effective dates of Form 3520 and Form 3520-A are:
  - Form 3520 -The earliest tax period processed to BMF is 199812 (Processing Year (PY) 1999).
  - Form 3520-A -The earliest tax period processed to BMF is 200012 (PY 2001).

3.21.19.1.2  
(11-10-2017)  
**Authority**

- (1) The authority for the procedures in this IRM is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury Regulations:
  - IRC 1441 - IRC 1446
  - IRC 1461 - IRC 1464
  - IRC 1471 - IRC 1474
  - IRC 6048
  - IRC 6201(a)
  - IRC 6213(b)
  - IRC 6302
  - IRC 6402(a)
  - IRC 6511

## 3.21 International Returns and Documents Analysis

- IRC 6677

3.21.19.1.3  
(11-10-2017)

### Roles and Responsibilities

- (1) The Director of the Submission Processing (SP) office monitors operational performance for the SP campus.
- (2) The Operation Manager monitors operational performance for the operation.
- (3) The team manager/lead monitors performance and ensures employees have the tools to perform their duties.
- (4) The team employees follow the instructions contained in this IRM and maintain updated IRM procedures from SERP (Servicewide Electronic Research Program).

**Note:** This IRM does not address every possibility that occurs while perfecting 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 figure out the corrective action.

3.21.19.1.4  
(11-10-2017)

### Program Management and Review

- (1) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the Code & Edit reports.
- (2) **Program Effectiveness:** The program goals are measured by the following reviews:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial Reviews
- (3) **Annual Review:** This IRM is updated and published annually after review by affected offices according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs).

3.21.19.1.5  
(01-01-2022)

### Terms and Acronyms

- (1) See Exhibit 3.21.19-6 for a list of terms and definitions used within this IRM.

3.21.19.1.6  
(11-10-2017)

### Related Resources

- (1) Job Aid 6808-001 has been developed to assist tax examiners in their work.

3.21.19.2  
(11-10-2015)

### ◆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 initiation 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 as IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
  - (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves and should give their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
  - (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) his or her badge identification (ID Card) number on the first contact.

3.21.19.3  
(11-15-2016)  
◆IRM Deviation  
Procedures◆

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

3.21.19.4  
(01-01-2023)  
◆Taxpayer Advocate  
Service (TAS)◆

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Wage and Investment (W&I) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Request (OARs).



## 3.21 International Returns and Documents Analysis

- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of **same day resolution** is within 24 hours. The following two situations meet the definition of "same day resolution".
  - The issue can be resolved within 24 hours.
  - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and send to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.21.19.4.1  
(11-10-2015)

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

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

3.21.19.5  
(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.



3.21.19.6  
(01-01-2015)  
**General Disclosure  
Guidelines**

- (1) Taxpayer information must remain confidential as provided for in IRC 6103, Confidentiality and disclosure of returns and return information. IRC 7431 provides civil damages for unauthorized disclosure of returns and return information. IRC 7213 and IRC 7213A provide criminal penalties for unauthorized disclosure or unauthorized inspection of returns and return information and require employees be discharged from duty if charged and convicted of these offenses.
- (2) IRC 6103 establishes the taxpayer's right to privacy of tax information (check IDRS CFINK).
- (3) For more information on general disclosure guidelines refer to IRM 21.1.3, Operational Guidelines Overview, and for full discussions, refer to IRM 11.3.1 through IRM 11.3.40, Disclosure of Official Information.

3.21.19.7  
(11-10-2015)  
**Individual Taxpayer  
Identification Number  
(ITIN)**

- (1) An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the IRS. It is a nine-digit number that always begins with the number 9 and has middle numbers within the following ranges, 50-65, 70-88, 90-92, and 94-98 (e.g., 9XX-7X-XXXX).
- (2) IRS issues ITINs to individuals who must have a U.S. taxpayer identification number but who do not have and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).
- (3) ITINs are issued regardless of immigration status because both resident and nonresident aliens may have U.S. tax and payment responsibilities under the Internal Revenue Code.
- (4) Forward all Form W-7 (Application for IRS Individual Taxpayer Identification Number) and the required supporting documentation (e.g., passports, birth certificates, etc.) to the **ITIN Unit** located at the Austin Submission Processing Campus (AUSPC).

3.21.19.8  
(01-01-2015)  
**◆ Business Master File  
(BMF) Consistency ◆**

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

3.21.19.9  
(01-03-2023)  
**General Editing  
Guidelines**

- (1) All money amounts must be entered in **U.S. dollars**.  
**Caution:** If the entries on the return are not in U.S. dollars, see IRM 3.21.19.11.2.
- (2) Money amounts can be a positive or negative number.
- (3) Do not bracket negative amounts. Refer to IRM 3.21.19.9.1 (4) table, ninth row about brackets and parenthesis.

## 3.21 International Returns and Documents Analysis

- (4) Tax period is edited in YYYYMM format.
- (5) Edit the date in MMDDYYYY format when the date does not appear in month-day-year format. These are most of the fields on the foreign trust returns: *Received date, correspondence received date, date of death, date trust created, date of transfer, date of original obligation, date foreign trust created, date of distribution, date of original loan, and date of gift.*

**Example:** If the Taxpayer enters the dates in the following formats (e.g., September 11, 2023, Sept. 11, 23, 9-11-23, 09/11/23, 09/11/2023) then no editing is needed. However, if the taxpayer enters a date like **Apr. 2023** or **23 October 2023**, then it is not clear. Edit **04012023**, and **10232023** for the above examples. If the date is blank or unknown, edit the first day and month of the return tax period (e.g., **01012023**).

- (6) Put the returns in page order starting with page 1. Attachments to support entries can be deleted with an "X".
- (7) For Form 3520:
  - a. Year of sale, year of loan, year of subsequent variances, and tax year qualified obligation first reported, is edited in YY format.
  - b. Attachment(s) to support Part I - Line 11b, Line 14 or Line 18, Part II - Line 22, Part III - Line 29, 30 or 44 and/or Part IV - Line 54 or 55 do not have to be in any type of order, but must be behind page 6 or can be deleted by slashing. If slashed, it is not necessary to move them. Do not staple together.
- (8) For Form 3520-A:
  - a. If multiple page 3 (The Foreign Grantor Owner Statement) is attached, edit the first five. Edit line 5, lines 6a-6g and line 9. Leave in order behind page 3, and "X" the extra page 3s.
  - b. If multiple page 5 (The Foreign Grantor Beneficiary Statement) is attached, edit only the first one. Edit line 6, lines 6a-6b, line 7 columns (b), (c), (f) and line 9. Leave in order behind page 5, and "X" the extra page 5s.

### 3.21.19.9.1 (01-03-2023) ◆ Edit Marks ◆

- (1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through the Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple or green pencil or pen.
- (2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.
- (3) Do not destroy, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry is still legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.
- (4) Do not re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or perfect for legibility.

**Exception:** Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.21.19.11.1, Correspondence Imaging Inventory (CII) Returns, and IRM 3.21.19.13.4, Re-Entry Document Procedures.
- (6) For a description of specific edit marks, see the table below:

Edit Mark	Description
"X"	Deletes tax data or indicates do not transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X".
"/" (slash)	Indicates do not transcribe a form or schedule.
"//"	Shows the beginning and ending of a foreign country code in the entity area. For example, "/EI/" is edited for "Ireland" or "/GM/" is edited for "Germany".
"c/o" or "%"	Indicates an "in-care-of" name for transcription.
Circle	Indicates do not transcribe an entry. Also, deletes entity data or a Received Date. <b>Note:</b> If the taxpayer or filer circles an entry, edit the entry.
Underline	Shows an entry for transcription (e.g., Name Control, Tax Period, etc.).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. <b>Note:</b> Use a double arrow to show the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates that an entry was manually math verified and is correct.

Edit Mark	Description
Bracket/Parenthesis	Indicates a negative numerical amount. <b>Note:</b> Code and Edit (C&E) is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly indicates a negative amount with brackets () or “-” sign. Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and entering a line entry, entering a missing line entry, etc.).
Vertical Line or Decimal Point	Indicates the separation of dollars and cents.
Zero, Dash, None or N/A	“ZERO”, “DASH”, “NONE”, or “N/A” are valid entries except when specific instructions require editing of an entry.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.21.19.9.2  
(01-01-2024)

◆ **Action Codes** ◆

- (1) Action Codes are used to show whether correspondence, research or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory.
- (2) When necessary, assign a three-digit Action Code.
- (3) Edit the Action Code in the bottom left margin of the return.
- (4) Assign Action Codes in the following priority:
  1. Action Code 310 (Statute Control)
  2. Action Code 320 (Entity Control)
  3. Action Code 4XX
  4. Action Code 6XX
  5. Action Code 3XX
  6. Action Code 2XX (Correspondence)
- (5) Use the following table if more than one Action Code is needed.

If	Then
Action Codes include 211, 215, 225 or 226 and Action Code 341,	<ol style="list-style-type: none"> <li>1. Edit the Action Code 211, 215, 225 or 226 on the 3520-A.</li> <li>2. Edit Action Code 341 on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>

If	Then
Action Codes have the same priority,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the shorter suspense period on the <b>Form 3520-A</b>.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> <li>3. See IRM 3.21.19.9.2, Action Codes for suspense periods.</li> </ol>
Action Codes have different priorities,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the higher priority on the <b>Form 3520-A</b>. <b>Exception:</b> Use Action Code 211,215,225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>

(6) Edit the following Action Codes when a return cannot be perfected:

Action Code	Description
211 (First <b>Domestic</b> Correspondence) or 215 (International Correspondence)	<ul style="list-style-type: none"> <li>• Return is so illegible, incomplete, or contradictory and therefore unprocessable.</li> <li>• The <b>Foreign Trust</b> notates on the return or attachment that they are reporting tax for more than one Tax Period or for more than one type of tax.</li> </ul>
225 (Missing Signature Domestic Correspondence)	Unsigned return (only issue for correspondence). <b>Note:</b> Form 3520-A only.
226 (Missing Signature International Correspondence)	Unsigned foreign return (only issue for correspondence). Form 3520-A only.

Action Code	Description
480 (Early Filed-Suspense)	Early filed return.
610 (Renumbered non-remittance) or 611 (Renumbered with-remittance)	Mis-batched return (e.g., Form 1065 is found in a Form 1120 batch of work).
640 (Void)	To delete the assigned Document Locator Number (DLN) on the return (e.g., Re-entry Returns).
650 (International)	An international return processed in Ogden Submission Processing Campus (OSPC).

(7) Continue perfecting the return after editing the Action Codes.

(8) Valid Action Codes are listed below:

Action Code	Description	Workday Suspense Period
211	First <b>Domestic</b> Taxpayer Correspondence	40
212	Second Taxpayer Correspondence	25
215	International Correspondence	45
225	<b>Domestic</b> Taxpayer Correspondence (signature only)	40
226	International Correspondence (signature only)	40
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Black Liquor	10
352	Name Research	3
360	Other-in-House Research	10
420	Management Suspense A	5

Action Code	Description	Workday Suspense Period
440	Management Suspense C ( <b>Large Business and International (LB&amp;I) review of 1120-F in OSPC only</b> )	15
450	Management Suspense D	20
480	Early Filed Suspense	150
610	Renumber Non-remit	0
611	Renumber Remit	0
640	Void	0
650	International	0

(9) Continue perfecting the return after editing the Action Codes.

3.21.19.10  
(11-10-2017)  
**Unprocessable  
Conditions**

- (1) Follow local procedures in handling routine unprocessable conditions when no written instruction is provided.
- (2) A return must contain the following specific items before it is considered processable.
- An Employer Identification Number (EIN).
  - A legible name (for the Name Control).
  - A valid Tax Period (200012 and subsequent).

After initial research, if the return cannot be perfected, then edit Computer Condition Code (CCC) "U" and route to the proper area.

- (3) Conditions which make a document unprocessable may require further research. Route documents to Entity Control for IDRS research if the following conditions cannot be perfected from information on the return and attachments:
- a. The name is so illegible or incomplete that the Name Control cannot be figured out.
  - b. The EIN has other than nine numeric characters.
  - c. There is more than one EIN.
- (4) Conditions which make a document unprocessable may require correspondence with the taxpayer. When corresponding, edit CCC "U" on Form 3520 or the correct action code (211/215/225/226) on Form 3520-A, and prepare Correspondence Action Sheet (CAS) 3653C for the following conditions:
- a. Data entries are so incomplete or illegible that they cannot be perfected or transcribed.
  - b. The return is unsigned.
  - c. The return has only entity data and no other statements or attachments from the taxpayer.



d. Any condition set forth as unprocessable in the sections on processing specific documents.

- (5) If the filer combined information for more than one tax period or more than one type of return, prepare 3653C Correspondence Action Sheet (CAS) and request the taxpayer provide a separate return for each tax period.

3.21.19.11  
(11-10-2017)

◆ Correspondence ◆

- (1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable. **Initiate correspondence with the primary U.S. taxpayer only, on Form 3520 page 1, Lines 1a - 1h, or Form 3520-A, page 3, Lines 6a - 6g.**

- **Do not correspond with the Canadian Bankers Association.**
- **The designated LB&I representative must approve any exceptions.**
- **Do not correspond on dummy returns prepared by IRS,** returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return (SFR)".

- (2) **If U.S. Owner information on Form 3520-A, page 3, Line 6a - 6g is blank, issue correspondence to U.S. Agent on page 1, Line 3a or Trustee on page 1, Line 4a using Correspondence Action Sheet (CAS) 3653C, marking Line 32, (any other issues, and Line 36 with the following narrative:**  
**"Information in this letter pertains to (Name of Foreign Trust)."**  
**(Name of the foreign trust can be found at Form 3520-A, page 1, Line 1a.)**

**Note:** If the U.S. Owner, U.S. Agent, and Trustee are all blank on Form 3520-A, the work leader should refer the case to the P&A Analyst to contact the Headquarters Analyst for instructions.

- (3) There are two types of correspondence that Code & Edit may find:
- Correspondence received from taxpayers, and
  - Correspondence issued to taxpayers.
- (4) If the return is incomplete and appears to be a duplicate, give the return to the lead. The lead will initiate research for a Transaction Code (TC) 150 and/or any other research necessary to figure out if the return should continue to be processed or other actions taken. **If there is an indication that the return is a response to the 3653C letter, route to ERS/Rejects.**
- (5) The **Form 3520 only:** shows that the taxpayer has no information to report **prepare 3653C Correspondence Action Sheet, mark Line 1, and edit CCC "U" on the Form 3520 return. Inform the U.S. owner that they must complete the second checkbox on page 1 of Form 3520, and Part II of the form.**

**Note:** Beginning with 1997, Form 3520 and its instructions required U.S. owners of a foreign trust to complete Part II of Form 3520 even if they did not have any transactions with the trust that were reportable on Parts I or III. However, this requirement was not explicitly stated in the Code. Legislation, effective for tax years beginning after March 18, 2010, codifies this requirement that a U.S. owner of a foreign trust must file a Form 3520 every year.

## 3.21 International Returns and Documents Analysis

- (6) Examine the return so that all conditions can be included in the same correspondence.

If	And	Then
The return needs Correspondence,	Requires a response,	<ol style="list-style-type: none"> <li>1. Complete Correspondence Action Sheet (CAS) 3653C indicating the correct paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as tax period, form number, Document Locator Number (DLN), etc.</li> <li>2. Attach <b>the Correspondence Action Sheet</b> to the front of the return below the Entity area.</li> <li>3. Edit Action Code “<b>211</b>” (domestic) or “<b>215</b>” (international) on Form 3520-A, or CCC “U” on Form 3520.</li> <li>4. Finish editing the return and leave in the batch.</li> </ol>

If	And	Then
The return needs correspondence,	<b>Does not</b> require a response,	<ol style="list-style-type: none"> <li>1. Complete 3653C Correspondence Action Sheet or correct CAS indicating letter number, MFT, and the correct paragraphs. <b>Note:</b> Within these paragraphs, there may be fill-ins that the tax examiner must enter, such as tax period, form number, DLN, etc</li> <li>2. Photocopy first page of return and attach <b>the Correspondence Action Sheet</b> below the entity area on the front of the copy of the return. Be sure the name and address show clearly above the CAS.</li> <li>3. Forward the copy to the Correspondence Area.</li> <li>4. Edit an Action Trail (e.g., 3653C SENT) in the lower left corner going vertically up the side of the return.</li> <li>5. Finish editing the return and leave in batch.</li> </ol>

**Note:** There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

3.21.19.11.1  
(01-03-2023)  
◆ **Correspondence Imaging Inventory (CII) Returns** ◆

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account Management (AM) receipts into digital images and working the cases from those images.
- (2) "CII" returns are **shown** with "CII Image - Do not correspond for signature" stamped below the signature line or "CII" annotated on the front of the return.
- (3) Verify all edit marks and ensure placement is correct on a "CII" return.

If	Then
The edit marks are black,	Underline the edit mark if correct or circle if incorrect.

## 3.21 International Returns and Documents Analysis

If	Then
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect as necessary.

(4) Follow the correspondence instructions below for “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),	a. Do not correspond. b. Remove the return from the batch and route to AM. c. If the return comes back from AM with the information still incomplete, send the return to AM again to secure all the missing information. Indicate “More information needed to process incomplete CII return” or similar language on Form 4227, Intra-SC Reject or Routing Slip (or other proper routing slip).
The “CII” return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC “3” is edited on the return),	Do not route the return to AM. Continue processing the return.
The “CII” return does not have a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules or forms),	Follow normal correspondence procedures.

3.21.19.11.2  
(01-01-2020)

◆ Foreign Currency ◆

(1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in the letter to resubmit in U.S. currency.

3.21.19.12  
(05-05-2023)

**Attachments to Form 3520 (Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts) and Form 3520-A (Annual Return of Foreign Trust with a U.S. Owner)**

(1) The instructions in the following sections are for the processing of current year Form 3520.

(2) Do not remove any attachment requesting an adjustment.

**Reminder:** If the attachment does not include the taxpayer's name, address, tax identification number (TIN) or received date, enter this information on the attachment. Action trail must show the form detached and the date in MMDDYYYY format. Also edit the TIN (SSN/EIN) from Page 3, line 6b, Form 3520-A.

(3) Form 3520 and Form 3520-A must be in page order. All other attachments and/or statements are to be placed behind page 6 of Form 3520 (page 5 of Form 3520-A).

**Note:** The taxpayer may attach a statement to Form 3520 describing entries for Lines 5, 7b, 11b, 13, 15, 16, 17, 19, 20, 24, 25, 28, 54 and/or 55. Edit/transfer the data from the attachment to the corresponding line, but not more than the number shown for the "More than Indicator." In addition, edit/transfer the "Totals" amount from the attachment to the "Totals" line for Lines 13, 24, 25 and 54. Remove notations such as **see attached**, **see statement**, **Statement 1**, **same as**, etc., after editing the data from the attachment.

(4) Examine all attachments to the return being processed and take action as required by the attachment. See IRM 3.21.19.12 or IRM 3.21.19.12.1 for instructions for specific attachments.

(5) When an attachment has an effect on the document being processed, leave it attached or photocopy the attachment (e.g., page 3, 4 and 5 of Form 3520-A) and attach the copy to the return, unless a specific instruction requires that it be detached.

**Example:** If the taxpayer requests an address change, the entity on the front of the return should be changed, and the request should be left attached to the return.

(6) Leave any **extension form** (which applies to the Form 3520 or Form 3520-A itself or to the filer's income tax return) attached to the return.

(7) If Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, is attached to correspondence, review the correspondence to figure out if other requests are involved:

- a. If other requests are involved, photocopy the correspondence and send the copy, along with the authorization to the Centralized Authorization File (CAF) function for processing.
- b. If other requests are not involved, send the original correspondence and the authorization to the Campus CAF function for processing.

(8) If the taxpayer has asked that an attachment be returned:

- a. Photocopy the attachment and attach it to the Form 3520 or Form 3520-A.
- b. Return the original attachment to the taxpayer using Form 14219, Return of Documentation to the Taxpayer.

## 3.21 International Returns and Documents Analysis

- (9) If Form 3520 has an original signed Form 3520-A (pages 1-3 or 1-5, with possible multiple pages 3 and/or 4) attached to it, photocopy all pages 3, 4 and/or 5 and attach the copy(s) to Form 3520. Detach and send the original Form 3520-A to Batching. Edit an Action Trail showing the form was detached, with the date in MMDDYYYY format (the date for the Action Trail is the date detached and not the received date). Edit the TIN (SSN/EIN) only if both are different from line 1b, Form 3520. Photocopies of Form 3520-A attached to Form 3520 are to remain attached, however, mark all the pages **"COPY - DO NOT PROCESS"** on the Form 3520-A.

**Note:** Prior to detaching Form 3520-A from Form 3520, look at page 3, lines 6a - 6g to verify it has been completed. If not completed, edit the information from Form 3520 lines 1a - 1h to Form 3520-A.

**Note:** If an exact copy of page 3, 4 and/or 5 of Form 3520-A is attached, that copy may be used as supporting documentation, and attached to the Form 3520.

- (10) For other Unrelated Attachments see Routing Guide IRM 3.21.19.12.1.

**Reminder:** Leave an **"Action Trail"** in the bottom left margin of Form 3520, notating the attachments removed from the Form 3520.

3.21.19.12.1  
(01-01-2024)

### ◆Routing Guide for Attachments◆

- (1) Review all attachments to the return before the return can be considered processable.
- Only detach attachments when specifically instructed.  
**Note:** Consider a return or document "original" if it has an original signature or was stamped "Process as Original".
  - Edit Action Trail(s) (e.g., "2848 DETACHED") in the lower left corner going vertically up the side of the return.
  - Edit the name and EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec'd MM/DD/YY) in the lower left margin of the detached document before routing.
- (2) Follow the general guidelines below for each attachment.

Document	Detach	Descriptions/Actions
<b>A General Power of Attorney or a Durable Power of Attorney or Tax Information Authority is sent in on any document other than Form 2848 or Form 8821.</b>	<b>Yes</b>	<b>Detach after verification of the signature along with the written statement POA (see IRM 21.3.7.7.5 in regards to the written statement) and send directly to the International CAF team in Philadelphia according to the IRM 21.3.7.7.</b> <b>Note:</b> International Processing, Internal Revenue Service International CAF MS 3-E08.123, 2970 Market St. Philadelphia, PA 19104
<b>Closing Agreement.</b>	<b>No</b>	Leave attached.
CP15		Information only, do not remove or route.
CP 259/959 (Spanish version) <b>Note:</b> Do not route to Statue Control Unit for clearance. See IRM 3.21.19.13.5, Statue Returns, for more information.	No	<b>Correspondence is attached or taxpayer's response indicates,</b> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they must file the return.</li> <li>• Only page 1 of the return is attached.</li> <li>• Employer Identification Number (EIN) on notice does not match EIN on return sent in.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asks question(s) or requests IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <b>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:</b> <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31-142</li> </ul> <b>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</b> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <b>Note:</b> If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.
CP 259 A through H.	No	OSPC BMF Entity Mail Stop 6273.
CP504/504B.	No	<ol style="list-style-type: none"> <li>1. Pull CP 504 to the front.</li> <li>2. Route notice and return to Accounts Management.</li> </ol>

Document	Detach	Descriptions/Actions
CP 518. <b>Note:</b> Do not route to Statue Control Unit for clearance. See IRM 3.21.19.13.5, Statue Returns, for more information.	No	<p><b>Correspondence is attached or taxpayer's response indicates,</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they must file the return.</li> <li>• Only page 1 of the return is attached.</li> <li>• Employer Identification Number (EIN) on notice does not match EIN on return sent in.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asks question(s) or requests IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31-142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>



Document	Detach	Descriptions/Actions
<p>Letters 112C, 282C, 2255C or 2284C.</p> <p><b>Note:</b> Do not route to Statute Control Unit for clearance. See IRM 3.21.19.13.5, Statute Returns, for more information.</p>	No	<ol style="list-style-type: none"> <li>Find which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?).</li> <li>Route letters started by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> <li>Ogden - Mail Stop 6712</li> <li>Kansas City - Mail Stop N2 6800</li> </ul> </li> <li>Send letters initiated by Collections as follows: <ol style="list-style-type: none"> <li><b>If</b> correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> <li>Taxpayer disagrees that they are required to file the return.</li> <li>Only page 1 of the return is attached.</li> <li>EIN on letter does not match EIN on return.</li> <li>Return requested on letter not the same as return submitted.</li> <li>Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then</b>, route to Compliance Services Collection Operations (CSCO). Use return address on letter;</p> <ul style="list-style-type: none"> <li>Brookhaven - Stop #662</li> <li>Memphis - Stop #81</li> <li>Philadelphia - 4-N31.142</li> </ul> </li> <li><b>If</b> none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: <b>Then</b>, move the letter to the back of the return and continue processing.</li> </ol> </li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Includes tax liability for <b>Multiple</b> Tax Periods or Types of Tax.	No	<ul style="list-style-type: none"> <li>Numbered returns, route to Rejects.</li> <li>Unnumbered returns, prepare a dummy return if possible: otherwise, <b>correspond</b>.</li> </ul>

Document	Detach	Descriptions/Actions
Other Tax Returns. (original signature)	Yes	<ol style="list-style-type: none"> <li>Edit received date to the detached return.</li> <li>Route to correct function unless specifically directed otherwise.</li> </ol> <p><b>Exception:</b> Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions.	Yes <b>Note:</b> Do not edit an action trail when detaching a petition.	Route to: IRS  1111 Constitution Avenue, NW Washington, DC 20224
State Tax Returns, original or copy, with an original signature.	Yes	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile, or no signature).	No	Leave attached.
Statement showing <b>Reasonable Cause</b> for delinquent filing.	No	<ol style="list-style-type: none"> <li>Issue Letter 1382C, Penalty Removal Request Incomplete,</li> <li>Continue editing the return.</li> </ol>
Remittance found.	No	Immediately hand-carry return and remittance to Supervisor.
Request for Acknowledgment.	No	No action required.
Request for information or inquiries.	Yes	<ol style="list-style-type: none"> <li>Photocopy any data necessary to process the return.</li> <li>Attach the photocopy to the return.</li> <li>Route original attachment to the proper office for necessary action.</li> </ol>
Requests for Installment Agreement.	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
<b>Request for Adjustment to Form 3520 or Form 3520-A.</b>	Yes	<b>Route to Ogden Account Management (OAMC), BMF INT'L Unit. Attachment must contain Name, Address, EIN and Received Date. Edit if missing.</b>
Request for adjustment to another document.	Yes	Route to proper function. Attachment must contain Name, Address, EIN and IRS Received Date. Edit if missing.

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Document	Detach	Descriptions/Actions
Request for money transfer.	No/Yes	<p><b>No - 3520 or 3520-A</b> notates transfer of money <b>TO</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> <li>a. Indicate in the Routing box "Rejects".</li> <li>b. Notate "See attached money transfer request" in the Remarks Box.</li> </ol> </li> <li>2. Edit Action Code 450 to route the request to Rejects.</li> </ol> <p><b>Yes - 3520 or 3520-A</b> notates transfer of money <b>FROM</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Edit CCC "X" to freeze overpayment.</li> <li>2. Detach transfer request.</li> <li>3. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> <li>a. Indicate in the Routing box "Adjustments".</li> <li>b. Notate the requested action in the "Remarks Box".</li> </ol> </li> <li>4. Attach Form 3465 to the request and route to Accounts Management.</li> <li>5. Continue editing the return.</li> </ol>
Request for Form 8109, Deposit Slips or Coupons Books.	No	No action needed.
Request for forms or schedules.	No	<p><b>If requesting current year forms:</b></p> <ol style="list-style-type: none"> <li>1. Prepare Form 4190, Order Form for Tax Forms and Publications.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>If requesting prior year forms:</b></p> <ol style="list-style-type: none"> <li>1. Prepare Form 6112, Prior Year Tax Products Order Form.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>Note:</b> Use the write-in Sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Form 433-B, Collection Information Statement for Businesses.	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Form 433-D, Installment Agreement.	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.

Document	Detach	Descriptions/Actions
Form 2848, Power of Attorney and Declaration of Representative.	Yes	Route as follows: Ogden - Route to Mail Stop 6737 Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118
Form 3949, Information Report Referral.	Yes	<ul style="list-style-type: none"> <li>Route Form 3949 according to page 2 of Form 3949 to CI, Exam, Disclosure, etc. following local procedures.</li> <li>Continue processing the return.</li> </ul>
Form 3949-A, Information Referral.	Yes	Route as follows: Ogden - <ul style="list-style-type: none"> <li>Route Form 3949-A to Receipt and Control.</li> <li>Continue processing the return.</li> </ul> Kansas City - <ul style="list-style-type: none"> <li>Route Form 3949-A to Ogden Service Center.</li> <li>Continue processing the return.</li> </ul>
<b>Form 3520</b> , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, <b>with original signature</b> .	Yes	Route to Receipt and Control for rebatch or follow local procedures. See IRM 3.21.19.12.1 (3) box 18 & 19. Edit an Action trail, including the date detached in MMDDYYYY format. Also edit the TIN (SSN/EIN) from Page 3, line 6b, Form 3520-A.
<b>Form 3520</b> , Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, <b>with a copied signature</b> .	No	Leave attached.
<b>Form 3520-A</b> , Annual Return of Foreign Trust With a U.S. Owner, <b>with original signature</b> .	Yes	Route to Receipt and Control for rebatch. See IRM 3.21.19.12.1 (3) box 18 & 19. Edit an Action trail, including the date detached in MMDDYYYY format. Also edit the TIN (SSN/EIN) from line 1b, Form 3520.
<b>Form 3520-A</b> , Annual Return of Foreign Trust With a U.S. Owner, <b>complete return with copied signature, with or without the substitute box marked</b> .	Yes	Route to Receipt and Control for rebatch. See IRM 3.21.19.12.1 (3) box 18 & 19. Edit an Action trail, including the date detached in MMDDYYYY format. Also edit the TIN (SSN/EIN) from line 1b, Form 3520.
<b>Form 3520-A</b> , Annual Return of Foreign Trust With a U.S. Owner, <b>only pages 3, 4 or 5 (2017 and prior pages 3 and 4) to support lines marked on the Form 3520</b> .	No	Leave attached.
<b>Form 4970</b> , Tax on Accumulation Distribution of Trusts.	No	Leave attached.

Document	Detach	Descriptions/Actions
<b>Form 5471</b> , Information Return of U.S. Persons with Respect to Certain foreign Corporation, or <b>Form 5472</b> , Information Return of a Foreign Owned Corporation.	Yes	Route to Receipt and Control for rebatch.
<b>Form 5495, Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905.</b>	No	Leave attached.
<b>Form 7004</b> , Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.	Yes/No	If the extension is for a different period or different form, detach and route to Receipt and Control for re-batch. If the Form 7004 is a photocopy, do not detach.
<b>Form 8582</b> , Passive Activity Loss Limitations.	No	Leave attached.
<b>Form 8809</b> , Application for Extension of Time to File Information Returns.	No	Leave attached.
Form 8821, Tax Information Authorization.	Yes	Route as follows: Ogden - Route to Mail Stop 6737 Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118
<b>Form 8822</b> , Change of Address, or <b>Form 8822-B</b> , Change of Address - Business, is attached.	Yes	Route Form 8822 or Form 8822-B to Entity if any of the following apply: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is listed on Form 8822 or Form 8822-B, line 7,</li> <li>• An entry is on Form 8822-B, lines 8 or 9.</li> </ul> <b>Note:</b> The lead tax examiner must batch all Form 8822 or Form 8822-B daily and hand carry to Entity Control for expedite processing.
<b>Form SS-4</b> Application for Employer Identification Number.	Yes/No	Loose/detached Form SS-4 are processed by EIN Operations in CAMC (Stop 532G). <b>Note:</b> Leave the Form SS-4 attached if the return has already been to Entity and had an EIN assigned.

Document	Detach	Descriptions/Actions
<b>Form W-7</b> , Application for IRS Individual Taxpayer Identification Number. <b>Note:</b> Along with all the documentation attached to it (e.g., passport, birth certificate, etc.).	Yes	Transship to: Internal Revenue Service ITIN Operation, Stop 6052 3651 S. IH 35 Austin, TX 78741
Section 108(i) Election.	No	Leave attached.
Form 9465, Installment Agreement Request.	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Form 14039-B, Business Identity Theft Affidavit.	No	If a specific function is indicated by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function. If Ogden or Kansas City receives a Form SS-4, Application for an Employer Identification Number and Form 14039-B, route the returns to: Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201. For the following returns: <ul style="list-style-type: none"> <li>• Loose Form 14039-B.</li> <li>• No correspondence attached (e.g., no IRS CP notice or IRS letter).</li> <li>• The envelope is not addressed to a specific function.</li> </ul> Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT). Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525.
Form 14157, Complaint: Tax Return Preparer.	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308

Document	Detach	Descriptions/Actions
<b>Statements:</b> <ul style="list-style-type: none"> <li>Foreign Nongrantor Trust Beneficiary Statement.</li> <li>Foreign Grantor Trust Beneficiary Statement.</li> <li>Foreign Grantor Trust Owner Statement.</li> <li>Fideicomiso statements.</li> <li>Attachment statement to support line entries.</li> </ul>	No	Leave attached.

3.21.19.13  
(01-01-2015)

#### Special Conditions

- (1) Use the following instructions when processing special or nonstandard returns for both Form 3520 and Form 3520-A.

3.21.19.13.1  
(11-10-2015)

#### ◆ Amended Returns ◆

- (1) A return is considered Amended based on the following:
- The Amended box is marked
  - Words such as “Supplemental”, “Corrected”, or “Additional” are present
  - Any indication from the taxpayer that a previous return was filed
- Note:** Words such as **Copy** or **Duplicate** are not sufficient indicators and must be accompanied by a statement from the taxpayer that a previous return was filed.
- (2) Examine the return for attachments.
- Do not separate any related attachments submitted to explain the reason for the Amended Return. Management may use the information.
  - Detach any unrelated documents and route them to the correct function using Form 4227, Intra-SC Reject or Routing Slip, and edit the Action Trail on the return and the document detached.
- (3) **If you receive an amended or corrected Form 3520 or Form 3520-A, do not edit Computer Condition Code (CCC) “G” or “U” on the return; Instead do the following:**
- Attach Form 4227 to the amended/corrected Form 3520 or Form 3520-A and write “**Amended Return**” in the remarks area.
  - Send to Ogden Accounts Management Campus (OAMC), BMF INT’L unit. In the remarks area, write “**Amended Form 3520 or Form 3520-A**”.
- (4) Follow the chart below when there is an indication of an amended Form 3520-A: **(This does not apply to Form 3520):**

If	Then
Compliance Services entered "TC 59X" or "ICS" on the return,	Do not edit CCC "G". Process the return as an original.
Statute stamped the return "Delinquent Original Cleared for Processing",	Do not edit CCC "G". Process the return as an original.
Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, is attached,	Do not edit CCC "G". See IRM 3.21.19.13.4.1, Form 3893 - Re-Entry Document Control.
None of the above are present,	See paragraph (3) above.

(5) The following data must be edited on all amended returns:

- a. Name control, see IRM 3.21.19.20.1
- b. EIN, see IRM 3.21.19.20.3.
- c. Tax period, see IRM 3.21.19.15.
- d. CCC "G", see IRM 3.21.19.14.4.
- e. IRS Received Date, see IRM 3.21.19.16.
- f. Signature, see IRM 3.21.19.32.

**Note:** No further editing is required.

3.21.19.13.2  
(01-01-2024)  
**Delinquent Return**

(1) A return is normally delinquent if it is not received on or before the return due

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Receiving, Extracting, and Sorting or IRM 3.10.73, Batching and Numbering.

(2) Accept a return as timely filed if the return was mailed in time to reach the Service through normal handling within the legal period but, through no fault of the taxpayer, it was not delivered.

(3) Consider a return timely if both of the following conditions exist:

- a. It appears that the Post Office might have sent it to another government agency in error.
- b. The original envelope bears a timely postmark or a timely date stamp by that agency.

**Note:** If the return was erroneously addressed to another agency, it will be date stamped with the current date when the IRS received it.

(4) Consider a return timely if it is received or postmarked on the next workday when the last day for filing falls on a Saturday, Sunday, or legal holiday. The due date is extended to the next business day when the regular due date falls on a Saturday, Sunday, or legal holiday.

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- (6) The due date for Form 3520 is the 15th day of the 4th month following the end of such person’s tax year for income tax purposes (4/15 for Form 1040). (For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024 due to holidays.)
- a. If the filer is a U.S. citizen or resident alien who (i) lives outside of the United States and Puerto Rico and their place of business or post of duty is outside of the United States and Puerto Rico or (ii) is in the military or naval service on duty outside of the United States and Puerto Rico, the regular due date (without extensions) for tax year 2023 is June 15, 2024, (June 17, 2024 postmark is timely due to June 15, being a weekend.) provided the filer includes a statement on the Form 3520 showing the filer meets one of these conditions.
- (7) The due date for Form 3520-A is the 15th day of the 3rd month after the end of the foreign trust’s tax year (the trust can be a fiscal or calendar year filer). The U.S. owner can file an extension of time to file Form 3520-A with Form 7004.
- Exception:** A substitute Form 3520-A attached to the U.S. owner’s Form 3520 by the due date for the Form 3520 (such as April 15 for U.S. owners who are individuals) is considered to be timely filed.
- (8) Edit CCC “**R**” if “Streamlined Foreign Offshore” or “Streamlined Domestic Offshore” is written across the top of Form 3520 or Form 3520-A and the Austin received date is present.
- (9) If the return (Form 3520 or Form 3520-A) is delinquent, check the return for an explanation of late filing. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to file a timely return:
- Do not detach the reasonable cause statement from the original return.

- Prepare correspondence action sheet for IDRS Letter 1382C (use paragraphs “S, and 9”). Attach a photocopy of Form 3520, Page 1 or Form 3520-A, Page 3. Follow local procedures to route to Letter Input Section. See IRM 3.21.19.12.1.
- Continue processing Form 3520 or Form 3520-A. Do not attach the correspondence action sheet 1382C to the return, leave an action trail indicating the letter was prepared, (e.g., Letter 1382C MMDDYY).

3.21.19.13.3  
(11-10-2017)  
◆ **Compliance  
Secured/Prepared  
Returns** ◆

- (1) Compliance functions (Collections and Examination) secure returns from the taxpayer and prepare returns if the taxpayer does not provide them.
- (2) Compliance notates:
  - a. Prepared tax returns with “6020(b)” or “SFR” (Substitute for Return).
  - b. Secured tax returns with “TC 59X” or “ICS” or “Process as Original” with a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box marked.

**Note:** If “RD” (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.21.19.13.3.1  
(11-10-2017)  
◆ **IRC 6020(b) - Prepared  
by Collection** ◆

- (1) When the taxpayer doesn't file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.
- (2) These returns are identified by the notation: “PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE” which is located in the center bottom of Page 1 of the return.
  - a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the IRS Received Date. See IRM 3.21.19.16, Received date.
  - b. Compliance Function representatives must sign returns. If not signed, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip.

**Note:** Accept Revenue Officer (RO) typed or electronic signatures as valid signatures on the return.

  - c. Edit CCC “4”. See IRM 3.21.19.14.13, CCC 4 - IRC 6020(b) Return and IRM 3.11.38 Return Due Dates.
  - d. **Do not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC “3” and continue processing.
  - e. Edit CCC “W” on Form 3520-A if the IRS Received Date is more than two years and nine months after the Return Due Date. **Do not** send Form 3520 or Form 3520-A to Statute Control. **Do not edit** CCC “W” on Form 3520.

**Note:** Do not use CCC “R” with CCC “4”.

3.21.19.13.3.2  
(06-14-2017)  
◆ **Collection Secured** ◆

- (1) These returns are identified by the notations: “TC 59X” or “ICS”.
  - a. **Do Not** edit CCC “G” on these returns.
  - b. Use 3653C Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules, etc.).

## 3.21 International Returns and Documents Analysis

- c. Edit CCC **“W” on Form 3520-A** if the Received Date is more than two years and nine months after the Return Due Date. **Do not edit CCC “W” on Form 3520.** Do not send returns to Statute Control Unit.

3.21.19.13.3.3  
(11-10-2017)

◆ **Examination Prepared** ◆

- (1) These returns are identified by the notation: “SFR” or “SUBSTITUTE FOR RETURN” on Page 1.
    - a. Return must have an IRS Received Date. If no IRS Received Date is present, follow the normal procedures for editing the Received Date. See IRM 3.21.19.16.
    - b. **Do not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, use No Reply procedures and edit CCC **“3”** and continue processing.
    - c. If Form 13133, Expedite Processing Cycle, is attached, edit the Computer Condition Codes that are marked on the form.
- Note:** CCC **“R”** should not be used with a CCC **“4”** (CCC **“4”** only used for 6020B returns).
- d. Edit CCC **“W” on Form 3520-A** if the Received Date is more than two years and nine months after the Return Due Date. **Do not edit CCC “W” on Form 3520.** **Do Not** send returns to Statute Control.

3.21.19.13.3.4  
(01-01-2022)

◆ **Examination Secured** ◆

- (1) These returns are identified by the notation “Process as Original” on Page 1 of the return with a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box marked.
  - a. **Do Not** edit CCC **“G”** on these returns (**Form 3520 or Form 3520-A returns**).
  - b. Use 3653C Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing/incomplete information, etc.).
  - c. Edit the Computer Condition Codes that are marked on Form 13133.
  - d. Edit CCC **“W” on Form 3520-A** if the Received Date is more than two years and nine months after the Return Due Date. **Do not edit CCC “W” on Form 3520.** **Do not** send returns to Statute Control Unit.

3.21.19.13.3.5  
(01-01-2021)

**Foreign Address Returns**

- (1) Edit CCC **“R”** if “Streamlined Foreign Offshore” or “Streamlined Domestic Offshore” is written across the top of Form 3520 or Form 3520-A and the Austin received date is present.
- (2) The presence of a Foreign Address for the filer allows the return due date to be extended by two months.

3.21.19.13.3.6  
(11-10-2017)

◆ **Frivolous Arguments** ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See Exhibit 3.21.19-5.
- (2) Review the return to decide whether it appears to be a frivolous return.

If	Then
The return meets any of the conditions shown as a frivolous return, (See Exhibit 3.21.19-5 <b>Note:</b> Exception if the return shows CCC “U” or shows an Action Code 331 or has a Form 4227 attached with the remarks, “Refer to Exam FRP for audit after processing,” continue to next procedure.	Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
Examination has selected the return as frivolous, (e.g., indicated by CCC “U” or an Action Code 331) and a Form 4227 with the remarks, “Refer to Exam FRP for audit after processing,” but sends the return for processing,	Continue processing the return using procedures in IRM 3.21.19. However, do not circle or void the Action Code indicating a frivolous return.

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

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

3.21.19.13.4  
(11-10-2017)

◆ **Re-Entry Document Procedures** ◆

- (1) Reprocess a return posted to the wrong account or module to post it to the correct account module.
- (2) Each re-entry return must have a Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, attached.
  - Form 3893 is used to reinput documents that have not posted to an account or module. If Form 3893 is attached see IRM 3.21.19.13.4.1 for instructions.
  - Form 13596 is used to reprocess documents to the correct account or module that had previously posted to the wrong account or module. If Form 13596 is attached see IRM 3.21.19.13.4.2 for instructions.
- (3) Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- (4) Examine Form 3893 to figure out the action needed to make the return processable. Determine if the return was edited according to current processing instructions.

**Caution:** If the Received Date is more than two years and nine months after the Return Due Date, refer to Statute procedures before re-entering or repro-

## 3.21 International Returns and Documents Analysis

cessing the return. See IRM 3.21.19.13.5. Statute editing may be required on **Form 3520-A**.

- (5) **If more information is needed to make the return processable, prepare 3653C Correspondence Action Sheet, or follow local correspondence procedures.**
  - a. **Enter CCC “U” on Form 3520, or enter Action Code 211 (domestic) or 215 (international) on Form 3520-A.**
  - b. **Attach the completed 3653C Correspondence Action Sheet and edit the rest of the return or follow local correspondence procedures.**

3.21.19.13.4.1  
(11-10-2017)

### ◆Form 3893 - Re-entry Document Control◆

- (1) Form 3893, Re-entry Document Control, is used to re-input a return that has not posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.
- (3) Circle the CCC “G” if present.
- (4) Do not edit CCC “G” on amended returns.
- (5) Do not send Letter 1382C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (6) If the return is not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (7) If the return is edited according to current processing instruction, ensure that the information from Form 3893 is edited on the return.

Form 3893	Action Taken
Box 14 (Remarks)	Ensure that the information is edited to the return.
Box 15 (Process as)	<ol style="list-style-type: none"> <li>1. Circle out any green rocker and edit marks that may indicate a receipt of remittance.</li> <li>2. Do not change any tax due amounts.</li> </ol>

- (8) Examine returns that have any color other than red editing in the tax data section to figure out if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection,	Edit the same correction in red/green (per local procedure) to the correct area.

If	Then
Taxpayer error,	Leave the entries as shown on the document.

- (9) An IRS Received Date must be present on all re-input returns:

If	Then
IRS Received Date is not present,	Edit an IRS Received Date (See IRM 3.21.19.16).
Multiple IRS Received Dates are present,	Circle out all but the earliest date.

- (10) When more information is still needed to make the return processable, prepare **3653C** Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research, etc.).
- (11) When perfection is not possible, edit CCC “**U**” (Form 3520) or Action Code 640 (Form 3520-A) and attach Form 4227 noting, “PERFECTION NOT POSSIBLE” and return to initiator.

3.21.19.13.4.2  
(01-01-2021)

◆ **Form 13596 -  
Reprocessing Returns** ◆

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC “**G**” if present.
- (3) **Do not** edit CCC “**G**” on amended returns.
- (4) **Do not send Letter 1382C if a request for reasonable cause is attached.**
- (5) If the return is not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (6) If the return is edited according to current processing instructions, ensure that the information from Form 13596 is edited on the return.

Form 13596	Action Taken
TIN correction	Edit correct TIN on return.
Tax Period correction	Edit correct Tax Period ending on return.

- (7) Examine returns that have any color other than red editing in the tax data section to figure out if the corrections are the result of improper perfection or taxpayer error.

## 3.21 International Returns and Documents Analysis

If	Then
Improper perfection,	Edit the same correction in red/green (per local procedure) to the correct area.
Taxpayer error,	Leave the entries as shown on the document.

- (8) An IRS Received Date must be present on all reprocessed returns:

If	Then
IRS Received Date is not present,	Edit an IRS Received Date per IRM 3.21.19.16.
Multiple received dates are present,	Circle out all but the earliest date received by the IRS.

- (9) Circle out the green rocker **or green check** and edit marks that may indicate a receipt of remittance.

3.21.19.13.5  
(06-14-2017)

### ◆ Statute Returns ◆

- (1) Any return with a Received Date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) **Form 3520 and Form 3520-A** are information returns and **do not** require statute clearance. Edit as follows:
- Form 3520 with a received date that is more than two years and nine months after the Return Due Date, continue processing. **Do not** route to Statute Control Unit, and **do not** edit CCC “W”.
  - Form 3520-A with a received date that is more than two years and nine months after the Return Due Date, edit CCC “W” and continue processing. **Do not** route to Statute Control Unit.

3.21.19.13.6  
(11-10-2015)

### ◆ Protective Claims ◆

- (1) Remove returns marked as “Protective Claims”, “Protective Claim for Refund”, or similar statement from the batch and route to Accounts Management (AM). Notate “Protective Claim” in the remarks box of Form 4227, Intra-SC Reject or Routing Slip.

**Exception:** If the return is amended, do not remove from batch. Edit Computer Condition Code “G” and follow normal processing procedures.

3.21.19.14  
(05-05-2023)

### Computer Condition Codes (CCC)

- (1) Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer. Edit the needed CCC’s in the order in which they are found.
- (2) On Form **3520**, edit the “CCC” at the end of Line A on Page 1, to the right of the **Amended return** checkbox. See Exhibit 3.21.19-1
- Only the following entries are valid for CCCs on Form 3520: “C”, “F”, “G”, “I”, “N”, “R”, “U”, “3”, “4”, “5”, and blank.



- (3) For the Form **3520-A**, edit the CCC to the right of the last line of Line 2. See Exhibit 3.21.19-4.
- a. Only the following characters are valid for Form 3520-A: **“C”**, **E**, **“F”**, **“G”**, **“I”**, **“N”**, **“R”**, **S**, **“W”**, **“Y”**, **“3”**, **“4”**, and blank.

3.21.19.14.1  
(01-01-2022)  
**CCC “C” - No Reply to  
Request for Information**

- (1) Edit CCC **“C”** only when instructed, after the taxpayer does not reply to IRS-generated correspondence.

3.21.19.14.2  
(01-01-2023)  
**CCC “E” - Extension  
Filed**

- (1) For Form 3520-A. Edit CCC **“E”** When the “Extension filed” checkbox is marked.

3.21.19.14.3  
(01-01-2022)  
**CCC “F” - Final Return**

- (1) Edit CCC **“F”** when:
- The “Final return” checkbox is marked, or
  - There is a clear indication on the return itself or on an attachment that returns will not be required to be filed for future years.

3.21.19.14.4  
(01-01-2022)  
**CCC “G” - Amended  
Return**

- (1) CCC **“G”** indicates an Amended Return.
- (2) CCC **“3”** and CCC **“U”** are the only Computer Condition Codes valid with CCC **“G”**.
- (3) See IRM 3.21.19.13.1.

3.21.19.14.5  
(01-01-2022)  
**CCC “I” - Initial Return**

- (1) Edit CCC **“I”** (letter i) when the “Initial return” or “Initial return (extension filed)” checkbox is marked.
- (2) For Form 3520:
- The return or attachments indicate “INITIAL”, “FIRST RETURN” or “FIRST TIME FILER,” etc.
  - Fully code Form 3520, remove the return from the batch, and route to Entity.
  - If there are indications that the return has already been sent to Entity, continue processing the return.

**Note:** An Entity Stamp, a purple edited **“E”** or **“F”**, are all indications that the return has previously been sent to Entity.

- (3) For Form 3520-A:
- The return or attachments indicate “INITIAL”, “FIRST RETURN” or “FIRST TIME FILER,” etc.
  - Remove the return from the batch. Completely edit the Form 3520-A and route to Entity to have filing requirements set.
  - If there are indications that the return has already been sent to Entity, continue processing the return.

**Note:** An Entity Stamp, a purple edited **“E”** or **“F”** are all indications that the return has previously sent to Entity.

## 3.21 International Returns and Documents Analysis

3.21.19.14.6 (01-01-2022) <b>CCC “N” - Bypass Employer Identification Number (EIN)</b>	<p>(1) CCC “N” is used to bypass the EIN requirement when the EIN is missing, incomplete, has all the same numeric values; (e.g., all 9’s or zeros). If these conditions are present, route to Entity.</p> <p>(2) CCC “N” should only be edited if instructed.</p>
3.21.19.14.7 (04-12-2022) <b>CCC “R” - Suspend Initiation of CP 223 notice</b>	<p>(1) See IRM 3.21.19.13.2.</p> <p>(2) Edit CCC “R” if “Streamlined Foreign Offshore” or “Streamlined Domestic Offshore” is written across the top of Form 3520 or Form 3520-A and the Austin received date is present.</p> <p>(3) Edit CCC “R” when the received date is prior to 01/01/2018.</p>
3.21.19.14.8 (01-01-2023) <b>CCC “S” - Substitute Form 3520-A</b>	<p>(1) For Form 3520-A only. Edit CCC “S” when the “Substitute Form 3520-A” checkbox is marked.</p>
3.21.19.14.9 (01-01-2022) <b>CCC “U” - Unprocessable Return Form 3520</b>	<p>(1) Edit CCC “U” to reject unprocessable returns, Form 3520 only. See IRM 3.21.19.10, Unprocessable Conditions.</p> <p>(2) Do not edit CCC “U” on amended Form 3520 returns. See IRM 3.21.19.13.1.</p>
3.21.19.14.10 (01-01-2022) <b>CCC “W” - Statute Form 3520-A</b>	<p>(1) Edit CCC “W” on Form 3520-A when the return is received more than two years and nine months after the return due date. Form 3520-A is an information return and <b>does not</b> require statute clearance.</p>
3.21.19.14.11 (01-01-2022) <b>CCC “Y” - Short Period Return</b>	<p>(1) Accept the return as submitted (e.g., short period return).</p> <p>(2) CCC “Y” is edited for Change of Accounting Period, Form 3520-A only. Enter only for short period returns due to change of account period (not due to initial or final filing).</p> <p>(3) Edit the CCC “Y” when the W&amp;I Submission Processing Liaison for TAS issues OAR, or walks a return through Code &amp; Edit for processing.</p>
3.21.19.14.12 (01-01-2022) <b>CCC “3” - No Reply to Correspondence</b>	<p>(1) Edit <b>CCC “3”</b> (No Reply to Correspondence) to bypass validation of the <b>“CRD”</b> (Correspondence Received Date) when the taxpayer does not reply to IRS-generated correspondence.</p> <p>(2) For more information, see IRM 3.21.19.11 and IRM 3.21.19.16.</p>
3.21.19.14.13 (01-01-2022) <b>CCC “4” - 6020(b) Return</b>	<p>(1) Edit <b>CCC “4”</b> when the IRS Compliance Function prepared the return and the Revenue Officer entered IRC 6020(b).</p> <p><b>Note:</b> CCC “R” cannot be used with CCC “4”.</p>

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3.21.19.14.14

(01-01-2022)

**CCC “5” - Extension****Requested on Form****1040 Form 3520**

- (1) Edit **CCC “5”** on all returns 2015 and later if “1040” is present on Line 1k of Form 3520. Not valid on 2014 and prior. Not valid on Form 3520-A.

3.21.19.15

(11-10-2015)

**Tax Period**

- (1) All returns must have a Tax Period indicating the year and month the tax year ended.
- (2) Edit the Tax Period on all Form 3520 and Form 3520-A returns in YYYYMM format in the margin to the right of the form title. The Tax Period will need to also be edited on current calendar year returns. If the tax period is prior to 199812 for Form 3520, see IRM 3.21.19.17.1, or prior to 200012 for Form 3520-A, see IRM 3.21.19.33.1 for processing instructions.

**DRAFT**

**CURRENT CALENDAR YEAR**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

OMB No. 1545-0159

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**DRAFT**

**CURRENT FISCAL YEAR**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information. **202310**

OMB No. 1545-0159

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning **Jan 1, 20** , ending **October 10, 2023**

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**PRIOR FISCAL YEAR**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information. **201806**

OMB No. 1545-0159

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for each foreign trust.

For calendar year 2018, or tax year beginning **January 1, 2018** , ending **June 3, 2018**

**A** Check appropriate boxes: ☐ Initial return ☐ Initial return (extension filed) ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**Figure 3.21.19-1 Form 3520, Editing the Tax Period**

- (3) In the absence of an affirmative indication, the tax period, by “default” is the calendar year printed on the return.

If	Then
The return is for the current processing year	No editing is required.

If	Then
The return is for a prior year	Edit the Tax Period in YYYYMM format.
The taxpayer has notated a Tax Period other than the current processing year on the return	Edit the Tax Period in YYYYMM format based on the taxpayer's indication.
The Tax Period is missing, incomplete or illegible	<ol style="list-style-type: none"> <li>1. Review the return or attachments for the correct period.</li> <li>2. If found, edit the Tax Period to the right below the form name.</li> <li>3. If unable to figure out the Tax Period after researching, edit the return for the year currently being processed.</li> </ol>

- (4) A Tax Period should end on the last day of a month except as otherwise specified below.

**Note:** Ignore a minor discrepancy such as October 30, instead of October 31.

- (5) Tax periods reported under the 52-53 week rule may not end more than six days before or three days after the end of a month.

If	Then
The tax period ending date is not more than three days after the beginning of the month	Edit the previous month.
The tax period ending date is in the middle of the month	Edit the month shown. See Figure 3.21.19-2
The tax period ending date is not more than six days before the end of the month	Edit the month shown. See Figure 3.21.19-2

**The Tax Period ending date is WITHIN 3 DAYS of the beginning of the month.**

**DRAFT**

**Form 3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

OMB No. 1545-0159

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning **August 03** , 20 , ending **August 02** , 20 **23**

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**The Tax Period ending date is WITHIN 6 DAYS of the end of the month.**

**DRAFT**

**Form 3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

OMB No. 1545-0159

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning **July 27** , 20 **22** , ending **June 25** , 20 **23**

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**The Tax Period ending date is IN THE MIDDLE of the month on a FINAL RETURN.**

**DRAFT**

**Form 3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

OMB No. 1545-0159

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning **January 1** , 20 **23** , ending **October 16** , 20 **23**

**A** Check appropriate boxes: ☐ Initial return ☒ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

Figure 3.21.19-2 52-53 Week Tax Periods

3.21.19.15.1  
(11-15-2016)  
**“Final” Short Period  
Return**

- (1) A “FINAL” short-period return ends on the date the foreign trust was liquidated or distributed all of its assets.
- This may be any day of the month.
  - Use the numeric designation of the month that the taxpayer has designated as final.

**Example:** October 16, 2023 would be 202310.

If, however, the taxpayer did not specify a month ending date, then edit **“12” as the calendar month** for the tax period.

- Edit CCC “F” on the return.
- (2) Use the numeric designation for the calendar month that precedes the received date of the return if a calendar year return is received before the end of the current processing year and the trust indicates that the return is a final return but does not specify a month ending date.

- (3) For fiscal year returns, edit the Tax Period’s month to one month prior to the Received Date when the Tax Period is the same month and year or later than the Received Date.

3.21.19.15.2  
(01-01-2021)  
**Early-Filed Return**

- (1) Form 3520 or Form 3520-A with a tax period 202412 that is filed before January 1, 2025 is considered early-filed.
- (2) Early-filed returns must be held for processing until January 2025.
- (3) Edit CCC “U” for Form 3520 and edit Action Code “480” for Form 3520-A. Route to Rejects using Form 4227 to hold for processing.

3.21.19.15.3  
(01-01-2019)  
**Fiscal Year Return**

- (1) A fiscal year is twelve full months ending on the last day of any month other than December.
  - (2) Edit the tax period on a fiscal year return in the YYYYMM format to indicate the year and month the tax period ended.
- Note:** For example, on a return with a tax period ending September 30, 2023, edit “202309”.

3.21.19.16  
(02-24-2023)  
**◆ Received Date ◆**

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the “IRS Received Date”.
- (2) All **Form 3520 and Form 3520-A** returns require an **IRS Received Date**.

If	Then
	The return is considered timely.
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.

#  
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If	Then
date and the postmark or shipment date is on or before the legal or extended due date,	<p>Edit the IRS Received Date to agree with the postmark or shipment date.</p> <p><b>Note:</b> The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"> <li>• U.S. Postal Service,</li> <li>• Private Delivery Services, e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS. See IRM 3.10.72, Receiving, Extracting and Sorting for a list of designated private delivery services, or</li> <li>• Returns with a Foreign Postmark.</li> </ul> <p><b>Note: For certified mail only:</b> If a postmark is not present, look for a “USPS.com Track &amp; Confirm” record attached to the return (should be in front of the envelope). Use the “Acceptance” date on the record to figure out timeliness and follow normal editing procedures.</p>

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(3) Edit CCC “R” on all returns with a received date prior to 01012018.

#  
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#

(5) The IRS Received Date may or may not be stamped on the face of the return.

(6) A valid IRS Received Date Stamp consists of the following:

- The word “Received”
  - Month (alpha or numeric)
  - Day (**numeric 01-31**)
- Example:** “1” or “01”
- Year (**numeric**) - four digits
  - “Area Office”, **Campus**, “Field Office”, “Taxpayer Assistance Center” (TAC) plus the city, location or a functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.)

**Caution:** Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return has a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS

campus (Compliance, Accounts Management (AM) or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the **IRS Received Date**.

- (7) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYYYY format according to the following priority:

**Reminder:**

**For Form 3520 Only -- Edit the date or postmark date in the space at the end of the 1st checkbox.**

**For Form 3520-A Only -- Edit the date in the middle of Page 1, before Line 3a.**

**Note:** When editing prior year returns carried over from the previous filing season and there is NO received date stamp and NO envelope attached, edit a timely received date. Also use other information on the return and attachments to make a judgement on a correct received date.

- a. The earliest legible Postmark Date (U.S. Postal Service, foreign postmark or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS), foreign postmark date, or Private Delivery Service are as follows:

If	Then
An envelope is not attached,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that coincides with the correct delivery of the return.
The postmark is missing and the envelope is <b>certified</b> ,	Look for the <b>USPS.com Track &amp; Confirm</b> record that has been attached to the return (should be before the envelope). Use the <b>Acceptance</b> date on the record to figure out timeliness and follow normal editing procedures.
An envelope has a USPS and private metered postmark,	Use the USPS postmark.
An envelope has a foreign and private metered postmark,	Use the foreign postmark.
An envelope has two private metered postmarks,	Use the latest private <b>metered</b> postmark.



If	Then
An envelope has only one private metered postmark,	Use the private metered postmark.

**Note:** A private metered postmark is to be considered timely if the postmark is due date.

#

- b. Service Center Automated Mail Processing System (SCAMPS) digit date.
- c. Revenue Officer's signature date.
- d. Signature date (only if within current year).
- e. Julian control date minus 10 days.
- f. Current date minus 10 days.

(8) Edit the Received Date as follows:

If	Then
A timely IRS Received Date is the only received date stamped on the return,	No editing is required.
Two or more dates stamped on the return.	<ol style="list-style-type: none"> <li>1. Use the earliest IRS Received Date stamped on the return.</li> <li>2. Circle <b>out</b> all other dates. (handwritten or stamped) not needed for transcription.</li> </ol> <p><b>Note:</b> Received dates that have been circled out by another function should be treated as if they are not present.</p>
A Federal return is addressed to the IRS but delivered to a state agency,	Use the postmark date as the IRS Received Date.
A Federal return is addressed to a state agency,	Use the IRS Received Date stamp as the IRS Received Date.
The only Received Date on the return is a TAS or Chief Counsel received date,	Circle out the TAS or Chief Counsel received date and edit the IRS Received Date according to instructions.

**Reminder:** If an envelope is attached to the return, check the envelope for remittance. If found, hand carry remittance to manager.

(9) **If Form 3520 or Form 3520-A with a current year tax period is received prior to January 1 of the current processing year:**

## 3.21 International Returns and Documents Analysis

- a. **Edit the first day after the end of the tax period as the received date. For example, if the actual received date is “12122023” for a Tax Year 2023 return, enter “01012024”.**
  - b. **If present, circle out the stamped Received Date on the return.**
- (10) **No editing is required if Form 3520 and Form 3520-A is received after January 1 and the received date is stamped.**
- (11) If a return has been faxed to another area of the service and then sent to Submission Processing for processing, do not edit the EEFax Date as the Received Date. Edit a Received Date according to normal procedures.

**Note:** The EEFax Date **cannot** legally be used as an IRS Received Date when received by an area other than Submission Processing.

3.21.19.16.1  
(01-01-2022)

### Monthly Received Date Chart

- (1) The tables below provide monthly return due date information for Form 3520 and Form 3520-A:

**Note:** Monthly Received Date Charts are subject to adjustments for State/D.C. Holidays. For 2024, April 15 is a Monday, but in Maine and Massachusetts it is Patriots’ Day, and April 16 is Emancipation Day in Washing, DC. So in Maine and Massachusetts, if the due date is 04/15/2024, the return is timely if postmarked by 04/17/2024.

#### Form 3520

Ending Date	Due Date Weekends and Holidays considered	Delinquent	Extended Due Date Weekends and Holidays considered	
12-31-2023	04-15-2024		10-15-2024	#
01-31-2024	05-15-2024		11-15-2024	#
02-29-2024	06-17-2024		12-16-2024	#
03-31-2024	07-15-2024		01-15-2025	#
04-30-2024	08-15-2024		02-17-2025	#
05-31-2024	09-16-2024		03-17-2025	#
06-30-2024	10-15-2024		04-15-2025	#
07-31-2024	11-15-2024		05-15-2025	#
08-31-2024	12-16-2024		06-16-2025	#
09-30-2024	01-15-2025		07-15-2025	#
10-31-2024	02-17-2025		08-15-2025	#
11-30-2024	03-17-2025		09-15-2025	#

**Form 3520-A**

Ending Date	Due Date Weekends and Holidays considered	Delinquent	Extended Due Date Weekends and Holidays considered	
12-31-2023	03-15-2024		09-16-2024	#
01-31-2024	04-15-2024		10-15-2024	#
02-29-2024	05-15-2024		11-15-2024	#
03-31-2024	06-17-2024		12-16-2024	#
04-30-2024	07-15-2024		01-15-2025	#
05-31-2024	08-15-2024		02-17-2025	#
06-30-2024	09-16-2024		03-17-2025	#
07-31-2024	10-15-2024		04-15-2025	#
08-31-2024	11-15-2024		05-15-2025	#
09-30-2024	12-16-2024		06-16-2025	#
10-31-2024	01-15-2025		07-15-2025	#
11-30-2024	02-17-2025		08-15-2025	#

3.21.19.17  
(01-01-2022)  
**Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts**

- (1) Form 3520 is processed at the Ogden Submission Processing Campus (OSPC) under **Program Code 12310** with the following Master File Tax (MFT) Code and Document Locator Number (DLN) make-up:
  - MFT Code 68
  - File Location Code 60
  - Tax Class 3
  - Doc. Code 83
- (2) Form 3520 is filed annually and can be filed with an SSN, ITIN, or EIN. Line 2b must be an EIN (except for instances of a onetime disclosure of a gift).
- (3) Form 3520 is a “**Non-Remittance**” return.
- (4) Form 3520 received and missing page 1, dummy page 1 from attachments if possible.
- (5) An extension (Form 4868) to file the U.S. taxpayer’s annual tax return is also an extension for the filing of Form 3520.

**Note:** Send loose pages of Form 3520-A to Accounts Management and reassign to OSC.

3.21.19.17.1  
(01-01-2023)  
**Processing of Form 3520**

- (1) The instructions in the following sections are for processing Tax Years 2020 to current year. To process 2019 and prior years, refer to the Prior Year Section in this IRM and refer to Job Aid number 6808-001 for renumbering instructions.
- (2) Reject any Form 3520 filed for tax period ending December 31, 1997 and prior.

## 3.21 International Returns and Documents Analysis

- a. Prepare Form 3210, Document Transmittal, and write “**ALPHA**” in the remarks section of the transmittal. Address the transmittal to “**Cycle Control M/S 6725**”.
- b. Attach Form 4227 with explanation “**199712 return or prior**” to the face of the document and write the same explanation on the first line of Form 3210.

3.21.19.18  
(11-10-2015)

### Type of Return Filer Checkbox - Question B

- (1) Type of return filer must be present.
- (2) Valid characters are “**I**”, “**P**”, “**C**”, “**T**” and “**E**”.
- (3) Edit in the margin to the right of the checkboxes following the instruction “Check the box that applies to the U.S. person filing return” as follows:

If	Then
“Individual” checkbox is marked	Edit “ <b>I</b> ”.
“Partnership” checkbox is marked	Edit “ <b>P</b> ”.
“Corporation” checkbox is marked	Edit “ <b>C</b> ”.
“Trust” checkbox is marked	Edit “ <b>T</b> ”.
“Executor” checkbox is marked	Edit “ <b>E</b> ”.
Multiple boxes are marked or if none of the boxes are marked	Edit “ <b>I</b> ” as the default.

3.21.19.19  
(02-02-2023)

### Foreign Trust Return Filer Status Check Box and Parts to Complete

- (1) **An entry must be present in at least one of the four checkboxes.**
- (2) Valid characters are “**1**” or blank.
- (3) Edit a “**1**” to the left of the checkbox marked.
- (4) Entries may be present in more than one of the checkboxes but cannot exceed 4.
- (5) If multiple checkboxes are marked, edit a “**1**” next to each checkbox marked.
- (6) A filer must complete specific sections of Form 3520 based on the checkboxes designated immediately above Line 1a of Page 1 of Form 3520.

If	Then
Checkbox 1 ( <b>U.S. transferor</b> ) is marked	Part I must be completed.
Checkbox 2 ( <b>U.S. owner</b> ) is marked	Part II must be completed.
Checkbox 3 ( <b>U.S. beneficiary</b> ) is marked	Part III must be completed.
Checkbox 4 ( <b>U.S. person who received gift</b> ) is marked	Part IV must be completed.

**Note:** Data will transcribe all taxpayer entries; code and edit all information given, regardless if the applicable box is marked.

- (7) If the checkbox marked by the filer does not correspond with the part of Form 3520 that must be completed, then circle out the marked checkbox and edit a "1" to the left of the correct checkbox as it relates to the corresponding completed part of Form 3520 containing entries.
- (8) If none of the checkboxes are marked, edit based on the sections or parts completed by the filer.

**Note:** You may have to edit more than one checkbox on page 1.

If	Then
The filer provided entries in Part I	Edit a "1" to the left of the first checkbox ( <b>U.S. transferor</b> ).
The filer provided entries in Part II	Edit a "1" to the left of the second checkbox ( <b>U.S. owner</b> ).
The filer provided entries in Part III	Edit a "1" to the left of the third checkbox ( <b>U.S. beneficiary</b> ).
The filer provided entries in Part IV	Edit a "1" to the left of the fourth checkbox ( <b>U.S. person who received gift</b> ).
Pages 2-6 are blank	Correspond for a completed return. Use 3653C CAS Line 8 and Edit CCC <b>U</b> . Address the letter to the foreign trust filer whose name and address is on Lines 1a thru 1h on Page 1. <b>Exception:</b> If Form 3520 is detached from a Form 1065 do not correspond. Continue processing by editing a "1" to the left of the first checkbox ( <b>U.S. transferor</b> ).

3.21.19.20  
(01-01-2024)  
◆Entity Perfection  
General◆ - Lines 1a  
through 1h

- (1) The entity of a tax return identifies the taxpayer on the Business Master File. The entity area of the return has the following:
  - a. Employer Identification Number (EIN)
  - b. Name
  - c. "In-care-of" name
  - d. Address

## 3.21 International Returns and Documents Analysis

**Note:** If a blank form is received with no entity information on it, follow your classified waste procedures.

(2) **Edit Lines 1a through 1h using the following procedures.**

3.21.19.20.1  
(01-01-2015)

**Name of Filer - Line 1a**

(1) For **filers other than individuals**, the name control consists of the first four characters of the filer's (corporation, partnership, trust, etc.) name. Refer to the Name Control Job Aid for more information: Document 7071 (IMF) or Document 7071A (BMF) for name control reference guide.

(2) Valid characters are:

- Alpha (A-Z),
- Numeric (0-9),
- The ampersand (&), and
- The hyphen (-).
- **Blanks are valid only at the end of the name control.**

(3) Do not include **"THE"** in the name control when **"THE"** is followed by more than one word.

(4) For individuals, the name control consists of the first four letters of the filer's LAST name.

(5) Only **Underline the name control** on Line 1a. See Figure 3.21.19-3

**DRAFT**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for each foreign trust.

For calendar year 20\_\_\_\_, or tax year beginning\_\_\_\_, 20\_\_\_\_, ending\_\_\_\_, 20\_\_\_\_

**A** Check appropriate boxes: ☐ Initial return ☒ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☒ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

Check all applicable boxes. See applicable instructions.

☐ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) a U.S. decedent or the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. Complete all applicable identifying information requested below and Part I of the form.

**1** ☒ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. Complete all applicable identifying information requested below and Part II of the form.

**1** ☒ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. Complete all applicable identifying information requested below and Part III of the form.

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. Complete all applicable identifying information requested below and Part IV of the form.

**1a** Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)  
Gopher Public Library Trust

**b** Taxpayer identification number (TIN)  
00-7879569

**c** Number, street, and room or suite no. If a P.O. box, see instructions.  
6000 Ferret Rd

**d** Spouse's TIN

**e** City or town  
Boise

**f** State or province  
ID

**g** ZIP or foreign postal code  
83708

**h** Country

**i** If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box ☐

**Figure 3.21.19-3 Underline the Name Control**

3.21.19.20.1.1  
(01-01-2015)  
**Name Changes**

- (1) If the name has been changed so substantially as to indicate the probability of a new entity (e.g., individual to partnership, or partnership to corporation), but the TIN has not been changed:
  - Treat the return as unprocessable; and
  - Route the return to the Entity Section.
- (2) If the name has **not** been changed so substantially as to indicate the probability of a new entity (such as a minor spelling change or changes to other than the first name line), follow local procedures:
  - a. If the change is minor to the first name line; underline the name control and edit **TC 013** in the upper left margin of the return.
  - b. If the change involves revision to or addition of an “in-care-of” name; edit **TC 013** in the upper left margin of the return.

3.21.19.20.2  
(01-01-2015)  
**In-Care-of Name Line**

- (1) Verify that the “in-care-of” name is located above the street address.
- (2) Arrow up the “in-care-of” name, if located below the address.
- (3) A change to the “in-care-of” name can be figured out by the following:

**Example:** The taxpayer crossed out the original “in-care-of” name and added the new name or has entered a new “in-care-of” name in brackets.

If	Then
The “in-care-of” name is located on the street address line preceding the street address,	No editing is required.
The “in-care-of” name is located below the street address line,	Arrow the “in-care-of” name above the street address.
The “in-care-of” name is shown on an attachment,	Edit the “in-care-of” name above the street address beginning with the “%” or the “c/o” in the first position.
An “in-care-of” name is changed but there is no indication of an address change,	If the “%” is not present, then edit the “%” (percent sign) or “c/o” to the left of the “in-care-of” name in the first position followed by the correct name.
An “in-care-of” name is present, and an indication of an address change is shown,	<ol style="list-style-type: none"> <li>1. If the “%” is not present, then edit the “%” (percent sign) or “c/o” to the left of the “in-care-of” name in the first position followed by the correct name.</li> <li>2. Correct the address.</li> </ol>

If	Then
There is no indication that the "in-care-of" name is changed,	If the "%" is not present, then edit the "%" (percent sign) or "c/o" to the left of the "in-care-of" name (in the first position followed by the correct name).

3.21.19.20.3  
(01-03-2023)

◆ **Filer's Taxpayer Identifying Number (TIN)**  
- page 1 Line 1b (Form 3520) or page 3 Line 6b (Form 3520-A)◆

- (1) A nine-digit taxpayer identification number (TIN) must be included on Line 1b of Form 3520 and Form 3520-A, page 3 Line 6b submitted for processing.

**Note:**

Line 1b Form 3520 can be an SSN, ITIN or EIN.  
Line 2b, Form 3520 (when required) must be an EIN.  
Line 3b, Form 3520 can be SSN, TIN or EIN.  
Line 1b, Page 1, Form 3520-A must be an EIN.  
Line 6b, Page 3, Form 3520-A can be an SSN, ITIN, or EIN.

- (2) The TIN may be one of the following:

- An employer identification number (EIN) (entered in NN-NNNNNNNN format),
- A social security number (SSN) (entered in NNN-NN-NNNN format), or,
- In very rare circumstances, an individual taxpayer identification number (ITIN) (entered in 9NN-NN-NNNN format).

**Note:** If nine digits are in SSN or ITIN format (NNN-NN-NNNN), edit TIN Type as "0" when instructed.

- (3) Circle out an invalid or illegible TIN and edit the correct number, if available, to the left of the filer's entry. Entry is considered invalid if:

- Fewer than nine digits
- Contains nine repeating digits (999-99-9999, 888-88-8888, etc.)
- Contains any alpha characters.

**Caution: Line 1b Form 3520 Only** - Fully code Form 3520 and route all "Initial returns" with an SSN or ITIN to BMF Entity Control so they can establish the Entity with a TC 000 on the BMF. If Line 1b (Form 3520) and/or Line 1b (Form 3520-A) are blank or invalid, route to BMF Entity Control. See Figure 3.21.19-4.

**Note: Line 2b (when required) of Form 3520 Only** - If the TIN is an SSN or ITIN, then research IDRS for an EIN. If found, circle out the SSN or ITIN and edit the EIN on Line 2b. If none is found, route to Entity for more research or assignment of an EIN.



**DRAFT**

**Form 3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☒ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☒ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐

**Check all applicable boxes.** See applicable instructions.

**1** ☒ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. Complete all applicable identifying information requested below and Part I of the form.

**1** ☒ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. Complete all applicable identifying information requested below and Part II of the form.

☐ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. Complete all applicable identifying information requested below and Part III of the form.

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. Complete all applicable identifying information requested below and Part IV of the form.

**1a** Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)  
**ASH & HOLLY MARTEN**

**b** Taxpayer identification number (TIN)  
**000-00-9250**

**c** Number, street, and room or suite no. If a P.O. box, see instructions.  
**206 Elk Rd.**

**d** Spouse's TIN  
**000-00-3248**

**e** City or town  
**SAN JOSE**

**f** State or province  
**CA**

**g** ZIP or foreign postal code  
**95101**

**h** Country

**i** If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box . . . . . ☐

**j** If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions . . . . . ☐

**k** If an extension was requested for the tax return, check this box ☐ and enter the form number of the tax return to be filed:

**2a** Name of foreign trust (if applicable)

**2b** Employer identification number (EIN), if any

**RECEIVED  
04182024  
KSDG  
OGDEN, UT**

**INITIAL RETURN WITH SSN  
Completely edit and  
remove from the pack.  
Route to Entity**

Figure 3.21.19-4 Initial Return with SSN

- (4) Determine the TIN as follows for required TIN fields on Form 3520 and Form 3520-A:

If	And	Then
Multiple TINs are present		1. Circle out all but the first TIN

If	And	Then
<p>The TIN has any of the following conditions and cannot be figured out from attachments and/or schedules:</p> <ul style="list-style-type: none"> <li>• Illegible</li> <li>• Missing/Blank</li> <li>• Other than nine digits</li> <li>• Contains any alpha characters</li> <li>• Contains nine repeating digits (999-99-9999, 888-88-8888)</li> </ul>	The return is unnumbered	<ol style="list-style-type: none"> <li>1. If found on attachment, edit to the proper location</li> <li>2. For Form 3520 Line 1b, send to Entity Control for research</li> <li>3. For Form 3520-A page 3 Line 6b, send to Entity Control for research</li> </ol>
<p>The TIN has any of the following conditions and cannot be figured out from attachments and/or schedules:</p> <ul style="list-style-type: none"> <li>• Illegible</li> <li>• Missing/Blank</li> <li>• Other than nine digits</li> <li>• Contains nine repeating digits (999-99-9999, 888-88-8888)</li> </ul>	The return is numbered	<ol style="list-style-type: none"> <li>1. If found on attachment, edit to the proper location</li> <li>2. For Form 3520 Line 1b, send to Entity Control for research</li> <li>3. For Form 3520-A page 3 line 6b, send to Entity Control for research</li> </ol>
<p>“Pending”, or “Applied for”, etc., is indicated in the TIN area</p>	The return is numbered or unnumbered	<ol style="list-style-type: none"> <li>1. Route to Entity for research or assignment</li> </ol>

- (5) Be sure to edit the correct TIN Type indicator after each TIN. See IRM 3.21.19.20.4.

3.21.19.20.4  
(01-01-2015)

**Filer's Taxpayer  
Identification Number  
(TIN) Type - Line 1b**

- (1) **The filer's TIN type must be edited if the filer's TIN is an SSN or ITIN.**

**Note:** These instructions are for use on all TIN line fields transcribed on Form 3520 pages 1-6 and Form 3520-A pages 1-5.

(2) Valid characters are “0” (zero) and “blank”.

If	Then
The TIN entered on Line 1b is an EIN (NN-NNNNNN) or unformatted	No editing is required.
If nine digits are in SSN or ITIN format (NNN-NN-NNNN)	Edit a “0” (zero) to the right of the TIN entered by the filer. See Figure 3.21.19-5.

**DRAFT**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning **October 7, 20**, ending **September 30, 20 23**

**A** Check appropriate boxes: ☐ Initial return ☒ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☒ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

Check all applicable boxes. See applicable instructions.

**1** ☒ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. Complete all applicable identifying information requested below and Part I of the form.

☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. Complete all applicable identifying information requested below and Part II of the form.

☐ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. Complete all applicable identifying information requested below and Part III of the form.

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. Complete all applicable identifying information requested below and Part IV of the form.

**1a** Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)  
**Susan M Otter**

**b** Taxpayer identification number (TIN)  
**000-00-0927**

**c** Number, street, and room or suite no. If a P.O. box, see instructions.  
**2463 So. 425 E.**

**d** Spouse's TIN

**e** City or town  
**Salt Lake City**

**f** State or province  
**UT**

**g** ZIP or foreign postal code  
**84100**

**h** Country

**i** If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box ☐

Figure 3.21.19-5 Editing the TIN Type

3.21.19.20.5  
(01-01-2022)

**Street Address - Line 1c**

- (1) The street address must be present. The street address can be found on Line 1c.
- (2) Perfection of the address is necessary when the mailing address (Street or P.O. Box) is not easily identified.
- (3) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.
- (4) Both domestic (U.S.) and foreign addresses should include:

## 3.21 International Returns and Documents Analysis

- The street number.
- The street name.
- Any correct room or suite designation (e.g., "Suite 2000").
- The City, State, and ZIP Code (for domestic addresses).
- The foreign city, postal code and country (for foreign addresses).

**Note:** If a domestic address is followed by a foreign country, circle out the foreign country and do not edit a foreign country code.

- (5) If two addresses are shown, underline the mailing address (second street address).
- (6) If both a P.O. Box and a street address are shown, see IRM 3.21.19.20.5.3, Editing TC014 - Address Changes.

**Note:** This paragraph only applies to domestic forms as State or ZIP will not be on foreign documents.

- (7) If necessary, abbreviate the street address.
- (8) When editing either the mailing or location address information, remember the following guidelines:
  - Ensure that a house or building number is present. Do not accept a building name in place of the numeric designation. Research for the correct address.
  - Always input the suite, apartment number, room number, etc., at the end of the street address line.
  - Always input the street **suffix**, such as street, drive, lane, terrace, etc., if present. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for correct abbreviations.
  - Always include the directional information, such as North, South, East, West, etc., if present.
  - If no street address or P.O. Box is provided by the taxpayer, research IDRS before editing the word "Local" on the street address line.

**Note:** This should only occur in very small towns.

3.21.19.20.5.1  
(01-01-2015)

### APO/DPO/FPO Address

- (1) The U.S. Postal Service established new address requirements for Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO) addresses. If the old address appears, convert to the new state code abbreviation based on the ZIP Code (e.g., APO New York, NY 091XX would be converted to APO AE 091XX). APO/DPO/FPO addresses are considered domestic addresses. Refer to conversion chart below:

ZIP Code	Address	Country	APO/DPO/FPO Address
34000-34049	APO	Americas	APO AA [ZIP Code]
34050-34099	FPO	Americas	FPO AA [ZIP Code]
340XX-340XX	DPO	Americas	DPO AA [ZIP Code]

ZIP Code	Address	Country	APO/DPO/FPO Address
090XX-094XX 096XX-098XX	APO	Europe	APO AE [ZIP Code]
095XX	FPO	Europe	FPO AE [ZIP Code]
090XX-098XX	DPO	Europe	DPO AE [ZIP Code]
962XX-965XX 98700-98759	APO	Pacific	APO AP [ZIP Code]
966XX and 98760-98799	FPO	Pacific	FPO AP [ZIP Code]
962XX-966XX	DPO	Pacific	DPO AP [ZIP Code]

3.21.19.20.5.2  
(01-01-2021)

**U.S. Territories and  
Freely Associated States**

- (1) Edit U.S. territories addresses in the same manner as domestic addresses. Returns with address changes in the following U.S. territories can be input with the return:
  - American Samoa
  - Commonwealth of the Federated States of Micronesia
  - Guam
  - Marshall Islands
  - Commonwealth of the Northern Mariana Islands
  - Palau Islands
  - Commonwealth of Puerto Rico
  - U.S. Virgin Islands
- (2) Returns with addresses in U.S. territories or freely associated states are considered to be a foreign address for processing purposes but are edited in the same way as domestic addresses.
  - a. A two-character alpha state code must be edited on Form 3520, Line 1f for the jurisdiction name. See the table below.
  - b. A ZIP code must be present. Edit the correct ZIP code if one is not provided. See Document 7475 and Exhibit 3.21.19-2.
- (3) Editing a U.S. territories and freely associated states country code on a non-mailing address line is required on Form 3520 or Form 3520-A. This does not include Line 1h, Page 1 of Form 3520 or Line 1g, Page 1 of Form 3520-A. For example, edit a U.S. territories and freely associated states country code on lines 2h or 3g of Form 3520, Page 1, or any other transcribed country lines on pages 2 to 6 (e.g., line 6a, 6b, 21a, 21b, etc.) on Form 3520. Use the table below to select the correct U.S. territories and freely associated states country code.

**Note:** U.S. territories and freely associated states country codes must be edited in the same format as other country codes, (//\$).

<b>U.S. Territories and Freely Associated States</b>	<b>State Code</b>	<b>Country Code</b>
American Samoa	AS	AQ
Federated States of Micronesia	FM	FM
Guam	GU	GQ
Marshall Islands	MH	RM
Commonwealth of the Northern Mariana Islands	MP	CQ
Palau Islands	PW	PS
Commonwealth of Puerto Rico	PR	RQ
Virgin Islands (U.S.)	VI	VQ

3.21.19.20.5.3  
(02-06-2017)

**Editing TC 014 -  
Address Changes**

- (1) Edit TC 014 in the upper left margin of the return to indicate an address change request.
- (2) Do not perfect the address unless the street address is not easily identified for returns that require no other perfection.
- (3) Perfect and input the address (via IDRS) in the following instances:

<b>If</b>	<b>Then</b>
Both a P.O. Box and a street address are shown:	Underline the P.O. Box, City, State, and ZIP code, and edit <b>TC 014</b> in the upper left margin of the form.
Two street addresses are shown	Underline the second street address, City, State, and ZIP code, and edit <b>TC 014</b> in the upper left margin of the form.
The street address has been crossed out by the filer and a P.O. Box added	edit <b>TC 014</b> in the upper left margin; and remove from the batch so <b>TC 014</b> can be input.

- (4) Always circle out the “in-care-of” (%) symbol if it is shown with an address.

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Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☒ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☒ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

**TC014**

**Check all applicable boxes.** See applicable instructions.

☐ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form.**

☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form.**

**1** ☒ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust or a foreign trust, or (c) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. **Complete all applicable identifying information requested below and Part III of the form.**

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form.**

**1a** Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)  
**Tiger Financial Corporation**

**b** Taxpayer identification number (TIN)  
**00-8566628**

**c** Number, street, and room or suite no. If a P.O. box, see instructions.  
**210 Antelope Drive PO Box 88**

**d** Spouse's TIN

**e** City or town  
**Buffalo**

**f** State or province  
**NY**

**g** ZIP or foreign postal code  
**14240**

**h** Country

**i** If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box ☐

**j** If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions ☐

**DRAFT**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☒ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**1** ☒ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form.**

**1a** Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)  
**Eric Lamb and Sue Wolf**

**b** Taxpayer identification number (TIN)  
**000-00-5335**

**c** Number, street, and room or suite no. If a P.O. box, see instructions.  
**9922 Fisher Court**

**d** Spouse's TIN  
**000-00-3287**

**e** City or town  
**Anaheim**

**f** State or province  
**CA**

**g** ZIP or foreign postal code  
**92803**

**h** Country

**i** If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box ☐

**j** If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions ☐

Figure 3.21.19-6 Editing TC 014 -- Address Changes.

- (5) If the filer clearly says on an attachment that the address has been changed, edit out the old address, and enter the new address in the entity portion of the return.
- (6) If the ZIP Code is missing,
  - Check the attachments, and perfect in the correct area.



## 3.21 International Returns and Documents Analysis

- If not found on attachments, follow local Campus procedures.

(7) If abbreviating the street address, see Document 7475 for correct abbreviation.

3.21.19.20.6  
(01-01-2019)

### ◆ General Information and Perfection of Foreign Address ◆

- (1) A foreign (international) address is any address that is not in the 50 states, the District of Columbia **or any U.S. Territory. See IRM 3.21.19.20.6, U.S. Territories.**
- (2) Returns with Army Post Office (APO)/ Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses are considered domestic addresses. **See IRM 3.21.19.20.5.1, APO/DPO/FPO Address.**
- (3) Route returns with a foreign address to Ogden Submission Processing Center (OSPC) for processing. Prepare Letter 86C to inform the taxpayer that the return has been sent to OSPC.
- (4) All other foreign addresses are edited the same as a domestic address with the following exceptions:
  - a. The foreign country must be the last entry in the address.
  - b. Circle out the foreign country and edit the two-letter country code preceded by a "/" and followed by "\$" as the last entry in the address.

**Note:** Submission Processing BMF Foreign Address Job Aid (Number 2324-002) provides examples for editing foreign addresses.

- c. If the foreign address is from Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands, check if the address has a province, state or territory name. **See IRM 3.21.19.20.6, Foreign Address - Canada Only, for procedures for editing the country code for returns with a Canadian address.**

If	Then
A province, state or territory name is present,	<ol style="list-style-type: none"> <li>1. Circle out the province, state or territory name.</li> <li>2. Edit the correct abbreviation. See Job Aid 2324-002 Coding and Editing BMF Tax Returns, Foreign Addresses.</li> </ol> <p><b>Note:</b> A province abbreviation must be present for Canada.</p>
A province, state or territory name is not present,	Continue editing the return.
Province, state or territory is shown in abbreviated format,	Continue editing the return.

- d. A ZIP Code is not required on a foreign address. Foreign addresses use a postal code that is entered before the foreign country and is part of the address.



3.21.19.20.6.1

(11-10-2017)

♦Foreign Address –  
Canada Only♦

- (1) In an effort to assist Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province. **Use the country codes in Figure 3.21.19-7 to edit a Canadian address on Form 3520 Line 1h only, and Form 3520-A, Line 1h only. All other address lines, edit /CA/\$ for Canada. See Figure 3.21.19-7 for an example of editing Canadian addresses.**

If	Then
The foreign address has a Canadian province/territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. See the table in Figure 3.21.19-7 below to ensure the correct Canadian Province/Territory abbreviation is present or edited to the return.</li> <li>2. Circle the country name.</li> <li>3. Edit the correct country code based on the province/territory preceded by a "/" and followed by a "\$" as the last entry in the address.</li> </ol>
The foreign address does not contain a Canadian province/territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the country code "/CA/\$" as the last entry in the address.</li> </ol>

Canadian Province	Province Code	Country Code	Postal Codes begin with
Alberta	AB	XA	<b>T</b>
British Columbia	BC	XB	<b>V</b>
Manitoba	MB	XM	<b>R</b>
New Brunswick	NB	XN	<b>E</b>
Newfoundland and Labrador	NL	XL	<b>A</b>
Northwest Territories	NT	XT	<b>X</b>
Nova Scotia	NS	XS	<b>B</b>
Nunavut	NU	XV	<b>X</b>
Ontario	ON	XO	<b>K, L, M, N, P</b>
Prince Edward Island	PE	XP	<b>C</b>
Quebec	QC	XQ	<b>G, H, J</b>
Saskatchewan	SK	XW	<b>S</b>

Canadian Province	Province Code	Country Code	Postal Codes begin with
Yukon	YT	XY	Y

Figure 3.21.19-7 Country Code for Canadian Provinces

- (2) The rest of the foreign address is edited using procedures in IRM 3.21.19.20.6.

3.21.19.20.6.2

(01-01-2023)

### Address Changes - Foreign Address

- (1) When a foreign address change is indicated, edit TC 014 in the upper right margin of the return. Edit the changed information, plus any unchanged information to make a complete address. Remove from batch so TC014 can be input.
- (2) When a foreign address includes a postal (foreign zip) code, edit in accordance with Document 2324-002 Job Aid. See Figure 3.21.19-8a.

**DRAFT**

**Form 3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☒ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐

Check all applicable boxes. See applicable instructions.

**1** ☒ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. Complete all applicable identifying information requested below and Part I of the form.

☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. Complete all applicable identifying information requested below and Part II of the form.

☐ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust during the current tax year; you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust; or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. Complete all applicable identifying information requested below and Part III of the form.

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. Complete all applicable identifying information requested below and Part IV of the form.

**1a** Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)  
**Ebony Bobcat**

**b** Taxpayer identification number (TIN)  
**000-00-0085**

**c** Number, street, and room or suite no. If a P.O. box, see instructions.  
**244 Caribou Park**

**d** Spouse's TIN

**e** City or town  
**Melbourne**

**f** State or province  
**Victoria VIC**

**g** ZIP or foreign postal code  
**3000**

**h** Country  
**Australia/AS/\$**

**i** If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box . . . . . ☐

**j** If you are filing a separate 2-month extension application with your U.S. person's tax return, check this box . . . . . ☐

Figure 3.21.19-8a Editing the Foreign Country Code - Example 1 (Foreign Address)

**DRAFT**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for **each** foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☒ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☒ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐

**Check all applicable boxes.** See applicable instructions.

**1** ☒ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form.**

☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form.**

☐ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. **Complete all applicable identifying information requested below and Part III of the form.**

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form.**

<b>1a</b> Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions) <b>Holly Seal</b>	<b>b</b> Taxpayer identification number (TIN) <b>000-00-0903</b>
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>27B Lion St.</b>	<b>d</b> Spouse's TIN
<b>e</b> City or town <b>Toronto</b>	<b>f</b> State or province <b>Ontario ON</b>
<b>g</b> ZIP or foreign postal code <b>M5A 3L4</b>	<b>h</b> Country <b>Canada /XO/\$</b>
<b>i</b> If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box . . . . . <input type="checkbox"/>	
<b>j</b> If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions . . . . . <input checked="" type="checkbox"/>	
<b>k</b> If an extension was requested for the tax return, check this box <input checked="" type="checkbox"/> and enter the form number of the tax return to be filed: <b>1040</b>	
<b>2a</b> Name of foreign trust (if applicable) <b>Rabbit Family Trust</b>	<b>b</b> Employer identification number (EIN), if any <b>00-7802241</b>
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>890 Badger Way</b>	<b>d</b> Date foreign trust was created <b>01-02-2001</b>
<b>e</b> City or town <b>Vancouver</b>	<b>f</b> State or province <b>BC</b>
<b>g</b> ZIP or foreign postal code <b>V6A 7S2</b>	<b>h</b> Country <b>Canada /CA/\$</b>
<b>3</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 3a through 3g. If "No," and you are required to complete Part I, complete lines 15 through 18.	
<b>3a</b> Name of U.S. agent	<b>b</b> TIN, if any

Figure 3.21.19-8b Editing the Foreign Country Code - Example 2 (Canadian Address)

- (3) When a foreign address is present, a Country Code must be edited on Line 1h using the Country Name entered on Line 1h. See Section 5 of Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

3.21.19.20.7  
(01-01-2015)  
**Spouse's Taxpayer  
Identification Number  
(TIN) - Line 1d**

- (1) The spouse's TIN may or may not be present.
- (2) An entry will generally be present in this field if the filer files a joint return with the spouse. However, if Line 1d is blank, do not route to entity or correspond for the TIN.
- (3) Circle out the spouse's TIN if it is incomplete, illegible or invalid.

3.21.19.20.8  
(01-01-2015)  
**Spouse's Taxpayer  
Identification Number  
(TIN) Type - Line 1d**

- (1) The TIN Type must be edited if the spouse's TIN entered on Line 1d is an SSN (or an ITIN).
- (2) If an SSN (or an ITIN) is present in line 1d, edit "0" as the *TIN Type* immediately to the right of the spouse's SSN entered in box 1d.

## 3.21 International Returns and Documents Analysis

3.21.19.20.9  
(01-01-2015)  
**City - Line 1e**

- (1) The city must be present for both domestic and foreign addresses.
- (2) The valid characters are, alpha (A-Z), and blank.  
**Note:** Numbers are not valid, only alpha characters.
- (3) Research the ZIP code directory to figure out the city and/or state if:
  - The address is a U.S. address.
  - The city and/or state is missing or incomplete.
  - The ZIP code is present.
- (4) If the city and/or state cannot be figured out from the ZIP code or other available information (e.g., envelope, if attached), edit the filer's address to the foreign trust address lines (Form 3520 only).
- (5) If the city listed is a major U.S. city, it must be followed by the ZIP code.
- (6) If the address is a *foreign address* which includes a **Province designation**,
  - Circle out the name of the province
  - Edit the province abbreviation
  - A province abbreviation must be present for Canadian addresses. See Figure 3.21.19-7

3.21.19.20.10  
(06-14-2017)  
**State or Province- Line 1f**

- (1) A state **must be present** for all U.S. addresses.
- (2) Valid characters are alpha (A-Z) for Form 3520 and Form 3520-A.
- (3) If the state name is spelled out, **do not edit** the two-letter state code.
- (4) When the state is missing or illegible, research attachments and/or ZIP code directory.

**Note:** See Document 7475.

3.21.19.20.11  
(01-01-2015)  
**ZIP Code - Line 1g**

- (1) The ZIP Code **must be present** for addresses in the U.S., APO/DPO/FPO and U.S. Territory.
- (2) Only numeric characters (0-9) and blank are valid.
- (3) The U.S. ZIP Code must contain at least five and may contain up to twelve characters.
- (4) If the address is a U.S. address and the ZIP Code is missing or incomplete,
  - Research the ZIP Code Directory.
  - Edit the correct ZIP Code.
- (5) If the address is located in a major city and the ZIP Code is missing or incorrect, perfect the ZIP Code from the ZIP Code chart. See Document 7475.
- (6) If the address is a foreign address, edit in accordance to the Foreign Address Job Aid (2324-002).
- (7) Australian addresses must include numeric postal codes. See Figure 3.21.19-9.

State/Territory	Postal Codes
New South Wales	2000–2999
A.C.T	2600-2617 2900-2914
Victoria	3000–3999
Queensland	4000–4999
South Australia	5000–5799
Western Australia	6000–6799
Tasmania	7000–7499
Northern Territory	0800–0899

**Figure 3.21.19-9 State Territory and Postal Codes**

3.21.19.20.12  
(01-01-2022)

**Country Code - Line 1h**

- (1) The country must be edited using the applicable foreign country code. See Document 7475, Section 5.

**Caution:** For Canada, Palau, Marshall Islands or the Federated States of Micronesia, do not use the country code if a province/territory name or abbreviation is shown. Instead use the country code associated with the province/territory code. (This is for Line 1h only.) See IRM 3.21.19.20.6.1 and Figure 3.21.19-7.

- (2) If the country code is edited as part of a foreign address, edit the country code preceded by a “/” and followed by “/\$”. (e.g., Australia would be /AS/\$)
- (3) **If a U.S. Territory (e.g., Guam, American Samoa, Puerto Rico, etc.) do not edit a country code for Line 1h, Page 1, Form 3520 or Form 3520-A, page 1, Line 1h.** If a U.S. Territory is present, circle it out. See IRM 3.21.19.20.5.2.

**Caution:** The United States is not a country for purposes of Form 3520, Line 1h, or Form 3520-A Line 1h, “Country Code”. Circle out any references to the United States.

- (4) Valid characters are alpha (A-Z) only.
- (5) Circle the foreign country when lines 1e, 1f and 1g are domestic and line 1h has a foreign country listed. This would also apply when lines 2h and 3g are domestic.

3.21.19.20.13  
(01-01-2023)

**Automatic Extension - Line 1j**

- (1) line 1j is a checkbox for if an automatic 2-month extension applies for a U.S. persons tax return. If there is an entry in the checkbox of line 1j, edit a “1” to right side of the checkbox.

## 3.21 International Returns and Documents Analysis

3.21.19.20.14  
(01-01-2023)

### Extension Filed - Checkbox and Tax Form Filed - Line 1k

- (1) Tax Form Filed: The form number of the tax return to be filed with an extension request along with the Form 3520.
- (2) Edit CCC "5" on all returns 2015 to current year if "1040" is present on line 1k of Form 3520. Not valid on 2014 and prior. See Figure 3.21.19-10.

**DRAFT**

Form **3520**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Annual Return To Report Transactions With  
Foreign Trusts and Receipt of Certain Foreign Gifts**

OMB No. 1545-0159

Go to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for each foreign trust.

For calendar year 20 , or tax year beginning , 20 , ending , 20

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☒ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐

**Check all applicable boxes. See applicable instructions.**

**1** ☒ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was an owner or any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form.**

**1** ☒ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form.**

☐ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. **Complete all applicable identifying information requested below and Part III of the form.**

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form.**

<b>1a</b> Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions) <b>Aspen Fisher</b>	<b>b</b> Taxpayer identification number (TIN) <b>000-00-3635</b>
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>60 Seal Blvd</b>	<b>d</b> Spouse's TIN
<b>e</b> City or town <b>Saskatoon</b>	<b>f</b> State or province <b>(Saskatchewan)</b>
<b>g</b> ZIP or foreign postal code <b>S7W 4R6</b>	<b>h</b> Country <b>/XW/\$</b>
<b>i</b> If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box . . . . . <input type="checkbox"/>	
<b>j</b> If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions . . . . . <input type="checkbox"/>	
<b>k</b> If an extension was requested for the tax return, check this box <input checked="" type="checkbox"/> and enter the form number of the tax return to be filed: <b>1040</b>	
<b>2a</b> Name of foreign trust (if applicable)	<b>b</b> Employer identification number (EIN), if any
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>d</b> Date foreign trust was

**Figure 3.21.19-10 Editing of CCC 5**

3.21.19.21  
(01-01-2021)

### Foreign Trust - Lines 2a through 2h

- (1) Lines 2a through 2h identify the entity information of the foreign trust.
- (2) Lines 2a through 2h must be completed if Box 2 is marked. If missing, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 7.
- (3) Edit Lines 2a through 2h using the following procedures.

3.21.19.21.1  
(06-14-2017)

### Name of Foreign Trust - Line 2a

- (1) The Name of the Foreign Trust must be present if box 2 is marked showing that the filer is an owner of a foreign trust.
- (2) Editing of the foreign trust name is not required unless the name on Line 2a is illegible.
  - a. Check attachments and supporting schedules for a clearer, more legible entry.



b. Edit the name immediately above the filer's entry.

3.21.19.21.2

(01-01-2022)

**Foreign Trust Employer  
Identification Number  
(EIN) - Line 2b**

(1) The Foreign Trust EIN must be present if box 2 is marked showing that the filer is the owner of a foreign trust.

(2) The Identification Number of the Trust must be an EIN.

**Note:** Line 2b (when required (box 2 is marked)) of Form 3520 **only**. If the TIN is an SSN or ITIN, or blank, then route to Entity Control for IDRS research for an EIN. (or follow local procedures) If found, circle the SSN or ITIN and edit the EIN on Line 2b. If none is found, route to Entity for more research or assignment of an EIN.

3.21.19.21.3

(01-01-2021)

**Foreign Trust Street  
Address - Line 2c**

(1) The Trust Street Address must be present if box 2 is marked showing that the filer is the owner of a foreign trust.

(2) See IRM 3.21.19.20.5 for editing procedures.

**Note:** If the trust address is missing, and page 3 of Form 3520-A is attached showing the foreign trust address or it is present in another line on, Form 3520 then edit the foreign trust address over to line 2c thru 2g.

3.21.19.21.4

(01-01-2023)

**Date Foreign Trust Was  
Created - Line 2d**

(1) If present, edit the Date Foreign Trust Was Created in MMDDYYYY format.

**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2022, edit 11012022.

3.21.19.21.5

(01-01-2021)

**Foreign Trust City or  
Town - Line 2e**

(1) The Trust City Name must be present if box 2 is marked showing that the filer is the owner of a foreign trust.

(2) See IRM 3.21.19.20.9 for editing procedures.

3.21.19.21.6

(01-01-2021)

**Foreign Trust State or  
Province - Line 2f**

(1) The Trust State Name must be present if box 2 is marked showing that the filer is the owner of a foreign trust.

(2) If the state name is spelled out, **do not edit** the two-letter state code (ISRP will enter the two-letter state code). If the Canadian Province is spelled out, continue to edit the province code.

(3) See IRM 3.21.19.20.10 for editing procedures.

3.21.19.21.7

(01-01-2021)

**Foreign Trust ZIP Code -  
Line 2g**

(1) The Trust ZIP Code must be present if box 2 is marked showing that the filer is the owner of a foreign trust.

(2) See IRM 3.21.19.20.11 for editing procedures.

3.21.19.21.8

(01-01-2021)

**Foreign Trust Country  
Code - Line 2h**

(1) The Foreign Trust Country Code must be present if box 2 is marked showing that the filer is the owner of a foreign trust.

(2) The country must be edited using the correct country code. See Document 7475, Section 5.

## 3.21 International Returns and Documents Analysis

**Note:** The United States is not a country for purposes of **Country Code**. Always circle out any references to the United States.

(3) Valid characters are alpha (A - Z) only.

3.21.19.22  
(01-01-2024)

### U.S. Agent of Foreign Trust - Lines 3a through 3g

- (1) Taxpayer's response on Line 3 will indicate if the foreign trust appointed a U.S. agent to discuss trust information with the IRS.
- (2) Lines 3a through 3g identify the entity information for the U.S. agent of the foreign trust.
- (3) If Line 3 is marked "Yes", Lines 3a through 3g must be completed. If missing, edit CCC "U", and correspond. Prepare 3653C CAS, mark Line 9.
- (4) If Line 3 is marked "No", **and** under the 'Check all applicable boxes' the filer marked the first checkbox on page 1, **and** Part I, Lines 15-18 are blank then edit CCC "U" and correspond. Prepare 3653C CAS marking Line 10.

3.21.19.22.1  
(01-01-2015)

### U.S. Agent Name - Line 3a

- (1) See IRM 3.21.19.20.1 for editing procedures.

3.21.19.22.2  
(01-01-2022)

### U.S. Agent Taxpayer Identification Number (TIN) - Line 3b

- (1) See IRM 3.21.19.20.3 "If/Then" chart for editing procedures.

3.21.19.22.3  
(01-01-2015)

### U.S. Agent Taxpayer Identification Number (TIN) Type - Line 3b

- (1) See IRM 3.21.19.20.4 for editing procedures.

3.21.19.22.4  
(01-01-2015)

### U.S. Agent Street Address - Line 3c

- (1) The U.S. Agent Street Address must be present if the response to Line 3 is "Yes".
- (2) See IRM 3.21.19.20.5 for editing procedures.

3.21.19.22.5  
(01-01-2015)

### U.S. Agent City - Line 3d

- (1) The U.S. Agent City must be present if the response to Line 3 is "Yes".
- (2) See IRM 3.21.19.20.9 for editing procedures.

3.21.19.22.6  
(11-10-2015)

### U.S. Agent State or Province- Line 3e

- (1) The U.S. Agent State must be present if the response to Line 3 is "Yes".
- (2) If the state name is spelled out, **do not edit** the two-letter state code.
- (3) See IRM 3.21.19.20.10 for editing procedures.



- 3.21.19.22.7  
(01-01-2015)  
**U.S. Agent ZIP Code -  
Line 3f**
- (1) The U.S. Agent ZIP Code must be present if the response to Line 3 is “**Yes**”.
- (2) See IRM 3.21.19.20.11 for editing procedures.
- 3.21.19.22.8  
(01-01-2015)  
**U.S. Agent Country  
Code - Line 3g**
- (1) See IRM 3.21.19.20.12 for editing procedures.
- 3.21.19.23  
(06-14-2017)  
**U.S. Decedent - Lines 4a  
through 4f**
- (1) Lines 4a through 4f provide the entity information for a U.S. decedent.
- (2) If the Executor checkbox (Page 1 Line B) is marked, lines 4a - 4f must be completed. If missing, edit CCC “**U**” and correspond. Prepare 3653C CAS, mark Line 2.
- 3.21.19.23.1  
(01-01-2015)  
**U.S. Decedent Name -  
Line 4a**
- (1) See IRM 3.21.19.20.1 for editing procedures.
- 3.21.19.23.2  
(01-01-2015)  
**U.S. Decedent Address -  
Line 4b**
- (1) See IRM 3.21.19.20.5, through IRM 3.21.19.20.6 for editing procedures.
- 3.21.19.23.3  
(01-01-2015)  
**U.S. Decedent Taxpayer  
Identification number  
(TIN) - Line 4c**
- (1) See IRM 3.21.19.20.3 for editing procedures.
- 3.21.19.23.4  
(01-01-2015)  
**U.S. Decedent Taxpayer  
Identification Number  
(TIN) and TIN Type - Line  
4c**
- (1) See IRM 3.21.19.20.4 for editing procedures.
- 3.21.19.23.5  
(01-01-2015)  
**U.S. Decedent Date of  
Death- Line 4d**
- (1) Edit the date of death in MMDDYYYY format.
- 3.21.19.23.6  
(01-01-2015)  
**U.S. Decedent Estate  
Taxpayer Identification  
Number (TIN) - Line 4e**
- (1) See IRM 3.21.19.20.3 for editing procedures.

## 3.21 International Returns and Documents Analysis

- 3.21.19.23.7  
(06-14-2017)  
**U.S. Decedent Transfer  
Checkbox - Line 4f**
- (1) If any of the boxes on Line 4f are marked, then there must be entries in Lines 4a through 4e.
  - (2) If entries on Lines 4a through 4e are missing, edit CCC “U” and correspond. Prepare 3653C CAS, mark Line 4.
- 3.21.19.24  
(01-01-2021)  
**Form 3520 Part I, Lines  
5a through 9b -  
Transfers by U.S.  
Persons to a Foreign  
Trust During the Current  
Tax Year**
- (1) Part 1, Lines 5a through 9b of Form 3520 **must** be completed if the first checkbox (under Question B) is marked.
  - (2) If Part 1 has not been completed, edit CCC “U” and correspond. Prepare 3653C CAS, mark Line 24.
- 3.21.19.24.1  
(01-01-2019)  
**Name of Trust Creator -  
Line 5a**
- (1) Line 5a must be completed. See IRM 3.21.19.20.1 for editing procedures.
- Note:** If the taxpayer writes “**SAME**” or leaves Line 5a blank, edit the name from Line 1a to Line 5a, edit from attachments if taxpayer indicates information is on an attachment.
- (2) If Lines 5a through 5c and/or Lines 6a through 6c are incomplete and cannot be edited as directed in (1) above, edit CCC “U” and correspond. Prepare 3653C CAS, mark Line 11.
- Note:** Do not correspond for Line 5a when it is blank, “Same”, or “See Attached”. Instead, edit from Line 1a or attachment.
- 3.21.19.24.2  
(06-14-2017)  
**Address of Trust Creator  
- Line 5b**
- (1) Line 5b must be completed.
  - (2) See IRM 3.21.19.20.5 through IRM 3.21.19.20.11 for editing procedures.
  - (3) Edit the trust address from Lines 1c, 1e, 1f and 1g to Line 5b if line 5b is blank or unreadable.
- 3.21.19.24.3  
(01-01-2019)  
**Trust Creator Taxpayer  
Identification Number  
(TIN) - Line 5c**
- (1) Line 5c must be completed. See IRM 3.21.19.20.3 (4) for editing procedures.
- Note:** If the TIN is missing or is not an SSN or ITIN, do not perfect or edit and continue processing the form.
- 3.21.19.24.4  
(01-01-2015)  
**Trust Creator Taxpayer  
Identification Number  
(TIN) Type - Line 5c**
- (1) See IRM 3.21.19.20.4 for editing procedures.
- 3.21.19.24.5  
(01-01-2020)  
**Trust Creator Country  
Code - Line 6a**
- (1) The country must be edited using the applicable foreign country code. See Document 7475, Section 5.
  - (2) Never edit U.S. on a country code line.

**Note:** The United States is not a country for purposes of **Country Code**. Always circle out any references to the United States.

- (3) The country code must be alpha (A-Z) only.
- (4) Edit the country code to the right of the country name or code.
- (5) If the country is missing, edit the country code from Line 21a or 2h if present.

3.21.19.24.6  
(01-01-2019)

**Law Governs Trust  
Country Code - Line 6b**

- (1) See IRM 3.21.19.20.12 for editing procedures. Edit the country code from page 1, line 2g or page 4, line 21a if line is blank or unreadable.

3.21.19.24.7  
(01-01-2023)

**Date Trust was Created -  
Line 6c**

- (1) If present, edit the Date Foreign Trust Was Created in MMDDYYYY format.  
**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023.

3.21.19.24.8  
(01-01-2019)

**Other Treated as Owner  
Checkbox - Line 7a**

- (1) If Line 7a is marked "Yes", Line 7b (i-v) must be completed.

3.21.19.24.9  
(11-10-2017)

**Other Owners Name -  
Line 7b, Column (i)**

- (1) An entry must be present if the "Yes" checkbox is marked on Line 7a. If Line 7b is incomplete, edit CCC "U" and correspond. Prepare 3653C CAS, mark line 12.
- (2) See IRM 3.21.19.20.1 for editing procedures.

**Note:** Edit the first entry only. If the taxpayer has one entry and it appears on the second or third line, edit a line number (e.g., L1) to the left of the filer's information. If the information appears on an attachment, edit the first entry on the attachment to the first line.

3.21.19.24.10  
(06-14-2017)

**Other Owners Address-  
Line 7b, Column (ii)**

- (1) An entry must be present if the "Yes" checkbox is marked on Line 7a.
- (2) Edit the first entry only. If the taxpayer has one entry and it appears on the second or third line, edit a line number (e.g., L1) to the left of the filer's information.
- (3) See IRM 3.21.19.20.5 through IRM 3.21.19.20.11 for editing procedures.
- (4) If the State name is spelled out, **do not edit** the two-letter state code.

3.21.19.24.11  
(01-01-2015)

**Other Owners Country  
of Residence - Line 7b,  
Column (iii)**

- (1) An entry must be present if the "Yes" checkbox is marked on Line 7a.
- (2) See IRM 3.21.19.20.12 for editing procedures.
- (3) Edit the country code to the right of the country name.
- (4) Edit the first entry only.

## 3.21 International Returns and Documents Analysis

3.21.19.24.12

(11-10-2017)

**Other Owners Taxpayer Identification Number (TIN) - Line 7b, Column (iv)**

(1) An entry must be present if the "Yes" checkbox is marked on Line 7a.

(2) See IRM 3.21.19.20.3 (4), (4) If/Then chart for editing procedures.

**Note:** If the TIN is missing or is not an SSN or ITIN, do not perfect or edit.

3.21.19.24.13

(01-01-2015)

**Other Owners Taxpayer Identification Number (TIN) Type - Line 7b, Column (iv)**

(1) See IRM 3.21.19.20.4 for editing procedures.

(2) Edit the first entry only.

3.21.19.24.14

(06-14-2017)

**Other Owners Relevant Code Section - Line 7b, Column (v)**

(1) An entry may be present on Line 7b, column (v) if the "Yes" box is marked on Line 7a, but it is not required.

3.21.19.24.15

(05-24-2016)

**Multiple Other Owners Indicator - Line 7b, Column (i) through (v)**

(1) Edit a "1" in the right margin by the last T-Line in Line 7b, column (v) if there is more than one *Other Owner* entry present on Line 7b. See Figure 3.21.19-11.

(2) No editing is required if no entry or only one entry.

**DRAFT**

Form 3520 (Rev. 12-2023) Page **2**

**Part I Transfers by U.S. Persons to a Foreign Trust During the Current Tax Year** (see instructions)

5a Name of trust creator	b Address	c TIN, if any
<b>Same Marten Moose</b>	<b>27B Fox St. Toronto ON M5A 2L4</b>	<b>000-00-0903 0</b>
6a Country code of country where trust was created	b Country code of country whose law governs the trust	c Date trust was created
<b>/CA/\$</b>	<b>/CA/\$</b>	<b>09/27/2011</b>
7a Will any person (other than the foreign trust) be treated as the owner of the transferred assets after the transfer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b (i) Name of foreign trust owner	(ii) Address	(iii) Country of residence
<b>Elk Inc</b>	<b>0927 Pine Ln Toronto, ON</b>	<b>/CA/\$</b>
<b>Ferret Wolf</b>	<b>0209 Deer Row</b>	<b>UK</b>
		(iv) TIN, if any
		<b>00-9580929</b>
		(v) Relevant Code section
		<b>00-7844119</b>
8 Was the transfer a completed gift or bequest? If "Yes," see instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Now or at any time in the future, can any part of the income or corpus of the trust benefit any U.S. beneficiary? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," could the trust be revised or amended to benefit a U.S. beneficiary? <input type="checkbox"/> Yes <input type="checkbox"/> No		
10 Reserved for future use <input type="checkbox"/> Yes <input type="checkbox"/> No		

**1**

**Schedule A - Obligations of a Related Trust** (see instructions)

**Figure 3.21.19-11 More Than One Owner Indicator**

3.21.19.25

(01-01-2015)

**Form 3520, Schedules A and B, Lines 11a through 18f**

(1) Completion of Schedules A and B is dependent upon the taxpayer responses to Question 11a and 11b.

(2) Use the following instruction when editing information entered on Schedules A and B of Part I, Form 3520 when the filer checks the first checkbox on page 1.

- 3.21.19.26  
(01-01-2015)  
**Schedule A - Obligation of a Related Trust**
- (1) Edit Lines 11a through 12 using the following procedures.
- 3.21.19.26.1  
(06-14-2017)  
**Transfer in Exchange for Obligation - Line 11a**
- (1) If the “Yes” box on Line 11a is marked then the filer must complete the applicable lines on Schedule A. If Line 11 (i)-(iv) have not been completed, edit CCC “U” and correspond. Prepare 3653C CAS, mark Line 13.
- (2) If the “No” box on Line 11a is marked, then the filer can skip the rest of Schedule A and proceed to Schedule B.
- (3) If both checkboxes are marked and both Schedule A and Schedule B are completed, circle out the “No” checkbox and “X” out Schedule B.
- (4) If both checkboxes are marked but only one Schedule (A or B) is completed, circle out the corresponding checkbox associated with the blank schedule.
- 3.21.19.26.2  
(06-14-2017)  
**Transfer of Qualified Obligations - Line 11b**
- (1) If the “Yes” box on Line 11b is marked, the filer must complete Schedule A.
- (2) If the “No” box on Line 11b is marked, the filer should skip Schedule A and proceed to Schedule B, of Part I, Form 3520 to complete line 13 columns a thru i.
- (3) If Line 11b box is marked “Yes” and Line 11(i)-(iv) have not been completed, edit CCC “U” and correspond. Prepare 3653C CAS, mark Line 13.
- 3.21.19.26.3  
(01-01-2020)  
**Date of Transfer - Line 11b, Column (i)**
- (1) An entry may be present if the response to Line 11a or 11b is “Yes”.
- (2) If present, edit the date of transfer in MMDDYYYY format.
- Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank, unknown, or a future date (e.g., 03/03/2024), edit the first day and month of the return tax period (e.g., 01012023).
- (3) Edit the first three entries only.
- Note:** If the information appears on an attachment, edit the first three entries on the attachment to the first three lines.
- 3.21.19.26.4  
(01-01-2015)  
**Multiple Transfers Indicator - Line 11b, Columns (i) through (iv)**
- (1) If more than three entries are reported in columns (i) through (iv) or on an attachment, edit a “1” in the margin to the right of the third entry.
- (2) No editing is required if there are three or fewer entries.
- 3.21.19.27  
(01-01-2015)  
**Schedule B - Gratuitous Transfers**
- (1) Edit Lines 13 through 18f using the following procedures.
- Note:** If the information appears on an attachment, edit the first two entries on the attachment to the first two lines.

## 3.21 International Returns and Documents Analysis

3.21.19.27.1  
(11-10-2017)

### Date of Transfer - Line 13, Column (a)

- (1) An entry must be present if the response to Line 13 is "Yes".
- (2) Only the first two lines of data and totals from column (f) and (i) will be edited.

**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).

- (3) Edit the date of transfer in "MMDDYYYY" format.

**Note:** If the taxpayer's entry appears on a line other than line 1 and 2, edit a line number (e.g., L1, L2) to the left of the filer's information, or edit the entries to the 1st and 2nd lines.

- (4) If Line 13 box is marked "Yes" and Line 13 (a)-(i) have not been completed, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 14.

3.21.19.27.2  
(01-01-2015)

### Total Excess Gain Recognized - Line 13, Column (f) Total

- (1) Compute the "Total" for column (f), by combining the entries present in column (f).
- (2) Enter the combined amount in column (f), "Total".

**Note:** If the information appears on an attachment, edit the combined "Totals" amount from the attachment to Line 13 column (f) "Totals" line.

3.21.19.27.3  
(01-01-2015)

### Total Excess Fair Market Value (FMV) Transfers Over Receipts - Line 13, Column (i)

- (1) Compute the "Total" for column (i), by combining the entries present in column (i).
- (2) Enter the combined amount in column (i), "Total".

**Note:** If the information appears on an attachment, edit the combined "Totals" amount from the attachment to Line 13 column (i) "Totals" line.

3.21.19.27.4  
(01-01-2015)

### Multiple Gratuitous Transfers Indicator - Line 13, Columns (a) through (i)

- (1) If more than two entries are reported in columns (a) through (i) or on an attachment, edit a "1" in the margin to the right of the second entry.
- (2) No editing is required for two or less entries.

3.21.19.27.5  
(01-01-2019)

### Year Sales Document Attached - Line 14a

- (1) If the filer marked the "Attached Previously" checkbox, then the year the document was previously submitted must be completed.
- (2) Edit the year in "YYYY" format. If the year is blank, no editing is required.

3.21.19.27.6  
(01-01-2019)

### Year Loan Document Attached - Line 14b

- (1) If the filer marked the "Attached Previously" checkbox, then the year the document was previously submitted must be completed.
- (2) Edit the year in "YYYY" format. If the year is blank, no editing is required.

- 3.21.19.27.7  
(01-01-2019)  
**Year Variance to Original Document(s) Attached - Line 14c**
- (1) If the filer marked the "Attached Previously" checkbox, then the year the document was previously submitted must be completed.
  - (2) Edit the year in "YYYY" format. If the year is blank, no editing is required.
- 3.21.19.27.8  
(01-01-2024)  
**Schedule B - Gratuitous Transfers**
- (1) Schedule B is completed if the filer responded "No" to the *U.S. Agent of Foreign Trust* checkbox on page 1, Line 3.
  - (2) Edit Lines 15(a) through 18f using the following procedures.
  - (3) Edit the first three entries only. Do not correspond for missing information if Line 3 is "Yes."
- Note:** If the information appears on an attachment, edit the first three entries on the attachment to the first three lines.
- (4) If Line 3 checkbox is marked "No", **and** the first box is marked under 'Check all applicable boxes' on page 1, **and** Lines 15(a)-18(f) are blank, then edit CCC "U" and correspond. Use the Correspondence Action Sheet 3653C, marking Line 10.
- 3.21.19.27.9  
(01-01-2015)  
**Name of Beneficiary - Line 15, Column (a)**
- (1) See IRM 3.21.19.20.1 for editing procedures.
- Note:** If the taxpayer's entry appears on a line other than line 1, 2 and 3, edit a line number (e.g., L1, L2, L3) to the left of the filer's information to the 1st, 2nd and 3rd lines.
- Exception:** Do not edit the name control.
- 3.21.19.27.10  
(01-01-2015)  
**Address of Beneficiary - Line 15, Column (b)**
- (1) See IRM 3.21.19.20.5 through IRM 3.21.19.20.11 for editing procedures.
  - (2) Edit a country code, if present. See IRM 3.21.19.20.12.
  - (3) If the state name is spelled out, **do not edit** the two-letter state code. ISRP will enter the two-letter state code.
  - (4) Edit the first three entries only.
- 3.21.19.27.11  
(11-10-2017)  
**Beneficiary Taxpayer Identification Number (TIN) - Line 15, Column (d)**
- (1) See IRM 3.21.19.20.3 (4) "If/Then" chart for editing procedures.
- Note:** If the TIN is missing or is not an SSN or ITIN, do not perfect or edit and continue processing the form.
- 3.21.19.27.12  
(01-01-2015)  
**Beneficiary Taxpayer Identification Number (TIN) Type - Line 15, Column (d)**
- (1) See IRM 3.21.19.20.4 for editing procedures.
  - (2) Edit the first three SSN/ITIN entries, if present.



## 3.21 International Returns and Documents Analysis

- 3.21.19.27.13  
(01-01-2015)  
**Multiple Beneficiary Indicator - Line 15, Columns (a) through (d)**
- (1) If more than three entries are reported in columns (a) through (d) or on an attachment, edit a “1” in the margin to the right of the third entry.
  - (2) No editing is required if there are three or fewer entries.
- 3.21.19.27.14  
(11-15-2016)  
**Name of Trustee - Line 16, Column (a)**
- (1) See IRM 3.21.19.20.1 for editing procedures.
- Note:** If the taxpayer’s entry appears on a line other than line 1, edit a line number (e.g., L1) to the left of the filer’s information.
- Exception:** Do not edit the name control.
- 3.21.19.27.15  
(11-10-2015)  
**Address of Trustee - Line 16, Column (b)**
- (1) See IRM 3.21.19.20.5 and IRM 3.21.19.20.6 through IRM 3.21.19.20.11 for editing procedures.
  - (2) Edit a country code, if present. See IRM 3.21.19.20.12.
  - (3) If the state name is spelled out, **do not edit** the two-letter state code.
  - (4) Edit the first entry only.
- 3.21.19.27.16  
(11-10-2017)  
**Trustee Taxpayer Identification Number (TIN) - Line 16, Column (c)**
- (1) See IRM 3.21.19.20.3 (4) “If/Then” chart for editing procedures.
- Note:** If the TIN is missing or is not an SSN or ITIN, do not perfect or edit and continue processing the form.
- 3.21.19.27.17  
(01-01-2015)  
**Trustee Taxpayer Identification Number (TIN) Type - Line 16, Column (c)**
- (1) See IRM 3.21.19.20.4 for editing procedures.
  - (2) Edit the first SSN/ITIN entered, if present.
- 3.21.19.27.18  
(01-01-2015)  
**Multiple Trustee Indicator - Line 16, Columns (a) through (c)**
- (1) If more than one entry is reported in columns (a) through (c) or on an attachment, edit a “1” in the margin to the right of the first entry.
  - (2) No editing is required if there is no entry or just one entry.
- 3.21.19.27.19  
(11-15-2016)  
**Name of Other Persons with Trust Powers - Line 17, Column (a)**
- (1) See IRM 3.21.19.20.1 for editing procedures.
- Note:** If the taxpayer’s entry appears on a line other than line 1, edit a line number (e.g., L1) to the left of the filer’s information.
- Exception:** Do not edit the name control.



- 3.21.19.27.20  
(01-01-2015)  
**Address of Other Persons with Trust Powers - Line 17, Column (b)**
- (1) See IRM 3.21.19.20.5 and IRM 3.21.19.20.6 through IRM 3.21.19.20.11 for editing procedures.
  - (2) Edit a country code, if present. See IRM 3.21.19.20.12.
  - (3) Edit the first entry only.
- 3.21.19.27.21  
(11-10-2017)  
**Other Persons with Trust Powers Taxpayer Identification Number (TIN) - Line 17, Column (d)**
- (1) See IRM 3.21.19.20.3 (4) "If/Then" chart for editing procedures.
- Note:** If the TIN is missing or is not an SSN or ITIN, do not perfect or edit and continue processing the form.
- 3.21.19.27.22  
(01-01-2015)  
**Other Persons with Trust Powers Taxpayer Identification Number (TIN) Type - Line 17, Column (d)**
- (1) See IRM 3.21.19.20.4 for editing procedures.
  - (2) Edit the first three SSN/ITIN entries, if present.
- 3.21.19.27.23  
(01-01-2015)  
**Multiple Other Persons with Trust Powers Indicator - Line 17, Columns (a) through (d)**
- (1) If more than one entry is reported in columns (a) through (d) or on an attachment, edit a "1" in the margin to the right of the first entry.
  - (2) No editing is required if there is no entry or just one entry.
- 3.21.19.28  
(06-14-2017)  
**Schedule C - Qualified Obligations Outstanding in the Current Tax Year**
- (1) Only entries on the first two lines 19a-f require editing.
- Note:** Edit the first two entries. If the taxpayer's entries appear on the second or third line, edit a line number (e.g., L1 or L2), to the left of the filer's information, from the entry to the first and second line. If the information appears on an attachment, edit the first two entries on the attachment to the first two lines.
- (2) If Line 19 checkbox is marked "Yes" and Lines 19(a)-19(d) have not been completed, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 15.
- 3.21.19.28.1  
(11-10-2015)  
**Date of Original Obligation - Line 19, Column (a)**
- (1) Edit the date of original obligation in MMDDYYYY format.
- Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).
- (2) Edit the first two entries only.

- 3.21.19.28.2  
(01-01-2015)  
**Tax Year Qualified Obligation First Reported - Line 19, Column (b)**
- (1) Edit the tax year the qualified obligation was first reported in YYYY format.
  - (2) Edit the first two entries only.
- 3.21.19.28.3  
(01-01-2021)  
**Multiple Original Obligations Indicator - Line 19, Columns (a) through (f)**
- (1) If more than two entries are reported in columns (a) through (f) or on an attachment, edit a “1” in the margin to the right of the second entry.
  - (2) No editing is required if there are two or less entries.
- 3.21.19.29  
(01-01-2019)  
**Part II, Lines 20 through 23, U.S. Owner of a Foreign Trust**
- (1) Part II must be completed by a U.S. owner of the foreign trust if the filer marked the second checkbox on Form 3520, Page 1, which says that the filer is an owner of a foreign trust.
- Note:** For tax periods 201812 and prior see IRM 3.21.19.33.
- Reminder:** Edit the first entry only. If the taxpayer has one entry and it appears on the second or third line, edit a line number (e.g., L1) to the left of the filer’s information from the entry to the first line. If the information appears on an attachment, edit the first entry on the attachment to the first line.
- 3.21.19.29.1  
(11-10-2015)  
**Name of Other Foreign Trust Owner - Line 20, Column (a)**
- (1) Edit from attachments if necessary.
- 3.21.19.29.2  
(11-10-2015)  
**Address of Other Foreign Trust Owners - Line 20, Column (b)**
- (1) Edit from attachments if necessary.
- 3.21.19.29.3  
(05-24-2016)  
**Other Foreign Trust Owners Country of Residence - Line 20, Column (c)**
- (1) Edit the country code to the right of the country name for only the first entry. The United States is not a country for purpose of **Country Code**. Always circle out any references to the United States.
- 3.21.19.29.4  
(11-10-2017)  
**Other Foreign Trust Owners Taxpayer Identification Number (TIN) - Line 20, Column (d)**
- (1) See IRM 3.21.19.20.3 (4) “If/Then” table for editing procedures.
- Caution:** This line must be present if the filer entered data on line 20. If the TIN is missing and not found on the return, edit CCC “U” and route to Entity.

- 3.21.19.29.5  
(01-01-2015)  
**Other Foreign Trust  
Owners Taxpayer  
Identification Number  
(TIN) Type**
- (1) Edit the first entry only if the TIN is an SSN or an ITIN. See IRM 3.21.19.20.4.
- 3.21.19.29.6  
(11-10-2015)  
**Other Foreign Trust  
Owners Relevant Code  
Section - Line 20,  
Column (e)**
- (1) Edit from attachments if necessary.
- 3.21.19.29.7  
(01-01-2015)  
**Multiple Other Foreign  
Trust Owners Indicator -  
Line 20, Columns (a)  
through (e)**
- (1) If more than one entry is reported in columns (a) through (e) or on an attachment, edit a “1” in the margin to the right of the first entry.  
(2) No editing is required if there is no entry or just one entry.
- 3.21.19.29.8  
(05-24-2016)  
**Country Where Foreign  
Trust was Created - Line  
21, Column (a)**
- (1) See IRM 3.21.19.20.12 and IRM 3.21.19.24.6 for editing procedures.  
(2) Edit the country code to the right of the country name or code entered by the filer. If this line is blank and an entry appears in line 6a (Part I) or line 2g (Page 1), edit that country code on Line 21(a).
- Note:** The United States is not a country for purposes of **Country Code**. Always circle out any references to the United States.
- 3.21.19.29.9  
(05-24-2016)  
**Country Whose Law  
Governs the Foreign  
Trust - Line 21, Column  
(b)**
- (1) See IRM 3.21.19.20.12 for editing procedures.  
(2) Edit the country code to the right of the country name or code entered by the filer. If this line is blank and an entry appears in line 6b (Part I) or line 2g (Page 1), edit that country code on Line 21(b).
- Note:** The United States is not a country for purposes of **Country Code**. Always circle out any references to the United States.
- 3.21.19.29.10  
(01-01-2019)  
**Date Foreign Trust was  
Created - Line 21,  
Column (c)**
- (1) Edit the date the foreign trust was created in MMDDYYYY format. If this line is blank and an entry appears in line 6c (Part I), edit that date on Line 21(c).
- Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, but the taxpayer completed Columns (a) and/or (b), then edit the first day and month of the return tax period (e.g., 01012023).

## 3.21 International Returns and Documents Analysis

3.21.19.29.11  
(01-03-2023)

### Value of Portion of Foreign Trust You Own, Line 23

- (1) An entry is required on Line 23. If Line 23 reads "None", "X" the entry and edit a zero "0" on Line 23. Do not correspond when editing zero. If the 3520 is a final or amended return, do not correspond for the value.

(2)

If	Then
Line 23 is blank, dash or zero	<ol style="list-style-type: none"> <li>Single page 3, Form 3520-A, Foreign Grantor Trust Owner Statement attached. <ol style="list-style-type: none"> <li>Line 9 has an entry, enter the amount to line 23 and do not correspond.</li> <li>Line 9 <b>does not</b> have an entry correspond. Edit CCC "U" and mark line 16 on the 3653C CAS.</li> </ol> </li> <li>Multiple page 3s, Form 3520-A, Foreign Grantor Trust Owner Statement attached. <ol style="list-style-type: none"> <li>Add all the line 9's together and enter on line 23. Do not correspond.</li> <li>if all the line 9's are blank correspond. Edit CCC "U" and mark line 16 on the 3653C CAS.</li> </ol> </li> </ol>
Line 23 has an entry	<ol style="list-style-type: none"> <li>Single page 3, Form 3520-A, Foreign Grantor Trust Owner Statement attached. <ol style="list-style-type: none"> <li>If line 9 is blank enter the amount from Line 23. Do not correspond.</li> <li>If line 9 has an entry continue editing the return.</li> </ol> </li> <li>Multiple page 3s, Form 3520-A, Foreign Grantor Trust Owner Statement attached. <ol style="list-style-type: none"> <li>Continue editing the return.</li> </ol> </li> </ol>

3.21.19.30  
(06-14-2017)

### Part III, Lines 24 through 53, Distributions to a U.S. Person from a Foreign Trust

- (1) Part III must be completed if the filer marked the third checkbox on page 1.

**Exception:** For Tax Year 2015 and prior, if the filer also marked the second checkbox on page 1, and completed Part II and attached the Foreign Grantor Trust Owner Statement (or similar white paper statement/document), then Part III doesn't need to be completed. However, if completed or partially completed, do not "X" out Part III nor correspond for the incomplete parts in Part III.

- (2) Edit Lines 24 through 53 using the following procedures.

- (3) If the taxpayer's first entry appears on other than the first line, edit a line number (e.g., L1, L2), or edit the entry up to the first or second blank line (may use a single arrow).

- (4) Taxpayers may attach multiple page 5's. Only edit one page 5 and delete ("X") the remainder.
- (5) If the third checkbox is marked and Part III is incomplete, edit CCC "U" and correspond unless the Exception applies. Prepare 3653C CAS, mark Line 26.

3.21.19.30.1  
(01-01-2020)  
**Date of Distribution -  
Line 24, Column (a)**

- (1) Edit the Date of Distribution in MMDDYYYY format.

**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).

- (2) Edit the first three entries only.

**Note:** If the information appears on an attachment, edit the first three entries on the attachment to the first three lines.

3.21.19.30.2  
(01-01-2015)  
**Total Excess of Receipts  
Over Transfers - Line 24,  
Column (f) (Total)**

- (1) The Total Excess of Receipts Over Transfers is numeric (0-9).

**Note:** If the information appears on an attachment, edit the combined "Totals" amount from the attachment to Line 24 Column (f) "Totals" line.

3.21.19.30.3  
(01-01-2015)  
**Multiple Distributions  
Indicator - Line 24,  
Columns (a) through (f)**

- (1) If more than three entries are reported on Line 24, Columns (a) through (f) or on an attachment, edit a "1" in the margin to the right of the third entry.
- (2) No editing is required if there are three or fewer entries.

3.21.19.30.4  
(01-01-2021)  
**Date of Original Loan  
Transaction - Line 25,  
Column (b)**

- (1) Edit the date of the Fair Market Value FMV of Loan Proceeds in MMDDYYYY format.

**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).

- (2) Edit the first two entries only.

- (3) If line 25 is "Yes" and lines 25(a) - 25(g) are blank, then edit CCC "U" and correspond. Prepare 3653C CAS, mark line 17.

3.21.19.30.5  
(01-01-2015)  
**Maximum Term of  
Repayment of Obligation  
- Line 25, Column (c)**

- (1) This is a 12-position field.
- (2) Edit the date of the Maximum Term of Repayment of Obligation in YYYY format.

3.21.19.30.6  
(01-01-2015)  
**Interest Rate of  
Obligation - Line 25,  
Column (d)**

- (1) Edit in **NNNN** format.
- (2) Valid characters are numeric (0-9) only.

(3) Do not edit the decimal since the program places an “implied” decimal in the second position.

(4) Edit zeros to fill blank positions as follows:

- 8.5% = 0850
- 10.25% = 1025
- .9% = 0090

3.21.19.30.7  
(01-01-2015)

**Amount Treated as Distribution from the Trust - Line 25, Column (g)**

(1) The Amount Treated as Distribution from the Trust is numeric (0-9).

**Note:** If the information appears on an attachment, edit the combined “Totals” amount from the attachment to Line 25 Column (g) “Totals” line.

3.21.19.30.8  
(01-01-2015)

**Multiple Fair Market Value (FMV) of Loan Proceeds Indicator - Line 25, Columns (a) through (g)**

(1) If more than two entries are reported on Line 25, Columns (a) through (g) or on an attachment, edit a “1” in the margin to the right of the second entry.

(2) No editing is required if there are two or less entries.

3.21.19.30.9  
(01-01-2021)

**Date of Original Loan Transaction - Line 28, Column (a)**

(1) Edit the Date of Original Loan Transaction in MMDDYYYY format.

**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).

(2) Edit the first two entries only.

**Note:** If the taxpayer has two entries and it appears on the second, third or fourth lines, edit a line number (e.g., L1, L2) to the left of the filer’s information or edit up, so the first two lines get transcribed. If the information appears on an attachment, edit the first two entries on the attachment to the first two lines.

(3) If line 28 is “Yes” and lines 28(a) - 28(f) are blank, then edit CCC “U” and correspond. Prepare 3653C, mark line 18.

3.21.19.30.10  
(01-01-2015)

**Tax Year Qualified Obligation First Reported - Line 28, Column (b)**

(1) Edit the year the qualified obligation was first reported in YYYY format.

(2) Edit the first two entries only.

3.21.19.30.11  
(01-01-2021)

**Multiple Original Loan Transactions Indicator - Line 28, Columns (a) through (f)**

(1) If more than two entries are reported in columns (a) through (f) or on an attachment, edit a “1” in the margin to the right of the second entry.

(2) No editing is required if there are two or less entries.

3.21.19.30.12  
(01-01-2022)

**Foreign Grantor Trust  
Beneficiary Statement -  
Line 29**

- (1) If the response to Question 29 is "Yes":
  - The remainder of Part III is not required to be completed by the taxpayer.
  - Form 3520-A, Page 5, *Foreign Grantor Trust Beneficiary Statement* or similar statement must be attached.
  - If Form 3520-A, Page 5 is missing, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 19.
- (2) If the response to Question 29 is "No", then:
  - Schedule A must be completed.
  - If Schedule A line 37 is greater than zero, then the taxpayer must also complete Schedule C.
  - If Schedule A or Schedule C is missing or incomplete, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 20.
- (3) If no boxes are marked, no editing is required.

3.21.19.30.13  
(01-01-2022)

**Foreign Nongrantor  
Trust Beneficiary  
Statement - Line 30**

- (1) If the response to Question 30 is "Yes":
  - a. Schedule A **or** Schedule B must be completed. If both Schedule A **and** Schedule B are missing or incomplete, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 21.
  - b. **Foreign Nongrantor Trust Beneficiary Statement** or similar statement must be attached. Correspond for the statement when it is not present to support line 30.
  - c. If Schedule A line 37 or Schedule B line 41a is greater than zero, edit CCC "**U**" and correspond if Schedule C is not completed. Prepare 3653C CAS, mark Line 21.
- (2) If the response to Question 30 is "No":
  - a. Schedule A must be completed.
  - b. Schedule C must be completed if line 37 is greater than zero.
  - c. If Schedule A or Schedule C is missing or incomplete, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 20.
- (3) If no boxes are marked, no editing is required.

3.21.19.30.14  
(01-01-2022)

**Schedule A - Default  
Calculation of Trust  
Distributions**

- (1) Schedule A must be completed if the response to Line 29 or 30 is answered "No".

3.21.19.30.15  
(01-01-2022)

**Schedule B - Actual  
Calculation of Trust  
Distributions**

- (1) Schedule B may be completed if the filer answered "Yes" to Line 30.



## 3.21 International Returns and Documents Analysis

3.21.19.30.16  
(01-01-2022)

### Schedule C - Calculation of Interest Charge

- (1) Schedule C must be completed if there is an amount greater than zero on either Line 37 (Sch. A) or 41a (Sch. B).
- (2) If line 49 has an entry and Form 4970, Tax on Accumulation Distribution of Trusts is not attached, edit CCC "U" and correspond. Prepare 3653C CAS and mark line 27.

3.21.19.31  
(01-01-2021)

### Part IV, Lines 54 through 56, U.S. Recipients of Gifts or Bequests Received During the Current Year from Foreign Persons

- (1) Part IV, lines 54 through 56, are completed if the fourth checkbox is marked on page 1. Taxpayers can attach multiple Part IV's but only edit one, delete or "X" the rest.
- (2) If the fourth checkbox is marked and all lines 54 - 56 are blank, edit CCC "U" and correspond. Prepare 3653C and mark line 28.

3.21.19.31.1  
(01-01-2019)

### Line 54 Checkbox

- (1) If the filer checkbox is marked "**Yes**":
  - a. Line 54 columns (a) thru (c) is required.
  - b. If not present, edit CCC "U" and correspond. Prepare 3653C CAS, mark Line 22.

**Exception:** If Line 54 column (b) has the words "**No gifts or bequests exceed \$5,000,**" do not correspond, instead circle the "Yes" box and check the "No" checkbox.

- (2) If the "No" box is marked, no editing is required.

3.21.19.31.2  
(01-01-2020)

### Date of Gift or Bequest in Excess of \$5,000 - Line 54, Column (a)

- (1) Edit the date of the gift or bequest in MMDDYYYY format.  
**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).

- (2) Only edit the first two entries of columns (a), (b) and (c).

**Note:** If the taxpayer has two entries and it appears on the second, third or fourth lines, edit a line number (e.g., L1 or L2) to the left of the filer's information or edit up, so the first two lines get transcribed. If the information appears on an attachment, edit the first two entries on the attachment to the first two lines.

3.21.19.31.3  
(01-01-2020)

### Fair Market Value (FMV) of Property Received - Line 54, Column (c)

- (1) If there are **more than two (2) entries present in column (c)**, or attachments take the following action:
  1. Delete the amount on line 54(c) 2.
  2. Add all amounts from line 54(c) 2, line 54(c) 3 and/or attachments, edit that amount to line 54(c) 2.



3.21.19.31.4  
(01-01-2015)

**Multiple Indicator: More than 2 Entries - Line 54, Columns (a) through (c)**

- (1) If more than two entries are reported in columns (a) through (c) or on an attachment, edit a “1” in the margin to the right of the second entry.
- (2) No editing is required if there are two or less entries.

3.21.19.31.5  
(06-14-2017)

**Line 55 Checkbox**

- (1) If Line 55 Checkbox is marked “Yes”:
  - Lines 55 columns (a) through (g) are required.
  - If not present, edit CCC “U” and correspond. Prepare 3653C CAS and mark Line 23.

3.21.19.31.6  
(01-01-2019)

**Date of Gift - Line 55, Column (a)**

- (1) Edit the date of the gift in MMDDYYYY format.  
**Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023. If blank or unknown, edit the first day and month of the return tax period (e.g., 01012023).
- (2) Edit the first two entries only of columns (a) thru (g).  
**Note:** If the taxpayer has two entries and it appears on the second, third, or forth lines, edit a line number (e.g., L1 or L2) to the left of the filer’s information or edit up, so the first two lines get transcribed. If the information appears on an attachment, edit the first two entries on the attachment to the first two lines.

3.21.19.31.7  
(11-10-2015)

**Address - Line 55, Column (c)**

- (1) Edit a country code, if present. See Document 7475, Section 5.
- (2) Edit the first two entries only.

3.21.19.31.8  
(11-10-2015)

**Taxpayer Identification Number (TIN) Type - Line 55, Column (d)**

- (1) **The TIN type must be edited if the TIN is an SSN or an ITIN.**
- (2) Valid characters are “0” (zero) and “blank”.

If	Then
If TIN is nine digits other than an EIN	Edit a “0” (zero) to the right of the TIN. See Figure 3.21.19-5,

3.21.19.31.9  
(11-10-2017)

**Multiple Indicator: More than 2 Entries - Line 55, Columns (a) through (g)**

- (1) If more than two entries are reported in columns (a) through (g) or on an attachment, edit a “1” in the margin to the right of the second entry.
- (2) No editing is required if there are two or less entries.

3.21.19.31.10  
(01-01-2019)

**Checkbox: Foreign Donor a Nominee or Intermediary - Line 56**

- (1) If the “No” box is marked, take no action.
- (2) If “neither box” is marked, take no action.

## 3.21 International Returns and Documents Analysis

3.21.19.32  
(01-03-2023)  
◆Signature◆

- (1) A signature (**of a gift recipient, trust manager or trust owner**) and jurat are required for all returns **except** the following:

**Note:** If a signature does not appear on the designated line for the taxpayer's signature, follow the procedures in the "If/Then" table below.

- Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function Representative. See IRM 3.21.19.13.3.
- Returns prepared by Examination, for example Substitute for Return (SFR).

**Caution:** Returns **secured** by Examination do require a signature and jurat. See IRM 3.21.19.13.3.

- Dummy returns prepared by IRS.
- Returns filed under IRC 501(d) (Religious or Apostolic Organization).
- Correspondence containing a signature and jurat is attached showing that the taxpayer is responding to an IRS letter.
- Re-entry returns originally filed electronically (E-File). These returns may be identified by the presence of Mod E-File printouts or "**Tax Return Print (TRPRT) Do Not Process**" in lieu of an actual return.

**Note:** If the TRPRT print says "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process".

- (2) Do not correspond for a signature on "CII" returns that have Form 13596 attached. See IRM 3.21.19.11.1 Correspondence Imaging Inventory (CII) Returns, for processing instructions.
- (3) If a signature is missing **and**:

If	Then
1. The return is not signed on the line designated for the taxpayer's signature,	1. Correspond using 3653C CAS, mark Line 35.
2. The jurat is not present on the line designated for the taxpayer's signature (non-standard return), or	2. Form 3520, edit CCC "U" and correspond. Prepare 3653C, mark line 36. Form 3520-A edit Action Code "225 or 226".
3. Only the entity information is present and there are no attachments containing tax data,	3. Leave in batch and continue editing.

- (4) If the jurat is altered or stricken (crossed-out), it may be a frivolous return. **See IRM 3.21.19.13.3.6, Frivolous Arguments for potential frivolous arguments that must be referred to the Ogden Compliance Campus Examination Frivolous Return Program.**
- (5) Accept a "signature declaration" (a signature with jurat obtained through IRS correspondence) if attached to the return.
- a. If the "signature declaration" is altered or stricken (crossed out), **see IRM 3.21.19.13.3.6, Frivolous Arguments.**

- b. If the taxpayer responds with a self-prepared "signature declaration", it **must** contain the same language as the jurat on the tax return (e.g., "UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ANY ACCOMPANYING REPORTS, SCHEDULES OR STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE").

- (6) Since tax examiners are not expected to be handwriting experts, IRC 301.6064-1 of the Regulations allows the service to presume that the signature on a return, statement or other document is the true signature of the person who actually signed the document.

**Note:** A check mark or "X" used to designate where the taxpayer should sign the return is not considered a valid signature.

- (7) If Form 3520 or Form 3520-A are mailed between August 28, 2020, through October 31, 2023, accept a digital signature.
- (8) Only one correspondence attempt is required for a signature.

3.21.19.32.1  
(01-01-2015)  
**Preparer Signature**

- (1) A signature may or may not be present; do not correspond if not present.
- (2) Do not correspond for a missing signature on any return prepared by a Compliance function.
- (3) Do not question any signature on the return. Treasury Regulations IRC.301.6064-1 allows the Service to presume that the signature on the return, statement or other document is the true signature of the person who actually signed the document.
- (4) A constructive signature e.g., a signature on an accompanying check, letter, etc.) is not acceptable unless the signature follows a perjury statement containing the same language as the jurat of the tax return.

3.21.19.32.2  
(01-01-2019)  
**Preparer Tax Identification Number (PTIN)**

- (1) The Preparer's Social Security Number (SSN) or Preparer's Tax Identification (PTIN) is located to the right of the Preparer's Signature at the bottom corner of Form 3520 or Form 3520-A.
- Reminder:** If the return is for 2009 or prior, then the PTIN line will be named "Preparer's SSN or PTIN". If the entry on the line is an SSN, do not circle it.
- (2) No action is required on amended returns
- (3) A valid PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXXX). Circle the SSN/PTIN if it is invalid, all zeros or all nines.

3.21.19.32.3  
(01-01-2023)  
**Preparer Employer Identification Number (EIN)**

- (1) The Firm's EIN is located below the Preparer's PTIN box at the bottom right corner for Form 3520 or Form 3520-A.
- (2) No action is required on amended returns.
- (3) The Firm's EIN is a nine digit number. Circle the EIN if all zeros or all nines.

## 3.21 International Returns and Documents Analysis

### 3.21.19.33 (01-03-2023) **Form 3520-A, Annual Return of Foreign Trust with a U.S. Owner**

- (1) Form 3520-A is processed under **Program Code 12320** with the following Master File Tax (MFT) Code and Document Locator Number (DLN) make-up:
  - MFT Code 42,
  - File Location Code 60;
  - Tax Class 3,
  - Doc. Code 82;
- (2) Form 3520-A is to be filed with the Ogden Submission Processing Campus (**OSPC**). Form 3520-A is to be transshipped to OSPC if received at another office.

**Note:** If you receive a loose page 3, 4 and/or 5 (Form 3520-A) in your batch work, transship it to OAMC. Prepare and attach Form 3499 to them and address it to OAMC BMF INTL Unit, M/S 6552.

- (3) The due date for Form 3520-A is the 15th day of the third month following the end of the trust's tax year. This return filing can be a fiscal or calendar year return. An extension to file Form 3520-A is made on Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.
- (4) Form 3520-A must be filed with an EIN.
- (5) Form 3520-A is a **"Non-Remittance"** return.
- (6) The Program Completion Date (**PCD**) is 45 days from the due date or received date, whichever is later.

### 3.21.19.33.1 (11-10-2017) **Processing of Form 3520-A**

- (1) The instructions in the following sections are for processing Tax Year 2020 to current year. For Tax Year 2019 and prior see IRM 3.21.19.40 for editing instructions. Also refer to Job Aid number 6808-001 for renumbering instructions.
- (2) Reject any Form 3520-A filed for tax period ending December 31, 1999 and prior.
  - a. Prepare Form 3210, Document Transmittal, and write **"ALPHA"** in the remarks section of the transmittal. Address the transmittal to **"Cycle Control M/S 6725."**
  - b. Attach Form 4227 with explanation **"199912 return or prior"** to the face of the document and write the same explanation on the first line of Form 3210.

### 3.21.19.34 (01-01-2022) **Form 3520-A, Part I, Lines 1a through 6**

- (1) The entity area of the return identifies the foreign trust as the controlling entity on the Business Master File (BMF). If the trust entity information on Lines 1a - 1h is incomplete or not present, correspond with the U.S. owner on Form 3520-A, page 3, Line 6a - 6g. Edit Action Code "211" (for domestic) or "215" (for international), and prepare 3653C CAS, mark Line 29.

**Note:** Refer to page 3 of Form 3520-A Line 6a - 6g U.S. Owner when correspondence is required. If Form 3520-A, page 3, Line 6a - 6g is also incomplete or not present, see IRM 3.21.19.37.2.

- 3.21.19.34.1  
(01-01-2021)  
**Name of Foreign Trust - Line 1a**
- (1) See IRM 3.21.19.20.1.
- Reminder:** Edit the name control.
- 3.21.19.34.2  
(01-01-2021)  
**Employer Identification Number - Line 1b**
- (1) Line 1b may or may not be present. If present, it must be an EIN.
- a. If not present, completely edit the Form 3520-A and send to Entity.
- b. If not an EIN, research. If not found, send to Entity for more research and/or assignment of EIN.
- 3.21.19.34.3  
(01-01-2015)  
**Filer's Address - Line 1c**
- (1) See IRM 3.21.19.20.5 and IRM 3.21.19.20.6.
- 3.21.19.34.4  
(01-01-2023)  
**Filer's Date Foreign Trust was Created - Line 1d**
- (1) If present, edit the date of distribution in MMDDYYYY format.
- Note:** If the taxpayer does not write a complete date, then perfect the date. If it reads Nov. or Nov. 2023, edit 11012023.
- 3.21.19.34.5  
(01-01-2015)  
**Filer's City - Line 1e**
- (1) See IRM 3.21.19.20.9.
- 3.21.19.34.6  
(01-01-2021)  
**Filer's State or Province - Line 1f**
- (1) If the state name is spelled out, **do not edit** the two-letter state code.
- (2) See IRM 3.21.19.20.10.
- 3.21.19.34.7  
(01-01-2021)  
**Filer's ZIP Code - Line 1g**
- (1) See IRM 3.21.19.20.11.
- 3.21.19.34.8  
(01-01-2021)  
**Filer's Country - Line 1h**
- (1) Edit a country code, if present. See IRM 3.21.19.20.12.
- 3.21.19.34.9  
(01-01-2021)  
**U.S. Agent Appointed - Line 2**
- (1) If Line 2 checkbox is marked "Yes", Lines 2a - 2e are not required. Lines 3a - 3g must be completed. If missing, edit action code **211** or **215** and correspond. Prepare 3653C CAS, mark Line 30.
- (2) If Line 2 checkbox is marked "No", filer will complete the checkboxes on Lines 2a - 2e.
- 3.21.19.34.10  
(06-14-2017)  
**U.S. Agent Taxpayer Identification Number (TIN) and TIN Type - Line 3b**
- (1) See IRM 3.21.19.20.3 and IRM 3.21.19.20.4. These instructions also apply to Form 3520-A.

## 3.21 International Returns and Documents Analysis

3.21.19.34.11 (06-14-2017) (1) See IRM 3.21.19.20.3 and IRM 3.21.19.20.4. These instructions also apply to Form 3520-A.

**Trustee Taxpayer Identification Number (TIN) and TIN Type - Line 4b**

**Note:** These lines may or may not be present. If lines 4a - 4g are present, then only edit the TIN Type indicator if the TIN is an SSN or ITIN. Otherwise, leave blank.

**Note:** Refer to page 3 of Form 3520-A question 6a - 6g U.S. Owner when correspondence is required.

3.21.19.34.12 (01-01-2023)

**Foreign Grantor Trust Owner Statements, Line 5**

- (1) If line 5 is **0** (zero) or blank, take the following actions:
- Search the return and count the number of pages 3 and 4, Foreign Grantor Trust Owner Statements, attached.
  - Edit the number found to Line 5.
  - If blank and no pages 3 or 4, edit "0" (Zero).

3.21.19.34.13 (01-01-2023)

**Foreign Grantor Trust Beneficiary Statements - Line 6**

- (1) If line 6 is **0** (zero) or blank, take the following actions:
- Search the return and count the number of pages 5, Foreign Grantor Trust Beneficiary Statements, attached.
  - Edit the number found to Line 6.
  - If blank and no pages 5, edit **0** (Zero).

3.21.19.35 (01-01-2015)

◆Signature◆

- (1) See IRM 3.21.19.32.

3.21.19.35.1 (11-10-2017)

**Preparer's Signature**

- (1) See IRM 3.21.19.32.1.

3.21.19.35.2 (11-10-2017)

◆Preparer Employer Identification Number (EIN) or Preparer Taxpayer Identification Number (PTIN)◆

- (1) See IRM 3.21.19.32.2.

3.21.19.36 (01-01-2022)

**Form 3520-A, Part II, Lines 5a through 17b, Foreign Trust Income Statement**

- (1) Part II has the income statement information for the foreign trust and Part III the Foreign Trust Balance Sheet.
- (2) If page 2 is not attached or if page 2, Parts II and III are blank, edit Action Code **211** or **215** and correspond. Prepare 3653C CAS, mark Line 31.

3.21.19.36.1 (06-14-2017)

**Distribution to U.S. Owners – Name of Owner - Line 17b(i)**

- (1) The entry may or may not be present.

- (2) If the taxpayer has one entry and it appears on the second row, edit L1 to the left of the filer's information or a **RED** arrow from the second row to the first row so it can be transcribed by ISRP. Do this for columns 17b(i) through 17b(iv).

**Note:** If the taxpayer lists the information on an attachment, then edit the first item listed on the attachment to the first row of columns 17b(i) through 17b(iv).

3.21.19.36.2  
(01-01-2020)

**Distribution to U.S.  
Owners – Taxpayer  
Identification Number  
(TIN) and TIN Type - Line  
17b(ii)**

- (1) See IRM 3.21.19.20.3 and IRM 3.21.19.20.4

**Note:** If the TIN is missing or is not an SSN or ITIN, do not perfect or edit.

3.21.19.36.3  
(11-15-2016)

**Distribution to U.S.  
Owners – Date of  
Distribution - Line  
17b(iii)**

- (1) The entry may or may not be present. IRM 3.21.19.9.

3.21.19.36.4  
(01-01-2015)

**Multiple Distributions to  
U.S. Owner Indicator**

- (1) If more than one entry is reported in columns (i) through (iv) or on an attachment, edit a "1" in the margin to the right of the first entry.  
(2) No editing is required if there is no entry or just one entry.

3.21.19.36.5  
(06-14-2017)

**Distribution to U.S.  
Beneficiary – Name of  
Beneficiary - Line 17c(i)**

- (1) The entry may or may not be present.  
(2) If the taxpayer has one entry and it appears on the second row, edit L1 to the left of the filer's information.

**Note:** If the taxpayer lists the information on an attachment, then edit the first item listed on the attachment to the first row of columns 17c(i) through 17c(iv).

3.21.19.36.6  
(01-01-2020)

**Distribution to U.S.  
Beneficiary Taxpayer  
Identification Number  
(TIN) and TIN Type - Line  
17c(ii)**

- (1) See IRM 3.21.19.20.3 and IRM 3.21.19.20.4.  
(2) Edit the TIN Type Indicator "0" to the right of the SSN/ITIN for the first entry only.

3.21.19.36.7  
(01-01-2020)

**Distribution to U.S.  
Beneficiary – Date of  
Distribution - Line  
17c(iii)**

- (1) The entry may or may not be present. See IRM 3.21.19.9 (3).



## 3.21 International Returns and Documents Analysis

3.21.19.36.8  
(01-01-2015)

### Multiple Distributions to U.S. Beneficiaries Indicator

- (1) If more than one entry is reported in columns (i) through (iv) or on an attachment, edit a "1" in the margin to the right of the first entry.
- (2) No editing is required if there is no entry or just one entry.

3.21.19.37  
(01-01-2020)

### Form 3520-A, Page 3, Foreign Grantor Trust Owner Statement

- (1) The Foreign Grantor Trust Owner Statement has trust owner information that is prepared by the trustee (or the U.S. owner if the U.S. owner is filing a substitute Form 3520-A). The trustee must prepare a separate statement for each U.S. owner of the trust for which a Form 3520-A is being filed. Up to five U.S. owners' information can be transcribed.

**Example:** If multiple page 3 (The Foreign Grantor Owner Statement) are attached, edit the first five (page 3) and leave in sequential order. Edit line 5, lines 6a - 6g, and line 9. If more than five (page 3), "X" the extra pages or sequence as an attachment.

3.21.19.37.1  
(01-01-2021)

### Tax Year of U.S. Owner Reporting Statement – Line 5

- (1) Edit the filer's entry in "YYYYMM" format.
- (2) Valid characters are numeric 0-9.
- (3) If blank, edit the tax period of the Form 3520-A.

**Note:** If Form 3520-A is a 2022 return, edit **202212**. If a Form 3520-A is for a fiscal year return, with a tax period ending September 30, 2022, edit "202209".

3.21.19.37.2  
(01-01-2022)

### U.S. Owner Name - Line 6a

- (1) No editing is required.
- (2) If U.S. Owner name and address entries on page 3, Lines 6a - 6g are all blank, incomplete or missing, edit Action Code "211" or "215", and issue correspondence to U.S. Agent on page 1, Line 3a, or Trustee on page 1, Line 4a. Prepare 3653C CAS, mark Line 32 and Line 36 with the following narrative:  
**Information in this letter pertains to (Name of Foreign Trust).**  
(Insert the foreign trust name from Form 3520-A, page 1, Line 1a.)

**Exception:** If the U.S. Owner, U.S. Agent, and Trustee lines are all blank, you can address correspondence with the Foreign Trust on Form 3520-A, page 1, line 1a.

3.21.19.37.3  
(01-01-2022)

### U.S. Owner Taxpayer Identification Number (TIN) - Line 6b

- (1) This is a required field if a name is present on Line 6a. See IRM 3.21.19.20.3.
- Note:** If the taxpayer lists multiple TIN's on Line 6b, circle out all but the first TIN. If missing, completely edit Form 3520-A. Remove from batch and route to Entity for research.

3.21.19.37.4  
(01-01-2015)

### U.S. Owner Taxpayer Identification Number (TIN) Type - Line 6b

- (1) Editing is required. See IRM 3.21.19.20.4.



3.21.19.37.5 (1) Editing may be required. See IRM 3.21.19.20.5.  
(11-15-2016)  
**U.S. Owner Address -  
Line 6c**

3.21.19.37.6 (1) Editing may be required. See IRM 3.21.19.20.9.  
(11-15-2016)  
**U.S. Owner City or Town  
- Line 6d**

3.21.19.37.7 (1) Editing may be required. See IRM 3.21.19.20.10.  
(11-15-2016)  
**U.S. Owner State or  
Province - Line 6e**

3.21.19.37.8 (1) Editing may be required. See IRM 3.21.19.20.11.  
(11-15-2016)  
**U.S. Owner ZIP or Postal  
Code - Line 6f**

3.21.19.37.9 (1) Editing may be required. See IRM 3.21.19.20.12.  
(11-15-2016)  
**U.S. Owner Country  
Code - Line 6g**

3.21.19.37.10 (1) An entry must be present on this line unless it is an amended or final return. If  
(01-01-2021) the taxpayer does not enter an amount on Line 9, or writes "N/A" or "-" (dash/  
**U.S. Owner Portion of hyphen), correspond for the amount. Prepare 3653C CAS, mark Line 34 and  
Gross Trust Value - Line edit Action Code "211" or "215".  
9**

**Exception:** If Form 3520-A is a final or amended return, then do not correspond for the value of the trust.

(2) If the taxpayer enters "None" on line 9, correspond for line 9.

3.21.19.37.11 (1) If there are entries in Line 10f and the total line does not have an entry,  
(01-01-2020) compute and enter.  
**Distributions to U.S.  
Owner - Line 10(f)  
Statement of Foreign  
Trust Income**

3.21.19.38 (1) Page 4 reports income and expenses from the U.S. owner. Only one page 4  
(01-01-2023) can be processed.  
**Form 3520-A, Page 4,  
Statement of Foreign  
Trust Income  
Attributable to U.S.  
Owner**

(2) If there is a "see attached statement" from the taxpayer, edit any T-lines on page 4 that are blank from the attached statement.

**Note:** If multiple page 4 are attached, edit the first one and leave in sequence order behind page 4. "X" the extra page 4's and leave as attachments, but do not staple.

## 3.21 International Returns and Documents Analysis

3.21.19.38.1  
(01-01-2022)  
**Total Income – Line 8**

- (1) This is a 12 - position line for which entries may or may not be present.
- (2) Valid characters are numeric (0-9) and blank.
- (3) If blank and there are entries on lines 1a, 1b, 2a and 3 through 7, compute and enter.

3.21.19.38.2  
(01-01-2020)  
**Total Expenses - Line 15**

- (1) This is a 12 - position line for which entries may or may not be present.
- (2) Valid characters are numeric (0-9) and blank.
- (3) If blank and there are entries on lines 9-14, compute and enter.

3.21.19.39  
(01-01-2023)  
**Form 3520-A, Page 5,  
Foreign Grantor Trust  
Beneficiary Statement**

- (1) The Foreign Grantor Trust Beneficiary Statement is prepared by the trustee and has trust owner information that is provided to each beneficiary that received a distribution from the trust during the tax year.

**Note:** If multiple page 5's are attached, only edit the first page 5. "X" the extra page 5's and leave as attachments, but do not staple.

3.21.19.39.1  
(01-01-2020)  
**U.S. Beneficiary  
Taxpayer Identification  
Number (TIN) - Line 6b**

- (1) This field may or may not be present. If present, see IRM 3.21.19.20.3.

3.21.19.39.2  
(01-01-2021)  
**U.S. Beneficiary  
Taxpayer Identification  
Number (TIN) Type -  
Line 6b**

- (1) If Line 6b is an SSN/ITIN, then edit TIN Type Indicator "0". See IRM 3.21.19.20.4.
- (2) If lines 6a - 6g has entries and line 7 is blank, correspond. Prepare 3653C CAS, mark line 33 and edit Action Code "211" or "215".

3.21.19.39.3  
(01-01-2019)  
**Cash Amounts or Fair  
Market Value (FMV) -  
Line 7**

- (1) Edit lines 7(a) - 7(f) using the procedures listed below.

3.21.19.39.4  
(01-01-2019)  
**Date of Distribution -  
Line 7(a)**

- (1) If present, edit the date of distribution in MMDDYYYY format.

3.21.19.39.5  
(01-01-2020)  
**Excess - Line 7(f)**

- (1) The Excess is numeric (0-9).
- (2) If there are entries in column (f) and the Total is not filled out, compute and enter.

3.21.19.39.6  
(01-01-2020)  
**Multiple Distributed  
Property to Beneficiaries**

- (1) If more than one entry is reported on Line 7, in columns (a) and (b) or on an attachment, edit a "1" in the margin to the right of the second entry of Line 7 column (f).

- (2) No editing of line 7 column (a) and (b) is required if lines 6a - 6g are not completed.

3.21.19.39.7  
(01-01-2019)

**Owner of Foreign Trust -  
Line 9**

- (1) Valid characters are “I”, “P”, and “C”.  
(2) Edit in the margin to the right of the checkboxes on Line 9 as follows:

If	Then
“Individual” checkbox is marked	Edit “I” (i).
“Partnership” checkbox is marked	Edit “P”.
“Corporation” checkbox is marked	Edit “C”.
Multiple boxes are marked or none of the boxes are marked	Edit “C” as the default Foreign Trust Owner.

3.21.19.40  
(01-01-2023)  
**Prior Year Returns**

- (1) The instructions provided in this subsection of the manual are for editing Tax Year 2019 and prior year returns.

**Note:** For Tax Year 2019, if the received date is between 04-23-20 and 07-22-20 edit CCC “R”.

- (2) All of the prior year editing procedures are based on the Tax Year of the return. Tax Years 2020 to 2022 will be edited the same as the current year returns.

3.21.19.40.1  
(01-01-2023)  
**Prior Year Editing  
Procedures**

- (1) Follow the current year procedures when no specific instructions are given.  
(2) Renumber any page numbers or T-lines to agree with the current year form.

3.21.19.40.2  
(01-01-2023)  
**Form 3520, Page 1,  
Reference ID Number -  
Line 2b(2)**

- (1) Field 2b(2) is on TY 2019 and prior.  
(2) If there is an entry in this field, circle it out. Renumber the rest of the lines to match the current form. (i.e., change line d to e, change e to f, etc.)

3.21.19.40.3  
(01-01-2023)  
**Form 3520, Page 2, Part  
1, Continue as Owner  
after Transfer - Line 10**

- (1) The instructions in this subsection only apply to tax periods 201812 and prior.  
(2) This is a one-position field.  
(3) If page 2, line 10 marked “Yes” and page 4, part 2 lines 20-23 have not been completed, edit CCC “U” and correspond. Prepare 3653C and mark line 25.  
(4) If the “No” box is marked, no editing is required.

- 3.21.19.40.4  
(01-01-2023)  
**Form 3520, Page 3, Does the Loan Still Meet the Criteria of a Qualified Obligation? - Line 19(e)**
- (1) Field 19(e) needs to be changed to (f).
- 3.21.19.40.5  
(01-01-2023)  
**Form 3520, page 4, Does the Loan Still Meet the Criteria of a Qualified Obligation? - Line 28(e)**
- (1) Field 28(e) needs to be changed to (f).
- (2) For 2017
- 3.21.19.40.6  
(01-01-2023)  
**Form 3520-A, Part 1, Reference ID Number - Line 1b(2)**
- (1) Field 1b(2) is on 2019 and prior.
- (2) If there is an entry in this field, circle it out. Renumber the rest of the lines to match the current form. (i.e., change line d to e, change e to f, etc.)
- 3.21.19.40.7  
(01-03-2023)  
**Form 3520-A, Part 1, Did the Trust Transfer Any Property - Line 5**
- (1) On TY 2019 and prior this line was a checkbox. For 2020 to current year, it is the Foreign Grantor Trust Owner Statements. For TY 2019 and prior cross through line 5 and edit line 6 to be line 5.
- 3.21.19.40.8  
(01-01-2023)  
**Form 3520-A, 2017 Foreign Grantor Trust Beneficiary Statement - Page 4**
- (1) For TY 2017 and prior, Form 3520-A, page 4's are to be edited in red as Page 5, Foreign Grantor trust Beneficiary Statement.
- (2) For TY 2017 change line 7 (Description of trust property):
- Change a (Description of property) to b.
  - Change b (Fair Market Value FMV) to c.
- (3) For TY 2018, if there are entries leading to a total, compute and enter line 7f Total. For TY 2017 and prior, take no action.
- 3.21.19.40.9  
(01-03-2023)  
**Form 3520-A, page 3, Service Center Where U.S. Owner Files it's Income Tax Returns - Line 6h**
- (1) For TY 2019 and prior cross off this line.
- 3.21.19.40.10  
(01-03-2023)  
**Form 3520-A, Statement of Foreign Trust Income Attributable to U.S. Owner - Page 3**
- (1) This is also referred to as Foreign Grantor Trust Owner Statement.
- (2) For TY 2017 and prior, this is found on the bottom of page 3. Edit in red as page 4.
- (3) On the Income section:
- Change line 7 (Other Income) to line 8
  - Line through the second line 8

(4) On the Expense section:

- a. Change line 9a (Foreign taxes) to line 10a
- b. Change line 13 (Other expenses) to line 15. This is a T/C line.

3.21.19.40.11  
(01-03-2023)

**Form 3520-A, Foreign  
Grantor Trust  
Beneficiary Statement -  
Page 4**

(1) For TY 2017 and prior, edit page 4 as page 5 in red.

(2) For TY 2017 and prior, change line 7 (Description of Trust Property):

- a. Change a (description of Property) to b.
- b. Change b(FMV) to e.

**This Page Intentionally Left Blank**

## Exhibit 3.21.19-1 (01-01-2024)

## Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts

**DRAFT**

<b>Form 3520</b> (Rev. December 2023) Department of the Treasury Internal Revenue Service	<b>Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts</b> <small>Go to <a href="http://www.irs.gov/Form3520">www.irs.gov/Form3520</a> for instructions and the latest information.</small>	OMB No. 1545-0159
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**Note:** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for each foreign trust.

For calendar year 20\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return T

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor T

**C** Check if any excepted specified foreign financial assets are reported on this form. See instructions T

**Check all applicable boxes.** See applicable instructions.

**T** ☐ You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form.** T

**T** ☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form.**

**T** ☐ You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. **Complete all applicable identifying information requested below and Part III of the form.**

**T** ☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form.**

<b>1a</b> Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions) <span style="float: right;">T</span>				<b>b</b> Taxpayer identification number (TIN) <span style="float: right;">T</span>	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. <span style="float: right;">T</span>				<b>d</b> Spouse's TIN <span style="float: right;">T</span>	
<b>e</b> City or town <span style="float: right;">T</span>		<b>f</b> State or province <span style="float: right;">T</span>		<b>g</b> ZIP or foreign postal code <span style="float: right;">T</span>	
<b>h</b> Country <span style="float: right;">T</span>					
<b>i</b> If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box <input type="checkbox"/> <span style="float: right;">T</span>					
<b>j</b> If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions <input type="checkbox"/> <span style="float: right;">T</span>					
<b>k</b> If an extension was requested for the tax return, check this box <input type="checkbox"/> and enter the form number of the tax return to be filed: _____ <span style="float: right;">T</span>					
<b>2a</b> Name of foreign trust (if applicable) <span style="float: right;">T</span>				<b>b</b> Employer identification number (EIN), if any <span style="float: right;">T</span>	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. <span style="float: right;">T</span>				<b>d</b> Date foreign trust was created <span style="float: right;">T</span>	
<b>e</b> City or town <span style="float: right;">T</span>		<b>f</b> State or province <span style="float: right;">T</span>		<b>g</b> ZIP or foreign postal code <span style="float: right;">T</span>	
<b>h</b> Country <span style="float: right;">T</span>					
<b>3</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <span style="float: right;">T</span> If "Yes," complete lines 3a through 3g. If "No," and you are required to complete Part I, complete lines 15 through 18.					
<b>3a</b> Name of U.S. agent <span style="float: right;">T</span>				<b>b</b> TIN, if any <span style="float: right;">T</span>	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. <span style="float: right;">T</span>					
<b>d</b> City or town <span style="float: right;">T</span>		<b>e</b> State or province <span style="float: right;">T</span>		<b>f</b> ZIP or postal code <span style="float: right;">T</span>	
<b>g</b> Country <span style="float: right;">T</span>					
<b>4a</b> Name of U.S. decedent (see instructions) <span style="float: right;">T</span>		<b>b</b> Address <span style="float: right;">T</span>		<b>c</b> TIN of decedent <span style="float: right;">T</span>	
<b>d</b> Date of death <span style="float: right;">T</span>				<b>e</b> EIN of estate <span style="float: right;">T</span>	
<b>f</b> Check applicable box. <span style="float: right;">T</span>					
<input type="checkbox"/> U.S. decedent made transfer to a foreign trust by reason of death.					
<input type="checkbox"/> U.S. decedent treated as owner of foreign trust immediately prior to death.					
<input type="checkbox"/> Assets of foreign trust were included in estate of U.S. decedent.					

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 56398R Form **3520** (Rev. 12-2023)

## Exhibit 3.21.19-1 (Cont. 1) (01-01-2024)

## Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts

**DRAFT**

Form 3520 (Rev. 12-2023)

Page **2****Part I Transfers by U.S. Persons to a Foreign Trust During the Current Tax Year** (see instructions)

<b>5a</b> Name of trust creator  <b>T</b>	<b>b</b> Address  <b>T</b>	<b>c</b> TIN, if any  <b>T</b>										
<b>6a</b> Country code of country where trust was created <b>T</b>	<b>b</b> Country code of country whose law governs the trust <b>T</b>	<b>c</b> Date trust was created <b>T</b>										
<b>7a</b> Will any person (other than the foreign trust) be treated as the owner of the transferred assets after the transfer? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>												
<b>b</b> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of foreign trust owner</th> <th style="width:25%;">(ii) Address</th> <th style="width:25%;">(iii) Country of residence</th> <th style="width:25%;">(iv) TIN, if any</th> <th style="width:20%;">(v) Relevant Code section</th> </tr> <tr> <td><b>T</b></td> <td><b>T</b></td> <td><b>T</b></td> <td><b>T</b></td> <td><b>T</b></td> </tr> </table>	(i) Name of foreign trust owner	(ii) Address	(iii) Country of residence	(iv) TIN, if any	(v) Relevant Code section	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>		
(i) Name of foreign trust owner	(ii) Address	(iii) Country of residence	(iv) TIN, if any	(v) Relevant Code section								
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>								
<b>8</b> Was the transfer a completed gift or bequest? If "Yes," see instructions <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>												
<b>9a</b> Now or at any time in the future, can any part of the income or corpus of the trust benefit any U.S. beneficiary? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>												
<b>b</b> If "No," could the trust be revised or amended to benefit a U.S. beneficiary? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>												
<b>10</b> Reserved for future use <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>												

**Schedule A—Obligations of a Related Trust** (see instructions)

<b>11a</b> During the current tax year, did you transfer property (including cash) to a related foreign trust in exchange for an obligation of the trust or an obligation of a person related to the trust? See instructions <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>				
If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.				
<b>b</b> Were any of the obligations you received (with respect to a transfer described in line 11a above) qualified obligations? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>				
If "Yes," complete the rest of Schedule A and attach a copy of each loan document entered into with respect to each qualified obligation reported on line 11b. If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates.				
If "No," go to Schedule B.				
<b>(i)</b> Date of transfer giving rise to obligation	<b>(ii)</b> Maximum term	<b>(iii)</b> Yield to maturity	<b>(iv)</b> FMV of obligation	
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	
<b>12</b> With respect to each qualified obligation you reported on line 11b, do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>				
<b>Note:</b> You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. Generally, if you refuse to extend the period of limitations with respect to each qualified obligation you reported on line 11b, then such obligation is not a qualified obligation and you cannot check "Yes" to the question on line 11b.				

**Schedule B—Gratuitous Transfers** (see instructions)

<b>13</b> During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>									
If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. When completing columns (a) through (i) with respect to each nonqualified obligation, enter -0- in column (h).									
If "No," go to Schedule C.									
(a) Date of transfer	(b) Description of property transferred	(c) FMV of property transferred	(d) U.S. adjusted basis of property transferred	(e) Gain recognized at time of transfer, if any	(f) Excess, if any, of column (c) over the sum of columns (d) and (e)	(g) Description of property received, if any	(h) FMV of property received	(i) Excess of column (c) over column (h)	
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>	
<b>Totals</b>					<b>\$ T/C</b>	<b>\$ T/C</b>			
<b>14</b> If you have a sale or loan document in connection with a transfer reported on line 13, complete 14a through 14c and attach the relevant document(s). If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates.									
Are you attaching a copy of any of the following?						<b>Yes</b>	<b>No</b>	<b>Attached Previously</b>	<b>Year Attached</b>
<b>a</b> Sale document						<input type="checkbox"/>	<input type="checkbox"/>	<b>T</b>	<b>T</b>
<b>b</b> Loan document						<input type="checkbox"/>	<input type="checkbox"/>	<b>T</b>	<b>T</b>
<b>c</b> Subsequent variances to original sale or loan documents						<input type="checkbox"/>	<input type="checkbox"/>	<b>T</b>	<b>T</b>

Form **3520** (Rev. 12-2023)



**Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts**

Exhibit 3.21.19-1

**Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts**

Form 3520 (Rev. 12-2023)

## Exhibit 3.21.19-1 (Cont. 4) (01-01-2024)

## Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts

DRAFT

Form 3520 (Rev. 12-2023)

Page 5

**Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year** (continued)

- 29 Did you receive a Foreign Grantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? ☒ Yes ☐ No ☐ N/A  
If "Yes," attach the statement and do not complete the remainder of Part III with respect to that distribution.  
If "No," complete Schedule A with respect to that distribution. Also, complete Schedule C if you enter an amount greater than zero on line 37.
- 30 Did you receive a Foreign Nongrantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? ☐ Yes ☐ No ☐ N/A  
If "Yes," attach the statement and complete either Schedule A or Schedule B below. See instructions. Also, complete Schedule C if you enter an amount greater than zero on line 37 or line 41a.  
If "No," complete Schedule A with respect to that distribution. Also, complete Schedule C if you enter an amount greater than zero on line 37.

**Schedule A—Default Calculation of Trust Distributions** (see instructions)

31	Enter amount from line 27	31	T
32	Number of years the trust has been a foreign trust, including the current tax year (see instructions)	32	T
33	Enter total distributions received from the foreign trust during the 3 preceding tax years (or during the number of years the trust has been a foreign trust, if fewer than 3 years, but excluding the current tax year)	33	T
34	Multiply line 33 by 1.25	34	T
35	Average distribution. Divide line 34 by 3.0 (or the number of years the trust has been a foreign trust, if fewer than 3 years, but excluding the current tax year) and enter the result	35	T
36	Amount treated as ordinary income earned in the current tax year. Enter the smaller of line 31 or line 35	36	T
37	Amount treated as accumulation distribution. Subtract line 36 from line 31. If zero, do not complete the rest of Part III	37	T
38	Applicable number of years of trust. Divide line 32 by 2.0 and enter the result here	38	T

**Schedule B—Actual Calculation of Trust Distributions** (see instructions)

39	Enter amount from line 27	39	T
40a	Amount treated as ordinary income in the current tax year	40a	T
b	Qualified dividends	40b	T
41a	Amount treated as accumulation distribution. If zero, do not complete Schedule C below	41a	T
b	Amount of line 41a that is tax exempt	41b	T
42a	Amount treated as net short-term capital gain in the current tax year	42a	T
b	Amount treated as net long-term capital gain in the current tax year	42b	T
c	28% rate gain	42c	T
d	Unrecaptured section 1250 gain	42d	T
43	Amount treated as distribution from trust corpus	43	T
44	Enter any other distributed amount received from the foreign trust not included on lines 40a, 41a, 42a, 42b, and 43. (Attach explanation.)	44	T
45	Amount of foreign trust's aggregate undistributed net income	45	T
46	Amount of foreign trust's weighted undistributed net income	46	T
47	Applicable number of years of trust. Divide line 46 by line 45 and enter the result here	47	T

**Schedule C—Calculation of Interest Charge** (see instructions)

48	Enter accumulation distribution from line 37 or line 41a, as applicable	48	T
49	Enter tax on total accumulation distribution from line 28 of Form 4970. (Attach Form 4970—see instructions.)	49	T
50	Enter applicable number of years of foreign trust from line 38 or line 47, as applicable (round to nearest half year)	50	T
51	Combined interest rate imposed on the total accumulation distribution (see instructions)	51	T
52	Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51	52	T
53	Tax attributable to accumulation distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax return	53	T

Form 3520 (Rev. 12-2023)

## Exhibit 3.21.19-1 (Cont. 5) (01-01-2024)

## Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts

**DRAFT**

Form 3520 (Rev. 12-2023)

Page **6****Part IV U.S. Recipients of Gifts or Bequests Received During the Current Tax Year From Foreign Persons** (see instructions)

- 54** During your current tax year, did you receive more than \$100,000 that you treated as gifts or bequests from a nonresident alien (including a distribution received from a domestic trust treated as owned by a foreign person) or a foreign estate? See instructions for special rules regarding related donors ☒ Yes ☐ No
- If "Yes," complete columns (a) through (c) with respect to each such gift or bequest in excess of \$5,000. If more space is needed, attach a statement.

(a) Date of gift or bequest	(b) Description of property received	(c) FMV of property received
<b>T</b>	<b>T</b>	<b>T</b>
<b>T</b>	<b>T</b>	<b>T</b>
<b>Total</b>		\$

- 55** During your current tax year, did you receive amounts from a foreign corporation or a foreign partnership that you treated as gifts in excess of the amount provided in the instructions? See instructions regarding related donors ☒ Yes ☐ No
- If "Yes," complete columns (a) through (g) with respect to each such gift. If more space is needed, attach a statement.

(a) Date of gift	(b) Name of foreign donor	(c) Address of foreign donor	(d) TIN, if any
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>
(e) Check the box that applies to the foreign donor		(f) Description of property received	(g) FMV of property received
Corporation	Partnership		
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>
<b>T</b>	<b>T</b>	<b>T</b>	<b>T</b>

- 56** Do you have any reason to believe that the foreign donor, in making any gift or bequest described in lines 54 and 55, was acting as a nominee or intermediary for any other person? If "Yes," see instructions ☒ Yes ☐ No

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.			
	<b>T</b>		Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name	Firm's EIN		<b>T</b>
	Firm's address	Phone no.		

Form **3520** (Rev. 12-2023)

## Exhibit 3.21.19-2 (01-01-2018)

## ◆ U.S. Possessions ZIP Codes ◆

*American Samoa (AS)*

City	ZIP Code	City	ZIP Code
Faga'itua	96799	Olosega Manua'	96799
Leone	96799	Pago Pago	96799

*Federated States of Micronesia (FM)*

City	ZIP Code	City	ZIP Code
Chuuk	96942	Pohnpei	96941
Kosrae	96944	Yap	96943

*Guam (GU)*

City	ZIP Code	City	ZIP Code
Agana	96910	Tamuning	96931
Inarajan	96917	Umatac	96915
Merizo	96916	Yona	96915

*Marshall Islands (MH)*

City	ZIP Code	City	ZIP Code
Ebeye	96970	Majuro	96960

*Northern Mariana Islands (MP)*

City	ZIP Code	City	ZIP Code
Capitol Hill	96950	Saipan	96950
Rota	96951	Tinian	96952

*Palau (PW)*

City	ZIP Code	City	ZIP Code
Koror	96940	Palau	96940

*Puerto Rico (PR)*

City	ZIP Code	City	ZIP Code
Adjuntas	00601	La Plata	00786
Aguada	00602	Lares	00669
Aguadilla	00603	Las Marias	00670

**Exhibit 3.21.19-2 (Cont. 1) (01-01-2018)****◆ U.S. Possessions ZIP Codes ◆**

<b>City</b>	<b>ZIP Code</b>	<b>City</b>	<b>ZIP Code</b>
Aguas Buenas	00703	Las Piedras	00771
Aguirre	00704	Levittown	00950
Aibonito	00705	Loiza	00772
Anasco	00610	Loiza Street Station	00936
Angeles	00611	Luquillo	00773
Arecibo	00612	Manati	00674
Arroyo	00714	Maricao	00606
Bajadero	00616	Maunabo	00707
Barceloneta	00617	Mayaguez	00680
Barranquitas	00794	Mercedita	00715
Barrio Obrero Station	00935	Minillas Center	00940
Bayamon	00956	Moca	00676
Boqueron	00622	Morovis	00687
Cabo Rojo	00623	Naguabo	00718
Caguas	00725	Naranjito	00719
Camuy	00627	Orocovis	00720
Canovanas	00729	Palmer	00721
Caparra Heights	00920 - 00922	Patillas	00723
Carolina	00979 - 00987	Penuelas	00624
Catano	00962	Ponce	00731
Cayey	00736	Puerta de Tierra	00906
Ceiba	00735	Puerta Real	00740
Cerro Gordo	00754	Punta Santiago	00741
Ciales	00638	Quebradillas	00678
Cidra	00739	Rincon	00677
Coamo	00679	Rio Blanco	00744
Comerio	00782	Rio Grande	00745
Corozal	00783	Rio Piedras	00925, 00927, 00928
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637

**Exhibit 3.21.19-2 (Cont. 2) (01-01-2018)****◆ U.S. Possessions ZIP Codes ◆**

<b>City</b>	<b>ZIP Code</b>	<b>City</b>	<b>ZIP Code</b>
Dorado	00646	Sabana Hoyos	00688
Ensenada	00647	Sabana Seca	00952
Esperanza	00765	Saint Just	00978
Fajardo	00738	Salinas	00751
Fernandez Juncos	00909-00910	San Antonio	00690
Florida	00650	San Francisco	00927
Fort Buchanan	00934	San German	00683
Garrachales	00652	San Juan	00936
Guanica	00653	San Lorenzo	00754
Guayama	00784	San Sebastian	00685
Guayanilla	00656	Santa Isabel	00757
Guaynabo	00965-00971	Santurce	00907- 00908
Gurabo	00778	Toa Alta	00953
Hatillo	00660	Toa Baja	00949
Hato Rey	00917-00919	Trujillo Alto	00976
Hormigueros	00660	University	00936
Humacao	00791	Utuado	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (box 1 - 9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
La Cumbre	00926	Yabucoa	00767
Lajas	00667	Yauco	00698

***Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)***

<b>City</b>	<b>ZIP Code</b>	<b>City</b>	<b>ZIP Code</b>
Charlotte Amalie	00802	Saint Croix	00820
Christiansted	00820	Saint John	00830
Cruz Bay	00830	Saint Thomas	00805
Downtown	00840	Sunny Isle	00850

**Exhibit 3.21.19-2 (Cont. 3) (01-01-2018)****◆ U.S. Possessions ZIP Codes ◆**

<b>City</b>	<b>ZIP Code</b>	<b>City</b>	<b>ZIP Code</b>
Frederiksted	00840	Veterans Annex	00820
Kingshill	00850		



**Exhibit 3.21.19-3 (01-01-2022)**  
**Computer Condition Codes**

CCC	Definition
3	No Reply Correspondence
4	Prepared under IRC 6020(b)
5	Extension requested on Form 1040 per Form 3520, Line 1k
C	Initiate CP 223 to PAM for civil penalty assessment under IRC 6677
F	Final Return
G	Amended Return
I	Initial Return
N	Bypass EIN requirement. Route to Entity and edit only when instructed
R	Suspend initiation of CP 223 notice
U	Unprocessable Return - Form 3520
W	Return cleared by Statute Control - 3520-A
Y	Short Period Return - 3520-A

Exhibit 3.21.19-4 (01-01-2024)

Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner

DRAFT

Form **3520-A**

(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

Annual Information Return of Foreign Trust With a U.S. Owner

(Under section 6048(b))

Go to [www.irs.gov/Form3520A](http://www.irs.gov/Form3520A) for instructions and the latest information.

OMB No. 1545-0159

Note: All information must be in English. Show all amounts in U.S. dollars.

For calendar year 20 , or tax year beginning , 20 , ending , 20 .

Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return ☐ Extension filed ☐ Substitute Form 3520-A

Check if any excepted specified foreign financial assets are reported on this form. See instructions ☐

Part I General Information (see instructions)

1a Name of foreign trust

T

b Employer identification number (EIN)

T

c Number, street, and room or suite no. If a P.O. box, see instructions.

T

d Date foreign trust was created

T

e City or town

T

f State or province

T

g ZIP or foreign postal code

T

h Country

T

2 Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all the relevant trust information?

T

Yes

No

If "Yes," enter the year the Authorization of Agent form was last attached and skip lines 2a through 2e and go to line 3.

If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Are you attaching a copy of any of the following?

a Summary of all written and oral agreements and understandings relating to the trust

Yes

No

Attached Previously

Year Attached

b The trust instrument

c Memoranda or letters of wishes

d Subsequent variances to original trust documents

e Organizational chart and other trust documents

T

3a Name of U.S. agent

T

b Taxpayer identification number (TIN)

T

T

c Number, street, and room or suite no. If a P.O. box, see instructions.

d City or town

e State or province

f ZIP or postal code

g Country

4a Name of trustee

T

b TIN, if any

T

T

c Number, street, and room or suite no. If a P.O. box, see instructions.

d City or town

e State or province

f ZIP or postal code

g Country

5 Enter the number of Foreign Grantor Trust Owner Statements (pages 3 and 4) included with this Form 3520-A . . . . . T

6 Enter the number of Foreign Grantor Trust Beneficiary Statements (page 5) included with this Form 3520-A . . . . . T

Sign Here

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

T

Trustee's (or U.S. owner's) signature

Title

Date

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Paid Preparer Use Only

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 19595G

Form **3520-A** (Rev. 12-2023)

T

Exhibit 3.21.19-4

Internal Revenue Manual

Cat. No. 34014Q (10-27-2023)  
Any line marked with a #  
is for Official Use Only

34014067

## Exhibit 3.21.19-4 (Cont. 1) (01-01-2024)

## Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner

**DRAFT**

Form 3520-A (Rev. 12-2023)

Page **2****Part II Foreign Trust Income Statement**

Enter totals from books and records of foreign trust. See instructions.

Income	1	Interest	1	
	2	Dividends	2	
	3	Gross rents and royalties	3	
	4	Income (loss) from partnerships and fiduciaries	4	
	5	Capital gains:		
	a	Net short-term capital gain (loss)	5a	T
	b	Net long-term capital gain (loss)	5b	T
	6	Ordinary gains (losses)	6	
7	Other income (attach statement)	7		
8	Total income (add lines 1 through 7)	8	T	
Expenses	9	Interest expense	9	
	10a	Foreign taxes (attach statement)	10a	
	b	State and local taxes	10b	
	11	Amortization and depreciation (depletion)	11	
	12	Trustee and advisor fees	12	
	13	Charitable contributions	13	
	14	Other expenses (attach statement)	14	
	15	Total expenses (add lines 9 through 14)	15	T
	16	Net income (loss) (subtract line 15 from line 8)	16	T
	17a	Enter the fair market value (FMV) of total distributions (directly or indirectly) from the trust to all persons, whether U.S. or foreign. Attach statement. See instructions	17a	T
b Distributions to U.S. owners:				
(i) Name of owner		(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution
T		T	T	T
c Distributions to U.S. beneficiaries:				
(i) Name of beneficiary		(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution
T		T	T	T

**Part III Foreign Trust Balance Sheet**

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1	Cash	T		T
2	Accounts receivable			
3	Mortgages and notes receivable			
4	Inventories			
5	Government obligations			
6	Other marketable securities			
7	Other nonmarketable securities			
8a	Depreciable (depletable) assets			
b	Less: accumulated depreciation (depletion)			
9	Real property			
10	Other assets (attach statement)			
11	Total assets (add lines 1 through 7 and 8b through 10)	T		T
<b>Liabilities</b>				
12	Accounts payable			
13	Contributions, gifts, grants, etc., payable			
14	Mortgages and notes payable			
15	Other liabilities (attach statement)			
16	Total liabilities (add lines 12 through 15)			
<b>Net Worth</b>				
17	Contributions to trust corpus			
18	Accumulated trust income			
19	Other (attach statement)			
20	Total net worth (add lines 17 through 19)	T		T
21	Total liabilities and net worth (add lines 16 and 20)			

Form **3520-A** (Rev. 12-2023)

Exhibit 3.21.19-4 (Cont. 2) (01-01-2024)

Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner

DRAFT

Form 3520-A (Rev. 12-2023)

Page 3

20 Foreign Grantor Trust Owner Statement (see instructions)

Important: Trustee (or U.S. owner if a substitute Form 3520-A) must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner's statement. U.S. owner must attach a copy of its statement to Form 3520.

1a Name of foreign trust

b EIN

c Number, street, and room or suite no. If a P.O. box, see instructions.

d Date foreign trust was created

e City or town

f State or province

g ZIP or foreign postal code

h Country

2 Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? If "Yes," complete lines 3a through 3g. 

☐ Yes

☐ No

3a Name of U.S. agent

b TIN

c Number, street, and room or suite no. If a P.O. box, see instructions.

d City or town

e State or province

f ZIP or postal code

g Country

4a Name of trustee

b TIN

c Number, street, and room or suite no. If a P.O. box, see instructions.

d City or town

e State or province

f ZIP or postal code

g Country

5 The first and last day of the tax year of the foreign trust to which this statement relates: T

6a Name of U.S. owner

b TIN

c Number, street, and room or suite no. If a P.O. box, see instructions.

d City or town

e State or province

f ZIP or postal code

g Country

7 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person.

8 If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A. See instructions.

9 Gross value of the portion of the trust treated as owned by the U.S. owner \$ T

10 Cash amounts or FMV of property distributed, directly or indirectly, during the foreign trust's tax year, from the foreign trust (exclude loans) to the U.S. owner.

(a) Date of distribution

(b) Description of property distributed

(c) FMV of property distributed (determined on date of distribution)

(d) Description of property transferred, if any

(e) FMV of property transferred

(f) Excess of column (c) over column (e)

Total

\$

Form 3520-A (Rev. 12-2023)

Exhibit 3.21.19-4

Internal Revenue Manual

Cat. No. 34014Q (10-27-2023)

34014069

Any line marked with a # is for Official Use Only

## Exhibit 3.21.19-4 (Cont. 3) (01-01-2024)

## Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner

**DRAFT**

Form 3520-A (Rev. 12-2023)

Page **4****20 Statement of Foreign Trust Income Attributable to U.S. Owner** (see instructions)

Report each item on the proper form or schedule of your tax return.

Income	1a	Taxable interest . . . . .	1a	T
	b	Tax-exempt interest . . . . .	1b	
	2a	Total ordinary dividends . . . . .	2a	T
	b	Qualified dividends . . . . .		
	3	Gross rents and royalties . . . . .	3	T
	4	Income from partnerships and fiduciaries . . . . .	4	
	5	Capital gains (losses) . . . . .	5	T
	6	Ordinary gains (losses) . . . . .	6	T
Expenses	7	Other income (attach statement) . . . . .	7	
	8	<b>Total income.</b> Add lines 1a, 1b, 2a, and 3 through 7 . . . . .	8	T
	9	Interest expense . . . . .	9	
	10a	Foreign taxes (attach statement) . . . . .	10a	T
	b	State and local taxes . . . . .	10b	
	11	Amortization and depreciation (depletion) . . . . .	11	
	12	Trustee and advisor fees . . . . .	12	
	13	Charitable contributions . . . . .	13	
	14	Other expenses (attach statement) . . . . .	14	T
	15	<b>Total expenses.</b> Add lines 9 through 14 . . . . .	15	T

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Trustee's (or U.S. owner's) signature\_\_\_\_\_  
Title\_\_\_\_\_  
DateForm **3520-A** (Rev. 12-2023)

## Exhibit 3.21.19-4 (Cont. 4) (01-01-2024)

## Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner

**DRAFT**

Form 3520-A (Rev. 12-2023)

Page **5****20 Foreign Grantor Trust Beneficiary Statement**

**Important:** Trustee (or U.S. owner if a substitute Form 3520-A) must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. Each U.S. beneficiary must attach a copy of its statement to its Form 3520.

<b>1a</b> Name of foreign trust			<b>b</b> EIN		
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.			<b>d</b> Date foreign trust was created		
<b>e</b> City or town	<b>f</b> State or province	<b>g</b> ZIP or foreign postal code	<b>h</b> Country		

**2** Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? ☐ Yes ☐ No  
If "Yes," complete lines 3a through 3g.  
If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person? ☐ Yes ☐ No

<b>3a</b> Name of U.S. agent			<b>b</b> TIN		
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.					
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country		

<b>4a</b> Name of trustee			<b>b</b> TIN		
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.					
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country		

**5** The first and last day of the tax year of the foreign trust to which Form 3520-A applies:

<b>6a</b> Name of U.S. beneficiary			<b>b</b> TIN		
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.					
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country		

**7** Cash amounts or FMV of property that during the current tax year was (1) distributed directly or indirectly to a U.S. person whether or not the U.S. person is designated as a beneficiary of the trust, (2) loaned (exclude loans treated as qualified obligations) directly or indirectly to the U.S. person who is a beneficiary of the trust or a U.S. person related to that U.S. person, or (3) used by the U.S. person who is a beneficiary of the trust or a U.S. person related to that U.S. person without compensating the trust for the FMV of the use of the property within a reasonable period of time. (See the instructions for Part III of Form 3520 for U.S. tax treatment of these amounts.)

(a) Date of distribution	(b) Description of property distributed	(c) FMV of property distributed (determined on date of distribution)	(d) Description of property transferred, if any	(e) FMV of property transferred	(f) Excess of column (c) over column (e)
T	T	T	T	T	T

**Total** \$ **T/C**

**8** Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by another person.

**9** Owner of the foreign trust is (check one): ☒ Individual ☐ Partnership ☐ Corporation

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee's (or U.S. owner's) signature

Title

Date

Form **3520-A** (Rev. 12-2023)

## Exhibit 3.21.19-5 (11-10-2017)

## ◆ Potential Frivolous Arguments Criteria ◆

*Potential Frivolous Arguments for Examination Review*

Potential Frivolous Arguments	Description
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) 1-207 or UCC 1-308	Return has income and deductions but the jurat was altered or stricken. May include reference to UCC 1-207/ UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843, Claim for Refund and Request for Abatement	Amended return or a Form 843 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> <ol style="list-style-type: none"> <li>Files a return claiming various types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns.</li> <li>Files a return containing the filer's identifying information but does not request a refund, often lacking sufficient information to figure out a tax liability.</li> <li>Files a return with various types of rambling dialogue and/or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law.</li> <li>Files a return that attempts to send some type of message or protest to the IRS but does not include sufficient identifying information for the IRS to either figure out the identity of the taxpayer or correspondent or return address.</li> </ol>
Challenges to Authority/Due Process	Questions various 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 3.21.19-5 (Cont. 1) (11-10-2017)****◆ Potential Frivolous Arguments Criteria ◆**

Potential Frivolous Arguments	Description
Collection Issues	Files frivolous documents contending that Several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid Office of Management and Budget (OMB) 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 3.21.19-5 (Cont. 2) (11-10-2017)****◆ Potential Frivolous Arguments Criteria ◆**

Potential Frivolous Arguments	Description
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, Treas. Reg. 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 Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order."
Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man".
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts. To explain the zeros inserted on the form, the individual references "U.S. vs. Long".
Unsigned Returns	The individual completes a return but does not sign. A statement indicating disagreement with the tax system is attached or added to the return.

## Exhibit 3.21.19-5 (Cont. 3) (11-10-2017)

## ◆ Potential Frivolous Arguments Criteria ◆

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 is offset by the value of the labor (barter income), etc.
Zero Returns	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, OID and other BMF filings that claim no income and request refunds). See Revenue Ruling 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also contain arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and “not liable”.</p> <p><b>Note:</b> Returns having only zeros, no entries, are blank or indicate “None,” “Not Liable,” etc., with no evidence of a frivolous argument are not to be considered frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also <a href="http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction">http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction</a> on irs.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference Taxpayer Identification Number (TIN)s.</p> <p><b>Note:</b> Frivolous arguments citing “Collection Due Process” (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

## Exhibit 3.21.19-6 (01-01-2021)

## Terms and Acronyms

*Terms*

TERMS	DEFINITION
<b>ACTION CODES</b>	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
<b>ACTION TRAIL</b>	A notation in the lower left side margin on page 1 of a return which indicates or explains an action taken.
<b>ALPHA CHARACTER</b>	A letter of the alphabet.
<b>AMENDED RETURN</b>	A return that changes information submitted on a previously filed return.
<b>ATTORNEY-IN-FACT</b>	A private attorney or other individual designated by another person pursuant to a written instrument to act on behalf of that person in the performance of any act or acts described in the written instrument (e.g., a power of attorney on Form 2848).
<b>AUDIT CODE</b>	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
<b>AUDIT CRITERIA</b>	Monetary and other information used by the computer to determine if the return should be selected for audit.
<b>AUTOMATIC DATA PROCESSING (ADP)</b>	The handling and processing of data by mechanical and/or electronic equipment.
<b>BATCH</b>	A group of blocks of documents. A batch cannot contain more than 20 blocks.
<b>BLOCK</b>	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block cannot contain more than 100 documents since the documents are numbered from 00 to 99.)
<b>BUSINESS MASTER FILE (BMF)</b>	A magnetic tape file containing information about taxpayers filing business returns and related documents.
<b>CALENDAR YEAR</b>	A tax year that begins January 1 and ends on December 31.
<b>CAPTION AREA</b>	The area on a return which includes the taxpayer's TIN, name, and address.

## Exhibit 3.21.19-6 (Cont. 1) (01-01-2021)

## Terms and Acronyms

TERMS	DEFINITION
<b>CENTRALIZED AUTHORIZATION FILE (CAF)</b>	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and estate tax returns. The CAF system has two types of records: 1. Taxpayer records 2. Representative records
<b>CHECK DIGITS</b>	Two alpha characters used to identify the tax account.
<b>CODING</b>	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
<b>COMPUTER CONDITION CODE (CCC)</b>	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.
<b>CORRESPONDENCE ACTION SHEETS (CAS)</b>	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
<b>CURRENT YEAR RETURN</b>	A return with tax period end date within the last 12 months. For example, for processing in 2023, a Current Year Return is a return filed for Tax Year 2022.
<b>DATA</b>	All information reported or coded on forms, schedules, and attachments.
<b>DECEDENT RETURN</b>	A return filed for a deceased taxpayer.
<b>DELINQUENT RETURN</b>	A return filed after the due date without an approved extension.
<b>DOCUMENT</b>	Written information, (e.g., forms, schedules and attachments).
<b>DOCUMENT LOCATOR NUMBER (DLN)</b>	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
<b>DUMMYING</b>	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
<b>EDITING</b>	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.

**Exhibit 3.21.19-6 (Cont. 2) (01-01-2021)**  
**Terms and Acronyms**

<b>TERMS</b>	<b>DEFINITION</b>
<b>EMPLOYER IDENTIFICATION NUMBER (EIN)</b>	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
<b>ENTRY</b>	Any type of mark entered by, or edited for, the taxpayer.
<b>ERROR RESOLUTION SYSTEM (ERS)</b>	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
<b>FIDUCIARY RETURN</b>	A return signed by someone other than the taxpayer which is accepted by the IRS due to the legal relationship between the taxpayer and the person signing the return.
<b>FISCAL YEAR</b>	A tax year which ends on a date other than December 31.
<b>FORM</b>	An IRS document identified by a number (e.g., Form 1040).
<b>FRIVOLOUS FILER/NON-FILER</b>	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.
<b>HARDSHIP</b>	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).
<b>INDIVIDUAL MASTER FILE (IMF)</b>	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
<b>INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)</b>	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and cannot obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
<b>INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)</b>	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
<b>INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)</b>	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.

## Exhibit 3.21.19-6 (Cont. 3) (01-01-2021)

## Terms and Acronyms

TERMS	DEFINITION
<b>INTERNATIONAL RETURN</b>	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
<b>JULIAN DATE</b>	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
<b>JURAT</b>	The perjury statement required in the signature area of a tax return, form, or schedule.
<b>MASTER FILE</b>	A magnetic tape record which has taxpayer accounts.
<b>MISBLOCKED RETURN</b>	A Form 1040, Form 1040A or Form 1040EZ, found in the wrong type of block or batch. For example, a Form 1040A found in a batch of Forms 1040.
<b>MISFILED RETURN</b>	A Form 1040, Form 1040A or Form 1040EZ, filed when a BMF form should have been filed instead.
<b>NAME CONTROL</b>	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, child care providers, etc.
<b>NON-RESIDENT ALIEN (NRA)</b>	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
<b>NUMERIC CHARACTER</b>	A number or numeral between 0 and 9, inclusive.
<b>PERFECTING</b>	Making returns acceptable for data entry through editing procedures.
<b>PIPELINE</b>	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code & Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
<b>POWER OF ATTORNEY (POA)</b>	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
<b>PREPARER TAX IDENTIFICATION NUMBER (PTIN)</b>	Preparer tax identification number.
<b>PRIMARY TAXPAYER</b>	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
<b>PRIMARY TAXPAYER IDENTIFICATION NUMBER (P-TIN)</b>	The TIN associated with the taxpayer who is listed first on the name line of the caption.

**Exhibit 3.21.19-6 (Cont. 4) (01-01-2021)**  
**Terms and Acronyms**

<b>TERMS</b>	<b>DEFINITION</b>
<b>PRIOR YEAR RETURN</b>	A return for a tax period prior to the current tax year.
<b>PROCESSABLE RETURN</b>	A return which meets all the requirements for ISRP input.
<b>RECEIVED DATE</b>	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns.)
<b>RE-INPUT DOCUMENT</b>	A document that did not post to the Master File when originally entered and is now being entered again with a Form 3893, Re-Entry Document Control.
<b>RETURN</b>	A legal document used by taxpayers to report income, deductions, and tax liability.
<b>RETURN DUE DATE</b>	The date in which the return is due to the Internal Revenue Service.
<b>RETURN PROCESSING CODE (RPC)</b>	A single character edited on a return to direct the computer to take specific actions in processing the return. This code does not post to the Master File.
<b>SCHEDULE</b>	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
<b>SECONDARY TAXPAYER</b>	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
<b>SECONDARY TAXPAYER IDENTIFICATION NUMBER (S-TIN)</b>	The TIN associated with the taxpayer whose name appears second on a joint return.
<b>SIGNIFICANT ENTRY</b>	Any positive or negative number or dollar amount other than zero.
<b>SOCIAL SECURITY NUMBER (SSN)</b>	A nine-digit number identifying the account of an individual on the Individual Master File.
<b>STATUTE RETURN</b>	A return filed for a Tax Period more than three years prior to the current Tax Period.
<b>SUFFIX</b>	Information added at the end of a word, phrase, or series of numbers. For instance, a title may be edited as a suffix to a name as in James Canary, Exec.

**Exhibit 3.21.19-6 (Cont. 5) (01-01-2021)****Terms and Acronyms**

<b>TERMS</b>	<b>DEFINITION</b>
<b>TAX EXAMINER (TE) STAMP</b>	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
<b>TAX PERIOD</b>	The time covered by a particular return represented by the year and month in which the period ends. For example, "2022" stands for the tax year ending December 31, 2022.
<b>TAXPAYER ADVOCATE SERVICE (TAS)</b>	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
<b>TAXPAYER IDENTIFICATION NUMBER (TIN)</b>	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification (EIN).
<b>THIRD PARTY DESIGNEE</b>	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
<b>TRANSACTION CODE (TC)</b>	A three-digit numeric code defining the precise nature of an action posted to the Master File.
<b>TRANSCRIPTION</b>	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
<b>UNPOSTABLES</b>	Data which cannot be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
<b>UNPROCESSABLE DOCUMENT</b>	A document which cannot be perfected for the ADP system, usually because of incomplete information.



**Exhibit 3.21.19-6 (Cont. 6) (01-01-2021)**  
**Terms and Acronyms**

**Acronym**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>ADP</b>	Automatic Data Processing
<b>AKA</b>	Also Known As
<b>AP</b>	Approved Paragraph
<b>APO</b>	Army Post Office
<b>ASED</b>	Assessment Statute Expiration Date
<b>AUSPC</b>	Austin Submission Processing Campus
<b>AWS</b>	Alternative Work Schedule
<b>BMF</b>	Business Master File
<b>BOB</b>	Block Out of Balance
<b>CAF</b>	Centralized Authorization File
<b>CAMC</b>	Cincinnati Accounts Management Center
<b>CAS</b>	Correspondence Action Sheet
<b>CCC</b>	Computer Condition Code
<b>CLS</b>	Common Law Spouse
<b>COMM</b>	Commissioner
<b>CONS</b>	Conservator
<b>CP</b>	Computer Paragraph
<b>CPA</b>	Certified Public Accountant
<b>CY</b>	Calendar Year
<b>DECD</b>	Deceased
<b>DLN</b>	Document Locator Number
<b>DOD</b>	<ul style="list-style-type: none"> <li>• Date of Death</li> <li>• Department of Defense</li> </ul>
<b>DPO</b>	Diplomatic Post Office
<b>EGA</b>	Ethics in Government Act
<b>EIN</b>	Employer Identification Number
<b>ELF</b>	Electronic Filing
<b>ERS</b>	Error Resolution System
<b>EXEC</b>	Executor
<b>FEC</b>	Foreign Employer Compensation

## Exhibit 3.21.19-6 (Cont. 7) (01-01-2021)

## Terms and Acronyms

ACRONYM	DEFINITION
FICA	Federal Insurance Contribution Act
FIRPTA	Foreign Investment in Real Property Tax Act
FMV	Fair Market Value
FPO	Fleet Post Office
FSPC	Fresno Submission Processing Campus
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year
GDN	Guardian
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
KCSPC	Kansas City Submission Processing Campus
LAFCP	Living Abroad Foreign Care Provider
LB&I	Large Business and International
LEM	Law Enforcement Manual
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFS	<ul style="list-style-type: none"> <li>Married Filing Separately</li> <li>Multiple Filing Status</li> </ul>
MFT	Master File Tax

## Exhibit 3.21.19-6 (Cont. 8) (01-01-2021)

## Terms and Acronyms

ACRONYM	DEFINITION
NCOA	National Change of Address
NDC	National Distribution Center
NMI	No Middle Initial
NO	National Office
NR	No Record
NRA	Non-Resident Alien
OAMC	Ogden Accounts Management Center
OSPC	Ogden Submission Processing Campus
PAO	Process As Original
PCD	Program Completion Date
PDS	Private Delivery Service
PER REP	Personal Representative
POA	Power of Attorney
POD	Post of Duty
PPR	<ul style="list-style-type: none"> <li>Personal Property Rental</li> <li>Payment Plan Request</li> </ul>
PTIN	Preparer Tax Identification Number
PY	Prior Year
RICS	Return Integrity and Compliance Services
RPC	Returns Processing Code
RTN	Routing Transit Number
SERP	Servicewide Electronic Research Program
SPC	<ul style="list-style-type: none"> <li>Special Processing Code</li> <li>Submission Processing Center</li> </ul>
SFR	Substitute for Return
SSN	Social Security Number
S-TIN	Secondary Taxpayer Identification Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number

**Exhibit 3.21.19-6 (Cont. 9) (01-01-2021)****Terms and Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>TP</b>	Taxpayer
<b>TR</b>	Trustee
<b>TY</b>	Tax Year
<b>USPS</b>	United States Postal Service