



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.22.19

NOVEMBER 13, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.22.19, International Error Resolution - Foreign Trust System.

MATERIAL CHANGES

- (1) IRM 3.22.19.2.4 Correct inaccurate IRM reference IPU 24U0500 issued 04-10-2024.
- (2) IRM 3.22.19.2.16.2(1) and (3) Added notes for classified waste and the change from CIS to CII IPU 24U0126 issued 01-25-2024.
- (3) IRM 3.22.19.2.18.2 Corrected instructions for form 3520 Part IV IPU 24U0780 issued 06-18-2024.
- (4) IRM 3.22.19.2.18.2 Added instructions for form 3520 Part IV IPU 24U0574 issued 04-26-2024.
- (5) IRM 3.22.19.7.1(14) Corrected language to be more clear and to be compliant with other IRMs IPU 24U0020 issued 01-02-2024.
- (6) IRM 3.22.19.7.25(5) Added additional explanation for field entry on field 01-Y Country code, line 1h IPU 24U0020 issued 01-02-2024.
- (7) IRM 3.22.19 Editorial changes throughout IRM include:
 - Corrected division name from Wage and Investment to Taxpayer Services
 - Correcting grammar, punctuation, and typographical errors
 - Updated tax periods, received dates, transcription lines, and tax years
 - Corrected references, citations, and hyperlinks
 - Updated the graphics for figures and exhibits

EFFECT ON OTHER DOCUMENTS

IRM 3.22.19 dated November 07, 2023(effective 01-01-2024) is superseded. This IRM also incorporates the following IRM Procedural Updates (IPU): 24U0020 issued 01-02-2024, IPU 24U0126 issued 01-25-2024, IPU 24U0500 issued 04-10-2024, IPU 24U0574 issued 04-26-2024, and IPU 24U0780 issued 06-18-2024.

AUDIENCE

Taxpayer Services Error Resolution employees of Ogden Submission Processing Campus Only

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3.22.19

Foreign Trust System

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 - 3.22.19.17.2 Field 13-B - Description of Property Received, Line 24, column (b)1
 - 3.22.19.17.3 Field 13-C - Fair Market Value (FMV) of Property Received, Line 24, column (c)1
 - 3.22.19.17.4 Field 13-D - Description of Property Transferred, Line 24, column (d)1
 - 3.22.19.17.5 Field 13-E - Fair Market Value (FMV) of Property Transferred, Line 24, column (e)1
 - 3.22.19.17.6 Field 13-F - Excess of Receipts Over Transfers, Line 24, column (f)1
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 - 3.22.19.17.8 Field 13-I - Description of Property Received, Line 24, column (b)2
 - 3.22.19.17.9 Field 13-J - Fair Market Value (FMV) of Property Received, Line 24, column (c)2
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 - 3.22.19.17.16 Field 13-R - Description of Property Transferred, Line 24, column (d)3
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 - 3.22.19.18.2 Field 14-B - Fair Market Value (FMV) of Loan Proceeds, Line 25, column (a)
 - 3.22.19.18.3 Field 14-C - Date of Original Loan Transaction, Line 25, column (b)
 - 3.22.19.18.4 Field 14-D - Maximum Repayment Term, Line 25, column (c)
 - 3.22.19.18.5 Field 14-E - Interest Rate, Line 25, column (d)

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- 3.22.19.18.6 Field 14-F - "Yes - No" Checkbox: Qualified Obligation, Line 26
 - 3.22.19.18.7 Field 14-G - Fair Market Value (FMV) of Obligation, Line 25, column (f)
 - 3.22.19.18.8 Field 14-H - Amount Treated as Trust Distribution, Line 25, column (g)
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 - 3.22.19.18.10 Field 14-J - Date of Original Loan Transaction, Line 25, column (b)
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 - 3.22.19.18.13 Field 14-M - "Yes - No" Checkbox: Qualified Obligation, Line 26
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 - 3.22.19.19.8 Field 15-H - Amount of Principal Payments During Tax Year, Line 28, column (c)
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 - 3.22.19.19.12 Field 15-L - "Yes - No" Checkbox: Received Foreign Grantor Trust Beneficiary Statement, Line 29
 - 3.22.19.19.13 Field 15-M - "Yes - No" Checkbox: Received Foreign Non-grantor Trust Beneficiary Statement, Line 30
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 - 3.22.19.23.3 Field 19-C - Description of Property Received, Line 54, column (b)
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 - 3.22.19.23.7 Field 19-G - Fair Market Value of Property Received, Line 54, column (c)
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 - 3.22.19.23.11 Field 19-K - "Yes - No" Checkbox: Gifts from Foreign Corporation, Line 55
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- 3.22.19.24.1 Field 20-A - Date of Gift, Line 55, column (a)
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 - 3.22.19.24.3 Field 20-C - Address of Foreign Donor, Line 55, column (c)
 - 3.22.19.24.4 Field 20-D - Address of Foreign Donor - City, Line 55, column (c)
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 - 3.22.19.24.6 Field 20-F - Address of Foreign Donor - ZIP Code, Line 55, column (c)
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 - 3.22.19.24.8 Field 20-H - Taxpayer Identification Number (TIN) Type, Line 55, column (d)
 - 3.22.19.24.9 Field 20-I - Taxpayer Identification Number (TIN), Line 55, column (d)
 - 3.22.19.24.10 Field 20-J - Date of Gift, Line 55, column (a)
 - 3.22.19.24.11 Field 20-K - Name of Foreign Donor, Line 55, column (b)
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 - 3.22.19.24.15 Field 20-O - Address of Foreign Donor - ZIP Code, Line 55, column (c)
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 - 3.22.19.24.22 Field 20-Y - More than Two Entries Indicator, Line 55
 - 3.22.19.24.23 Field 20-Z - "Yes - No" Checkbox: Foreign Donor and Nominee or Intermediary, Line 56
 - 3.22.19.24.24 Field 20-AA Preparer signature indicator
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 - 3.22.19.25 Section 21 - Form 3520
 - 3.22.19.25.1 Understanding Missing Section Indicators
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 - 3.22.19.26.1 ERS Action Codes
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 - 3.22.19.26.4.2 Errors Codes – General
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- 3.22.19.28 Section 01: Form 3520-A, Page 1
 - 3.22.19.28.1 Field 01NC - Name Control/Check Digit
 - 3.22.19.28.2 Field 01EIN - Employer Identification Number (EIN)
 - 3.22.19.28.3 Field 01TXP - Tax Period
 - 3.22.19.28.4 Field 01RCD - Received Date
 - 3.22.19.28.5 Field 01CAF - Centralized Authorization File (CAF) Indicator
 - 3.22.19.28.6 Field 01CCC - Computer Condition Code
 - 3.22.19.28.6.1 Computer Condition Code “C”: Initiate CP 223 for civil penalty assessment under IRC 6677
 - 3.22.19.28.6.2 Computer Condition Code “E”: Extension has been filed
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 - 3.22.19.28.6.10 Computer Condition Code “W”: Statute
 - 3.22.19.28.6.11 Computer Condition Code “Y”: (Short Period Return) of the BMF Common Process
 - 3.22.19.28.6.12 Computer Condition Code “3”: No Reply to Correspondence
 - 3.22.19.28.7 Field 01CRD - Correspondence Received Date
 - 3.22.19.28.8 Field 01NME - Name of Foreign Trust
 - 3.22.19.28.9 Field 01-FTD - Date Foreign Trust Created

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- 3.22.19.29.1 Field 02CON - In-Care-of Name, Line 1a or 1c
- 3.22.19.29.2 Field 02FAD - Foreign Address, Line 1a or 1c
- 3.22.19.29.3 Field 02ADD - Address of Foreign Trust, Line 1c
- 3.22.19.29.4 Field 02CTY - Foreign Trust City, Line 1d
- 3.22.19.29.5 Field 02ST - Foreign Trust State, Line 1e
- 3.22.19.29.6 Field 02ZIP - Foreign Trust ZIP Code, Line 1f
- 3.22.19.29.7 Field 02FCC - Foreign Trust Country Code, Line 1g

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- 3.22.19.30.2 Field 03L3A - U.S. Agent Name, Line 3a
- 3.22.19.30.3 Field 03L3B - U.S. Agent Taxpayer Identification Number (TIN), Line 3b
- 3.22.19.30.4 Field 033BT - U.S. Agent Taxpayer Identification Number (TIN) Type, Line 3b
- 3.22.19.30.5 Field 03L4A - Name of Trustee, Line 4a
- 3.22.19.30.6 Field 03L4B - Trustee Taxpayer Identification Number (TIN), Line 4b
- 3.22.19.30.7 Field 034BT - Trustee Taxpayer Identification Number (TIN) Type, Line 4b
- 3.22.19.30.8 Field 03L5 - Number of Foreign Grantor Trust Owner Statements (pages 3 and 4)
- 3.22.19.30.9 Field 03L6 - Number of Foreign Grantor Trust Beneficiary Statements (page 5)
- 3.22.19.30.10 Field 03PSN - Preparer Taxpayer Identification Number (PTIN)
- 3.22.19.30.11 Field 03PEN - Preparer Employer identification Number (EIN)
- 3.22.19.30.12 Field 03PTN - Preparer Phone Number

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- 3.22.19.31.1 Field 04L5A - Short Term Capital Gain/Loss, Part 2 Line 5a
- 3.22.19.31.2 Field 04L5B - Long Term Capital Gain/Loss, Part 2 Line 5b
- 3.22.19.31.3 Field 04LN6 - Ordinary Gain/Loss, Part 2 Line 6
- 3.22.19.31.4 Field 04LN8 - Total Income, Part 2 Line 8
- 3.22.19.31.5 Field 04L15 - Total Expenses, Part 2 Line 15
- 3.22.19.31.6 Field 04L16 - Net Income/Loss, Part 2 Line 16
- 3.22.19.31.7 Field 0417A - Fair Market Value (FMV) of Total Distributions, Part 2 Line 17a

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- 3.22.19.32.1 Field 0517A - Distribution Date, Part 2 Line 17c(iii)
- 3.22.19.32.2 Field 0517B - Beneficiary Name, Part 2 Line 17c(i)
- 3.22.19.32.3 Field 0517D - Distribution Date, Part 2 Line 17b(iii)
- 3.22.19.32.4 Field 0517E - Beneficiary Taxpayer Identification Number (TIN) Type, Part 2 Line 17c(ii)
- 3.22.19.32.5 Field 0517F - Fair Market Value (FMV), Part 2 Line 17b(iv)
- 3.22.19.32.6 Field 0517I - Beneficiary Taxpayer Identification Number (TIN), Part 2 Line 17c(ii)
- 3.22.19.32.7 Field 0517M - More than One Owner Indicator, Part 2 Line 17b(iv)
- 3.22.19.32.8 Field 0517N - Owner Name, Part 2 Line 17b(i)
- 3.22.19.32.9 Field 0517O - More than One Beneficiary indicator, Part 2 Line 17c(iv) right margin

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- 3.22.19.32.10 Field 0517T - Owner Taxpayer Identification Number (TIN), Part 2 Line 17b(ii)
 - 3.22.19.32.11 Field 0517V - Fair Market Value (FMV), Part 2 Line 17c(iv)
 - 3.22.19.32.12 Field 0517Y - Owner Taxpayer Identification Number (TIN) Type, Part 2 Line 17b(ii)1
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 - 3.22.19.33.1 Field 06BC - Beginning Cash, Part 3 Line 1b
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 - 3.22.19.33.3 Field 06BTA - Beginning Total Assets, Part 3 Line 11b
 - 3.22.19.33.4 Field 06ETA - Ending Total Assets, Part 3 Line 11d
 - 3.22.19.33.5 Field 06BNW - Beginning Net Worth, Part 3 Line 20b
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 - 3.22.19.34.9 Field 07L6G - Owner 1 Country Code, Page 3 Line 6g
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 - 3.22.19.35.7 Field 07LN8 - Total Income
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 - 3.22.19.36.2 Field 086N2 - Owner 2 Name, Page 3 Line 6a
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- 3.22.19.36.5 Field 086C2 - Owner 2 Address, Page 3 Line 6c
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 - 3.22.19.36.8 Field 086F2 - Owner 2 ZIP Code, Page 3 Line 6f
 - 3.22.19.36.9 Field 08L92 - Trust Value of Owner 2, Page 3 Line 9
 - 3.22.19.36.10 Field 08102 - Owner Excess Distribution, Line 10 (f) Total
 - 3.22.19.36.11 Field 085Y3 - Grantor Trust Owner 3 Statement Tax Year, Page 3 Line 5
 - 3.22.19.36.12 Field 086N3 - Owner 3 Name, Page 3 Line 6a
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 - 3.22.19.36.19 Field 08L93 - Trust Value of Owner 3, Page 3 Line 9
 - 3.22.19.36.20 Field 08103 - Owner Excess Distribution, Line 10 (F) Total
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 - 3.22.19.37.2 Field 096N4 - Owner 4 Name, Page 3 Line 6a
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 - 3.22.19.37.17 Field 096H5 - Owner 5 State, Page 3 Line 6e
 - 3.22.19.37.18 Field 096F5 - Owner 5 ZIP Code, Page 3 Line 6f
 - 3.22.19.37.19 Field 09L95 - Trust Value of Owner 5, Page 3 Line 9
 - 3.22.19.37.20 Field 09105 - Owner Excess Distribution
 - 3.22.19.38 Section 10: Form 3520-A, Page 5
 - 3.22.19.38.1 Field 10L6N - U.S. Beneficiary Name, Page 5 Line 6a

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- 3.22.19.38.2 Field 10L6T - U.S. Beneficiary Taxpayer Identification Number (TIN), Page 5 Line 6b
 - 3.22.19.38.3 Field 10L6E - U.S. Beneficiary Taxpayer Identification Number (TIN) Type, Page 5 Line 6b
 - 3.22.19.38.4 Field 10DL7 - Description of Property Distributed, Page 5 Line 7(b)1
 - 3.22.19.38.5 Field 10FL7 - Fair Market Value (FMV), Page 5 Line 7(c)1
 - 3.22.19.38.6 Field 10TOT - Total Excess Distribution
 - 3.22.19.38.7 Field 10L7D - Description of Property Distributed, Page 5 Line 7(b)2
 - 3.22.19.38.8 Field 10L7F - Fair Market Value (FMV), Page 5 Line 7(c)2
 - 3.22.19.38.9 Field 10MOR - More than Two Properties Distributed Indicator, Page 5 Line 7(f) right margin
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 - 3.22.19.39 Form 3520-A Priority IV Errors – Error Codes
 - 3.22.19.39.1 ♦Error Code 001 - Tax Year - Invalid Entry♦
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 - 3.22.19.39.11 ♦Error Code 026 - Tax Period♦
 - 3.22.19.39.12 Error Code 034 - Correspondence Received Date, Received Date and Return Due Date
 - 3.22.19.39.13 Error Code 073 - Correspondence Received Date and Computer Condition Code
 - 3.22.19.39.14 Error Code 996 - Owner TIN Blank
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 - 3.22.19.39.16 Error Code 998 - Field 03CBX Mismatch
 - 3.22.19.39.17 Error Code 999 - End of Year Reformat

Exhibits

- 3.22.19-1 Form 3520 Field Designators
- 3.22.19-2 ♦U.S. Territories and Freely Associated States ZIP Codes♦
- 3.22.19-3 ♦Province, State and Territory Abbreviations♦
- 3.22.19-4 Form 3520-A Field Designators
- 3.22.19-5 Country Codes
- 3.22.19-6 Action Codes (Form 3520-A)
- 3.22.19-7 Error Codes (Form 3520-A)
- 3.22.19-8 ♦Potential Frivolous Arguments for Examination Review♦

3.22.19-9 ♦Error Code 026 Correction Decision Chart♦

3.22.19-10 Glossary of Terms and Acronyms

3.22.19.1
(11-10-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides Error Resolution instructions for correcting Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner, on the Error Registers and Error Resolution system.
- (2) **Audience:** These procedures apply to IRS employees with responsibility for correcting the information on returns in ERS including Supervisory Tax Examining Assistant, Lead Tax Examining Technicians, and Tax Examining Technicians, primarily the international team at the Ogden Submission Processing Center (OSPC).
- (3) **Policy Owner:** The Director of Submission Processing is over the policies in this IRM.
- (4) **Program Owner:** The Code & Edit/ERS IMF Section of the Return Processing Branch of Submission Processing.
- (5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).

3.22.19.1.1
(11-10-2021)
Background

- (1) The Form 3520 is used to report ownership of a foreign trust by a U.S. person, transactions with foreign trusts and gifts or bequests received from foreign persons. The Form 3520 not only includes persons but corporations, partnerships, foundations, and estates. An extension is automatically given for Form 3520 when the taxpayer files an extension for their income tax return.
- (2) The Form 3520-A gives a complete record of the trust's activities, operations, and other relevant information. The U.S. owner is responsible to provide information about who received a distribution from the trust if in the U.S. and also must file a Substitute Form 3520-A if the trust does not file. Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns, must be filed to request an extension of time. Any tax from income on the Form 3520-A will be paid with the filers tax return.

3.22.19.1.2
(11-10-2021)
Authority

- (1) Authority for these procedures include the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury Regulations:
 - IRC 1441 -IRC 1465, Withholding of Tax on Nonresident Aliens and Foreign Corporations
 - IRC 1471 - IRC 1474, Taxes to Enforce Reporting on Certain Foreign Accounts
 - IRC 6201, Assessment Authority
 - IRC 6213(b), Restrictions Applicable to Deficiencies
 - IRC 6301, Collection Authority
 - IRC 6302, Mode or Time of Collection
 - IRC 6402, Authority to Make Credits or Refunds
 - IRC 6511, Limitations on Credit or Refund

3.22.19.1.3
(11-09-2017)
Responsibilities

- (1) The Director, SP Office monitors operational performance for the Submission Processing campus.
- (2) The Operations Manager watches operational performance for their operation.

- (3) The team manager/lead monitors performance and ensuring employees have the tools to perform their duties.
- (4) The international team employees follow the instructions contained in this IRM and the updated IRM instructions.

3.22.19.1.4
(11-10-2021)

Program Management and Review

- (1) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the ERS reports. Daily, weekly, and a periodic report is available to management through control-D Web Access to manage inventory and capture data for program planning and review. Refer to IRM 3.12.38, Error Resolution, BMF General Instructions, for a complete listing and description of ERS reports. Some of the reports for 3520 and 3520-A are:
 - Form 6826, SCRS Error/Reject Display Request Card, is used daily to select the needed printouts for the 3520 returns.
 - The Error Sort Card on SCRS, will show old requests, old error sort parameters used, requests input and new error sort parameters. This allows for information about and control of 3520 returns.
 - Reports GMF 10-42 and GMF 10-43 provide the error pull list and daily volume reports.
 - Command Code QRSEL is used to select documents to stay on the ERS Database one extra day from them being worked, to allow for review and correction. The information for the work selected is stored on the Control D System.
 - Report LC76440 can be found on Control D daily. Using the reports menu, the following types of information can be generated: Julian Date, Notice Report, Dollar Reports, Employee Report or a Custom Select Report.
 - Report LC76301 can be found on Control D daily. This report is input in the CARE 2.03 Access Database to generate accuracy reports for each return.
 - Command Code SCFTR, and Command Code ERVIN can both be used to show what current status the return is in. ERVIN is only available while the return is in ERS inventory, while SCFTR is long term.
- (2) **Program Controls:** The program Controls are measured by the following reviews:
 - Embedded Quality Submission Processing (EQSP) IRM 3.30.30, Embedded Quality for Submission Processing
 - Computer Assisted Review of Error Resolution (CARE)
 - Balanced Measures
 - Managerial Reviews
- (3) **Annual Review:** This IRM is updated and reviewed annually to ensure accuracy and promote consistent tax administration. Review and concurrence are performed by affected offices according to the clearance process established in IRM 1.11.9, Internal management Documents, Clearing and Approving Internal Management Documents (IMD), prior to publishing.

3.22.19.1.5
(11-09-2017)

Terms and Acronyms

- (1) A glossary of terms and acronyms can be found in Exhibit 3.22.19-10.

3.22.19.1.6
(11-09-2017)

Related Resources

- (1) The following is a list of resources used by ERS tax examiners to complete the work:
 - Submission Processing Design Center (SPDC) Job Aid 6807-001
 - Servicewide Electronic Research Program (SERP)
 - Integrated Data Retrieval System (IDRS)
 - Integrated Automation Technologies (IAT)
 - 3653C Correspondence Action Sheet.

3.22.19.2
(01-01-2023)

General Information

- (1) This IRM cannot list every possibility that can happen while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead, and /or manager to determine the action needed.
- (2) The instructions in this IRM are for processing 2020 to current year returns. Refer to Job Aid number 6807-001 for help with the line numbers on 2019 and prior tax years.
- (3) Form 3520 and Form 3520-A are filed and processed at the Ogden Submission Processing Center (OSPC).
- (4) Form 3520 is processed under:
 - File Location Code 60 (OSPC)
 - Tax Class 3
 - Document Code 83
 - Blocking Series is 000-999
 - Master File Tax (MFT) Code 68
 - Program Code 12310
- (5) Form 3520-A is processed under:
 - File Location Code 60 (OSPC)
 - Tax Class 3
 - Document Code 82
 - Blocking Series 000-999
 - Master File Tax (MFT) Code 42
 - Program Code 12320

3.22.19.2.1
(11-09-2017)

**◆IRS Employee
Contacts◆**

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA98), 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 proper during the conversation, their last name and badge identification (ID Card) number.
 - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In

addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.

- d. Correspondence letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every effort to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They should provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.22.19.2.2 (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 Taxpayers 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 Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Request (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayers issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - IRS takes steps within 24 hours to resolve the taxpayer's issue.

- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.22.19.2.2.1
(01-01-2024)

◆TAS Service Level Agreements (SLA)◆

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

3.22.19.2.3
(11-09-2017)

◆Business Master File (BMF) Identification (ID) Theft◆

- (1) BMF Identification (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft":
 1. SSPND with Action Code 360 to route the return to Planning and Analysis (P&A).
 2. Attach Form 4227, Intra-SC Reject or Routing Slip, (or other proper routing slip) with the notation "ID THEFT".
 3. Give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the P&A staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.22.19.2.4
(04-10-2024)

◆IRM Deviation Procedures◆

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

3.22.19.2.5
(01-05-2022)

◆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 with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:

- IRM 10.5.1.6.7.2, Answering Machine or Voicemail
- IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.22.19.2.6
(01-01-2015)

General Disclosure Guidelines

- (1) IRC 6103 establishes the taxpayers right to privacy of tax information. You must be sure that you provide correct information to the correct taxpayer or authorized representative. Check IDRS Command Code (CC) CFINK for a power of attorney (POA).
- (2) Taxpayer returns and return 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.
- (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 Introduction to Disclosure through IRM 11.3.40, Disclosures Involving Trust Fund Recovery Penalty Assessments.

3.22.19.2.7
(11-09-2017)

Individual Taxpayer Identification Number (ITIN)

- (1) An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and the fourth and fifth digits are within the following ranges: 50-65, 70-88, 90-92, and 94-99. The ranges are listed below.
 - 9XX-50-XXXX through 9XX-65-XXXX
 - 9XX-70-XXXX through 9XX-88-XXXX
 - 9XX-90-XXXX through 9XX-92-XXXX
 - 9XX-94-XXXX through 9XX-99-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 return and payment responsibilities under the Internal Revenue Code.
- (4) Forward any **Form W-7** and the required supporting documentation (e.g., passports, birth certificates, etc.) to the **ITIN Unit** located at the Austin Submission Processing Campus.

3.22.19.2.8
(01-01-2015)

◆ Business Master File (BMF) Consistency ◆

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
- (3) A ◆ (diamond) before and after the subsection title shows BMF Consistency subsections.

- (4) Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.22.19.2.8.1
(11-09-2017)

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

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

Note: Implementation of CADE 2 accelerated weekly IDRS analysis. Previously, transactions such as this would have been pending on IDRS and not shown in the CFOL command code displays.

- (5) Transaction posting dates show a format of YYYYCCDD. YYYY is the year. CC is the posting cycle. Individual Master File (IMF) transactions values for DD are:
 - 01 = Friday
 - 02 = Monday
 - 03 = Tuesday
 - 04 = Wednesday
 - 05 = Thursday

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

3.22.19.2.9
(01-01-2023)

◆ **Working Trail** ◆

- (1) It is important to leave a legible **Working Trail** (or **Action Trail**) using blue ink for those who may work with the return later.
- (2) For Form 3520-A, write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, Error Correction 90 TPNC).
- (3) If corresponding with a non-suspense letter, **X** and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money

amounts when there are **no intervening entries** between the arrow and the line to which the money is to be entered.

- (4) Leave a working trail on the return when changes are made to the following items:
- Employer Identification Number (EIN) or Social Security Number (SSN)
 - Tax Period
 - Received Date
 - Computer Condition Code (CCC)
 - Correspondence Received Date (CRD)

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

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

3.22.19.2.10
(01-01-2015)
Error Register

- (1) Documents on which the transcribed data failed one or more of the consistencies, math verification, or validity tests in the computer program.
- (2) The Error Register is made up of Sections and Fields that directly or indirectly relate to the Data Sections and items transcribed and input to the computer.

3.22.19.2.11
(01-01-2015)
Loop Register

- (1) An error or reject record that had a correction input, but still contains an invalid or math error needing correction.

3.22.19.2.12
(01-01-2015)
Section Error

- (1) A part of a record containing data fields for a specific schedule or part of the source document.
- (2) Each Section is identified by a two-digit section number.

3.22.19.2.13
(11-09-2017)
Field Error

- (1) A field is a specific line of information picked up from a form, schedule, or other document.
- (2) A section on the Error Register contains a certain number of fields that always appear, whether the field contains an entry or is blank.
- (3) Each field is shown by an Alpha Indicator (letter) which is located at the beginning of each field.
- (4) A field is either **FIXED** (no field breaker) or **VARIABLE** (ends with a field breaker).

3.22.19.2.14
(01-01-2015)
Field Breaker

- (1) A field breaker is a special symbol which means the end of a variable field.

Note: A variable field is any field that ends with a field breaker.

- (2) The most common field breaker is a plus sign (+), although some fields can end with a minus sign (-), indicating a loss or a refund.

- (3) The field breaker will always appear at the end of the field whether it contains data or not.
- (4) When changing the data in a field on the Error Register and you enter a positive field breaker, enter a comma (,) and not the plus sign (+).
- (5) When changing the data in a field on the Error Register and you enter a negative field breaker, enter a pound (#) sign and not the minus sign (-).
- (6) Do not line through a field breaker unless you are changing it to a different one.

Example: You would not line through a plus sign and enter a comma above it; however, you would only line through the data in the field and leave the field breaker alone.

- (7) When a section is added to the error register, only the fields which contain data are actually entered onto the register. The field breakers used would be the comma and/or pound sign, as required, but not the plus or minus sign.
- (8) A few fields on the error register do not end with a field breaker, or any other indication of the end of the field. These are known as “Fixed” fields. Information for these fields will be found in the IRM under each specific field explanation.

3.22.19.2.15
(01-01-2015)
Error Register Action Codes

- (1) Action codes show that specific information is missing or that the record is to be rejected from processing. The Action Code must contain enough detail to show if correspondence needs to be sent to the taxpayer or specific in-house research or action required.
- (2) Only one action code may be entered in any one section of the Error Register to correct that section. The **Action Codes** valid for this program are, **2, 3, 4, 5, 6, 7, and 9**.
 - If two incompatible action codes are required, the return must “loop”.
 - The definitions and rules of usage for the following action codes apply to the Error Register Correction Procedures.

Action Code	Action	Purpose	Location	May use more than one code
2	Rejects use only	Used with Reject Designators D, R or N	To the left of Section 01	No
3	To reject a record from the Error Resolution System	To reject a document that is un-processable	To the left of Section 01	No

Action Code	Action	Purpose	Location	May use more than one code
4	To delete a section from the error register	Whenever a section is not needed	To the left of the section being deleted	Yes
5	To add a section to the Error Register	When data is present for a section but has not been entered	To the left of the section being added	Yes
6	To correct data fields with a section	When data is missing or incorrect in a field	To the left of the section being corrected	Yes
7	To clear the Error Register	Whenever there is a validity check and no corrections are necessary	To the left of Section 01	No
9	Rejects use only	To put a Loop Register into Re-reject (RAW) Status	To the left of Section 01 on a reject loop	No

3.22.19.2.15.1
(01-01-2015)

Action Code “2”

(1) Action Code “2” is used only in the Rejects unit.

Reminder: No other action code can be with Action Code “2”.

(2) Enter to the left of Section “01”.

(3) Action Code “2” must be used with reject designator.

- **D** – Delete (voids) record
- **N** – Re-number
- **R** – Re-input (with Form 3893)

Note: If it is necessary to re-number a return on LOOP, it will be necessary to use Action Code “9” to bring the record back to RAW (reject) status, then have it re-numbered.

- (4) “D” and “R” can be used on Rejects Loop Register.

3.22.19.2.15.2

(01-01-2015)

Action Code “3”

- (1) Action Code “3” to reject a document that is unprocessable or Non-ADP (Automated Data Processing).

Reminder: When using Action Code “3”, do not use any other Action Code.

- (2) Enter to the left of Section “01.”
- (3) This code can be used only by the Service Center Replacement System (SCRS) unit to send a return to the Rejects unit. It cannot be used on the Rejects Register.

3.22.19.2.15.3

(01-01-2015)

Action Code “4”

- (1) Use Action Code “4” to delete any section of a record when the section is not required.

Example: DO NOT USE Action Code “4” in Section “01” of a record.

- (2) Enter to the left of the **section** that needs to be deleted.
- (3) Action Codes “4”, “5”, and “6” may be used on the same Error Register, but only in different sections.
- (4) If a section appears on the Error Register but contains no significant data:
- It is not necessary to delete the section, unless entering Computer Condition Code (CCC) “G”.
 - The section will be automatically deleted when the record posts.
- Note:** Do not use Action Code “4” to delete a (computer-generated) section with all fields blank, which shows an asterisk (*) before the section number. If no data is to be added to a field in this section, ignore it. If no other correction is required for the record, use Action Code “7” to clear it. Using action code “4” with such a section will result in an invalid correction attempt (AA) on the Loop.

3.22.19.2.15.4

(01-01-2015)

Action Code “5”

- (1) **Action Code “5”** is used to:
- a. Add a missing section to the record.
 - b. Use it to add a missing section that must be present but has not printed on the Error Register.

Exception: DO NOT USE Action Code “5” in Section “01” of a record.

- (2) Enter to the left of a section that needs to be added.
- (3) When adding a section,
- a. Enter only fields that have data.
 - b. Enter the Alpha Field Designation and the proper field breakers for each field entered (e.g., “5 06A1000,” Action Code “5”, Section 06, field A, positive amount 1000).

3.22.19.2.15.5
(01-01-2015)

Action Code “6”

- (4) Action Codes “4”, “5”, and “6” may be used on the same Error Register, but only in different sections.

- (1) Action Code “6” is used to show that at least one field in that section requires correction.
- (2) This code is entered to the left of the section number.
- (3) There is no limit to the number of sections which can accept Action Code “6” on an error record, or to the number of fields in a section that can be corrected.

Note: Correct as many fields as possible with Action Code “6” on each correction run.

- (4) When Action Code “6” is used on the Error Register, at least one field in the section must be corrected (if the “6” is found not to be needed, erase it from the register).
1. Line through the erroneous data following the field designator.
 2. Enter the correct data above the lined-through data, changing the field breaker only if it is to be changed also (if not do not line through the field breaker).
 3. Because a Fixed field has no field breaker, unused spaces must be accounted for. This will affect only the name control (other fixed fields either must be present in full or cannot be corrected). See the instructions under the fixed fields for more information.
- (5) If any transcription entry is wrong, illegible, on the wrong line, or on an attachment,
- a. Enter the information on the applicable line on the return (or arrow up or down to the correct line, if possible).
 - b. Enter the information into the correct field on the Error Register.

Note: If the section containing the field is already on the register, use Action Code “6” to enter the data into the field. If the section containing the required field is not on the register, use Action Code “5” to add the section to the record and enter the data into the required field. Action Codes “5” and “6” cannot be used for the same section on the same correction run.

- (6) Action Codes “4”, “5”, and “6” can all be used on the same record, but only in different sections.

3.22.19.2.15.6
(01-01-2015)

Action Code “7”

- (1) Action Code “7” is used to show that the data on the Error Register is correct and that no action is necessary.

Reminder: When Action Code “7” is used, no other Action Code is valid.

- (2) Enter to the left of Section “01”.
- (3) The most common use of Action Code “7” is on Loop when there is the “AA” (invalid correction attempt) on the top line of the error record. Not every invalid

correction attempt made by Transcription will appear as an error on the Error Register. When the “AA” appears, examine the fields in the record and if no error is seen, use Action Code “7”.

3.22.19.2.15.7
(01-01-2015)
Action Code “9”

- (1) Action Code “9” is used *only* on Loop Reject Registers. It is not valid on RAW rejects registers or on SCRS Error Registers at all.

Reminder: No other action code can be used with Action Code “9”.

- (2) This code is entered to the left of **Section 01**.

- (3) Action Code “9” is used to bring a Loop Reject record back to the RAW (called re-reject) status. This is required because some operations cannot be done on a Loop Register, such as having a document re-numbered, sending a document to another area in the campus or corresponding to a taxpayer.

Note: It is possible to void (2-D) or re-input (2-R and Form 3893) on Loop. The Action Code “9” is not needed in these circumstances.

3.22.19.2.16
(01-03-2022)
**General Correspondence
Procedures**

- (1) Issue correspondence to resolve any conditions that cause the return to be unprocessable, per IRM instructions.

Exception: Do not correspond on returns prepared by Collections, Section 6020(b) or by Examination, “Substitute for Return (SFR)”.

Note: To provide the taxpayer with a message that we have received prior correspondence, and everything is well with their account, the following verbiage has been approved as a fill-in on 3653C, Correspondence Action Sheet, (mark line 36): **We are pleased to tell you that your information return(s) has been processed. No action is needed on your part. If you have any questions, please call Customer Service at 267-466-1000 between the hours of 6:00 a.m. and 11:00 p.m. EDT. This is not a toll-free number.**

- (2) If Form 3520 or Form 3520-A are mailed between August 28, 2021, through October 31, 2024, accept a digital signature.
- (3) All taxpayer correspondence is governed by the guidelines in **IRM 21.3.3, Incoming and Outgoing Correspondence/Letters**. Correspondence includes all written communication from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited, and includes:
- Responses to IRS requests for information or data
 - Requests for information, including that which may accompany tax returns
 - Annotated notice responses
 - Other correspondence providing more information or disputing a notice
- (4) In all instances where you are instructed to correspond for missing information on Form 3520 or Form 3520-A, completely examine the return to ensure that all missing information is requested in the same letter. Initiate correspondence one time only.

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

Exception: 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 3653C CAS, mark Line 32 and Line 36, with the following narrative as a fill-in:

Information in this letter pertains to (Name of Foreign Trust).

(Insert the foreign trust name from Form 3520-A, page 1, Line 1a).

If the U.S. owner, U.S. agent and trustee are **all** blank, you may correspond with the foreign trust with the approval of your team's work leader.

- (6) **Form 3520 only:** Always correspond using 3653C CAS, mark Line 1, on a blank Form 3520 return where the taxpayer says they have no activity to report.

Reminder: Inform the U.S. Owner that they must complete the 2nd checkbox on page 1 of Form 3520, and Part II of the form.

3.22.19.2.16.1
(01-01-2021)

Processing Taxpayer Correspondence

- (1) Initiate correspondence when required information is missing from a return. When a reply to correspondence is received, process the return using the information provided in the reply.
- (2) Enter a Correspondence Received Date (**CRD**) in the right margin next to "If an automatic 2-month extension applies for the U.S. person's tax return", question when a reply to correspondence is received. Enter the "**CRD**" date in **YYYYMMDD** format in Field 01-H (Form 3520) or Field 01CRD (Form 3520-A), except in the following situations:
- The reply from the taxpayer is received before the due date of the return.
 - The correspondence is required because of an IRS processing error (e.g., a request for an attachment that is lost during processing).

Note: If there is no reply to correspondence, enter CCC "**3**" in Field 01-G (Form 3520) or Field 01CCC (Form 3520-A).

3.22.19.2.16.2
(01-25-2024)

♦ 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.

Note: Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

- (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) Follow the instructions below for processing "CII" returns:

CII Return Correspondence Criteria

If	And	Then
The "CII" return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	<ol style="list-style-type: none"> Do not correspond. Remove the return from the batch and SSPND with Action Code 640 to have the DLN voided. Attach Form 4227, Intra SC Reject or Routing Slip, (or other proper routing slip) to the return and route to AM to secure missing information. If the return comes back from AM with incomplete information, 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 (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),	<p>Research for prior posting (TC 150 posted).</p> <ol style="list-style-type: none"> If TC 150 is present and the information is the same, cancel the DLN and treat as classified waste. Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. If TC 150 is not present, follow normal correspondence procedures.

3.22.19.2.17
(03-01-2019)
**Unprocessable
Conditions**

- (1) A return must contain the following specific items before it is considered processable. If they are not present and cannot be found on the return or its attachments, then ERS will research IDRS, to locate the information to make the return processable.
 - An Employer Identification Number (EIN), SSN, or ITIN
 - A legible name (for the Name Control)
 - A valid Tax Period (199812 and subsequent)
- (2) Conditions which make a document unprocessable are:
 - The name is illegible or incomplete and the Name Control cannot be determined.
 - The EIN, SSN, or ITIN contains other than nine numeric characters and cannot be perfected from information on the return or attachments.
 - The document has more than one EIN.
 - The filer has stated that they have combined information for more than one tax period or more than one type of return.
 - Data entries are so incomplete or illegible that they cannot be perfected or transcribed.
 - The document has been mis-blocked.
 - The return is unsigned.
 - The return has only entity data and no other statements or attachments from the taxpayer.
 - Any condition set forth as unprocessable in the sections on processing specific documents.

3.22.19.2.17.1
(01-01-2015)
**Processing Attachments
and Special Returns -
Form 3520**

- (1) All attachments to the return must be looked at before the return can be considered processable.
 - a. Attachments should only be removed when specifically instructed.
 - b. Before removing, ensure that attachments contain a name, address, SSN, ITIN, or EIN and received date. Enter any missing information.
 - c. Write Action Trail(s) (e.g., 2848 DETACHED) in the lower left margin of the return.
- (2) Form 3520 is:
 - a. Required to be filed with the Ogden Submission Processing Campus (OSPC) after December 31, 2006.
 - b. Returns erroneously filed at other locations are to be forwarded to OSPC for processing.
- (3) For procedures for processing unusual Form 3520 conditions, see IRM 3.22.19.2.18, Special Returns.

3.22.19.2.18
(01-01-2015)
Special Returns

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

3.22.19.2.18.1
(11-15-2016)
Fiscal Year Returns

- (1) Form 3520 can be filed as a fiscal or calendar year return. A fiscal year return will have the dates written at the top of page 1.

- (2) If the tax period ending month does not agree with the month ending on INOLE, then:
- The tax period will underprint, or
 - The return will unpost as Unpostable Code (UPC 307).
- (3) Follow instructions under Field 01-D to resolve tax period errors. See IRM 3.22.19.7.4.

3.22.19.2.18.2
(06-18-2024)
Delinquent Returns

- (1) A return is normally delinquent if not received on or before the return due date (including extensions, if an extension was filed for the taxpayer's income tax return).

- (3) Enter CCC **"R"** if "Streamlined Foreign Offshore" or "Streamlined Domestic Offshore" is written across the top of the Form 3520 or Form 3520-A and an Austin received date.

[illegible]

#####

date.

- (6) Also accept a return as timely:
- a. If it is postmarked or mailed on the next workday when the due date falls on a Saturday, Sunday, or legal holiday; or

- b. If the return is mailed in time to reach the IRS through normal handling within the legal period but, through no fault of the taxpayer, it is not delivered; or
- c. If it appears that the Post Office might have sent it to another government agency in error (e.g., Social Security Administration (SSA)); or
- d. If the original envelope bears a timely postmark or a timely date stamp by the other government agency; or

Note: If the return is erroneously addressed to another IRS office, it will be date stamped by that office. Use that date as the earliest IRS received date.

- e. If delinquent return is secured by Exam; or

- (7) If the return (Form 3520 or Form 3520-A) is delinquent, check the return for a reason 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.
- Do not edit CCC “R”.
- Issue Letter 1382C, using paragraphs “S” and “9”. Attach a photocopy of Form 3520, Page 1 or Form 3520-A, Page 3.
- Continue processing the return.

- (8) For tax years beginning after 2016, the due date for Form 3520 has changed to the 15th day of the fourth month following the end of the filer’s tax year. If the filer is granted an extension of time to file an income tax return, the Form 3520 is extended based on the income tax return extension.

- (9) For tax years 2016 and earlier, the due date for Form 3520 is the same as the due date for the filer’s income tax return, including extensions, or in the case of a decedent, the estate return.

- (10) If the taxpayer resides overseas, the individual is entitled to an automatic 2-month extension without requesting an extension. As a calendar year taxpayer, the individual may have until June 15th to file his or her income tax return.

- (11) The filing of an extension to file Form 3520 is **dependent upon** the U.S. taxpayer filing an extension for their U.S. income tax return, which extends automatically to the Form 3520.

Example: An individual filing Form 1040 return can request an extension of time to file their Form 1040 with Form 4868. An approved Form 4868 extension to file Form 1040, is also valid for filing Form 3520. **Form 4868 cannot be used to file for an extension request, for the SOLE purpose of obtaining an extension for filing Form 3520.**

Reminder: Unlike Form 3520, a separate extension form must be used to request an extension for filing Form 3520-A. The taxpayer responsible for filing Form 3520-A must file **Form 7004** to obtain an extension for the filing of Form 3520-A.

- (12) The due date for Form 3520-A is the 15th day of the 3rd month after the end of the trust tax year, March 15.

Exception: A substitute 3520-A is due the same time as filers Tax Return is due. If the Tax Return is due 04/15/XX then a substitute 3520-A will be due 04/15/XX.

- (13) If a return is delivered to the IRS after the date prescribed for filing, then;
- Consider the postmark date stamped on the envelope as the date of delivery
 - Consider the return as timely if the postmark date falls on or before the prescribed date for filing the return

3.22.19.2.18.3
(01-01-2015)

**Compliance
Secured/Prepared
Returns**

- (1) Compliance functions secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.
- a. Prepared tax returns are notated with “6020(b)” or “SFR” (Substitute for Return).
 - b. Secured tax returns are notated with “TC 59X” or “ICS” (Integrated Collection System) or notated “Process as Original” with an attached Form 13133, Expedite Processing Cycle. The “Delinquent Return” box on Form 13133 should be checked.

3.22.19.2.18.4
(01-01-2015)

**IRC 6020(b) - Prepared
by Collection**

- (1) When the taxpayer does not 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 a Received Date. If no Received Date is present per the Compliance Function, follow the normal procedures for editing the Received Date.
 - b. Returns must be signed by Compliance Function representative. If not signed, route to Compliance using Form 4227.
 - c. Enter **CCC “4”**.
- Note:** **CCC “R”** should not be used with **CCC “4”**.
- d. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, enter **CCC “U”** and continue processing.
 - e. Enter **CCC “W” (Form 3520-A Only)** if the Received Date is more than two years and nine months after the Return Due Date. Do Not send the return to Statute Control.
- (3) Perfect Form 3520 or Form 3520-A using the information on the return and its attachments.
- (4) If the return is otherwise unprocessable:
- a. Prepare Form 4227 to reject using **Action Code “3”**, if Form 3520, or suspend with **Action Code “360”** (other routing) if Form 3520-A.
 - b. Write the point of the error or unprocessable condition on Form 4227.

- (5) Upon receipt, Rejects will contact the Compliance function to identify the revenue officer/agent to be contacted, and then contact the responsible revenue officer/agent to acquire the information needed to complete the return.

3.22.19.2.18.5
(01-01-2015)
Collection Secured

- (1) These returns are identified by the notations: "TC 59X" or "ICS".
- Do Not** enter **CCC "G"** on these returns.
 - Correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules, etc.)
 - Enter **CCC "W" (Form 3520-A Only)** if the Received Date is more than two years and nine months after the Return Due Date. Do Not send the return to Statute Control.
- (2) If the return is incomplete, enter Action Code **3** (if Form 3520), or suspend with Action Code **360** (if Form 3520-A). Then delete the Document Locator Number (DLN) and route to Collection on a Form 3210 transmittal.

3.22.19.2.18.6
(01-01-2015)
Examination Prepared

- (1) These returns are identified by the notation: "SFR" or "SUBSTITUTE FOR RETURN" on Page 1.
- Note:** If return is noted as secured by exam, do not correspond. Enter Action Code **3** for Form 3520 or suspend with Action Code **640** for Form 3520-A.
- Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date.
 - Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, use No Reply procedures and enter **CCC "3,"** attach Form 4227 and continue processing.
 - If Form 13133 is attached, enter the Computer Condition Codes that are checked on the form.
- Note:** **CCC "R"** should not be used with a **CCC "4"**.
- Enter **CCC "W" (Form 3520-A Only)** if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.
- (2) If an unprocessable condition exists, then:
- Prepare Form 4227
 - Enter Action Code **3** for Form 3520 or suspend with Action Code **640** for Form 3520-A.
- (3) Rejects will route the return back to Examination after voiding the document using Action Code **2D** for Form 3520, and **RJECT 640** for Form 3520-A.
- (4) When the return is a substitute return prepared by Examination, then Document 13133, Expedite Processing Cycle, will have been attached by Examination.
- These returns do not need to be cleared by the Statute Unit.
 - Enter **CCC 4** in Field 01-G of Form 3520 or Field 01CCC for Form 3520-A.

3.22.19.2.18.7
(01-01-2015)

Examination Secured

- (1) An examination Secured return is identified by the notation: "Process as Original" on Page 1 of the return and a Form 13133, Expedite Processing Cycle, attached with the "Delinquent Return" box checked.
 - a. Enter the Computer Condition Codes that are checked on Form 13133.
 - b. Enter **CCC "W" (Form 3520-A Only)** if the received date is more than two years nine months after the Return Due Date. **Do Not** send to Statute Control.
- (2) If an unprocessable condition exists, then:
 1. Prepare Form 4227
 2. Enter Action Code **3** for Form 3520 or suspend with Action Code **640** for Form 3520-A.
- (3) Rejects will route the return back to Examination after voiding the document using Action Code "2D" for Form 3520 or **RJECT 640** for Form 3520-A.

3.22.19.2.18.8
(01-01-2023)

◆ **Frivolous Arguments** ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.22.19-8, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

Frivolous Return Criteria

If	Then
The return meets any of the conditions shown as a frivolous return (see Exhibit 3.22.19-8, Potential Frivolous Arguments for Examination Review). Exception: If the return shows Action Code 331 or Action Code "3" and has a Form 4227, Intra-SC Reject or Routing Slip, 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, shown by an Action Code 331 or Action Code "3" and a Form 4227, Intra-SC Reject or Routing Slip, 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. However, do not circle or void the Action Code showing 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.

3.22.19.2.19
(11-09-2017)
◆ **Examination (Exam)**
“Funny Box”◆

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.22.19.3
(01-01-2015)
Validity Errors

- (1) Three general types of errors that will cause a record to print on the Error Register are:
 - Field Validity Errors
 - Section Validity Errors
 - Math/Consistency Errors

3.22.19.3.1
(01-01-2015)
Field Validity Errors

- (1) These errors result when required data is missing, or when incorrect data is present.
- (2) These errors are shown by an asterisk (*) printed before the invalid field.
- (3) An asterisk may also be printed before a field for verification purposes.
- (4) Correction Procedures:
 - a. Compare the return entry with the Error Register field.
 - b. Enter Action Code “6”.
 - c. Line out the incorrect field.
 - d. Enter the correct data immediately above the lined-out data.

3.22.19.3.2
(01-01-2015)
Section Validity Errors

- (1) These errors include:
 - Missing data
 - Extraneous data
 - Integrated Submission and Remittance Process (ISRP) errors
 - Terminus errors

3.22.19.3.2.1
(01-01-2015)
Missing Section Errors

- (1) Missing Section Errors are caused by the transcription of an unnecessary section.
- (2) These errors are shown by one pound sign (#) preceding the section number.

3.22.19.3.2.2
(01-01-2015)
Extraneous Section Errors

- (1) Extraneous Section Errors are caused by the transcription of an unnecessary section.
- (2) These errors are shown by one pound sign (#) preceding the section number.

3.22.19.3.2.3
(01-01-2015)
Integrated Submission and Remittance Processing (ISRP) Errors

- (1) ISRP Errors are caused when too many characters have been entered for a field.
- (2) Extra characters are dropped when the data is converted to Error Register format.

- (3) These errors are printed to the left of the Section Number and will be shown on the Error Register as described in (4), (5), (6) and (7) below:
- (4) “#1”: Split screen transmission:
 - The Key Verifier tried to change Check Digit.
 - The Key Verifier changed four or more digits of TIN.
 - The Original Entry operator entered required Section as “missing”.
- (5) “#3”: Invalid Section ending point.
- (6) “#4”: Invalid field length.
- (7) “#5”: Questionable section. A section is entered twice or entered out of sequence by ISRP.

3.22.19.3.2.4
(01-01-2015)
Terminus Errors

- (1) Terminus Errors are caused when a non-numeric character is entered in a numeric field or when the format of a section is incorrect.
- (2) These errors are identified by two asterisks (**) printed to the left of the section number.

3.22.19.3.2.5
(01-01-2015)
**Correcting Section
Validity Errors**

- (1) Compare the section(s) entry with the Error Register fields.
- (2) Line out each incorrect field and enter the correct data immediately above the lined-out data.
- (3) Enter Action Code “6”.
- (4) If no error is found, use Action Code “7” to clear the Error Register.
- (5) For Terminus Errors, if a return entry is truly larger than the maximum size field that is acceptable for computer processing.
 1. Reject the return record with Action Code “3”.
 2. Attach **Form 4227** with an explanation.

3.22.19.3.3
(01-01-2015)
Math/Consistency Errors

- (1) These errors are caused when the computer computation differs from the taxpayer's computation or the transcribed amount.
- (2) Math Errors occur when:
 - There is a transcription error.
 - The taxpayer reports more entries than can be transcribed.
 - The taxpayer makes a mistake in a calculation.
- (3) When a math error occurs,
 - a. The computed amount in question will underprint with the computers calculation.
 - b. If the taxpayer has more entries than transcribed fields, the total will be entered in the proper “verified field”.
- (4) Use the “verified” field to bypass the math check on loop.
- (5) If the transcription is correct, use **Action Code “6”** to enter the computers calculation in the “verified” field.

- (6) If the computer cannot compute the amount correctly (because there are more taxpayer entries than can be transcribed),
- Verify the taxpayers computation.
 - Enter Action Code “6” to enter the verified total into the “verified” field. Only use the verified fields when there are more entries than transcribed fields.
- (7) To correct math/consistency errors:
- a. Compare the transcribed amount listed above the underprinted figure on the Error Register to the Form 3520 to ensure that the information is transcribed accurately.
 - b. If the transcription is correct, and the error is within tolerance, bring up the underprinted amount into the **verified** field.
 - c. If the transcription is correct, and the error is not within tolerance, use Action Code “6” to enter the manual calculation into the “verified” field.
 - d. Always leave a working trail to ensure that any correction made on the Error Register is also made to the return itself.

3.22.19.4
(01-01-2015)
Error Correction

- (1) Error Register fields are identified by a letter designation in the left most position of the field.
- (2) The designations are:
- Fields A through Z in Section 01
 - Fields A through CC in Section 02
 - Fields A through V in Section 03
 - Fields A through T in Section 04
 - Fields A through X in Section 05
 - Fields A through F in Section 06
 - Fields A through BB in Section 07
 - Fields A through Y in Section 08
 - Fields A through L in Section 11
 - Fields A through O in Section 12
 - Fields A through X in Section 13
 - Fields A through U in Section 14
 - Fields A through M in Section 15
 - Fields A through H in Section 16
 - Fields A through N in Section 17
 - Fields A through F in Section 18
 - Fields A through K in Section 19
 - Fields A through DD in Section 20
 - Fields A through S in Section 21
- (3) The length of each field, as shown in the following paragraphs, is the maximum number of data characters and does not include the fields letter designation.
- (4) On the Error Register, an asterisk “*” designates an invalid field.
- (5) Any field may, however, be corrected even if not designated invalid.
- (6) When making corrections to the Error Register, the correction must also be made to the corresponding area on the return.

- (7) When an invalid or math error condition is shown, determine whether correction of the transcription errors resolve the situation.

3.22.19.4.1
(01-01-2015)

Correcting Invalid Correction Attempts

- (1) An invalid correction attempt error is caused by:
- an incorrect entry on the Error Register
 - an ISRP error when transcribing data from the Error Register
- (2) A complete description of invalid attempts may be found in IRM 3.12.38, BMF General Instructions for Campus Error Resolution.
- (3) When an invalid correction attempt is detected, “AA” is printed to the right of the Batch Number on the Document Identification Line of the Loop Error Register.
- (4) If the cause of the invalid correction attempt can be determined, correct the Loop Error Register as if no attempt had been made to correct it before.

Note: It may be necessary to examine the correction made on the prior Error Register.

- (5) If the cause of the invalid correction attempt cannot be determined, enter Action Code “7”.

3.22.19.5
(01-01-2015)

Unprocessable Returns

- (1) When perfection of a return is not possible, it will be necessary to reject the return.
- (2) Review the following unprocessable conditions and their respective corrective actions.

3.22.19.5.1
(01-01-2015)

Illegible or Missing Data

- (1) To correct illegible or missing data:
- a. Enter Action Code “3”.
 - b. Charge out the return.
 - c. Prepare Form 4227 to Rejects.

If	Then
the error condition involves an Illegible or Missing Name and/or Address, and the required data cannot be perfected through research of the document,	prepare Form 4227 and attach it to the return.

- (2) Rejects will input a Notice of Action on the Master File as discussed below by using IDRS Command Code REQ77/FRM77 when:
- a. An unprocessable return is rejected and sufficient information is available: enter TC 599 and enter Closing Code **17** to defer the normal delinquency check.
 - b. The EIN, Name Control, MFT, and Tax Period are present; enter TC 599 and enter Closing Code **17**.

3.22.19.6

(01-01-2021)

**Processing Form 3520 -
Error Register**

- (1) Use the following instructions when correcting Form 3520 on the Error Register. See Exhibit 3.22.19-1.
- (2) The Form 3520 Error Register contains Sections 01 through 21.
- (3) The DLN for Form 3520 must have a **“File Location Code of 60”**.
- (4) **Do not** renumber to **“66, 78 or 98”** if a U.S. Territory address or a foreign address is present on the Form 3520.
- (5) If any return is wrongly given a DLN beginning with “29, 66, 78 or 98” then that return must be re-numbered to **“60 (OSPC)”**.
- (6) The Form 3520 can only be filed on paper (no electronic filings).
- (7) All money amounts must be entered in dollars only.

3.22.19.7

(01-01-2023)

Section 01 - Form 3520

- (1) Section 01 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
01-A	4	Name Control	Line 1a
01-B	1	TIN Type	Line 1b, edited after TIN
01-C	9	TIN	Line 1b
01-D	6	Tax Period	First taxpayer data line
01-E	8	Received Date	Front of Return
01-F	Reserved	CAF	Reserved
01-G	10	CCC	In the right margin next to "Amended" checkbox on Line A
01-H	8	Correspondence Received Date	Right margin, above Line 1b
01-I	1	Filer Entity Checkbox	In the right margin next to "Executor" checkbox on Line B
01-J	1	Except Foreign Asset Checkbox	Checkbox C
01-K	1	U.S. Transferor Checkbox	Checkbox 1
01-L	1	U. S. Owner Checkbox	Checkbox 2
01-M	1	U. S. Distribution Recipient Checkbox	Checkbox 3
01-N	1	U. S. Gift Recipient Checkbox	Checkbox 4
01-O	1	Automatic extension applies checkbox	Line 1j
01-P	6	Tax Form Filed	Line 1k; to the right of the checkbox

Alpha Designator	Field Length	Title	Location on Return
01-Q	1	Spouse TIN Type	Line 1d, edited after spouses TIN
01-R	9	Spouse TIN	Line 1d
01-S	35	In-Care-of Name	Line 1a or 1c
01-T	35	Foreign Address	Line 1c
01-U	35	Street Address	Line 1c
01-V	22	City	Line 1e
01-W	2	State	Line 1f
01-X	12	ZIP Code	Line 1g
01-Y	2	Country Code	Line 1h
01-Z	1	Entity Under-print Code	

3.22.19.7.1
(01-02-2024)
Field 01-A - Name Control, Line 1a

- (1) Field 01-A is a four-position field that **must** be present.
- (2) Valid characters are alpha (a-z), numeric (0-9), ampersand (&), hyphen (-), and blank.
- (3) Change a slash (/) or decimal point (.) in the Name Control to a hyphen (-). Use the hyphen when performing research.

Example: Change “A/BC” to “A-BC”

- (4) The name control comes from the name on Line 1a.
- (5) A filer may be:
 - An individual
 - A trust
 - An estate
 - A partnership
 - A corporation
 - A foundation
- (6) If Field 01-A underprints, verify Field 01-B contains the proper indicator:
 - “0” (zero) if the TIN is an SSN
 - blank if the TIN is an EIN
- (7) To delete an entry in Field 01-B,
 - a. Line thru the entry in Field 01-B.
 - b. Enter “1” in a circle above Field 01-B (fixed field).

Note: Even though you corrected Field 01-B, you must enter “1” in Field 01-Z (Entity Underprint Code) to clear the underprint.

(8) If the field underprints with a different name control (**not “XXXX”**):

- a. Verify the Name Control, and TIN (Field 01-C) are entered correctly.
- b. If transcribed **incorrectly**, enter the correct name (or TIN) in the corresponding field(s) using Action Code “6”.

Reminder: When correcting the TIN, enter a “1” in Field 01-Z (Entity Underprint Code) to clear the Name Control underprint. Make sure the correct TIN is entered (e.g., an SSN for an individual or an EIN for anything else).

- c. If the correct name control is different from the underprint, enter a “1” in Field 01-Z (Entity Underprint Code).
- d. If the name control (and EIN) is transcribed correctly, research for a correct TIN using NAMEE and/or NAMEB. If no record, SCRS will reject the return and Rejects will send it to Entity Control.

(9) If the Name Control underprints with “XXXX”:

- a. Be sure that the name control/name and TIN are transcribed correctly.
- b. Research CC NAMEE and NAMEB for a correct TIN on INOLE to determine how the name and name control appear on Master File.
- c. If the TIN is in orange ink (meaning that it was assigned by Entity Control), be sure it is transcribed correctly.
- d. Enter “1” in Field 01-Z.

Note: If the return is processed after the due date, enter the Entity Assignment Date (located next to the TIN in orange ink) in Field 01-H.

- e. If in your research you find a good TIN, enter it, and issue IDRS Letter 3875C. Ensure the correct name control is entered in Field 01-A, and Field 01-Z contains a “1”.

Exception: Do not send Correspondence Action Sheet (CAS) 3875C, if less than three digits of the EIN are incorrect, or if the EIN is transposed, different or missing.

(10) Whether the EIN/SSN is written in orange or not (e.g., it is a taxpayer or Code and Edit (C&E) entry), verify that the Name Control and EIN/SSN are transcribed correctly.

- a. If the transcription is **incorrect**, correct the data with Action Code “6”.

Reminder: When correcting the TIN, enter “1” in Field 01-Z (EUC) to clear the Name Control underprint.

- b. If the **transcription is correct**, research by entering Action Code “3”.

(11) Research to determine the correct Name Control and/or TIN in the following order:

- Command Code “**NAMEB, NAMEE, NAMEI or NAMES**”.
- Ensure that the TIN is correct.
- Command Code “**ENMOD and INOLE**”.
- Ensure that the TIN is present.

- (12) If a change has been made to the first or second name line on a pre-addressed label, with no change to the TIN (e.g., No TC 013 appears in the upper left corner of the return):
- Prepare Form 4227 to reject using Action Code “3”.
 - Rejects will send to Entity Control.
- (13) If the taxpayer has changed the TIN on a pre-addressed label,
- Prepare Form 4227 to reject using Action Code “3”.
 - Rejects will send to Entity Control, notating “TAXPAYER CHANGED THE TIN” on the Form 4227.
- (14) If it is ever necessary to use BMFOL to input a TC 013 for a name change, Form 3520 will not take a joint name (Taxpayer and spouse) as the primary name on BNCHG. It must be one or the other, depending on who filed the return. If both names are on the return, use the first name shown.

3.22.19.7.1.1
(07-24-2017)
**Name Control
Underprint**

- (1) The Name Control Underprint is a four-position field that is used when the transcribed name control requires correction.
- (2) Enter a “1” in Field 01-Z (EUC) with Action Code “6” if all of the following conditions apply:
- The Name Control is underprinted with four “X” s (“XXXX”).
 - The TIN is written on the return in orange (TIN assigned by Entity Control).
 - The TIN on the Error Register agrees with the one on Form 3520. See Figure 3.22.19-1 Name Control Underprint.

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 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

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) the owner 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 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) Setter and Greyhound Inc			b Taxpayer identification number (TIN) 00-0017815		
c Number, street, and room or suite no. If a P.O. box, see instructions. 13 Shepherd Way			d Spouse's TIN		
e City or town Denver	f State or province CO	g ZIP or foreign postal code 80202	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 <input type="checkbox"/>					
j 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"/>					
k 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:					
2a Name of foreign trust (if applicable) Springer Trust			b Employer identification number (EIN), if any 00-7181513		
c Number, street, and room or suite no. If a P.O. box, see instructions. 1 Boxer St.			d Date foreign trust was created		
e City or town Sydney NSW 2000	f State or province	g ZIP or foreign postal code	h Country Australia AS		
2 Foreign trust appoint a U.S. agent (for more instructions) who can provide the following information with all relevant trust information? <input type="checkbox"/> Yes <input type="checkbox"/> No					

6

01 ABOBC B C000017815 D202412 E20250415+ F + GI +H + IC+ J0+ K+ L+ M+ N1+ XXXX

O + P + Q+ R + S + T +

U13 SHEPHERD WAY + VDENVER + WCO+ X80202 + Y + Z1+

02 ASPRINGER TRUST + B + C007181513+

D1 BOXER ST + E + F SYDNEY NSW 2000 + G. + H + IAS+

J + K + L +

M + N + O + P + Q+

Figure 3.22.19-1 Name Control Underprint

3.22.19.7.1.1

Internal Revenue Manual

Cat. No. 34033X (11-13-2024)
Any line marked with a #
is for **Official Use Only**

3.22.19.7.2
(11-09-2017)

**Field 01-B - Taxpayer
Identification Number
(TIN) Type, Line 1b**

- (1) Field 01-B is a one-position field that **must** be entered if the filer's TIN is an SSN or ITIN.
- (2) Valid characters are “0” and blank.
- (3) If the field is missing or invalid on the Error Register, determine if the TIN provided by the filer is an SSN/ITIN or an EIN. See Figure 3.22.19-2 Tin Type (SSN).

If	Then
The TIN is an SSN/ITIN	<ol style="list-style-type: none"> 1. Enter “0” in Field 01-B. 2. Enter “1” in Field 01-Z. 3. Enter Action Code “6”.
The TIN is an EIN	Delete entry in Field 01-B.
An EIN is present and a TIN Type indicator of “0” (or any other digit) is present in Field 01-B	<ol style="list-style-type: none"> 1. Line through Field 01-B. 2. Enter “1” inside a circle above Field 01-B. 3. Enter “1” in Field 01-Z. 4. Use Action Code “6”. See Figure 3.22.19-3.

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 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

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 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) Patty Pinscher		b Taxpayer identification number (TIN) 000-00-1956	
c Number, street, and room or suite no. If a P.O. box, see instructions. 717 Terrier Rd		d Spouse's TIN	
e City or town Oklahoma City	f State or province OK	g ZIP or foreign postal code 73125	h Country USA
i 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"/>			
j 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"/>			
k 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:			

6

01 APINS B0 C000001956 D202412 E20250415+ F+ G + H + II+ J0+ K1+ L+ M+ N+ PINK

O + P + Q+ R + S + T +

U717 TERRIER RD + VOKLAHOMA CITY + WOK+ X73125 + Y + Z 1+

Figure 3.22.19-2 TIN Type (SSN)

3.22.19.7.2

Internal Revenue Manual

Cat. No. 34033X (11-13-2024)
Any line marked with a #
is for **Official Use Only**

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 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: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return		
B Check box that applies to person filing return: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Executor C		
C Check if any excepted specified foreign financial assets are reported on this form. See instructions <input type="checkbox"/>		
Check all applicable boxes. See applicable instructions.		
<input type="checkbox"/> 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 between or after the decedent's 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.		
<input type="checkbox"/> 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 <input checked="" type="checkbox"/> 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, or (2) a loan of cash or marketable securities, or (3) the decedent's estate included any portion of the assets of a foreign trust, or (4) the decedent's estate included any portion of the assets of a foreign trust, or (5) the decedent's estate included any portion of the assets of a foreign trust, or (6) the decedent's estate included any portion of the assets of a foreign trust, or (7) the decedent's estate included any portion of the assets of a foreign trust, or (8) the decedent's estate included any portion of the assets of a foreign trust, or (9) the decedent's estate included any portion of the assets of a foreign trust, or (10) the decedent's estate included any portion of the assets of a foreign trust. Complete all applicable identifying information requested below and Part III of the form.		
<input type="checkbox"/> 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) White Coconut Corporation		b Taxpayer identification number (TIN) 00-0087160
c Number, street, and room or suite no. If a P.O. box, see instructions. 1418 Scarlet CT		d Spouse's TIN
e City or town Sioux Falls	f State or province SD	g ZIP or foreign postal code 57101
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 <input type="checkbox"/>		
j 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"/>		
k 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:		
2a Name of foreign trust (if applicable)		b Employer identification number (EIN), if any

6 01 AWHIT B C000087160 D202412 E20250412+ F+ G +H + IC+ J0+ K+ L+ M1+ N+ BLUE

O + P + Q+ R + S + T +

U1418 SCARLET CT + VSIoux FALLS + WSD+ X57101 + Y + Z **1**+

Figure 3.22.19-3 TIN Type (EIN)

- (4) Sometimes on the Rejects Register, Field 01-B may be invalid because there is a "2" in the field. This is an occasional program problem, because the "2" should not be generated until the return posts (the "2" means the TIN is an EIN). This causes an unpostable condition (UNP 301) also. When this occurs, look at the TIN on the return and change the TIN indicator field: "0" for an SSN and blank for an EIN. If you blank the field, enter a "1" in a circle above it, as Field 01-B is a fixed field (no field breaker).

Note: TIN Type indicator "2" is *never* used on the Error Register or on the ERS screen. It is generated only when the document posts.

3.22.19.7.3
(01-01-2015)

**Field 01-C - Taxpayer
Identification Number
(TIN), Line 1b**

- (1) Field 01-C is a nine-position field that **must** be present.
- (2) Valid characters are numeric (0-9).
- (3) Field is invalid if any of the following conditions are present:
 - The entry is less than nine digits.
 - The entry consists of all the same number, e.g., all zeros (0), all sixes (6), all nines (9), etc.
 - EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79, or 89.
- (4) Entries in this field may be any of the following:
 - EIN (Employer Identification Number)
 - SSN (Social Security Number)
 - ITIN (Individual Taxpayer Identification Number)

If	And	Then
The TIN provided is an SSN or an ITIN		Enter "0" in Field 01-B
There are two SSNs on Line 1b	Two names on Line 1a	Enter the SSN of the primary taxpayer in Field 01-C.
There are two SSNs on Line 1b	Only one name on Line 1a	Enter the first SSN in Field 01-C.
There is a change to the TIN on a pre-addressed label	No indication that the Form 3520 was sent to Entity Control for review (i.e., an "orange" TIN)	<ol style="list-style-type: none"> 1. Prepare Form 4227 with the notation "MULTIPLE TINs". 2. Enter Action Code "3".
TIN is missing or invalid		Research the TIN using IDRS Command Codes NAMEB, NAMEE, NAMEI and NAMES
No data can be found		Cancel the DLN per local procedures.

- (5) When researching an EIN, you may see any of the following at the end of the EIN:
 - **"#"** means the EIN is newly assigned but not yet posted.
 - **"9"** means the EIN is new and not yet validated.
 - **"K"** means the EIN is from the Key Index File.
 - **"P"** means the EIN is from a Plan Administrator.

3.22.19.7.4
(01-01-2019)
Field 01-D - Tax Period

- (1) Field 01-D is a six-position field that **must be present**. The tax period is on the preprinted label or edited in the upper right corner of the return, to the left of the pre-printed year in **YYYYMM** format. The fifth and sixth positions must contain a valid two-position numeric month designation (0-12).

Exception: Do not enter the Tax Period on current calendar year returns because the computer will Auto-generate the tax period.

- (2) Valid characters are numeric (0-9).
- (3) Field 01-D will be invalid if any of the following is present:
- Field 01-D is blank.
 - The month is not in the range of 01-12.
 - The tax period is prior to 199812.
 - The tax period is for a future period (later than the register date).
 - The tax period is a month or less in the future.
- (4) Form 3520 may be filed for either a calendar or fiscal year.

Caution: Do not send any Form 3520 or Form 3520-A to Statute Control.

- (5) The Tax Period month will underprint if it is different from the month transcribed.

If	Then
The tax period is prior to 199812 (See Figure 3.22.19-4 Reject Form 3520 to renumbering.)	<ol style="list-style-type: none"> 1. Enter Action Code "3". 2. Void the register. 3. Prepare Form 4227 with the annotation "Tax Period prior to 199812." 4. Staple Form 4227 to Form 3520. 5. Place Form 3520 in an envelope and forward to Document Retention/Files.
The tax period is not entered correctly	<ol style="list-style-type: none"> 1. Line through the error on the register. 2. Enter the correct tax period. 3. Enter Action Code "6" to the left of Section 01. 4. Enter "2" in Field 01-Z.

If	Then
The tax period on the register agrees with the return	<ol style="list-style-type: none"> 1. Research INOLE and ENMOD for the correct Fiscal Year Month (FYM). 2. If unable to determine the correct tax period, correspond with the taxpayer for the correct FYM period using 3653C. 3. If a new TIN account, forward the return to Entity Control for input of a TC 016. 4. Enter the corrected tax period in Field 01-D. 5. Enter "2" in Field 01-Z.
The tax period ends on one of the first three days of a month	<ol style="list-style-type: none"> 1. Enter the tax period using the previous month in Field 01-D. Example: If the tax period ends February 3, 2024, then enter "202402" in Field 01-D 2. Enter "2" in Field 01-Z.
The tax period is later than the current date and the return is a Final Return	<ol style="list-style-type: none"> 1. Change the month in the tax period and Field 01-D to the month prior to the current month. 2. Enter CCC "F" in Field 01-G, if not present. 3. Enter "2" in Field 01-Z.
The tax period is later than the current date and the return is not a Final Return	<ol style="list-style-type: none"> 1. Reject with Action Code "3". 2. Prepare Form 4227 with annotation "EARLY FILED RETURN".

Form 3520 Department of the Treasury Internal Revenue Service	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts File in duplicate. Instructions are separate.	OMB No. 1545-0159 <div style="font-size: 2em; font-weight: bold;">1996</div>
All information must be in the English language. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.		
For calendar year 1996, or tax year beginning _____, 19, ending _____, 19.		
Check appropriate box(es): See Instructions. <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return		
Check box that applies to U.S. person filing return: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Executor		
Check all applicable boxes:		
<input type="checkbox"/> (a) You are a U.S. transferor who, directly or indirectly, transferred money or other property after August 20, 1996, to a foreign trust or (b) you held an outstanding obligation of a foreign trust (or a person related to the trust) issued after August 20, 1996, that you treated as a "qualified obligation" (defined on page 3 of the instructions) during the current tax year. See the instructions for Part I.		
<input type="checkbox"/> You are a U.S. owner of all or an undivided portion of a foreign trust at any time during the tax year. See the instructions for Part II.		
<input type="checkbox"/> (a) You are a U.S. person who, after August 20, 1996, received a distribution from a foreign trust or (b) a related foreign trust held an outstanding obligation issued by you (or a person related to you) after August 20, 1996, that you treated as a "qualified obligation" (defined on page 3 of the instructions) during the current tax year. See the instructions for Part III.		
<input type="checkbox"/> You are a U.S. person who, after August 20, 1996, received certain gifts or bequests from a foreign person. See the instructions for Part IV.		
Service Center where U.S. person filing this return files its income tax return ► Philadelphia PSC		
1a Name of U.S. person(s) filing return Lauri Garter		b Identification number 000-00-1234
c Number, street, and room or suite no. (If a P.O. box, see instructions.) 3060 Viper Ln		d Spouse's identification number (see instr.)
e City or town Des Moines	f State or province IA	g ZIP or postal code 50318
2a Name of foreign trust (if any)		c Number, street, and room or suite no.
2b EIN of foreign trust (if any)		g Country
provide IRS with all _____ <input type="checkbox"/> Yes <input type="checkbox"/> No		
c Number, street, and room or suite no.		g Country
c TIN of decedent		e EIN of estate
96 (See instructions.)		
c Identification number (if any)		c Date trust was created
Identification number, if any (d)		Relevant code section (e)

Intra-SC Reject or Routing Slip		Name-Unit	Date
X	Route to	X	Reason
<input type="checkbox"/>	Accounting	<input type="checkbox"/>	IMF
<input type="checkbox"/>	Adjustments	<input type="checkbox"/>	BMF
<input type="checkbox"/>	Batching and Numbering	<input type="checkbox"/>	NMF
<input type="checkbox"/>	Clearing and Deposit	<input type="checkbox"/>	EPMF
<input type="checkbox"/>	Collection	<input type="checkbox"/>	IRAF
<input type="checkbox"/>	Criminal Investigation	<input type="checkbox"/>	IRP
<input type="checkbox"/>	QRDT <input type="checkbox"/> ITPP	<input type="checkbox"/>	CAWR
<input type="checkbox"/>	Data Control (Balancing)	<input type="checkbox"/>	Other file:
<input type="checkbox"/>	Document Services		
<input type="checkbox"/>	Entity Control		
<input type="checkbox"/>	Error Resolution		
<input type="checkbox"/>	Examination (Audit)		
<input type="checkbox"/>	Files		
<input type="checkbox"/>	Reject Correction		
<input type="checkbox"/>	Returns Analysis		
<input type="checkbox"/>	Statute Control		
<input type="checkbox"/>	Other activity (explain)		
<input checked="" type="checkbox"/>	Doc Retention Branch		
			Missing or illegible data <input type="checkbox"/> EIN <input type="checkbox"/> Signature <input type="checkbox"/> SSN <input type="checkbox"/> Tax period <input type="checkbox"/> Name <input type="checkbox"/> Filing requirements <input type="checkbox"/> Address <input type="checkbox"/> Form _____ <input type="checkbox"/> Other (specify) _____
			Review for necessary action Renumber to <input type="checkbox"/> Tax class _____ <input type="checkbox"/> Doc. code _____ <input type="checkbox"/> Other: _____
			Unpostable code: _____ Cycle: _____
			Action Code: _____
			Reinput Questionable items <input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions <input type="checkbox"/> Other data: _____
			Other (explain) Tax Period prior to 199812

Form 4227 (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service

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.

3 01 AGART B0 C000001234 *D199612 E20250415+ F + G + H + II+ J + K + L + M + N+
 O + PPSC + Q + R + S + T +
 U3060 VIPER LN + VDESMOINES + WIA+ X50318 + Y + Z +

Figure 3.22.19-4 Reject Form 3520 to Files

3.22.19.7.5
(01-01-2019)

Field 01-E - Received Date

- (1) Field 01-E is an eight-position field that **must** be present.
- (2) Valid conditions for Field 01-E are:
 - Must be in YYYYMMDD format
 - Must be all numeric (0-9)
- (3) Field 01-E is invalid when **any** of the following conditions are present:
 - Field is blank or contains less than eight digits
 - It is not in the proper YYYYMMDD format
 - It is a future date
 - Field is prior to the tax period
 - The month is not 01-12 or the day is not 01-31, depending upon the month

Month	Day
01, 03, 05, 07, 08, 10 and 12	01-31
04, 06, 09 and 11	01-30
02	01-28 (29 in leap year)

Note: Sometimes, especially in the beginning of the year, the date will show the correct day and month, but the previous year, due to a stamping error in Numbering. Change the year to the current year (look at the signature date, attachments, postmark date, etc. to help determine the correct year).

- (4) Correct coding and transcription errors.

If	Then
The received date is not stamped or edited on the return	<p>Determine the received date in the following priority and enter the date on the second line of the "For IRS Use Only" and in Field 01-E:</p> <ol style="list-style-type: none"> 1. Latest postmark date on an attached envelope (Service Center Automated Processing System (SCAMPS) digital dates). 2. Revenue Officers signature date. 3. Return signature date (if current year). 4. Julian date minus 10 days. 5. Current date minus 10 days.
Field 01-E is invalid because the month in the received date is the same as the month in the tax period,	Enter the first day of the month following the month in the tax period in Field 01-E.

If	Then
There are multiple received dates and one of the received dates stamped is from another IRS office,	Enter the earliest received date stamped in Field 01-E.
There are multiple received dates and both dates are stamped by the same IRS office,	Enter the latest received date stamped in Field 01-E.
The return has both a U.S. Postal or foreign postmark and a private meter mark,	Enter the U.S. Postal Service or foreign postmark in Field 01-E.

- (5) Use the following chart to select and enter the Received Date for returns addressed to IRS:

IRS Received Date	Official U.S. Postmark	Received
On or Before Due date	N/A	Use IRS Received Date
After Return Due Date (RDD)	On or Before RDD	Use U.S. Postmark Date
After Return Due Date	After RDD	Use IRS Received Date
After Return Due Date Period	Missing/Illegible	Use IRS Received Date

3.22.19.7.6
(01-01-2023)

Field 01-F - Centralized Authorization File (CAF) Indicator

- (1) The Centralized Authorization File (CAF) indicator is no longer required to be entered.
- (2) If there is an entry in field 01-F delete it. Field 01-F will always be blank.

3.22.19.7.7
(04-12-2022)

Field 01-G - Computer Condition Codes (CCC)

- (1) Field 01-G is a 10 - position field that may or may not be present.
- (2) Field 01-G is located in the upper section of Form 3520 to the right of the "Amended return" checkbox on Line B.
- (3) The valid characters for Field 01-G are: **"C"** (Do Not enter CCC **"C"** until further notice.), **"F"**, **"G"**, **"I"**, **"N"**, **"R"**, **"U"**, **"3"**, **"4"**, and **"5"**.

CCC	Description
C	<p>The Error Resolution/Rejects (ERS/REJ) function will enter CCC “C” only when instructed, after the taxpayer does not respond to a request for required information to process Form 3520 (via 3653C CAS).</p> <p>Note: CCC “C” generates Internal Service Center (SC) Notice CP 223 to Ogden Accounts Management Campus (OAMC) for assessment of Civil Penalty under Section 6677 for filing an incomplete return. The Penalty Reference Number (PRN) is 659, Failure to Report Transactions with Foreign Trusts or Receipt of Certain Foreign Gifts (Form 3520).</p> <p>Note: If the original form has a notation that Exam is considering a penalty, then accept as timely and do not enter CCC “C” to issue the CP 223.</p> <p>Caution: Do Not enter CCC “C” until further notice.</p>
F	<p>Final return filed, and future returns are not required. Filing requirement for the return is removed.</p> <ul style="list-style-type: none"> • “Final return” box is checked on Line A • A notation on the return such as: “FINAL” “OUT OF BUSINESS” “LIQUIDATED” Or other indication.
G	Amended Return
I	Initial return filed (<i>Initial</i> return box is checked on Line A).
N	Bypass EIN requirement, edit only when instructed.

CCC	Description
R	<p>Suppress initiation of CP 223</p> <p>Note: Enter CCC “R” on all returns with a received date prior to 01012019.</p> <p>Note: Enter CCC “R” if “Streamlined Foreign Offshore” or “Streamlined Domestic Offshore” is written across the top of the Form 3520 or Form 3520-A and an Austin received date is present.</p> <p>IRM 3.22.19.2.18.2 (3).</p>
U	<p>Unprocessable return (Correspondence may be required)</p> <p>Note: CCC “U” is only valid when used by Code & Edit.</p>
3	<p>Means that there was “No Reply” to correspondence.</p> <p>Caution: CCC “3” cannot be present if there is an entry in Field 01-H (Correspondence Received Date). Determine the correct entry and delete the other.</p>
4	<p>Means the return was prepared by the IRS under IRC 6020(b).</p>
5	<p>Means that Form 1040 is listed on Page 1, Line k, as Tax Form Filed with an extension request. Must be present if Form 1040 is present on Line k.</p>

#

3.22.19.7.8
(11-09-2017)
**Field 01-H -
Correspondence
Received Date (CRD)**

- (1) Field 01-H is an eight-position field that may or may not be present.
- (2) The valid characters are numeric (0-9) in **YYYYMMDD** format or blank.
- (3) Field 01-H is invalid if any of the following is present:
 - The entry is not in YYYYMMDD format
 - The entry is the same as the Received Date in Field 01-E
 - The entry is earlier than the Received Date in Field 01-E
 - The entry is earlier than the return due date (including the grace period)
- (4) Write the Correspondence Received Date above Line 1, Box b, *Identification number*, and enter it in Field 01-H when a reply to correspondence is received.

- (5) Review the attached correspondence to determine the reply received date.

Caution: Field 01-H cannot have an entry if CCC “3” is present in Field 01-G. Determine the correct entry and delete the other.

If	Then
The attached correspondence is date stamped,	Enter the date stamped on the correspondence in Field 01-H.
The attached correspondence is not date stamped,	Enter the postmark date from the attached envelope in Field 01-H.
The correspondence is received via fax,	Enter the date the fax is received in Field 01-H.
The received date of the correspondence is prior to the due date,	Delete the entry in Field 01-H.
Both a correspondence received date and an Entity Assignment date are present,	Enter the later date in Field 01-H.
No reply to correspondence received,	<ol style="list-style-type: none"> 1. Delete the entry from Field 01-H. 2. Enter CCC “3” in Field 01-G.

- (6) Do not enter a date in Field 01-H if:

- The taxpayer is not at fault.
- The correspondence is due to IRS error.

3.22.19.7.9
(01-01-2015)

Field 01-I - Type of Return Code, Line B

- (1) Field 01-I is a one-position field that **must** be present.
- (2) Valid characters are:
- “I” - Individual
 - “P” - Partnership
 - “C” - Corporation
 - “T” - Trust
 - “E” - Executor
- (3) The Type of Return Code is located in the right margin next to the *Executor* box on Line B.
- (4) Correct Field 01-I as follows:

If	Then
Field 01-I is blank or invalid	Review return to determine if a checkbox is checked.
A checkbox is checked,	Enter the proper code for the box checked in Field 01-I.

If	Then
A checkbox is not checked,	Use the name on Line 1a to determine the type of entity.
The type of entity can be determined from the name on Line 1a,	1. Enter the proper code to the right of Line B. 2. Enter the code in Field 01-I.
The type of entity cannot be determined from the name on Line 1a,	1. Research INOLE to determine filing requirement. 2. Enter the proper code to the right of Line B. 3. Enter the proper code in Field 01-I.

3.22.19.7.10
(10-27-2015)
**Field 01-J - Excepted
Specified Foreign
Financial Assets
Reported Checkbox**

- (1) Field 01-J is a one-position field that may or may not be present.
- (2) Valid characters are "1" and "0" zero.
- (3) Field 01-J is invalid if an entry other than "1" or "0" zero is present.

3.22.19.7.11
(02-02-2023)
**Field 01-K - U.S.
Transferor Checkbox**

- (1) Field 01-K is a one-position field that **must** be present if there are entries in Part I (Lines 5a through 19) of Form 3520, pages 2 and 3.
- (2) Valid characters are "1" and **blank**.
- (3) Field 01-K is invalid if an entry other than 1 is present.

Reminder: If Checkbox 1 is checked then Part 1, Lines 5a through 19 (Sections 01 through 11) must contain entries.

If	Then
Checkbox 1 is checked	Enter "1" in Field 01-K.
Checkbox 1 is not checked	Review return to determine if Part 1 (Lines 5a to 19) is completed.
Part 1 (Lines 5a to 19) is completed	Enter "1" in Field 01-K.
Part 1 (Lines 5a to 19) is not completed	Correspond with the taxpayer using 3653C CAS to request the information.
Taxpayer responds with the requested information	Enter "1" in Field 01-K.
Taxpayer does not respond	Enter CCC "3" in Field 01-G and a "1" in Field 01-K.

3.22.19.7.12
(02-02-2023)

**Field 01-L - U.S. Owner
Checkbox**

- (1) Field 01-L is a one-position field that **must** be present if there are entries in Part 2 (Lines 20 through 23) of Form 3520, page 4.
- (2) Valid characters are “1” and blank.
- (3) Field 01-L is invalid if an entry other than 1 is present.

Reminder: If Checkbox 2 is checked then Part 2, Lines 20 through 23 (Section 12) must contain entries.

If	Then
Checkbox 2 is checked	Enter “1” in Field 01-L.
Checkbox 2 is not checked	Review return to determine if Part 2 (Lines 20 to 23) is completed.
Part 2 (Lines 20 to 23) is completed	Enter “1” in Field 01-L.
Part 2 (Lines 20 to 23) is not completed	Correspond with the taxpayer using 3653C CAS to request the information.
Taxpayer responds with the requested information	Enter “1” in Field 01-L.
Taxpayer does not respond	Enter CCC “3” in Field 01-G and a 1 in Field 01-K U.S. Transferor.

3.22.19.7.13
(02-02-2023)

**Field 01-M - U.S.
Distribution Recipient
Checkbox**

- (1) Field 01-M is a one-position field that **must** be present if there are entries in Part 3 (Sections 13 through 18) of Form 3520, pages 4 and 5.

Exception: A U.S. person who is also a grantor or beneficiary of a foreign trust that has made a loan of cash or marketable securities to themselves is not required to complete Section 13 (Line 24).

- (2) Valid characters are “1”, “2”, and blank.

Note: Valid character “2” is added to Field 01-M to bypass Section 13 for RAW and Correction only. Section 02 and 14 through 18 is still required.

- (3) Field 01-M is invalid if an entry other than 1 or 2 is present.

Reminder: If Checkbox 3 is checked then Part 3, Lines 24 through 53 (Sections 13 through 18) may or may not contain entries.

If	Then
Checkbox 3 is checked	Enter “1” in Field 01-M.
Checkbox 3 is not checked	Review return to determine if Part 3 (Lines 24 to 53) is completed.

If	Then
Part 3 (Lines 24 to 53) is completed	Enter “1” in Field 01-M.
Part 3 (Lines 25 to 53) is completed	Enter “2” in Field 01-M. This will bypass Section 13.
Part 3 (Lines 24 to 53) are not completed	Correspond with the taxpayer using 3653C CAS to request the information.
Taxpayer responds with the requested information	Enter “1 or 2” in Field 01-M.
Taxpayer does not respond	Enter CCC “3” in Field 01-G and a “1” in Field 01-K U.S. Transferor.

3.22.19.7.14
(02-02-2023)

Field 01-N - U.S. Gift Recipient Checkbox

- (1) Field 01-N is a one-position field that **must** be present if there are entries in Part 4 (Sections 19 and 20) of Form 3520, page 6.
- (2) Valid characters are “1” and blank.
- (3) Field 01-N is invalid if an entry other than 1 is present.

Reminder: If Checkbox 4 is checked then Part 4, Lines 54 through 56 (Sections 19 and 20) must contain entries.

If	Then
Checkbox 4 is checked	Enter “1” in Field 01-N.
Checkbox 4 is not checked	Review return to determine if Part 4 (Lines 54 to 56) is completed.
Part 4 (Lines 54 to 56) is completed	Enter “1” in Field 01-N.
Part 4 (Lines 54 to 56) is not completed	Correspond with the taxpayer using 3653C CAS to request the information.
Taxpayer responds with the requested information	Enter “1” in Field 01-N.
Taxpayer does not respond	Enter CCC “3” in Field 01-G and a 1 in Field 01-K, U.S. Transferor.

- 3.22.19.7.15
(01-01-2023)
Field 01-O - Automatic 2-Month Extension Applies Checkbox, Line 1j
- (1) Valid characters are **blank** or **1**.
 - (2) Field 01-O is invalid if other than 1 or blank.
 - (3) **Correction Procedures:**
 - a. If the box is checked, or the taxpayer indicates it should be checked, enter a one.
 - b. If the box is not checked, blank the field.
- 3.22.19.7.16
(01-01-2023)
Field 01-P - Tax Form Filed - Line 1k
- (1) Field 01-P is a six-position field that may be present.
 - (2) Valid characters are alpha (a-z) and numeric.
 - (3) Valid entries can be three to six positions.
 - (4) Valid Form numbers are
 - 1040
 - 1041
 - 1120 Series
 - 1065
 - 706
 - (5) Field 01-P is invalid if any of the following is present:
 - The first position is blank followed by a significant entry
 - A form other than those listed in (4) above
 - If Form 1040 is listed and CCC "5" is not present
 - (6) **Correction Procedures:**
 1. Correct coding and transcription errors.
- 3.22.19.7.17
(02-10-2023)
Field 01-Q - Spouse Taxpayer Identification Number (TIN) Type, Line 1d
- (1) Field 01-Q is a one-position field. Valid characters are "**0**" and blank.
 - (2) If Field 01-R is an SSN or ITIN enter a **0** (zero) in Field 01-Q.
 - (3) **Blank** Field 01-Q if Field 01-R is an EIN or blank.
- 3.22.19.7.18
(10-27-2015)
Field 01-R - Spouse Taxpayer Identification Number (TIN), Line 1d
- (1) Field 01-R is a nine-position field that may be present.
 - (2) Valid characters are numeric (0-9) or blank.
 - (3) Field is invalid if any of the following conditions are present:
 - The entry is less than nine digits.
 - The entry consists of all the same number, e.g., all zeros (0), all sixes (6), all nines (9), etc.
 - EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79, or 89.
 - (4) Entries in this field may be any of the following:
 - EIN (Employer Identification Number)
 - SSN (Social Security Number)
 - ITIN (Individual Taxpayer Identification Number)

- (5) Correct the field using the information provided on the return or on an attachment to the return.
- (6) Leave the field blank if the TIN cannot be determined.

3.22.19.7.19
(10-27-2015)

**Field 01-S - "In-Care-of"
Name, Line 1a**

- (1) Field 01-S is a 35 - position field that may or may not be present. If the "In-Care-of" Name is present, then enter it in Field 01-S.
- (2) The valid characters are alpha (a-z), numeric (0-9), ampersand (&), percent (%), hyphen (-) and slash (/).

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

- (3) Field 01-S is invalid if any of the following conditions are present:
 - The first position is blank
 - The first character of the "in-care-of" name is not alpha or numeric
 - There are two consecutive blanks between significant characters

If	Then
A blank is in the first position	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 01-S.
The first character of the "in-care-of" name is not alpha or numeric	<ol style="list-style-type: none"> 1. Verify the "in-care-of" name on the return. 2. Enter the "in-care-of" name beginning with an alpha or numeric in Field 01-S.
Two consecutive blanks are present between significant characters	Delete any unnecessary blanks in Field 01-S.

3.22.19.7.20
(01-01-2021)

**Field 01-T - Foreign
Address, Line 1c**

- (1) Field 01-T is a 35 - position field for Form 3520 (or Field 02FAD for Form 3520-A) that may or may not be present.
- (2) Ogden Submission Processing Campus will work all foreign/international addresses and U.S. Territories returns.
- (3) The valid characters are alpha (a-z), numeric (0-9), hyphen/dash (-), slash (/) and blank.

Reminder: International; Coding and Editing BMF Returns (Foreign Address Job Aid) - 2324-002 provides examples of foreign addresses.

- (4) Field 01-T (or Field 02FAD for Form 3520-A) is invalid if any of the following conditions are present:
 - The first position is blank.
 - Any character follows two consecutive blanks.
 - There are more than 35 characters in the field.

Note: ISRP is instructed to input a pound sign (#) as the 35th character if there are more than 35 characters present for this field on the return. If the foreign address is longer than 35 characters, continue the address in Field 01-U (Field 02ADD for Form 3520-A).

- (5) The determination of a foreign address is based only on the address of the person filing the return.
- A foreign (international) address is any address that is not in one of the 50 states or the District of Columbia.
 - All U.S. Territories are considered foreign for processing purposes.
- (6) A foreign address will contain:
- Street address or P.O. Box.
 - City or town name.
 - Other principal subdivision (e.g., province, state, county, etc.).
 - Postal code, if present, can be before or after the city, town, province, state, county, etc. name but **always** before the foreign country.
 - Foreign country. See Section 5 of Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

Address on Return	Address on Error Register
Ash Birch Das Fir Str 26 28003 Bremen, Germany	Field 01-S - Ash Birch Field 01-T - Das Fir Str 26 28003 Bremen Field 01-U (continue address in this field if maximum characters of 35 is exceeded in Field 01-T) Field 01-V - GM Field 01-W -._ (the underline represents a blank space) Field 01-X - (field must be blank for a foreign address) Field 01-Y - GM
Holly Teak PO Box 981075, Hemlock Cape Town 8001 South Africa	Field 01-S - Holly Teak Field 01-T - PO Box 981075 Hemlock Field 01-U - Cape Town 8001 Field 01-V - SF Field 01-W -._ (the underline represents a blank space) Field 01-X - (field must be blank for a foreign address) Field 01-Y - SF

Address on Return	Address on Error Register
Willow Pine Rue Cypress 13, 1200 Geneva, Switzerland	Field 01-S - Willow Pine Field 01-T - Rue Cypress 13 Field 01-U - Geneva 1200 Field 01-V - SZ Field 01-W -._ (the underline represents a blank space) Field 01-X - (field must be blank for a foreign address) Field 01-Y - SZ

Figure 3.22.19-5 Correcting Foreign Address

- (7) See Exhibit 3.22.19-3, Province, state and Territory abbreviations, for the correct abbreviation if the address contains a state, province or territory from the following countries:
- Australia
 - Brazil
 - Canada
 - Cuba
 - Italy
 - Mexico
 - The Netherlands
- (8) Returns with an address in the U.S. Territories are considered foreign returns for processing purposes but are entered in the same way as domestic addresses.
1. A two-character alpha code must be entered in Field 01-V for the territory name. See Figure 3.22.19-6 U.S. Territories and Freely Associated States.
 2. A ZIP Code must be present for U.S. Territories and Freely Associated States.

U.S. Territories and Freely Associated States	State Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Commonwealth of the Northern Mariana Islands	MP
Palau Islands	PW
Commonwealth of Puerto Rico	PR

U.S. Territories and Freely Associated States	State Abbreviation
Virgin Islands (U.S.)	VI

Figure 3.22.19-6 U.S. Territory and Freely Associated State Abbreviations

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

ZIP Code	Address	Country	APO/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]
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]

3.22.19.7.21

(07-24-2017)

Field 01-U - Street Address, Line 1c

- (1) Field 01-U is a 35 - position field for Form 3520 (or Field 02ADD for Form 3520-A) that **must** be present.
- (2) The valid characters are alpha (a-z), numeric (0-9), dash/hyphen (-), slash (/) and blank.
- (3) Field 01-U is invalid if any of the following conditions are present:
 - Any character is present other than alpha, numeric, blank, dash or slash
 - The first position is blank
 - Any character follows two consecutive blanks
 - There are more than 35 characters present in the field.

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

- (4) When entering either the mailing address or location address information, remember the following guidelines:
- Ensure that a house or building number is present.
 - Always input the suite, apartment number, room number, etc. at the end of the street address line.
 - If present, always input the street suffix, such as street, drive, lane, terrace, etc. See Document 7475, Section 3, for address abbreviations.
 - If present, always include the direction information, such as North, South, East, West, etc.
 - If the name of a street is also a direction and a direction is present, abbreviate the direction only and not the name of the street.

Example: 1836 West South Street would be entered as 1836 W South St.

- (5) Enter Action Code “6” to the left of Section 01, when correcting the address.

If	Then
Address is more than 35 characters	Abbreviate the address if necessary.
The first position is blank	All positions must be blank.
Street address is in error and a valid Major City Code is present	Correct by entering the entire name of the city in Field 01-T (Field 02CTY for Form 3520-A) and the State Code in Field 01-W (Field 02ST for Form 3520-A). See Exhibit 3.22.19-2.
If no street address or P.O. Box is provided	Enter the word “Local” on the street address line. Note: This should occur in very small towns only.

3.22.19.7.22
(10-27-2015)

Field 01-V - City, Line 1e

- Field 01-V is a 22 - position field that must be present.
- When a foreign address is present, then the foreign country code will be entered in Field 01-V. See Document 7475, Section 5 for a list of valid foreign country codes.
- Valid characters are alpha (a-z) and blank.
- Field 01-V is invalid if any of the following conditions are present:
 - The first position is blank
 - Any position contains other than a blank or alpha
 - Any character follows two consecutive blanks
 - The Major City Code **does not** match any of the valid codes in the Major City Code Table. See Document 7475, Section 2.

Note: Certain cities within each state are designated Major Cities and are assigned a special code of two alpha characters. ISRP will

enter the Major City Code as proper. This code represents the city and state and is transcribed on the error record with no intervening blanks and no other characters in the City field either before or after the code.

- Foreign country code is not valid, or Field 01-V contains “XX”
- (5) Correct coding and transcription errors, and refer to the following correction procedures:

If	Then
A Major City Code is used	Field 01-V must be present.
Field 01-V contains an error	Check to see if the Major City Code is correct.
Field 01-V is not valid, and a Major City Code cannot be determined	Enter the entire city name in Field 01-V.
A Major City code is not used, and Field 01-V is present	Field 01-W (State) must be present.
A foreign address is shown on the return	Enter the proper foreign country code in Field 01-V. See Document 7475, Section 5.
Field 01-V contains an incorrect country code or “XX”	Enter the proper foreign country code in Field 01-V. See Document 7475, Section 5.

3.22.19.7.23
(01-01-2021)

**Field 01-W - State, Line
1f**

- (1) Field 01-W is a two-position field that must be present.
- (2) The valid characters are alpha (a-z) and **period**.

Caution: This field can never be completely blank.

- (3) If Field 01-W contains alpha, then the entry must be on the list of valid state codes.
- (4) If Field 01-W contains a period, then it must be followed by a blank and no other entry.
- (5) If the address is one of the U.S. States or a U.S. Territories, or Freely Associated States (see Figure 3.22.19-6), enter the valid state code from the list of valid state codes. See Document 7475.

Note: Since there is no state code for foreign country (other than for the U.S. territories which use the same address format as a U.S. state), a period (.) is entered into the first position of Field 01-W to take the place of the state code. To ensure that the period is transcribed into the first position (it will work if the period is in the second position), the period is followed by a “1” in a circle (which means one blank space).

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Part I Schedule B—Gratuitous Transfers (continued)

Note: Complete lines 15 through 18 only if you are required to complete Part I and answered "No" to line 3, acknowledging that the foreign trust did not appoint a U.S. agent to provide the IRS with all relevant trust information.

15	(a) Name of beneficiary	(b) Address of beneficiary	(c) U.S. beneficiary?		(d) TIN, if any
			Yes	No	
	Janice Shephard	213 Pointer Way			none
		Tokyo ① Japan		✓	2
		JA			
16	(a) Name of trustee	(b) Address of trustee	(c) U.S. beneficiary?		(d) TIN, if any
			Yes	No	
	Diane Pointer	325 Terrier Dr.			none
		Copenhagen ② Denmark			
		DA			
17	(a) Name of other person with trust powers	(b) Address of other person with trust powers	(c) Description of powers		(d) TIN, if any
			Yes	No	
	Lisa Setter	1 Boxer Ln			none
		Cork ③ Ireland			
		IR			

18. If you checked "No" on line 3, you are required to attach a copy of all trust documents as indicated below. If these documents have been

6	07	AJANICE SHEPHARD	+	B213 POINTER WAY	+	CTOKYO	+
	①	D. + E	+	FJA+ G2+ H + I	+		
		J		+ K		+ L	+
		M + N	+	O + P + Q + R	+		
		S		+ T		+ U	+
		V + W	+	X + Y + Z + AA	+	BB +	
6	08	ADIANE POINTER	+	B325 TERRIER DR	+	CCOPENHAGEN	+
	②	D. + E	+	FDA+ G + H	+	I +	
		JLISA SETTER		+ K1 BOXER LN		+ LCORK	+
	③	M. + N	+	OIR+ P	+	Q + R	+
					+	S + T + U + V + W + X + Y +	

Figure 3.22.19-7 Figure of a Period Blank

3.22.19.7.24
(01-01-2021)

**Field 01-X - ZIP Code,
Line 1g**

- (1) Field 01-X is a 12 - position field that must be present for all U.S. and U.S. Territory addresses. It must not be present for other foreign addresses.
- (2) The valid characters are numeric (0-9).
- (3) A minimum of five (5) digits must be entered when required but up to 12 digits can be entered.
- (4) Field 01-X is invalid when any of the following conditions are present:
 - Field 01-X is blank and there is a valid state code in Field 01-W.
 - Field 01-X is present, and a period is present in Field 01-W.
 - The ZIP Code in Field 01-X does not agree with the state code in Field 01-W.

- (5) Postal codes from any foreign country cannot appear in Field 01-X. Postal codes are part of the foreign address.

If	Then
The address is a U.S. address and Field 01-X is missing or incomplete	<ol style="list-style-type: none"> 1. Research Document 7475, Section 1. 2. Enter the correct ZIP Code in Field 01-X.
The ZIP Code is for a U.S. Territory and there is a <i>period</i> in Field 01-W	<ol style="list-style-type: none"> 1. Delete the <i>period</i> from Field 01-W. 2. Enter the correct state code abbreviation for the territory in Field 01-X. See Document 7475. 3. Delete the name of the U.S. Territory if present in another field.
Field 01-X is present and there is <i>period</i> in Field 01-W	<ol style="list-style-type: none"> 1. Review the return to determine if there is a foreign address.
If a foreign address is present on the return	<ol style="list-style-type: none"> 1. Delete entry from Field 01-X. 2. Delete city from Field 01-V if present and enter the correct country code. See Document 7475, Section 5.
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. Delete the <i>period</i> from Field 01-W. 2. Enter the correct state code in Field 01-W. See Document 7475.

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

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

If	And	Then
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	All the following applies: <ul style="list-style-type: none"> • Mailing address information is the same, • No location address is listed on Form 8822 or Form 8822-B, Line 7, • No entry on Form 8822-B, Lines 8 or 9, 	Take no action and continue processing.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> • Mailing address information is different, • Location address is listed on Form 8822 or Form 8822-B, Line 7, • An entry is listed on Form 8822-B, Lines 8 or 9, 	<ol style="list-style-type: none"> 1. Enter address shown on Form 8822 or Form 8822-B in Field 01-T. 2. Notate "Form 8822 or Form 8822-B detached" on tax return. 3. Detach Form 8822 or Form 8822-B and route to Entity Control using Form 4227, Intra-SC Reject or Routing Slip, or follow local procedures. 4. Notate on Form 4227, "CHANGE OF ADDRESS PER FORM 8822 or FORM 8822-B".

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

3.22.19.7.25
(01-02-2024)

**Field 01-Y - Country
Code, Line 1h**

- (1) Field 01-Y is a two-position field that must be present when Field 01-W contains a **period** in the first position.
- (2) Valid characters are alpha (a-z).
- (3) Field 01-Y is invalid when any of the following conditions are present:
 - Field 01-Y contains characters other than alpha
 - Field 01-Y is blank and there is a **“period”** or **“blank”** in Field 01-W.
- (4) If the Country Code is missing or invalid, enter the correct Country Code in Field 01-Y. See Document 7475, Section 5 for a list of valid Country Codes.
- (5) For **Line 1h only**, Canada will use the code for the province or territory if it is listed on the return. If line 1h has a U.S. territory or says United States, it should be circled out. They are not considered a foreign country for Form 3520.

3.22.19.7.26
(10-27-2015)

**Field 01-Z - Entity
Underprint Code**

- (1) Field 01-Z is a one-position field that may be present.
- (2) Entries to this field can only be made during the error resolution process.
- (3) Valid characters are “1”, “2”, “3” and blank.
- (4) Enter the correct Entity Underprint Code in Field 01-Z to clear the underprint:
 - “1” - clears the Name Control underprint
 - “2” - clears the Tax Period underprint
 - “3” - clears both the Name Control and Tax Period underprints

3.22.19.8
(01-01-2023)

Section 02 - Form 3520

- (1) Section 02 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
02-A	40	Name of Foreign Trust	Line 2a
02-B	1	TIN Type	Line 2b, edited after the TIN
02-C	9	TIN	Line 2b
02-D	35	Street Address	Line 2c
02-E	8	Date Trust Created	Line 2d
02-F	22	City	Line 2e
02-G	2	State	Line 2f
02-H	12	ZIP Code	Line 2g
02-I	2	Country Code	Line 2h
02-J	1	Yes - No Checkbox	Line 3
02-K	40	Name of U.S. Agent	Line 3a
02-L	1	TIN Type	Line 3b edited after TIN
02-M	9	TIN	Line 3b
02-N	35	Street Address	Line 3c
02-O	22	City	Line 3d
02-P	2	State	Line 3e
02-Q	12	ZIP Code	Line 3f
02-R	2	Country Code	Line 3g
02-S	40	Name of U.S. Decedent	Line 4a
02-T	35	Street Address	Line 4b
02-U	22	City	Line 4b
02-V	2	State	Line 4b
02-W	12	ZIP Code	Line 4b
02-X	2	Country Code	Line 4b
02-Y	1	TIN Type	Line 4c, edited after the TIN
02-Z	9	TIN	Line 4c
02-AA	8	Date of Death	Line 4d

Alpha Designator	Field Length	Title	Location on Return
02-BB	9	EIN of Estate	Line 4e
02-CC	1	U.S. Decedent Checkbox	Line 4f

3.22.19.8.1
(01-01-2015)

Field 02-A - Name of Foreign Trust, Line 2a

- (1) Field 02-A is a 40 - position field that must be completed if Field 01-L is checked.
- (2) Valid characters are alpha (a-z), numeric (0-9), ampersand (&), hyphen (-) and blank.

Note: If Field 02-A has an entry then Field 02-D through 02-H should contain entries also.

If	Then
The name on Line 2a is illegible,	Check attachments and supporting schedules for a more legible entry.
A more legible entry is located,	<ol style="list-style-type: none"> 1. Enter the name in block letters immediately above the filers entry. 2. Enter the correct Foreign Trust Name in Field 02-A.
A more legible entry is not located,	<ol style="list-style-type: none"> 1. Research CC INOLE using the TIN on Line 2b (Field 02-B). 2. Enter the correct name in Field 02-A.

3.22.19.8.2
(02-10-2023)

Field 02-B - Foreign Trust Taxpayer Identification Number (TIN) Type, Line 2b

- (1) Field 02-B is a one-position field. Valid entries are **0** (zero) and **Blank**.
- (2) If Field 02-C is an SSN or ITIN enter **0** (zero) in field 02-B.
- (3) **Blank** Field 02-B if Field 02-C is an EIN or blank.
- (4) See IRM 3.22.19.8.3 for EIN exceptions.

3.22.19.8.3
(01-01-2015)

Field 02-C - Foreign Trust Taxpayer Identification Number (TIN), Line 2b

- (1) Field 02-C is a nine-position field that must be present if Field 01-L is checked.
- Note:** An EIN would not be required in cases such as
- a. When the taxpayer is reporting a gift from a foreign person on Part IV.
 - b. When checkbox 4 is checked and line 2b is blank.

Note: Enter CCC "**N**" if the criteria above are met and no EIN is required, to bypass the EIN requirement.

3.22.19.8.4
(01-01-2015)
**Field 02-D - Foreign
Trust Street Address,
Line 2c**

- (1) Field 01-D is a 35 - position field that may be present.
- (2) See IRM 3.22.19.7.20 Foreign Address, and IRM 3.22.19.7.21 and Street Address for correction procedures.

3.22.19.8.5
(01-01-2023)
**Field 02-E - Date Foreign
Trust Created, Line 2d**

- (1) Field 02-E is an eight - position field that may be present.
- (2) Date must be entered in MMDDYYYY.
- (3) Correction Procedures:
 - a. If an incomplete date, correct transcription in MMDDYYYY.
 - b. If the return is 2019 or prior blank the field.

3.22.19.8.6
(01-01-2021)
**Field 02-F - Foreign
Trust City, Line 2e**

- (1) Field 02-F is a 22 - position field that may be present.
- (2) See IRM 3.22.19.7.22 for correction procedures.

3.22.19.8.7
(01-01-2021)
**Field 02-G - Foreign
Trust State, Line 2f**

- (1) Field 02-G is a two-position field that may be present. See Document 7475.

3.22.19.8.8
(01-01-2021)
**Field 02-H - Foreign
Trust ZIP Code, Line 2g**

- (1) Field 02-H is a 12 - position field that may be present. See Document 7475.

3.22.19.8.9
(01-01-2021)
**Field 02-I - Foreign Trust
Country Code, Line 2h**

- (1) Field 02-I is a two-position field that may be present.
- (2) Valid characters are alpha (a-z).
- (3) Field 02-I is invalid if the field contains an entry other than alpha.
- (4) If the Country Code is missing or invalid, enter the correct Country Code in Field 02-I. See Document 7475, Section 5 for a list of valid Country Codes.

Caution: Always use the Country Code “CA” for Canada in Section 02 through 20.

3.22.19.8.10
(01-01-2015)
**Field 02-J - U.S.
Appointed Agent
Checkbox, Line 3**

- (1) Field 02-J is a one-position field that may be present.
- (2) Valid characters are “1”, “2”, “3” and blank.

If	Then
The “Yes” box is checked	Enter “1” in Field 02-J.
The “No” box is checked	Enter “2” in Field 02-J.
Both boxes are checked	Enter “3” in Field 02-J.

If	Then
Neither box is checked	Delete the entry from Field 02-J.

3.22.19.8.11
(02-10-2023)

**Field 02-K - U.S. Agent
Name, Line 3a**

- (1) Field 02-K is a 40 - position field that must be present if Field 02-J is "1" (Question 3 checked "Yes").
- (2) Valid characters are alpha (a-z), numeric (0-9), ampersand (&), hyphen (-), percent (%) and blank.

If	Then
The name is illegible,	Check attachments and supporting schedules for a more legible entry.
A more legible entry is located,	<ol style="list-style-type: none"> 1. Enter the name in block letters immediately above the filers entry. 2. Enter the correct Foreign Trust Name in Field 02-A.
A more legible entry is not located,	Leave field blank.

3.22.19.8.12
(02-10-2023)

**Field 02-L - U.S. Agent
Taxpayer Identification
Number (TIN) Type, Line
3b**

- (1) Field 02-L is a one-position field. Valid entries are **0** (zero) and **Blank**.
- (2) If Field 02-M is an SSN or ITIN enter a "0" (zero) in Field 02-L.
- (3) "Blank" Field 02-L if Field 02-M, Line 3b on the return, is an EIN or blank.
- (4) Also see IRM 3.22.19.8.3 for EIN exceptions.

3.22.19.8.13
(11-10-2021)

**Field 02-M - U.S. Agent
Taxpayer Identification
Number (TIN), Line 3b**

- (1) Field 02-M is a nine-position field that may be present if Field 02-J is "1" (Question 3 checked "Yes").
- (2) See IRM 3.22.19.8.3 for correction procedures.

3.22.19.8.14
(11-10-2021)

**Field 02-N - U.S. Agent
Street Address, Line 3c**

- (1) Field 02-N is a 35 - position field that must be present if Field 02-J is "1" (Question 3 checked "Yes").

3.22.19.8.15
(01-01-2015)

**Field 02-O - U.S. Agent
City, Line 3d**

- (1) Field 02-O is a 22 - position field that must be present if Field 02-J is "1" (Question 3 checked "Yes").

3.22.19.8.16
(01-01-2015)
**Field 02-P - U.S. Agent
State, Line 3e**

- (1) Field 02-P is a two - position field that must be present if Field 02-J is "1" (Question 3 checked "Yes").

3.22.19.8.17
(01-01-2015)
**Field 02-Q - U.S. Agent
ZIP Code, Line 3f**

- (1) Field 02-Q is a 12 - position field that must be present if Field 02-J is "1" (Question 3 checked "Yes").

3.22.19.8.18
(01-01-2015)
**Field 02-R - U.S. Agent
Country Code, Line 3g**

- (1) Field 02-R is a two - position field that must be present if Field 02-J is "1" (Question 3 checked "Yes").
- (2) Valid characters are alpha (a-z).
- (3) Field 02-R is invalid if the field contains and entry other than alpha.
- (4) If the Country Code is missing or invalid, enter the correct Country Code in Field 02-R. See Document 7475, Section 5 for a list of valid Country Codes.

Caution: Always use the Country Code "**CA**" for Canada in Section 02 through 20.

3.22.19.8.19
(01-01-2015)
**Field 02-S - U.S.
Decedent Name, Line 4a**

- (1) Field 02-S is a 40 - position field that may be present.
- Note:** If an entry appears in Field 02-S, then Field 02-T through Field 02-BB should be completed.
- (2) See IRM 3.22.19.8.11 for correction procedures.

3.22.19.8.20
(01-01-2015)
**Field 02-T - U.S.
Decedent Street
Address, Line 4b**

- (1) Field 02-T is a 35 - position field that must be present if there is an entry in Field 02-S.

3.22.19.8.21
(01-01-2015)
**Field 02-U - U.S.
Decedent City, Line 4b**

- (1) Field 02-U is a 22 - position field that must be present if there is an entry in Field 02-S.

3.22.19.8.22
(01-01-2015)
**Field 02-V - U.S.
Decedent State, Line 4b**

- (1) Field 02-V is a two - position field that must be present if there is an entry in Field 02-S.

3.22.19.8.23
(01-01-2015)
**Field 02-W - U.S.
Decedent ZIP Code, Line
4b**

- (1) Field 02-W is a 12 - position field that may be present.

3.22.19.8.24

(01-01-2015)

Field 02-X - U.S.**Decedent Country Code,
Line 4b**

- (1) Field 02-X is a two - position field that may be present.
- (2) Valid characters are alpha (a-z).
- (3) Field 02-X is invalid if the field contains an entry other than alpha.
- (4) If the Country Code is missing or invalid, enter the correct Country Code in Field 02-R. See Document 7475, Section 5 for a list of valid Country Codes.

Caution: Always use the Country Code “**CA**” for Canada in Section 02 through 20.

3.22.19.8.25

(02-10-2023)

Field 02-Y - U.S.**Decedent Taxpayer
Identification Number
(TIN) Type, Line 4c**

- (1) Field 02-Y is a one - position field. Valid entries are **0** (zero) and **Blank**.
- (2) If Field 02-Z is an SSN or ITIN enter a “0” (zero) in Field 02-Y.
- (3) “Blank” Field 02-Y if Field 02-Z is an EIN or blank.

3.22.19.8.26

(01-01-2015)

Field 02-Z - U.S.**Decedent Taxpayer
Identification Number
(TIN), Line 4c**

- (1) Field 02-Z is a 9 - position field that may be present.

3.22.19.8.27

(01-01-2015)

Field 02-AA - U.S.**Decedent Date of Death,
Line 4d**

- (1) Field 02-AA is an 8 - position field that may be present.
- (2) Valid characters are numeric (0-9) only.
- (3) Field 02-AA is invalid when **any** of the following conditions are present:
 - The Field contains less than eight digits.
 - It is not in the proper YYYYMMDD format.
 - It is a future date.
 - The Field is prior to the tax period.
 - The month is not 01-12 or the day is not 01-31, depending upon the month.

Month	Day
01, 03, 05, 07, 08, 10 and 12	01-31
04, 06, 09 and 11	01-30
02	01-28 (29 in leap year)

Note: See IRM 3.22.19.9.11 (6) for more instructions.

- (4) If Field 02-AA is incomplete or invalid, research INOLE for date of death. Use the Decedent SSN from Field 02-Z for researching.

3.22.19.8.28
(01-01-2015)

**Field 02-BB - U.S.
Decedents Estate
Taxpayer Identification
Number (TIN), Line 4e**

- (1) Field 02-BB is a 9 - position field that may be present.

3.22.19.8.29
(01-01-2015)

**Field 02-CC - U.S.
Decedent Transfer, Line
4f**

- (1) Field 02-CC is a one - position field that must be present if there are entries in Fields 02-S through 02-BB (Lines 4a through 4e).
- (2) Valid characters are:
- “1” - Transfer by reason of death (first checkbox is checked)
 - “2” - Owner of a foreign trust prior to death (second checkbox is checked)
 - “3” - Assets included in estate (third checkbox is checked)
 - **Blank** - None of the boxes are checked
- (3) Field 02-CC is invalid if entry is not “1”, “2”, “3” or “blank”.
- (4) If Field 02-CC is present and Lines 4a through 4e are not complete, correspond for the information using 3653C CAS. If no reply, enter CCC “3” in Field 01-G.

3.22.19.9
(01-01-2015)

Section 03 - Form 3520

- (1) Section 03 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
03-A	40	Name of Trust Creator	Line 5a
03-B	35	Street Address	Line 5b
03-C	22	City	Line 5b
03-D	2	State	Line 5b
03-E	12	ZIP Code	Line 5b
03-F	2	Country Code	Line 5b
03-G	1	TIN Type	Line 5c, edited after the TIN
03-H	9	TIN	Line 5c
03-I	2	Country Code - Trust Created	Line 6a
03-J	2	Country Code - Law Governs Trust	Line 6b
03-K	8	Date Trust Created	Line 6c
03-L	1	YES - NO Checkbox	Line 7a
03-M	40	Name Other Trust Owners	Line 7b(i)1
03-N	35	Street Address	Line 7b(ii)1
03-O	22	City	Line 7b(ii)1
03-P	2	State	Line 7b(ii)1
03-Q	12	ZIP Code	Line 7b(ii)1
03-R	2	Country Code	Line 7b(iii)1
03-S	1	TIN Type	Line 7b(iv)1, edited after the TIN
03-T	9	TIN	Line 7b(iv)1
03-U	9	Code Section	Line 7b(v)1
03-V	1	Indicator: More Than One Other Owner	Right Margin, Line 7b(v)2

- 3.22.19.9.1
(01-01-2015)
Field 03-A - Name of Trust Creator, Line 5a
- (1) Field 03-A is a 40 - position field that may be present.
 - (2) Field 03-A must have an entry if "1" is present in Field 01-K.
 - (3) See IRM 3.22.19.8.11 for correction procedures.
- 3.22.19.9.2
(01-01-2015)
Field 03-B - Trust Creators Street Address, Line 5b
- (1) Field 03-B is a 35 - position file that may be present.
- 3.22.19.9.3
(01-01-2015)
Field 03-C - Trust Creators City, Line 5b
- (1) Field 03-C is a 22 - position field that may be present.
- 3.22.19.9.4
(01-01-2015)
Field 03-D - Trust Creators State, Line 5b
- (1) Field 03-D is a two - position field that may be present.
- 3.22.19.9.5
(01-01-2015)
Field 03-E - Trust Creators ZIP Code, Line 5b
- (1) Field 03-E is a 12 - position field that may be present.
- 3.22.19.9.6
(02-10-2023)
Field 03-F - Trust Creators Country Code, Line 5b
- (1) The Country Code Field is a two-position field which is designated to identify treaty countries whose residents are entitled to refunds of U.S. withholding sourced income.
- Caution:** Always use the Country Code "CA" for Canada in Section 02 through 20.
- (2) Code & Edit edits the Country Code to the right of the Entity Section of Form 3520. See Exhibit 3.22.19-5.
 - (3) Use the following table in addition to the Exhibit:

If	Then
The country entered is US	Enter "XX" in Field 02FCC
The taxpayer indicates "Same"	Determine the Country code by using the address information in the Entity section
The country cannot be determined	Enter "XX" in Field 02FCC
The country is not listed in the Exhibit	Enter "XX" in Field 02FCC

3.22.19.9.7
(02-10-2023)

**Field 03-G Trust
Creators Taxpayer
Identification Number
(TIN) Type, Line 5c**

- (1) Field 03-G is a one position field. Valid entries are "0" (zero) and "blank".
- (2) If Field 03-H contains an SSN or ITIN enter a "0" (zero) in Field 03-G.
- (3) "Blank" Field 03-G if Field 03-H, Line 5c on the return, is an EIN or blank.

3.22.19.9.8
(01-01-2015)

**Field 03-H - Trust
Creators Taxpayer
Identification Number
(TIN), Line 5c**

- (1) Field 03-H is a 9 - position field that may be present.
- (2) See IRM 3.22.19.8.3 for correction procedures.

3.22.19.9.9
(03-24-2016)

**Field 03-I - Trust
Creators Country Code,
Line 6a**

- (1) Field 03-I is a two - position field that must be present if there is an entry in Field 01-K, 01-L or 01-M.
Caution: Always use the Country Code "**CA**" for Canada in Section 02 through 20.
- (2) If Country Code is missing but present on Page 1 Line 2g, enter from line 2g.

3.22.19.9.10
(01-01-2015)

**Field 03-J - Law Governs
Trust Country Code,
Line 6b**

- (1) Field 03-J is a two - position field that must be present if there is an entry in Field 01-K, 01-L or 01-M.
Caution: Always use the Country Code "**CA**" for Canada in Section 02 through 20.

3.22.19.9.11
(01-01-2020)

**Field 03-K - Date Trust
Created, Line 6c**

- (1) Field 03-K is an 8 - position field that must be present if there is an entry in Field 01-K, 01-L or 01-M.
- (2) Valid characters are numeric (0-9) only.
- (3) Field 03-K is invalid when any of the following conditions are present:
 - Field contains less than eight digits
 - It is not in the proper YYYYMMDD format
 - It is a future date
 - The month is not 01-12 or the day is not 01-31, depending upon the month

Month	Day
01, 03, 05, 07, 08, 10 and 12	01-31
04, 06, 09 and 11	01-30
02	01-28 (29 in leap year)

- (4) If the taxpayer does not write a complete date on a transcribed line or it is not coded, ISRP will enter periods (....) to take the place of the missing date digits.

BEFORE CORRECTION**3520, Page 2**

- 11a 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 ☒ Yes ☐ No
If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.
- b Were any of the obligations you received (with respect to a transfer described in line 11a above) qualified obligations? ☒ Yes ☐ No
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.

(i) Date of transfer giving rise to obligation	(ii) Maximum term	(iii) Yield to maturity	(iv) FMV of obligation
2025	2 years		10,000
5-24	3 years		15,000
Nov	4 years		29,000

12 With respect to each qualified obligation reported on line 11b, do you agree to extend the period of assessment of any

04 A + B + C + D + E1+ F1+

G2025....+	H2 YEARS	+ I	+ J	10000+	
K...0524+	L3 YEARS	+ M	+ N	15000+	
O...11...+	P4 YEARS	+ Q	+ R	29000+	S + T1+

AFTER CORRECTION**3520, Page 2**

- 11a 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 ☒ Yes ☐ No
If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.
- b Were any of the obligations you received (with respect to a transfer described in line 11a above) qualified obligations? ☒ Yes ☐ No
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.

(i) Date of transfer giving rise to obligation	(ii) Maximum term	(iii) Yield to maturity	(iv) FMV of obligation
2025	2 years		10,000
5-24	3 years		15,000
Nov	4 years		29,000

12 With respect to each qualified obligation reported on line 11b, do you agree to extend the period of assessment of any

6

04 A + B + C + D + E1+ F1+

G20250101+	H2 YEARS	+ I	+ J	10000+	
K20250524+	L3 YEARS	+ M	+ N	15000+	
O20251101+	P4 YEARS	+ Q	+ R	29000+	+S + T1+

Figure 3.22.19-8 Incomplete Dates - Form 3520

- (5) When the day, month or year is missing and is required, enter the missing data as follows:

- Missing day - Enter "01"

- Missing month - Enter "01"
- Missing year - Enter the year of the tax period

(6) The following table contains examples of incomplete dates on Error Register or on IDRS.

When ISRP enters	It means,	Therefore,
....	the year is required, but missing	enter the 4 - digit year (e.g., 2024)
2024..	the taxpayer entered the year without the month	enter the 2 - digit month between 01-12 (e.g., 202411)
2024....	the taxpayer entered the year without the month or day	enter the 2 - digit month between 01-12, or the 2 - digit day between 01-31 (e.g., 20240101)
....11	the taxpayer entered the month without the year	enter the 4 - digit year (e.g., 202411)
....1101	the taxpayer entered the month and day, but without the year	enter the 4 - digit year (e.g., 20241101)
....11..	the taxpayer entered the month without the year or day	enter the 4 -digit year and the 2 - digit day (e.g., 20241101)

3.22.19.9.12
(01-01-2015)

Field 03-L - "Yes - No"
Checkbox: Other
Owners of Transferred
Assets, Line 7a

- (1) Field 03-L is a one - position field that may be present.
(2) See IRM 3.22.19.27.2.3 for correction procedures.

3.22.19.9.13
(01-01-2015)

Field 03-M - Other
Owner Name, Line 7b(i)

- (1) Field 03-M is a 40 - position field that may be present if there is an entry of "1" in Field 03-L.
(2) See for correction procedures.

3.22.19.9.14
(01-01-2015)

Field 03-N - Other Owner
Street Address, Line
7b(ii)

- (1) Field 03-N is a 35 - position field that may be present if there is an entry of "1" in Field 03-L.

- 3.22.19.9.15 (01-01-2015) **Field 03-O - Other Owner City, Line 7b(ii)** (1) Field 03-O is a 22 - position field that may be present if there is an entry of "1" in Field 03-L.
- 3.22.19.9.16 (01-01-2015) **Field 03-P - Other Owner State, Line 7b(ii)** (1) Field 03-P is a two - position field that may be present if there is an entry of "1" in Field 03-L.
- 3.22.19.9.17 (01-01-2015) **Field 03-Q - Other Owner ZIP Code, Line 7b(ii)** (1) Field 03-Q is a 12 - position field that may be present if there is an entry of "1" in Field 03-L.
- 3.22.19.9.18 (01-01-2015) **Field 03-R - Other Owner Country Code of Residence, Line 7b(iii)** (1) Field 03-R is a two - position field that may be present. **Caution:** Always use the Country Code "**CA**" for Canada in Section 02 through 20.
- 3.22.19.9.19 (01-01-2015) **Field 03-S - Other Owner Taxpayer Identification Number (TIN) Type, Line 7b(iv)** (1) Field 03-S is a one - position field that must be present if an SSN or ITIN is present in Field 03-T.
- 3.22.19.9.20 (01-01-2015) **Field 03-T - Other Owner Taxpayer Identification Number (TIN), Line 7b(iv)** (1) Field 03-T is a 9 - position field that must be present if there is an entry of "1" in Field 03-L.
- 3.22.19.9.21 (01-01-2015) **Field 03-U - Other Owner Relevant Code Section, Line 7b(v)** (1) Field 03-U is a 9 - position field that may be present if there is an entry of "1" in Field 03-L.
(2) Valid characters are alpha (a-z), numeric (0-9), ampersand (&), hyphen (-) and blank.
(3) Correct coding and transcription errors. If no entry, leave blank.
- 3.22.19.9.22 (01-01-2015) **Field 03-V - More Than One "Other" Owner Indicator** (1) Field 03-V is a one - position field that must be present if there is more than one owner present in Field 03-U.
(2) Valid characters are "1" and blank.

If	Then
Only one entry on Line 7b	Leave Field 03-V blank.

If	Then
More than one entry on Line 7b	Enter “1” in Field 03-V.

3.22.19.10
(01-01-2015)
Section 04 - Form 3520

- (1) Section 04 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
04-A	1	Yes - No Checkbox	Line 8
04-B	1	Yes - No Checkbox	Line 9a
04-C	1	Yes - No Checkbox	Line 9b
04-D	1	Yes - No Checkbox	Line 10
04-E	1	Yes - No Checkbox	Line 11a
04-F	1	Yes - No Checkbox	Line 11b
04-G	8	Date of Transfer	Line 11b(i)1
04-H	40	Maximum Term	Line 11b(ii)1
04-I	12	Yield to Maturity	Line 11b(iii)1
04-J	12	FMV	Line 11b(iv)1
04-K	8	Date of Transfer	Line 11b(i)2
04-L	40	Maximum Term	Line 11b(ii)2
04-M	12	Yield to Maturity	Line 11b(iii)2
04-N	12	FMV	Line 11b(iv)2
04-O	8	Date of Transfer	Line 11b(i)3
04-P	40	Maximum Term	Line 11b(ii)3
04-Q	12	Yield to Maturity	Line 11b(iii)3
04-R	12	FMV	Line 11b(iv)3
04-S	1	Indicator - More Than 3 Entries	Right Margin, Line 11b(iv)3
04-T	1	Yes - No Checkbox	Line 12

3.22.19.10.1 (01-01-2015) (1) Field 04-A is a one - position field that may be present. If Field 04-A contains an entry then Field 04-B, 04-C and 04-D must be completed.

Field 04-A - “Yes - No”
Checkbox: Transfer
Completed, Line 8

(2) See IRM 3.22.19.8.10 (2) for correction procedures.

3.22.19.10.2 (01-01-2015) (1) Field 04-B is a one - position field that may be present.

Field 04-B - “Yes - No”
Checkbox: Benefit to
U.S. Beneficiary, Line 9a

(2) See IRM 3.22.19.8.10 (2) for correction procedures.

3.22.19.10.3 (01-01-2015) (1) Field 04-C is a one - position field that may be present.

Field 04-C - “Yes - No”
Checkbox: Can Trust be
Revised to Benefit U.S.
Beneficiary, Line 9b

(2) See IRM 3.22.19.8.10 (2) for correction procedures.

3.22.19.10.4 (01-01-2015) (1) This field is reserved for future use.

Field 04-D - “Yes - No”
Checkbox: Continue as
Owner After Transfer,
Line 10

3.22.19.10.5 (01-01-2015) (1) Field 04-E is a one - position field that may be present.

Field 04-E - “Yes - No”
Checkbox: Transfer in
Exchange for Obligation,
Line 11a

(2) Valid characters are “1”, “2”, “3” and blank.

- If the “Yes” checkbox is checked then **Schedule A** must contain entries.
- If the “No” checkbox is checked then **Schedule B** must contain entries.

If	Then
The “Yes” box is checked	Enter “1” in Field 02-I.
The “No” box is checked	Enter “2” in Field 02-I.
Both boxes are checked	Enter “3” in Field 02-I.
Neither box is checked	Delete the entry from Field 02-I.

3.22.19.10.6 (01-01-2015) (1) Field 04-F is a one - position field that may be present.

Field 04-F - “Yes - No”
Checkbox: Qualified
Obligation, Line 11b

(2) See IRM 3.22.19.10.5 (2) for correction procedures.

3.22.19.10.7 (01-01-2015) Field 04-G - Date of Transfer, Line 11b(i)	<ul style="list-style-type: none"> (1) Field 04-G is an 8 - position field that may be present. (2) See IRM 3.22.19.9.11 for correction procedures.
3.22.19.10.8 (01-01-2015) Field 04-H - Maximum Term, Line 11b(ii)	<ul style="list-style-type: none"> (1) Field 04-H is a 40 - position field that may be present. (2) Valid characters are alpha (a-z) and numeric (0-9). (3) Correct coding and transcription errors. However, if no entry is present on return, blank the field.
3.22.19.10.9 (01-01-2015) Field 04-I - Yield to Maturity, Line 11b(iii)	<ul style="list-style-type: none"> (1) Field 04-I is a 12 - position field that may be present. (2) Valid characters are alpha (a-z) and numeric (0-9). (3) Correct coding and transcription errors. However, if no entry is present on the return, blank the field.
3.22.19.10.10 (01-01-2015) Field 04-J - Fair Market Value (FMV) of Obligation, Line 11b(iv)	<ul style="list-style-type: none"> (1) Field 04-J is a 12 - position field that may be present. (2) Valid characters are numeric (0-9) only. (3) Entry may be positive or negative and dollars only. (4) Correct coding and transcription errors. However, if no entry is present on the return, blank the field.
3.22.19.10.11 (01-01-2015) Field 04-K - Date of Transfer, Line 11b(i)	<ul style="list-style-type: none"> (1) Field 04-K is an 8 - position field that may be present. (2) See IRM 3.22.19.9.11 for correction procedures.
3.22.19.10.12 (01-01-2015) Field 04-L - Maximum Term, Line 11b(ii)	<ul style="list-style-type: none"> (1) Field 04-L is a 40 - position field that may be present. (2) Valid characters are alpha (a-z) and numeric (0-9). (3) Correct coding and transcription errors. However, if no entry is present, leave it blank.
3.22.19.10.13 (01-01-2015) Field 04-M - Yield to Maturity, Line 11b(iii)	<ul style="list-style-type: none"> (1) Field 04-M is a 12 - position field that may be present. (2) Valid characters are alpha (a-z) and numeric (0-9). (3) Correct coding and transcription errors. However, if no entry is present, leave it blank.
3.22.19.10.14 (01-01-2015) Field 04-N - Fair Market Value (FMV) of Obligation, Line 11b(iv)	<ul style="list-style-type: none"> (1) Field 04-N is a 12 - position field that may be present. (2) Valid characters are numeric (0-9) only. (3) Entry may be positive or negative and dollars only. (4) Correct coding and transcription errors. However, if no entry is present, leave it blank.

- 3.22.19.10.15
(01-01-2015)
Field 04-O - Date of Transfer, Line 11b(i)
- (1) Field 04-O is an 8 - position field that may be present.
 - (2) See IRM 3.22.19.9.11 (6) for correction procedures.
- 3.22.19.10.16
(01-01-2015)
Field 04-P - Maximum Term, Line 11b(ii)
- (1) Field 04-P is 40 - position field that may be present.
 - (2) Valid characters are alpha (a-z) and numeric (0-9).
 - (3) Correct coding and transcription errors. However, if no entry is present, leave it blank.
- 3.22.19.10.17
(01-01-2015)
Field 04-Q - Yield to Maturity, Line 11b(iii)
- (1) Field 04-Q is a 12 - position field that may be present.
 - (2) Valid characters are alpha (a-z) and numeric (0-9).
 - (3) Correct coding and transcription errors. However, if no entry is present, leave it blank.
- 3.22.19.10.18
(01-01-2015)
Field 04-R - Fair Market Value (FMV) of Obligation, Line 11b(iv)
- (1) Field 04-R is 12 - position field that may be present.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Entry may be positive or negative and **dollars only**.
 - (4) Correct coding and transcription errors. However, if no entry is present, leave it blank.
- 3.22.19.10.19
(01-01-2015)
Field 04-S - More Than Three Obligations of a Related Trust Indicator
- (1) Field 04-S is a one - position field that must be present if there are more than three entries reported on Schedule A (Line 11b(i)) or an attachment.
 - (2) Valid characters are “1” and blank.
- | If | Then |
|--|--------------------------|
| Three or fewer entries on Line 11b(1) or on an attachment | Leave Field 04-S blank. |
| More than three entries on Line 11b(1) or on an attachment | Enter “1” in Field 04-S. |
- 3.22.19.10.20
(01-01-2015)
Field 04-T - “Yes - No” Checkbox: Extend Assessment, Line 12
- (1) Field 04-T is a one - position field that may be present.
 - (2) See IRM 3.22.19.8.10 (2) for correction procedures.
- 3.22.19.11
(07-24-2017)
Section 05 - Form 3520
- (1) Section 05 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
05-A	1	Yes - No Checkbox	Line 13
05-B	8	Date of Transfer	Line 13(a)1
05-C	40	Description of Property Transferred	Line 13(b)1
05-D	12	FMV: Property Transferred	Line 13(c)1
05-E	12	U.S. Adjusted Basis	Line 13(d)1
05-F	12	Gain at Transfer	Line 13(e)1
05-G	12	Excess: 13(c)1 Minus 13(d)1 Minus 13(e)1	Line 13(f)1
05-H	40	Description of Property	Line 13(g)1
05-I	12	FMV: Property Received	Line 13 (h)1
05-J	12	Excess: 13(c)1 Minus 13(h)1	Line 13(i)1
05-K	8	Date of Transfer	Line 13(a)2
05-L	40	Description of Property Transferred	Line 13(b)2
05-M	12	FMV: Property Transferred	Line 13(c)2
05-N	12	U.S. Adjusted Basis	Line 13(d)2
05-O	12	Gain at Transfer	Line 13(e)2
05-P	12	Excess: 13(c)2 Minus 13((d)2 Minus 13(e)2	Line 13(f)2
05-Q	40	Description of Property	Line 13(g)2
05-R	12	FMV: Property Received	Line 13(h)2

Alpha Designator	Field Length	Title	Location on Return
05-S	12	Excess: 13(c)2 Minus 13(h)2	Line 13(i)2
05-T	1	Indicator: More Than 2 Entries	Right margin, Line 13(i)3
05-U	12	Total Excess: (c) Minus (d) Minus (e)	Line 13(f)4
05-V	12	Total Verified	
05-W	12	Total Excess: (c) Minus (h)	Line 13(i)4
05-X	12	Total Verified	

- (2) Entries are required in Schedule B if:
 - a. Field 01-K has an entry of "1" indicating there is a direct or indirect transfer of money or property during the year, or
 - b. Field 04-E or Field 04-F has an entry of "2" indicating "No" response.
- (3) Only the first two lines of data and any totals on Schedule B are transcribed; therefore, only the information on the first two data lines and the total lines require correction.
- (4) **If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. Use Action Code 3.**
- (5) If the taxpayer does not reply:
 - a. **Enter CCC "3" in Field 01-G.**
 - b. **Delete the entries in Section 05.**
 - c. Use Action Code "4".

3.22.19.11.1
(01-01-2015)

**Field 05-A - "Yes - No"
Checkbox: Transfer Less
Than Fair Market Value
(FMV), Line 13**

- (1) If Field 05-A has an entry of "1" then there must be an entry in Fields 05-B through 05-U. However, the taxpayer may only have one row entry. See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
- (2) See IRM 3.22.19.8.10 (2) for correction procedures.

3.22.19.11.2
(01-01-2015)

**Field 05-B - Date of
Transfer, Line 13,
column (a)**

- (1) Field 05-B is an 8 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.

- 3.22.19.11.3
(01-01-2015)
Field 05-C - Description of Property, Line 13, column (b)
- (1) Field 05-C is a 40 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Enter up to forty (40) characters of the data the filer provides on the return or on an attachment.
- 3.22.19.11.4
(01-01-2015)
Field 05-D - Fair Market Value (FMV) of Property Transferred, Line 13, column (c)
- (1) Field 05-D is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Entry may be positive or negative and dollars only.
- 3.22.19.11.5
(01-01-2015)
Field 05-E - U.S. Adjusted Basis of Property Transferred, Line 13, column (d)
- (1) Field 05-E is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Entry may be positive or negative and dollars only.
- 3.22.19.11.6
(01-01-2015)
Field 05-F - Gain Recognized at Time of Transfer, Line 13, column (e)
- (1) Field 05-F is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Entry may be positive or negative and dollars only.
- 3.22.19.11.7
(01-01-2015)
Field 05-G - Excess Gain, Line 13, column (f)
- (1) Field 05-G is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Entry may be positive or negative and dollars only.
- 3.22.19.11.8
(01-01-2015)
Field 05-H - Description of Property Received, Line 13, column (g)
- (1) Field 05-H is a 40 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) See IRM 3.22.19.11.3 for correction procedures.
- 3.22.19.11.9
(01-01-2015)
Field 05-I - Fair Market Value (FMV) of Property Received, Line 13, column (h)
- (1) Field 05-I is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 - (2) Valid characters are numeric (0-9) only.
 - (3) Entry may be positive or negative and dollars only.

- | | |
|--|---|
| 3.22.19.11.10
(01-01-2015)
Field 05-J - Excess Fair
 Market Value (FMV) of
 Transfers Over Receipts,
 Line 13, column (i) | (1) Field 05-J is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
(2) Valid characters are numeric (0-9) only.
(3) Entry may be positive or negative and dollars only. |
| 3.22.19.11.11
(01-01-2015)
Field 05-K - Date of
 Transfer, Line 13,
 column (a) | (1) Field 05-K is an 8 - position field that may be present. See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
(2) See IRM 3.22.19.9.11 (6) for correction procedures. |
| 3.22.19.11.12
(01-01-2015)
Field 05-L - Description
 of Property Transferred,
 Line 13, column (b) | (1) Field 05-L is a 40 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction. |
| 3.22.19.11.13
(01-01-2015)
Field 05-M - Fair Market
 Value (FMV) of Property
 Transferred, Line 13,
 column (c) | (1) Field 05-M is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
(2) Valid characters are numeric (0-9) only.
(3) Entry may be positive or negative and dollars only. |
| 3.22.19.11.14
(01-01-2015)
Field 05-N - U.S.
 Adjusted Basis of
 Property Transferred,
 Line 13, column (d) | (1) Field 05-N is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
(2) Valid characters are numeric (0-9) only.
(3) Entry may be positive or negative and dollars only. |
| 3.22.19.11.15
(01-01-2015)
Field 05-O - Gain
 Recognized at Time of
 Transfer, Line 13,
 column (e) | (1) Field 05-O is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
(2) Valid characters are numeric (0-9) only.
(3) Entry may be positive or negative and dollars only. |
| 3.22.19.11.16
(01-01-2015)
Field 05-P - Excess
 Gain, Line 13, column (f) | (1) Field 05-P is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
(2) Valid characters are numeric (0-9) only.
(3) Entry may be positive or negative and dollars only. |

3.22.19.11.17 (01-01-2015)
Field 05-Q - Description of Property Received, Line 13, column (g)

(1) Field 05-Q is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.

3.22.19.11.18 (01-01-2015)
Field 05-R - Fair Market Value (FMV) of Property Received, Line 13, column (h)

(1) Valid characters are numeric (0-9) only.
 (2) Entry may be positive or negative and dollars only.
 (3) See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.

3.22.19.11.19 (01-01-2015)
Field 05-S - Excess Fair Market Value (FMV) of Transfers Over Receipts, Line 13, column (i)

(1) Valid characters are numeric (0-9) only.
 (2) Entry may be positive or negative and dollars only.
 (3) See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.

3.22.19.11.20 (09-18-2017)
Field 05-T - More Than Two Gratuitous Transfers Indicator

(1) Field 05-T is a one - position field that must be present if there are more than two entries reported on Schedule B, Line 13(a) through (i), or an attachment.
 (2) Valid characters are "1" and blank.

If	Then
Two or fewer entries on Line 13 or on an attachment,	Leave Field 05-T blank, or remove erroneous entry in Filed 05-T.
More than two entries on Line 13 or on an attachment,	Enter "1" in Field 05-T.

3.22.19.11.21 (01-01-2015)
Field 05-U - Total Excess Gain, Line 13, Totals (f)

(1) Field 05-U is a 12 - position field that must be present if Field 05-A has an entry of "1". See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
 (2) Valid characters are numeric (0-9) only.
 (3) Entry may be positive or negative and dollars only.
 (4) Compute the total of column (f) by combining the entries present in the first two lines of column (f).

3.22.19.11.22 (01-01-2015)
Field 05-V - Total Excess Gain Verified

(1) Field 05-V is a 12 - position field that will be present if there is an entry in Field 05-U and Field 05-T is blank.
 (2) Math errors are identified by underprinting the taxpayers Field 05-U entry.
 (3) Field 05-U is underprinted with the program-generated Total Excess Gain

#

- (4) Compare the entries in Fields 05-G and 05-P with the filer’s figures on the return and correct any transcription errors.
- (5) If transcription is correct and Field 05-U is out of tolerance,

a. Recompute the taxpayer figure and enter the correct amount in Field 05-V. Move the underprinted amount to Field 05-U.

b. Enter Action Code “6”. See Figure 3.22.19-9.

Section 675

Charitable Transfers (Sec. 675)

13

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?

☒ Yes

☐ No

1

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)
5-24-24	Car	15,000	10,000	2,500	2,500			
7-18-24	House	75,000	50,000	5,000	20,000			
8-03-24	Boat	5,000	1,000	500	3,500			
Totals					\$26,000			\$

1

14

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 2 years, attach only relevant updates.

6

05

A1+ B20240524+ CCAR +

D 15000+ E 10000+ F 2500+ *G 2500+

H + I + J +

K20240718+ LHOUSE +

M 75000+ N 50000+ O 5000+ *P 20000+

Q + R + S + T1+

*U 26000+ V 26000+ W

22500+

Figure 3.22.19-9 Field 05-U underprint

- 3.22.19.11.23 (01-01-2015)
Field 05-W - Total Excess Fair Market Value (FMV) Transfers Over Receipts, Line 13, Totals (i)
- (1) Field 05-W is a 12 - position field that must be present if Field 05-A has an entry of “1”. See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
- (2) Valid characters are numeric (0-9) only.
- (3) Entry may be positive or negative and dollars only.
- (4) Compute the total of column (i) by combining the entries present in the first two lines of column (i).

3.22.19.11.24
(01-01-2015)

**Field 05-X - Total Excess
Transfers Over Receipts
Verified**

- (1) Field 05-X is a 12 - position field that will be present if there is an entry in Field 05-W and Field 05-T is blank. See IRM 3.22.19.11 paragraphs (2), (3), (4) and (5) for more processing direction.
- (2) Math errors are identified by underprinting the taxpayers Field 05-W entry.
- (3) Field 05-W is underprinted with the program-generated Total Excess Transfers

#

Note: Field 05-X will not be present if Field 05-T has an entry of "1".

- (4) Compare the entries in Fields 05-J and 05-S with the filers figures on the return and correct any transcription errors.
- (5) If transcription is correct and Field 05-W is out of tolerance,
 - a. Recompute the taxpayer figure and enter the correct amount in Field 05-X. Move the underprinted amount to Field 05-W.
 - b. Enter Action Code "6".

3.22.19.12
(01-01-2015)

Section 06- Form 3520

- (1) Section 06 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
06-A	1	YES - NO Checkbox: Sale Document Copy	Line 14a
06-B	4	Year Previously Attached Sale Document Copy	Line 14a
06-C	1	YES - NO Checkbox: Loan Document Copy	Line 14b
06-D	4	Year Previously Attached: Loan Document Copy	Line 14b
06-E	1	YES - NO Checkbox: Change Documents	Line 14c
06-F	4	Year Previously Attached: Change Documents	Line 14c

3.22.19.12.1
(07-24-2017)

Field 06-A - "Yes - No"
Checkbox: Sale
Document Attached,
Line 14a

- (1) Field 06-A is a one - position field that must be present if Field 05-A has an entry of "1".
- (2) Valid characters are:
 - "1" means "Yes"
 - "2" means "No"
 - "3" means "Previously Attached"
 - "Blank" means no entry
- (3) **Error Condition:**
 - Field 05-A is a "2" or blank and an entry is present in Fields 06-A through 06-F.
 - Field 06-A is not 1, 2, 3, or blank.
 - An entry appears in Field 06-B, and Field 06-A is not a 1.
- (4) **Correction Procedure:**
If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. Use Action Code "3".
- (5) If the taxpayer does not reply:
 1. Enter CCC "3" in Field 01-G.
 2. Delete the entries in Section 06.
 3. Use Action Code 4.

3.22.19.12.2
(07-24-2017)

Field 06-B - Year
Attached, Line 14a

- (1) Field 06-B is a 4 - position field that must be present.
- (2) Valid characters are numeric (0-9) only in YYYY format.
- (3) If the filer checked the **"Attached Previously"** checkbox, then the year the document is previously attached must be completed. Enter the year in "YYYY" format in Field 06-B.
- (4) **Error Condition:**
 - Field 06-A has an entry of "2 or 3" and an entry is present in Field 06-B.
 - Field 06-B is not in YYYY format.
 - An entry appears in Field 06-B, and Field 06-A is not a 1.
- (5) **Correction Procedure:** If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. Use Action Code "3".
- (6) If the taxpayer does not reply:
 1. Enter CCC "3" in Field 01-G.
 2. Delete the entries in Section 06.
 3. Use Action Code 4 or 7.

3.22.19.12.3
(01-01-2015)

Field 06-C - "Yes - No"
Checkbox: Loan
Document Attached,
Line 14b

- (1) Field 06-C is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.

- 3.22.19.12.4
(01-01-2015)
**Field 06-D - Year
Attached, Line 14b**
- (1) Field 06-D is a 4 - position field that must be present if Field 06-C has an entry of "3".
 - (2) Valid characters are numeric (0-9) only in YYYY format.
 - (3) See IRM 3.22.19.12.2 (5) for correction procedures.
- 3.22.19.12.5
(01-01-2015)
**Field 06-E - "Yes - No"
Checkbox: Variances to
Original Document(s),
Line 14c**
- (1) Field 06-E is a one - position field that may be present.
 - (2) See IRM 3.22.19.12.1 (4) for correction procedures.
- 3.22.19.12.6
(01-01-2015)
**Field 06-F - Year
Attached, Line 14c**
- (1) Field 06-F is a 4 - position field that must be present if Field 06-E has an entry of "3".
 - (2) Valid characters are numeric (0-9) only in YYYY format.
 - (3) See IRM 3.22.19.12.2 (5) for correction procedures.
- 3.22.19.13
(07-24-2017)
Section 07 - Form 3520
- (1) Section 07 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
07-A	40	Name of Beneficiary	Line 15(a)1
07-B	35	Street Address	Line 15(b)1
07-C	22	City	Line 15(b)1
07-D	2	State	Line 15(b)1
07-E	12	ZIP Code	Line 15(b)1
07-F	2	Country Code	Line 15(b)1
07-G	1	YES - NO Checkbox: U.S. Beneficiary	Line 15(c)1
07-H	1	TIN Type	Line 15(d)1, edited after the TIN.
07-I	9	TIN	Line 15(d)1
07-J	40	Name of Beneficiary	Line 15(a)2
07-K	35	Street Address	Line 15(b)2
07-L	22	City	Line 15(b)2
07-M	2	State	Line 15(b)2
07-N	12	ZIP Code	Line 15(b)2
07-O	2	Country Code	Line 15(b)2
07-P	1	YES - NO Checkbox U.S. Beneficiary	Line 15(c)2
07-Q	1	TIN Type	Line 15(d)2, edited after the TIN
07-R	9	TIN	Line 15(d)2
07-S	40	Name of Beneficiary	Line 15(a)3
07-T	35	Street Address	Line 15(b)3
07-U	22	City	Line 15(b)3
07-V	2	State	Line 15(b)3
07-W	12	ZIP Code	Line 15(b)3
07-X	2	Country Code	Line 15(b)3

Alpha Designator	Field Length	Title	Location on Return
07-Y	1	YES - NO Checkbox: U.S. Beneficiary	Line 15(c)3
07-Z	1	TIN Type	Line 15(d)3, edited after the TIN
07-AA	9	TIN	Line 15(d)3
07-BB	1	Indicator: More Than 3 Entries	Margin, right of 15(d)4

- (2) Section 07 represents the filer's entries to Line 15, columns (a) through (d) about the trust's beneficiaries.
- (3) Fields 07-A through 07-BB must be completed only if the entry in Field 02-I is "2" or Field 02-J through 02-Q are not present.
- (4) If present, enter the information for the first three (3) beneficiaries provided by the filer.
- (5) **Correction Procedure:** If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. Use Action Code "3".
- (6) If the taxpayer does not reply:
 1. Enter CCC "3" in Field 01-G.
 2. Delete the entries in Section 07.
 3. Use Action Code "4".

3.22.19.13.1
(01-01-2015)

Field 07-A - Name of Beneficiary, Line 15, column (a)

- (1) Field 07-A is a 40 - position field that may be present.
- (2) Valid characters are alpha (a-z), numeric (0-9), ampersand (&), hyphen (-) and blank.
- (3) Correct an invalid or incomplete entry.
- (4) In some instances, the filer will show a "class" of beneficiary (e.g., grandchildren) rather than a name of a beneficiary. Enter the information provided by the filer in column (a).

3.22.19.13.2
(01-01-2015)

Field 07-B - Street Address, Line 15, column (b)

- (1) Field 07-B is a 35 - position field that may be present.

3.22.19.13.3
(01-01-2015)

Field 07-C - City, Line 15, column (b)

- (1) Field 07-C is a 22 - position field that may be present.

- 3.22.19.13.4
(01-01-2015)
Field 07-D - State/Province, Line 15, column (b)
- (1) Field 07-D is a two - position field that may be present.
- 3.22.19.13.5
(01-01-2015)
Field 07-E - ZIP Code, Line 15, column (b)
- (1) Field 07-E is a 12 - position field that may be present.
- 3.22.19.13.6
(01-01-2015)
Field 07-F - Country Code, Line 15, column (b)
- (1) Field 07-F is a two - position field that may be present.
- (2) Always use the Country Code “**CA**” for Canada in Section 02 through 20.
- 3.22.19.13.7
(01-01-2015)
Field 07-G - “Yes - No” Checkbox: U.S. Beneficiary, Line 15, column (c)
- (1) Field 07-G is a one - position field that may be present.
- (2) Valid characters are **1**, **2** and blank.
- “**1**” means “Yes”
 - “**2**” means “No”
 - “**Blank**” means no entry
- 3.22.19.13.8
(02-10-2023)
Field 07-H - Taxpayer Identification Number (TIN) Type, Line 15, column (d)
- (1) Field 07-H is a one - position field. Valid entries are “0” (zero) and “blank”.
- (2) If Field 07-I is an SSN or ITIN enter a **0** (zero) in Field 07-H.
- (3) **Blank** Field 07-H if Field 07-I is an EIN or blank.
- 3.22.19.13.9
(01-01-2015)
Field 07-I - Taxpayer Identification Number (TIN), Line 15, column (d)
- (1) Field 07-I is a 9 - position field that may be present.
- 3.22.19.13.10
(01-01-2015)
Field 07-J - Name of Beneficiary, Line 15, column (a)
- (1) Field 07-J is a 40 - position field that may be present.
- 3.22.19.13.11
(01-01-2015)
Field 07-K - Street Address, Line 15, column (b)
- (1) Field 07-K is a 35 - position field that may be present.

- 3.22.19.13.12 (1) Field 07-L is a 22 - position field that may be present.
(01-01-2015)
Field 07-L - City, Line 15, column (b)
- 3.22.19.13.13 (1) Field 07-M is a two - position field that may be present.
(01-01-2015)
Field 07-M - State/Province, Line 15, column (b)
- 3.22.19.13.14 (1) Field 07-N is a 12 - position field that may be present.
(01-01-2015)
Field 07-N - ZIP Code, Line 15, column (b)
- 3.22.19.13.15 (1) Field 07-O is a two - position field that may be present.
(01-01-2015)
Field 07-O - Country Code, Line 15, column (b) (2) Always use the Country Code “**CA**” for Canada in Section 02 through 20.
- 3.22.19.13.16 (1) Field 07-P is a one - position field that may be present.
(01-01-2015)
Field 07-P - Yes - No Checkbox: U.S. Beneficiary, Line 15, column (c)
- 3.22.19.13.17 (1) Field 07-Q is a one - position field. Valid entries are “0” (zero) and “Blank”.
(02-10-2023)
Field 07-Q - Taxpayer Identification Number (TIN) Type, Line 15, column (d) (2) If Field 07-R is an EIN or ITIN enter a “0” (zero) in Field 07-Q.
(3) **Blank** Field 07-Q if Field 07-R is an EIN or blank.
- 3.22.19.13.18 (1) Field 07-R is a 9 - position field that may be present.
(01-01-2015)
Field 07-R -Taxpayer Identification Number (TIN), Line 15, column (d)
- 3.22.19.13.19 (1) Field 07-S is a 40 - position field that may be present.
(01-01-2015)
Field 07-S - Name of Beneficiary, Line 15, column (a)

- 3.22.19.13.20
(01-01-2015)
Field 07-T - Street Address, Line 15, column (b)
- (1) Field 07-T is a 35 - position field that may be present.
- 3.22.19.13.21
(01-01-2015)
Field 07-U - City, Line 15, column (b)
- (1) Field 07-U is a 22 - position field that may be present.
- 3.22.19.13.22
(01-01-2015)
Field 07-V - State/Province, Line 15, column (b)
- (1) Field 07-V is a two - position field that may be present.
- 3.22.19.13.23
(01-01-2015)
Field 07-W - ZIP Code, Line 15, column (b)
- (1) Field 07-W is a 12 - position field that may be present.
- 3.22.19.13.24
(01-01-2015)
Field 07-X - Country Code, Line 15, column (b)
- (1) Field 07-X is a two - position field that may be present.
(2) Always use the Country Code “**CA**” for Canada in Section 02 through 20.
- 3.22.19.13.25
(01-01-2015)
Field 07-Y - “Yes - No” Checkbox: U.S. Beneficiary, Line 15, column (c)
- (1) Field 07-Y is a one - position field that may be present.
- 3.22.19.13.26
(02-10-2023)
Field 07-Z - Taxpayer Identification Number (TIN) Type, Line 15, column (d)
- (1) Field 07-Z is a one - position field. Valid entries are “0” (zero) and “Blank”.
(2) If Field 07-AA is an SSN or ITIN enter a “0” (zero) in Field 07-Z.
(3) **Blank** Field 07-Z if Field 07-AA is an EIN or blank.
- 3.22.19.13.27
(01-01-2015)
Field 07-AA - Taxpayer Identification Number (TIN), Line 15, column (d)
- (1) Field 07-AA is a 9 - position field that may be present.

3.22.19.13.28
(01-01-2015)

**Field 07-BB - More Than
Three Beneficiaries
Indicator**

- (1) Field 07-BB is a one - position field that must have an entry if there is information for more than three beneficiaries on Line 15, columns (a) through (d). See IRM 3.22.19.13 for further instructions.
- (2) Valid characters are "1" and blank.

If	Then
Three or fewer entries on Line 15 or on an attachment,	Leave Field 07-BB blank.
More than three entries on Line 15 or on an attachment,	Enter "1" in Field 07-BB.

3.22.19.14
(07-24-2017)

Section 08 - Form 3520

- (1) Section 08 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
08-A	40	Name of Trustee	Line 16(a)1
08-B	35	Street Address	Line 16(b)1
08-C	22	City	Line 16(b)1
08-D	2	State	Line 16(b)1
08-E	12	ZIP Code	Line 16(b)1
08-F	2	Country Code	Line 16(b)1
08-G	1	TIN Type	Line 16(c)1, edited after the TIN
08-H	9	TIN	Line 16(c)1
08-I	1	Indicator: More Than One Entry	Margin, right of 16(c)2
08-J	40	Name- Person With Trust Powers	Line 17(a)1
08-K	35	Street Address	Line 17(b)1
08-L	22	City	Line 17(b)1
08-M	2	State	Line 17(b)1
08-N	12	ZIP Code	Line 17(b)1
08-O	2	Country Code	Line 17(b)1
08-P	40	Description of Powers	Line 17(c)1
08-Q	1	TIN Type	Line 17(d)1, edited after the TIN
08-R	9	TIN	Line 17(d)1
08-S	1	Indicator - More Than One Entry	Margin, right of Line 17(d)2
08-T	1	“YES / NO / PREV” Checkbox: Summary	Line 18a
08-U	1	“YES / NO / PREV” Checkbox Trust Instrument	Line 18b

Alpha Designator	Field Length	Title	Location on Return
08-V	1	"YES / NO / PREV" Checkbox Memoranda	Line 18c
08-W	1	"YES / NO / PREV" Checkbox Variances	Line 18d
08-X	1	"YES / NO / PREV" Checkbox Financial State- ments	Line 18e
08-Y	1	"YES / NO / PREV" Checkbox: Other Trust Documents	Line 18f

- (2) Section 08 represents the filers entries on Lines 16, 17 and 18.
- (3) **Correction Procedure:** If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. Use Action Code "3".
- (4) If the taxpayer does not reply:
1. Enter CCC "3" in Field 01-G.
 2. Delete the entries in Section 08.
 3. Use Action Code 4 or 7.

3.22.19.14.1
(01-01-2015)

**Field 08-A - Name of
Trustee, Line 16, column
(a)**

- (1) Field 08-A is a 40 - position field that may be present.

3.22.19.14.2
(01-01-2015)

**Field 08-B - Address of
Trustee, Line 16, column
(b)**

- (1) Field 08-B is a 35 - position field that may be present.

3.22.19.14.3
(01-01-2015)

**Field 08-C - City, Line
16, column (b)**

- (1) Field 08-C is a 22 - position field that may be present.

3.22.19.14.4
(01-01-2015)

Field 08-D - State, Line 16, column (b)

- (1) Field 08-D is a two - position field that may be present.

3.22.19.14.5
(01-01-2015)

Field 08-E - ZIP Code, Line 16, column (b)

- (1) Field 08-E is a 12 - position field that may be present.

3.22.19.14.6
(01-01-2015)

Field 08-F - Country Code, Line 16, column (b)

- (1) Field 08-F is a two - position field that may be present.
(2) Always use the Country Code **“CA”** for Canada in Section 02 through 20.

3.22.19.14.7
(02-10-2023)

Field 08-G - Taxpayer Identification Number (TIN) Type, Line 16, column (d)

- (1) Field 08-G is a one - position field. Valid entries are “0” and “Blank”.
(2) If Field 08-H is an SSN or ITIN enter a “0” (zero) in Field 08-G.
(3) “Blank” Field 01-G if Field 08-H is an EIN or blank.

3.22.19.14.8
(01-01-2015)

Field 08-H - Taxpayer Identification Number (TIN), Line 16, column (d)

- (1) Field 08-H is a 9 - position field that may be present.

3.22.19.14.9
(01-01-2015)

Field 08-I - More Than One Trustee Indicator

- (1) Field 08-I is a one - position field that must be present if there is more than one entry on Line 16 (Fields 08-A through 08-H) or on an attachment.
(2) Valid characters are **“1”** and **blank**.
(3) See (3) for more instructions.

If	Then
Only one entry on Line 16 or on an attachment,	Leave Field 08-I blank.
More than one entry on Line 16 or on an attachment,	Enter “1” in Field 08-I.

3.22.19.14.10
(01-01-2015)

Field 08-J - Name of Other Person With Trust Powers, Line 17, column (a)

- (1) Field 08-J is a 40 - position field that may be present.

- 3.22.19.14.11 (1) Field 08-K is a 35 - position field that may be present.
(01-01-2015)
Field 08-K - Address of Other Person With Trust Powers, Line 17, column (b)
- 3.22.19.14.12 (1) Field 08-L is a 22 - position field that may be present.
(01-01-2015)
Field 08-L - City, Line 17, column (b)
- 3.22.19.14.13 (1) Field 08-M is a two - position field that may be present.
(01-01-2015)
Field 08-M - State, Line 17, column (b)
- 3.22.19.14.14 (1) Field 08-N is a 12 - position field that may be present.
(01-01-2015)
Field 08-N - ZIP Code, Line 17, column (b)
- 3.22.19.14.15 (1) Field 08-O is a two - position field that may be present.
(01-01-2015)
Field 08-O - Country Code, Line 17, column (b)
(2) Always use the Country Code “**CA**” for Canada in Section 02 through 20.
- 3.22.19.14.16 (1) Field 08-P is a 40 - position field that may be present.
(01-01-2015)
Field 08-P - Description of Powers, Line 17, column (c)
- 3.22.19.14.17 (1) Field 08-Q is a one - position field. Valid entries are **0** (zero) and **Blank**.
(02-10-2023)
Field 08-Q - Taxpayer Identification Number (TIN) Type, Line 17, column (d)
(2) If Field 08-R is an SSN or ITIN enter a **0** (zero) in Field 08-Q.
(3) **Blank** Field 01-Q if Field 08-R is an EIN or blank.
- 3.22.19.14.18 (1) Field 08-R is a 9 - position field that may be present.
(01-01-2015)
Field 08-R - Taxpayer Identification Number (TIN), Line 17, column (d)

3.22.19.14.19
(11-09-2017)

**Field 08-S - More Than
One Other Persons With
Trust Powers Indicator**

- (1) Field 08-S is a one - position field that must be present if there is more than one entry reported on Line 17 or on an attachment.
- (2) Valid characters are “1” and **blank**.
- (3) See IRM 3.22.19.14 for more instructions.

If	Then
Only one entry on Line 17 or on an attachment,	Leave Field 08-S blank.
More than one entry on Line 17 or on an attachment,	Enter “1” in Field 08-S.

3.22.19.14.20
(01-01-2015)

**Field 08-T - Checkbox:
Summary of Trust
Agreements and
Understandings, Line
18a**

- (1) Field 08-T is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.14.21
(01-01-2015)

**Field 08-U - Checkbox:
Trust Instrument
Submitted, Line 18b**

- (1) Field 08-U is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.14.22
(01-01-2015)

**Field 08-V - Checkbox:
Memoranda or Letters of
Wishes Submitted, Line
18c**

- (1) Field 08-V is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.14.23
(01-01-2015)

**Field 08-W - Checkbox:
Variances to Original
Trust Documents, Line
18d**

- (1) Field 08-W is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.14.24
(01-01-2015)

**Field 08-X - Checkbox:
Trust Financial
Statements, Line 18e**

- (1) Field 08-X is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.14.25
(01-01-2015)

Field 08-Y - Checkbox:
Other Trust Documents,
Line 18f

- (1) Field 08-Y is a one - position field that may be present.
(2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.15
(01-01-2021)

Section 11- Form 3520

- (1) Section 11 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
11-A	1	YES - NO Checkbox: Qualified Obligation	Line 19
11-B	8	Date	Line 19(a)1
11-C	4	Tax Year First Reported	Line 19(b)1
11-D	12	Principal Payments During Year	Line 19(c)1
11-E	12	Interest Payments During Year	Line 19(d)1
11-F	1	YES - NO Checkbox: Still Qualified Obligation	Line 19(f)1
11-G	8	Date	Line 19(a)2
11-H	4	Tax Year First Reported	Line 19(b)2
11-I	12	Principal Payments During Year	Line 19(c)2
11-J	12	Interest Payments During Year	Line 19(d)2
11-K	1	YES - NO Checkbox: Still Qualified Obligation	Line 19(f)2
11-L	1	Indicator: More Than Two Obligations	Margin, edited to the right of Line 19(f)

- 3.22.19.15.1
(01-01-2015)
Field 11-A - "Yes - No"
Checkbox: Outstanding
Obligation of Related
Trust, Line 19
- (1) Field 11-A is a one - position field that may be present.
- 3.22.19.15.2
(01-01-2015)
Field 11-B - Date of
Original Obligation, Line
19, column (a)
- (1) Field 11-B is an 8 - position field that may be present.
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.
- 3.22.19.15.3
(01-01-2015)
Field 11-C - Year First
Reported, Line 19,
column (b)
- (1) Field 11-C is a 4 - position field that may be present.
- (2) Valid characters are numeric (0-9) only and in YYYY format.
- (3) Field is invalid if any of the following conditions are present:
- Less than 4 digits
 - Not in the proper YYYY format
 - It is a future year
- (4) Correct incomplete and invalid entries using information on return or on an attachment.
- (5) If information is not available, leave field blank.
- 3.22.19.15.4
(01-01-2015)
Field 11-D - Principal
Payments Made During
Tax Year, Line 19,
column (c)
- (1) Field 11-D is a 12 - position field that may be present.
- 3.22.19.15.5
(01-01-2015)
Field 11-E - Interest
Payments Made During
Tax Year, Line 19,
column (d)
- (1) Field 11-E is a 12 - position field that may be present.
- 3.22.19.15.6
(01-01-2021)
Field 11-F - "Yes - No"
Checkbox: Obligation a
Qualified Obligation,
Line 19, column (f)
- (1) Field 11-F is a one - position field that may be present.
- (2) See IRM 3.22.19.12.1 (4) for correction procedures.
- 3.22.19.15.7
(01-01-2015)
Field 11-G - Date of
Original Obligation, Line
19, column (a)
- (1) Field 11-G is an 8 - position field that may be present.
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.15.8 (1) Field 11-H is a 4 - position field that may be present.

(01-01-2015)

**Field 11-H - Tax Year
First Reported, Line 19,
column (b)**

3.22.19.15.9 (1) Field 11-I is a 12 - position field that may be present.

(01-01-2015)

**Field 11-I - Principal
Payments Made During
Tax Year, Line 19,
column (c)**

3.22.19.15.10 (1) Field 11-J is a 12 - position field that may be present.

(01-01-2015)

**Field 11-J - Interest
Payments Made During
Tax Year, Line 19,
column (d)**

3.22.19.15.11 (1) Field 11-K is a one - position field that may be present.

(01-01-2015)

**Field 11-K - "Yes - No"
Checkbox: Obligation a
Qualified Obligation,
Line 19, column (f)**

(2) See IRM 3.22.19.12.1 (4) for correction procedures.

3.22.19.15.12 (1) Field 11-L is a one - position field that must be present if there is more than one entry on Line 19 (Fields 11-A through 11-K) or on an attachment.

(01-01-2015)

**Field 11-L - More Than
One Qualified
Obligations Indicator**

(2) Valid characters are "1" and blank.

If	Then
Only one entry on Line 19 or on an attachment,	Leave Field 11-L blank.
More than one entry on Line 19 or on an attachment,	Enter "1" in Field 11-L.

3.22.19.16 (1) Section 12 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

(01-01-2015)

Section 12 - Form 3520

Alpha Designator	Field Length	Title	Location on Return
12-A	40	Name Other Foreign Trust Owners	Line 20(a)1
12-B	35	Street Address	Line 20(b)1
12-C	22	City	Line 20(b)1
12-D	2	State	Line 20(b)1
12-E	12	ZIP Code	Line 20(b)1
12-F	2	Country Code	Line 20(c)1
12-G	1	TIN Type	Line 20(d)1, edited after the TIN
12-H	9	TIN	Line 20(d)1
12-I	9	Relevant Code Section	Line 20(e)1
12-J	1	Indicator: More Than One Entry	Margin, right of Line 20(e)2
12-K	2	Country Code: Trust Created	Line 21(a)1
12-L	2	Country Code: Law Govern	Line 21(b)1
12-M	8	Date Trust Created	Line 21(c)1
12-N	1	YES - NO Checkbox: Copy of 3520-A	Line 22
12-O	12	Gross Value Your Portion of Foreign Trust	Line 23

3.22.19.16.1
(01-01-2015)

Field 12-A - Name of Other Foreign Trust Owners, Line 20, column (a)

- (1) Field 12-A is a 40 - position field that must be present if there is an entry of "1" in Field 01-L.

3.22.19.16.2 (1) Field 12-B is a 35 - position field that may be present.
(01-01-2015)

**Field 12-B - Street
Address of Other
Foreign Trust Owners,
Line 20, column (b)**

3.22.19.16.3 (1) Field 12-C is a 22 - position field that may be present.
(01-01-2015)

**Field 12-C - City of Other
Foreign Trust Owners,
Line 20, column (b)**

3.22.19.16.4 (1) Field 12-D is a two - position field that may be present.
(01-01-2015)

**Field 12-D - State of
Other Foreign Trust
Owners, Line 20, column
(b)**

3.22.19.16.5 (1) Field 12-E is a 12 - position field that may be present.
(01-01-2015)

**Field 12-E - ZIP Code of
Other Foreign Trust
Owners, Line 20, column
(b)**

3.22.19.16.6 (1) Field 12-F is a two - position field that may be present.
(01-01-2015)

**Field 12-F - Country of
Residence Country
Code, Line 20, column
(c)**

Caution: Always use the Country Code “CA” for Canada in Section 02 through 20.

3.22.19.16.7 (1) Field 12-G is a one - position field that must be present if an SSN or ITIN is
(01-01-2015) present in Field 12-H.

**Field 12-G - Taxpayer
Identification Number
(TIN) Type, Line 20,
column (d)**

3.22.19.16.8 (1) Field 12-H is a 9 - position field that may be present.
(01-01-2015)

**Field 12-H - Taxpayer
Identification Number
(TIN), Line 20, column
(d)**

3.22.19.16.9 (1) Field 12-I is a 9 - position field that may be present.
(07-24-2017)

**Field 12-I - Relevant
Code Section, Line 20,
column (e)** (2) Valid characters are alpha (a-z), numeric (0-9), period (.), parenthesis (),
hyphen (-) and blank.

- (3) If Field 03-L has an entry of “1”, then Field 12-I must be present. Use 3653C CAS to correspond for the missing information. Use Action Code “3”.

3.22.19.16.10
(01-01-2015)

Field 12-J - More Than One U.S. Owner of a Foreign Trust Indicator

- (1) Field 12-J is a one - position field that must be present if there is more than one entry shown on Line 20 (Fields 12-A through 12-I).
- (2) Valid characters are “1” and blank.

If	Then
Only one entry on Line 20 or on an attachment,	Leave Field 12-J blank.
More than one entry on Line 20 or on attachment,	Enter “1” in Field 12-J.

3.22.19.16.11
(01-01-2015)

Field 12-K - Country Code Where Foreign Trust Was Created, Line 21, column (a)

- (1) Field 12-K is a two - position field that may be present.
- Caution:** Always use the Country Code “CA” for Canada in Section 02 through 20.

3.22.19.16.12
(01-01-2015)

Field 12-L - Country Code Whose Law Governs the Foreign Trust, Line 21, column (b)

- (1) Field 12-L is a two - position field that may be present.
- Caution:** Always use the Country Code “CA” for Canada in Section 02 through 20.

3.22.19.16.13
(01-01-2015)

Field 12-M - Date Foreign Trust Created, Line 21, column (c)

- (1) Field 12-M is an 8 - position field that may be present.
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.16.14
(03-02-2023)

Field 12-N - “Yes - No” Checkbox: Copy of Trusts Filed Current Year 3520-A, Line 22

- (1) Field 12-N is a one - position field. Valid characters are “1”, “2”, or “3”.
- (2) If the filer marks the checkbox:

If	Then
Yes	Enter a one in Field 12-N.
No	Enter a two in Field 12-N.
Neither box is marked or both boxes marked	Enter a three in Field 12-N.

3.22.19.16.15
(01-01-2023)

**Field 12-O - Value of
Portion of Foreign Trust
You Own, Line 23**

- (1) Field 12-O is a 12 - position field that may be present.
(2) If the filer marks the checkbox:

If	Then
Line 23 says "none"	Enter a zero in Field 12-O.
Form 3520 is Final or Amended	Enter a zero in Field 12-O.
Line 23 is blank, N/A, or a dash	<ol style="list-style-type: none"> 1. If the Foreign Grantor Trust Owner Statement, page 3, of the Form 3520-A, is attached to the Form 3520, enter the line 9 amount into field 12-O. If multiple page 3 are attached, add the line 9 amounts together and enter into field 12-O. 2. If no Form 3520-A is attached or page 3, Foreign Grantor Trust Owner Statement, then correspond. Enter CCC "U" and mark Line 16 of the 3653C CAS.

- (3) Reject instructions:

If	Then
Taxpayer replies by sending in a Form 3520-A or substitute 3520-A	Enter the CRD and make a copy of the Form 3520-A. Leave the copy attached to the Form 3520 and send the other to be processed. Enter the Form 3520-A, page 3, line 9 amount into field 12-O. If multiple pages add the line 9 amounts together before entering into field 12-O.
Taxpayer replies but does not send in a Form 3520-A	Enter CCC "3" and enter a zero in field 12-O.
No reply	Enter CCC "3" and enter a zero in field 12-O.

3.22.19.17
(11-15-2016)

Section 13 - Form 3520

- (1) Section 13 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
13-A	8	Date of Distribution	Line 24(a)1
13-B	40	Description of Property Received	Line 24(b)1
13-C	12	FMV of Property Received	Line 24(c)1
13-D	40	Description of Property Transferred	Line 24(d)1
13-E	12	FMV Property Transferred	Line 24(e)1
13-F	12	Excess Property Received Over Property Transferred	Line 24(f)1
13-G	RESERVED	RESERVED	RESERVED
13-H	8	Date of Distribution	Line 24(a)2
13-I	40	Description of Property Received	Line 24(b)2
13-J	12	FMV of Property Transferred	Line 24(c)2
13-K	40	Description of Property Transferred	Line 24(d)2
13-L	12	FMV Property Transferred	Line 24(e)2
13-M	12	Excess Property Received Over Property Transferred	Line 24(f)2
13-N	RESERVED	RESERVED	RESERVED
13-O	8	Date of Distribution	Line 24(a)3

Alpha Designator	Field Length	Title	Location on Return
13-P	40	Description of Property Received	Line 24(b)3
13-Q	12	FMV of Property Received	Line 24(c)3
13-R	40	Description of Property Transferred	Line 24(d)3
13-S	12	FMV Property Transferred	Line 24(e)3
13-T	12	Excess Property Received Over Property Transferred	Line 24(f)3
13-U	RESERVED	RESERVED	RESERVED
13-V	1	Indicator: More Than Three Receipts	Margin, edited to the right of Line 24(g)3
13-W	12	Totals Excess Receipts Over Transfers	Line 24(f) Totals
13-X	12	Totals Excess Receipts Verified	
13-Y	RESERVED	RESERVED	RESERVED
13-Z	RESERVED	RESERVED	RESERVED

If Section 13 is missing (not complete), and there are entries in lines 25 through 53, then enter "2" in Field 01-M to bypass Section 13.

Note: Fields 13-G, 13-N, 13-U, 13-Y, and 13-Z are "Reserved" for use later. These fields will be auto-filled with "zeros". The error register will also contain these fields.

3.22.19.17.1
(01-01-2015)
Field 13-A - Date of Distribution, Line 24, column (a)¹

- (1) Field 13-A is an 8 - position field that may be present.
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.17.2 (1) Field 13-B is a 40 - position field that may be present.
(01-01-2015)

**Field 13-B - Description
of Property Received,
Line 24, column (b)1**

3.22.19.17.3 (1) Field 13-C is a 12 - position field that may be present.
(01-01-2015)

**Field 13-C - Fair Market
Value (FMV) of Property
Received, Line 24,
column (c)1**

3.22.19.17.4 (1) Field 13-D is a 40 - position field that may be present.
(01-01-2015)

**Field 13-D - Description
of Property Transferred,
Line 24, column (d)1** (2) See IRM 3.22.19.11.3 for correction procedures.

3.22.19.17.5 (1) Field 13-E is a 12 - position field that may be present.
(01-01-2015)

**Field 13-E - Fair Market
Value (FMV) of Property
Transferred, Line 24,
column (e)1**

3.22.19.17.6 (1) Field 13-F is a 12 - position field that may be present.
(01-01-2015)

**Field 13-F - Excess of
Receipts Over Transfers,
Line 24, column (f)1**

3.22.19.17.7 (1) Field 13-H is an 8 - position field that may be present.
(01-01-2015)

**Field 13-H - Date of
Distribution, Line 24,
column (a)2** (2) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.17.8 (1) Field 13-I is a 40 - position field that may be present.
(01-01-2015)

**Field 13-I - Description
of Property Received,
Line 24, column (b)2**

3.22.19.17.9 (1) Field 13-J is a 12 - position field that may be present.
(01-01-2015)

**Field 13-J - Fair Market
Value (FMV) of Property
Received, Line 24,
column (c)2**

3.22.19.17.10 (1) Field 13-K is a 40 - position field that may be present.
(01-01-2015)

**Field 13-K - Description
of Property Transferred,
Line 24, column (d)2**

3.22.19.17.11 (1) Field 13-L is a 12 - position field that may be present.
(01-01-2015)

**Field 13-L - Fair Market
Value (FMV) of Property
Transferred, Line 24,
column (e)2**

3.22.19.17.12 (1) Field 13-M is a 12 - position field that may be present.
(01-01-2015)

**Field 13-M - Excess of
Receipts Over Transfers,
Line 24, column (f)2**

3.22.19.17.13 (1) Field 13-O is an 8 - position field that may be present.
(01-01-2015)

**Field 13-O - Date of
Distribution, Line 24,
column (a)3** (2) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.17.14 (1) Field 13-P is a 40 - position field that may be present.
(01-01-2015)

**Field 13-P - Description
of Property Received,
Line 24, column (b)3**

3.22.19.17.15 (1) Field 13-Q is a 12 - position field that may be present.
(01-01-2015)

**Field 13-Q - Fair Market
Value (FMV) of Property
Received, Line 24,
column (c)3**

3.22.19.17.16 (1) Field 13-R is a 40 - position field that may be present.
(01-01-2015)

**Field 13-R - Description
of Property Transferred,
Line 24, column (d)3**

3.22.19.17.17 (1) Field 13-S is a 12 - position field that may be present.
(01-01-2015)

**Field 13-S - Fair Market
Value (FMV) of Property
Transferred, Line 24,
column (e)3**

3.22.19.17.18
(01-01-2015)
Field 13-T - Excess of Receipts Over Transfers, Line 24, column (f)3

(1) Field 13-T is a 12 - position field that may be present.

3.22.19.17.19
(01-01-2015)
Field 13-V - More Than Three Distributions Indicator

(1) Field 13-V is a one - position field that must be present if there are more than three entries on Line 24 (Fields 13-A through 13-U).

(2) Valid characters are “1” and blank.

If	Then
Three or fewer entries on Line 24 or on an attachment,	Leave Field 13-V blank.
More than three entries on Line 24 or on an attachment,	Enter “1” in Field 13-V.

3.22.19.17.20
(01-01-2015)
Field 13-W - Total Excess Receipts, Column (f)

(1) Field 13-W is a 12 - position field that is the total of the entries in column (f) and must be present if there are entries in Fields 13-F, 13-M and/or 13-T.

(2) Valid characters are numeric (0-9) only.

(3) Entry may be positive or negative and dollars only.

(4) The total of column (f) is either the total of the first three lines or the overall “**Total**” if more than three entries are present on the Line 24.

3.22.19.17.21
(01-01-2015)
Field 13-X - Total Excess Receipts Verified

(1) Field 13-X is a 12 - position field that will be present if there is an entry in Field 13-W and Fields 13-F, 13-M or 13-T are blank or incorrect.

(2) Math errors are identified by underprinting the taxpayers Field 13-W entry.

(3) Field 13-W is underprinted when the program-generated Total Excess Receipts #

(4) Compare the entries in Fields 13-F, 13-M and 13-T with the filer’s figures on the return and correct any transcription errors.

(5) If transcription is correct and Field 13-W is out of tolerance,

a. Recompute the taxpayer figure and enter the correct amount in Field 13-X.

b. Enter **Action Code “6”**. See Figure 3.22.19-10.

3520, Page 4

Instructions to a U.S. taxpayer filing Form 3520 for a foreign trust (see instructions).

Note: If you received an amount from a portion of a foreign trust of which you are treated as the owner, only complete lines 24 and 27.

24 Enter cash amounts or FMV of property received, directly or indirectly, during your current tax year, from the foreign trust (exclude loans and uncompensated use of trust property included on line 25).

(a) Date of distribution	(b) Description of property received	(c) FMV of property received (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)
01-26-2024	Amber's Kraft Bus	30,000.00		0	30,000.00
03-25-2024	Rose's Boat Bus	75,000.00		0	75,000.00
05-17-2024	Scarlet Glass Shop	50,000.00		0	50,000.00
09-06-2024	See attached list	124,000.00		0	124,000.00
Total					\$ 279,000.00 1

6 13 A20240126+ BAMBERS KRAFT BUS + C 30000+
 D + E + *F 30000+ G +
 H20240325+ IROSES BOAT BUS + J 75000+
 K + L + *M 75000+
 O20240517+ PSCARLET GLASS SHOP + Q 50000+
 R + S + *T 50000+ U +
 V1+ *W 279000+ X **279000** + Y + Z +
 155000+

Figure 3.22.19-10 Field 13-W underprint

3.22.19.18
 (01-01-2015)

Section 14 - Form 3520

(1) Section 14 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
14-A	1	YES - NO Checkbox Loan From Foreign Trust	Line 25
14-B	12	FMV Loan Proceeds	Line 25(a)1
14-C	8	Date Loan Transaction	Line 25(b)1
14-D	12	Maximum Term	Line 25(c)1
14-E	4	Interest Rate	Line 25(d)1
14-F	1	YES - NO Checkbox Qualified Obligation	Line 25(e)1
14-G	12	FMV	Line 25(f)1
14-H	12	Trust Distribution Amount	Line 25(g)1
14-I	12	FMV Loan Proceeds	Line 25(a)2
14-J	8	Date Loan Transaction	Line 25(b)2
14-K	12	Maximum Term	Line 25(c)2
14-L	4	Interest Rate	Line 25(d)2
14-M	1	YES - NO Checkbox Qualified Obligation	Line 25(e)2
14-N	12	FMV	Line 25(f)2
14-O	12	Trust Distribution Amount	Line 25(g)2
14-P	1	Indicator: More Than Two Entries	Margin, right of Line 25(g)3
14-Q	12	Total Trust Distribution	Line 25(g)4
14-R	12	Total Trust Distribution Verified	
14-S	1	YES - NO Checkbox Extend Assessment Period	Line 26
14-T	12	Total Distributions After 08201996	Line 27
14-U	1	YES - NO Checkbox Trust Obligation Qualified Distribution	Line 28

3.22.19.18.1
(01-01-2015)

Field 14-A - "Yes - No" Checkbox: Loan Received From Related Foreign Trust, Line 25

- (1) Field 14-A is a one - position field that may be present.
- (2) If Field 14-A is checked "Yes", then filer must complete columns (a) through (g).

- 3.22.19.18.2
(01-01-2015)
Field 14-B - Fair Market Value (FMV) of Loan Proceeds, Line 25, column (a)
- (1) Field 14-B is a 12 - position field that must be present if Field 14-A has an entry of "1".
- 3.22.19.18.3
(01-01-2015)
Field 14-C - Date of Original Loan Transaction, Line 25, column (b)
- (1) Field 14-C is an 8 - position field that must be present if Field 14-A has an entry of "1".
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.
- 3.22.19.18.4
(07-24-2017)
Field 14-D - Maximum Repayment Term, Line 25, column (c)
- (1) Field 14-D is a 3 - position field that must be present if Field 14-A has an entry of "1".
- (2) Valid characters are numeric (0-9) only.
- Note:** If the taxpayer writes down a part of the year, then consider any part of a year to be a complete year. (e.g., one year three months, enter "2").
- (3) **Error Condition:**
- Field 14-D has an alpha entry present in Field 14-D.
 - A "1" appears in Field 14-A, and Field 14-D is blank.
- (4) **Correction Procedure:** If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. Use Action Code 3.
- (5) If the taxpayer does not reply:
- a. Enter CCC "3" in Field 01-G.
 - b. Delete the entries in Section 14.
 - c. Use the applicable Action Code.
- 3.22.19.18.5
(01-01-2015)
Field 14-E - Interest Rate, Line 25, column (d)
- (1) Field 14-E is a 4 - position field that may be present.
- (2) Valid characters are numeric (0-9) and NNNN format only.
- (3) Do not enter a decimal point.
- (4) Enter zeros to fill blank positions as follows:
- a. 8.5 percent = 0850
 - b. 10.25 percent = 1025
 - c. .9 percent = 0090
- 3.22.19.18.6
(01-01-2015)
Field 14-F - "Yes - No" Checkbox: Qualified Obligation, Line 26
- (1) Field 14-F is a one - position field that may be present.

- 3.22.19.18.7 (1) Field 14-G is a 12 - position field that may be present.
(01-01-2015)
Field 14-G - Fair Market Value (FMV) of Obligation, Line 25, column (f)
- 3.22.19.18.8 (1) Field 14-H is a 12 - position field that may be present.
(01-01-2015)
Field 14-H - Amount Treated as Trust Distribution, Line 25, column (g)
- 3.22.19.18.9 (1) Field 14-I is a 12 - position field that must be present if Field 14-A has an entry of "1".
(01-01-2015)
Field 14-I - Fair Market Value (FMV) of Loan Proceeds, Line 25, column (a)
- 3.22.19.18.10 (1) Field 14-J is an 8 - position field that must be present if Field 14-A has an entry of "1".
(01-01-2015)
Field 14-J - Date of Original Loan Transaction, Line 25, column (b)
(2) See IRM 3.22.19.9.11 (6) for correction procedures.
- 3.22.19.18.11 (1) Field 14-K is a 3 - position field that must be present if Field 14-A has an entry of "1".
(01-01-2015)
Field 14-K - Maximum Repayment Term, Line 25, column (c)
(2) See IRM 3.22.19.18.4 (4) for correction procedures.
- 3.22.19.18.12 (1) Field 14-L is a 4 - position field that may be present.
(01-01-2015)
Field 14-L - Interest Rate, Line 25, column (d)
- 3.22.19.18.13 (1) Field 14-M is a one - position field that may be present.
(11-09-2017)
Field 14-M - "Yes - No" Checkbox: Qualified Obligation, Line 26
- 3.22.19.18.14 (1) Field 14-N is a 12 - position field that may be present.
(01-01-2015)
Field 14-N - Fair Market Value (FMV) of Obligation, Line 25, column (f)

3.22.19.18.15

(01-01-2015)

**Field 14-O - Amount
Treated as Trust
Distribution, Line 25,
column (g)**

- (1) Field 14-O is a 12 - position field that may be present.

3.22.19.18.16

(01-01-2015)

**Field 14-P - More than
Two Treated as Trust
Distributions Indicator**

- (1) Field 14-P is a one - position field that must be present if there are more than two entries on Line 25 (Fields 14-B through 14-O) or on an attachment.
- (2) Valid characters are "1" and blank.

If	Then
Two or less entries on Line 25 or on an attachment,	Leave Field 14-P blank.
More than two entries on Line 25 or on an attachment,	Enter "1" in Field 14-P.

3.22.19.18.17

(01-01-2015)

**Field 14-Q - Total
Treated as Trust
Distributions, Line 25,
column (g) (Total)**

- (1) Field 14-Q is a 12 - position field that is the total of the entries in column (g) and must be present if there are entries in Fields 14-H and 14-O.
- (2) Valid characters are numeric (0-9) only.
- (3) Entry may be positive or negative and dollars only.
- (4) Compute the total of column (g) by combining the entries present in the first two lines of column (g).

3.22.19.18.18

(01-01-2015)

**Field 14-R - Total Trust
Distribution Verified**

- (1) Field 14-R is a 12 - position field that will be present if there is an entry in Field 14-Q and Fields 14-H or 14-O is blank.
- (2) Math errors are identified by underprinting the taxpayers Field 14-Q entry.
- (3) Field 14-R is underprinted with the program-generated Total Trust Distribution

#

Note: Field 14-R will not be present if the entry in Field 14-P is "1".

- (4) Compare the entries in Fields 14-H and 14-O with the filers figures on the return and correct any transcription errors.
- (5) If transcription is correct and Field 14-Q is out of tolerance,
- Recompute the taxpayer figure and enter the correct amount in Field 14-R. Move the underprinted amount to Field 14-Q.
 - Enter Action Code "6". See Figure 3.22.19-11.

3520, Page 4

Total							\$
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25 During your current tax year, did you (or a person related to you) receive a loan or uncompensated use of trust property from a related foreign trust (including an extension of credit upon the purchase of property from the trust)? ☒ Yes ☐ No 1

If "Yes," complete columns (a) through (g) below for each such loan or use of trust property.

Note: See instructions for additional information, including how to complete columns (a) through (g) for use of trust property.

(a) FMV of loan proceeds or property	(b) Date of original transaction	(c) Maximum term of repayment of obligation	(d) Interest rate of obligation	(e) Is the obligation a qualified obligation?		(f) FMV of qualified obligation	(g) Amount treated as distribution from the trust (subtract column (f) from column (a))
				Yes	No		
31,000.00	3-17-24	0850	8.5%				31,000.00
57,000.00	1-04-24	1025	10.25%				57,000.00
121,000.00	8-05-24		.9%				121,000.00
Total							\$ 209,000.00 1

26 With respect to each obligation you reported as a qualified obligation on line 25, do you agree to extend the period of

6

14 A1+ B 31000+ C20240317+ D + E 850 F + G + *H 31000+
I 57000+ J20240104+ K + L1025 M + N + *O 57000+
P1+ *Q 209000+ R 209000 + S + *T 209000+ U +
88000+

Figure 3.22.19-11 Field 14-Q underprint

- 3.22.19.18.19
(01-01-2015)
Field 14-S - "Yes - No"
Checkbox: Agree to
Extend Assessment
Period, Line 26

(1) Field 14-S is a one - position field that must be present if Field 14-F has an entry of "1".
- 3.22.19.18.20
(01-01-2015)
Field 14-T - Total
Distributions, Line 27

(1) Field 14-T is a 12 - position field that must be present, unless all of the following conditions are present:

No entry appears on Line 24 (Section 13 fields) and

Line 25, column (e) (Field 14-F) has an entry of "1" (checked "Yes") for all entries and/or Line 26 (Field 14-S) has an entry of "1" (checked "Yes")
- 3.22.19.18.21
(01-01-2015)
Field 14-U - "Yes - No"
Checkbox: Trust Hold
Your Outstanding
Obligation, Line 28

(1) Field 14-U is a one - position field that may be present.
- 3.22.19.19
(01-01-2021)
Section 15 - Form 3520

(1) Section 15 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
15-A	8	Date	Line 28(a)1
15-B	4	Tax Year	Line 28(b)1
15-C	12	Amount Principal Payments	Line 28(c)1
15-D	12	Amount Interest Payments	Line 28(d)1
15-E	1	YES - NO Checkbox: Qualified Obligation	Line 28(e)1
15-F	8	Date	Line 28(a)2
15-G	4	Tax Year	Line 28(b)2
15-H	12	Amount Principal Payments	Line 28(c)2
15-I	12	Amount Interest Payments	Line 28(d)2
15-J	1	YES - NO Checkbox: Qualified Obligation	Line 28(e)2
15-K	1	Indicator: More Than Two Entries	Margin, edited to the right of Line 28(e)3
15-L	1	YES - NO Checkbox: Grantor Trust Beneficiary Statement	Line 29
15-M	1	YES - NO Checkbox Non-grantor Trust Beneficiary Statement	Line 30

3.22.19.19.1
(01-01-2015)

Field 15-A - Date of Original Loan Transaction, Line 28, column (a)

- (1) Field 15-A is an 8 - position field that must be present if Field 14-U has an entry of "1" (Line 28 is checked "Yes"). The information requested in Fields 15-A through 15-K must be provided.

- 3.22.19.19.2
(01-01-2021)
**Field 15-B - Tax Year
Qualified Obligation
First Reported, Line 28,
column (b)**
- (1) Line 28, column (b) is a 4 - position field that must be present if Field 14-U has an entry of "1".
- 3.22.19.19.3
(01-01-2021)
**Field 15-C - Amount of
Principal Payments
During Tax Year, Line 28,
column (c)**
- (1) Field 15-C is a 12 - position field that must be present if Field 14-U has an entry of "1".
- 3.22.19.19.4
(01-01-2021)
**Field 15-D - Amount of
Interest Payments
During Tax Year, Line 28,
column (d)**
- (1) Field 15-D is a 12 - position field that must be present if Field 14-U has an entry of "1".
- 3.22.19.19.5
(01-01-2015)
**Field 15-E - "Yes - No"
Checkbox: Does Loan
Meet Qualified
Obligation Criteria, Line
28, column (e)**
- (1) Field 15-E is a one - position field that must be present if Field 14-U has an entry of "1". See IRM 3.22.19.12.1 for coding.
- 3.22.19.19.6
(01-01-2015)
**Field 15-F - Date of
Original Loan
Transaction, Line 28,
column (a)**
- (1) Field 15-F is an 8 - position field that may be present.
- 3.22.19.19.7
(01-01-2021)
**Field 15-G - Tax Year
Qualified Obligation
First Reported, Line 28,
column (b)**
- (1) Line 28, column (b) is a 4 - position field that may be present.
- 3.22.19.19.8
(01-01-2021)
**Field 15-H - Amount of
Principal Payments
During Tax Year, Line 28,
column (c)**
- (1) Field 15-G is a 12 - position field that may be present.

3.22.19.19.9
(01-01-2021)

Field 15-I - Amount of Interest Payments During Tax Year, Line 28, column (d)

- (1) Field 15-H is a 12 - position field that may be present.

3.22.19.19.10
(01-01-2021)

Field 15-J - "Yes - No" Checkbox: Does Loan Meet Qualified Obligation Criteria, Line 28, column (e)

- (1) Field 15-J is a one - position field that may be present. See IRM 3.22.19.12.1 for coding.

3.22.19.19.11
(01-01-2015)

Field 15-K - More Than Two Outstanding Obligations Indicator

- (1) Field 15-K is a one - position field that must be present if there are more than two entries on Line 28, columns (a) through (e) (Fields 15-A through 15-J) or on an attachment.
- (2) Valid characters are "1" and blank.

If	Then
Two or fewer entries on Line 28 or on an attachment,	Leave Field 15-K blank.
More than two entries on Line 28 or on an attachment,	Enter "1" in Field 15-K.

3.22.19.19.12
(01-01-2015)

Field 15-L - "Yes - No" Checkbox: Received Foreign Grantor Trust Beneficiary Statement, Line 29

- (1) Field 15-L is a one - position field that may be present.
- (2) Valid characters are "1, 2, 3 or blank".

Code	Definition and Action
1	<p>"YES"</p> <p>Note: Section 16, 17 and 18 should be blank when Field 15-M is a "3". Otherwise, Section 16 will be completed, and maybe Section 18 if Field 16-G is greater than "Zero".</p>
2	<p>"NO"</p> <p>Note: Section 16 will be completed, and maybe Section 18 if Field 16-G is greater than "Zero".</p>

Code	Definition and Action
3	“NOT APPLICABLE” Note: Although Field 15-L is not applicable, Field 15-M could be applicable.
Blank	Form 3520, Part 3 (Section 13 through 18) does not apply.

- (3) Enter the correct number from the table above in Field 15-L to resolve the error condition.

If	Then
Section 16 contains entries (Section 18 may also contain entries if Field 16-G is greater than “Zero”),	Enter “2” in Field 15-L.
Section 17 contains entries (Section 18 may also contain entries if Field 17-D is greater than “Zero”),	Enter “3” in Field 15-L.
No box is checked and Section 16, 17 and 18 contain no entries, and Field 15-M is checked “NO” or “Not Applicable”,	Enter “1” in Field 15-L.
No box is checked and Section 16, 17 and 18 contain no entries, and Field 15-M is checked “Not Applicable”,	Enter “3” in Field 15-L.

3.22.19.19.13

(01-01-2015)

Field 15-M - “Yes - No”

Checkbox: Received Foreign Non-grantor Trust Beneficiary Statement, Line 30

- (1) Field 15-M is a one - position field that may be present.

- (2) Valid characters are “1, 2, 3 or blank”.

Code	Definition and Action
1	“YES” Note: Section 16 or 17 will be completed, and maybe Section 18 if Field 16-G or 17-D is greater than “Zero”. Reminder: Field 15-L should be “1 or 3”.

Code	Definition and Action
2	<p>“NO”</p> <p>Note: Section 16 will be completed, and maybe Section 18 if Field 16-G is greater than “Zero,” and/or Field 15-L is also a “2”.</p>
3	<p>“NOT APPLICABLE”</p> <p>Note: Section 16, 17 and 18 should be blank when Field 15-M is a “3”.</p> <p>Caution: If Field 15-L is “1 or 2.” then Section 16 or 17 will be completed, and maybe Section 18 if Field 16-G is greater than “Zero”.</p>
Blank	Form 3520, Part 3 (Section 13 through 18) does not apply.

- (3) Enter the correct number from the table below in Field 15-M. However, if the “Not Applicable” check box is checked, then delete the entry in Field 15-M.

If	Then
The “Yes” box is checked	Enter “1” in Field 15-M.
The “No” box is checked	Enter “2” in Field 15-M.
The “Not Applicable” box is checked	<ol style="list-style-type: none"> 1. Leave Field 15-M blank. 2. Or, if an entry is present, delete the entry in Field 15-M.
Both the Yes and No boxes are checked	Enter “2” in Field 15-M if either Schedule A (lines 31 to 38) or Schedule B (lines 39 to 47) is complete. Otherwise enter “1” in Field 15-M.
Neither boxes are checked (Yes or No)	<ol style="list-style-type: none"> 1. Leave Field 15-M blank. 2. Or, if an entry is present, delete the entry in Field 15-M.

3.22.19.20
(01-01-2015)

Section 16 - Form 3520

- (1) If either Field 15-L or 15-M has an entry of "2" (Line 29 or 30 checked "No"), Section 16 must be completed.
- (2) Section 16 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
16-A	12	Total Current Year Distributions	Line 31
16-B	3	Non-grantor Trust Years	Line 32
16-C	12	Three Year Total Distributions	Line 33
16-D	12	Multiply Line 33 x 1.25	Line 34
16-E	12	Average Distribution	Line 35
16-F	12	Ordinary Income Amount	Line 36
16-G	12	Accumulation Distribution Amount	Line 37
16-H	3	Applicable Foreign Trust Years	Line 38

3.22.19.20.1
(01-01-2015)

Field 16-A - Total Current Year Distributions Received, Line 31

- (1) Field 16-A is a 12 - position field that must be present if Field 15-L or 15-M has an entry of "2" (Line 29 or 30 checked "No").

3.22.19.20.2
(01-01-2015)

Field 16-B - Number of Years as Non-grantor Trust, Line 32

- (1) Field 16-B is a 3 - position field that may be present.
- (2) See IRM 3.22.19.18.4 (4) for correction procedures.

3.22.19.20.3
(01-01-2015)

Field 16-C - Total Distributions in Past Three Years, Line 33

- (1) Field 16-C is a 12 - position field that may be present.

3.22.19.20.4 (1) Field 16-D is a 12 - position field that may be present.
(01-01-2015)

**Field 16-D - Computed
Distribution, Line 34
Compute Line 33 X 1.25**

3.22.19.20.5 (1) Field 16-E is a 12 - position field that may be present.
(01-01-2015)

**Field 16-E - Average
Distribution, Line 35**

3.22.19.20.6 (1) Field 16-F is a 12 - position field that may be present.
(01-01-2015)

**Field 16-F - Current Year
Ordinary Income, Line
36**

3.22.19.20.7 (1) Field 16-G is a 12 - position field that may be present.
(01-01-2015)

**Field 16-G - Amount
Treated as Accumulation
Distribution, Line 37**

3.22.19.20.8 (1) Field 16-H is a 3 - position field that may be present.
(01-01-2015)

**Field 16-H - Applicable
Number of Years of
Trust, Line 38** (2) See IRM 3.22.19.18.4 (4) for correction procedures.

3.22.19.21 (1) Section 17 may be completed if Field 15-M has an entry of "1" (Line 30 is
(01-01-2015) checked "Yes") and the foreign non-grantor trust beneficiary statement is
attached.

Section 17 - Form 3520

(2) Section 17 alpha field designators, maximum field lengths, titles and locations
on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
17-A	12	Amount from Line 27	Line 39
17-B	12	Ordinary Income Amount in Current Year	Line 40a
17-C	12	Qualified Dividends	Line 40b
17-D	12	Accumulation Distribution Amount	Line 41a
17-E	12	Tax Exempt Amount from Line 41a	Line 41b
17-F	12	Net Short Term Capital Gain in Current Year	Line 42a
17-G	12	Net Long Term Capital Gain in Current Year	Line 42b
17-H	12	28 percent Rate Gain	Line 42c
17-I	12	Unrecaptured Section 1250 Gain	Line 42d
17-J	12	Trust Corpus Distribution Amount	Line 43
17-K	12	Other Undistributed Amounts From Foreign Trust	Line 44
17-L	12	Trusts Aggregate Undistributed Income AMOUNT	Line 45
17-M	12	Trusts Weighted Undistributed Income Amount	Line 46
17-N	3	Applicable Number of Years of Trust	Line 47

(3) **Fields 17-A thru 17-M:** These fields take up to 12 characters, of which an entry may or may not be present.

- Valid characters are numeric “0-9”.
- The amount must be positive.
- The amount must be in dollars only.

(4) **Error Condition:**

- The entry is not numeric.
- The amount appears in dollars and cents.
- The amount appears as a negative amount.
- Field 15-L or 15-M contain the incorrect value.

(5) **Correction Procedures:**

If	Then
the filer's entry is not numeric,	<ol style="list-style-type: none"> 1. Delete the entry, and 2. enter the correct numeric amount from the return.
the amount appears in dollars and cents,	<ol style="list-style-type: none"> 1. Delete the entry, 2. round the filer's entry to the nearest whole dollar, 3. enter the rounded figure above or to the right of the deleted entry.
the amount appears as a negative amount.	<ol style="list-style-type: none"> 1. Review the return for the correct amount. 2. if the entry is truly a negative amount on the return, 3. Delete the entry and enter “0” <p>Caution: Correct the entry into a positive amount if it appears as a positive amount on the return.</p>
Field 15-L or 15-M contain the incorrect value	Correct the value for Field(s) 15-L or 15-M. See IRM 3.22.19.19.12 and/or IRM 3.22.19.19.13.

3.22.19.21.1
(01-01-2015)
**Field 17-A - Total
Current Year
Distributions, Line 39**

- (1) Field 17-A is a 12 - position field that may be present if Field 15-L has an entry of “2” or Field 15-M has an entry of “1”.
- (2) See IRM 3.22.19.21 for correction procedures.

3.22.19.21.2 (01-01-2015) Field 17-B - Ordinary Income Amount in Current Year, Line 40a	(1) Field 17-B is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.3 (01-01-2015) Field 17-C - Qualified Dividends, Line 40b	(1) Field 17-C is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.4 (01-01-2015) Field 17-D - Accumulation Distribution Amount, Line 41a	(1) Field 17-D is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.5 (01-01-2015) Field 17-E - Amount That is Tax Exempt, Line 41b	(1) Field 17-E is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.6 (01-01-2015) Field 17-F - Net Short Term Capital Gain in Current Year, Line 42a	(1) Field 17-F is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.7 (01-01-2015) Field 17-G - Net Long Term Capital Gain in Current Year, Line 42b	(1) Field 17-G is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.8 (01-01-2015) Field 17-H - 28 Percent Rate Gain, Line 42c	(1) Field 17-H is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.9 (01-01-2015) Field 17-I - Unrecaptured Section 1250 Gain, Line 42d	(1) Field 17-I is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.
3.22.19.21.10 (01-01-2015) Field 17-J - Trust Corpus Distribution Amount, Line 43	(1) Field 17-J is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1". (2) See IRM 3.22.19.21 for correction procedures.

3.22.19.21.11 (1) Field 17-K is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1".
(01-01-2015)

Field 17-K - Other Undistributed Amounts from Foreign Trust, Line 44 (2) See IRM 3.22.19.21 for correction procedures.

3.22.19.21.12 (1) Field 17-L is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1".
(01-01-2015)

Field 17-L - Trusts Aggregate Undistributed Net Income, Line 45 (2) See IRM 3.22.19.21 for correction procedures.

3.22.19.21.13 (1) Field 17-M is a 12 - position field that may be present if Field 15-L has an entry of "2" or Field 15-M has an entry of "1".
(01-01-2015)

Field 17-M - Trusts Weighted Undistributed Net Income, Line 46 (2) See IRM 3.22.19.21 for correction procedures.

3.22.19.21.14 (1) Field 17-N is a 3 - position field that may be present.
(01-01-2015)

Field 17-N - Applicable Number of Years of Foreign Trust, Line 47 (2) See IRM 3.22.19.18.4 (4) for correction procedures.

3.22.19.22 (1) Section 18 alpha field designators, maximum field lengths, titles and locations on the return are as follows:
(01-01-2015)

Section 18- Form 3520

Alpha Designator	Field Length	Title	Location on Return
18-A	12	Accumulation Distribution Amount	Line 48
18-B	12	Partial Tax	Line 49
18-C	3	Applicable Number of Years of Trust	Line 50
18-D	4	Combined Interest Rate	Line 51
18-E	12	Interest Charge	Line 52
18-F	12	Tax Attributable to Distribution	Line 53

- 3.22.19.22.1
(01-01-2015)
Field 18-A - Accumulation Distribution, Line 48
- (1) Field 18-A is a 12 - position field that must be present if there is an entry (greater than zero) in Field 16-G and/or 17-D (Line 37 and/or 41a).
- 3.22.19.22.2
(01-01-2015)
Field 18-B - Partial Tax on Accumulation Distribution, Line 49
- (1) Field 18-B is a 12 - position field that must be present if there is an entry (greater than zero) in Field 16-G and/or 17-D (Line 37 and/or 41a).
- 3.22.19.22.3
(01-01-2015)
Field 18-C - Applicable Number of Years of Foreign Trust, Line 50
- (1) Field 18-C is a 3 - position field that may be present if there is an entry (greater than zero) in Field 16-G and/or 17-D (Line 37 and/or 41a).
(2) See IRM 3.22.19.18.4 (4) for correction procedures.
- 3.22.19.22.4
(01-01-2015)
Field 18-D - Combined Interest Rate on Accumulation Distribution, Line 51
- (1) Field 18-D is a 4 - position field that may be present if there is an entry (greater than zero) in Field 16-G and/or 17-D (Line 37 and/or 41a).
- 3.22.19.22.5
(01-01-2015)
Field 18-E - Interest Charge, Line 52
- (1) Field 18-E is a 12 - position field that must be present if there is an entry (greater than zero) in Field 16-G and/or 17-D (Line 37 and/or 41a).
- 3.22.19.22.6
(01-01-2021)
Field 18-F - Tax Attributable to Accumulated Distributions, Line 53
- (1) Field 18-F is a 12 - position field that must be present if there is an entry (greater than zero) in Field 16-G and/or 17-D (Line 37 and/or 41a).
Reminder: The amount of tax from Part III, Line 54 (Field 18-F) is reported as an additional tax (ADT) on the correct line of the relevant tax return (e.g., for a Form 1040 filer, this amount would be included as part of the entry on Line 8, Form 1040 Schedule 2, Forms 8959-8960 and Other Taxes, and ADT would be notated on the dotted line to the left of the Forms 8959-8960 and Other Taxes entry).
- 3.22.19.23
(01-01-2015)
Section 19 - Form 3520
- (1) Section 19 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
19-A	1	YES - NO Checkbox: More Than \$100,000	Line 54
19-B	8	Date of Gift	Line 54(a)1
19-C	40	Description of Property Received	Line 54(b)1
19-D	12	FMV of Property Received	Line 54(c)1
19-E	8	Date of Gift	Line 54(a)2
19-F	40	Description of Property Received	Line 54(b)2
19-G	12	FMV of Property Received	Line 54(c)2
19-H	1	Indicator: More Than Two Entries	Margin, edited to the right of Line 54(c)3
19-I	12	Total FMV of Property Received	Line 54(c)4
19-J	12	Total FMV Verified	
19-K	1	YES - NO Checkbox: Receipt of More Than \$10,000	Line 55

3.22.19.23.1
(01-01-2015)

Field 19-A - "Yes - No"
Checkbox: Gifts or
Bequests of More Than
\$100,000, Line 54

- (1) Field 19-A is a one - position field that may be present.

3.22.19.23.2
(01-01-2015)

Field 19-B - Date of Gift
or Bequest, Line 54,
column (a)

- (1) Field 19-B is an 8 - position field that must be present if Field 19-A has an entry of "1".

- (2) If Field 19-B is blank and "1" is present in Field 19-A, then an "*" (asterisk) will appear in Field 19-B.
- (3) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.23.3
(01-01-2015)

Field 19-C - Description of Property Received, Line 54, column (b)

- (1) Field 19-C is a 40 - position field that must be present if Field 19-A has an entry of "1".
- (2) If Field 19-C is blank and "1" is present in Field 19-A, then an "*" (asterisk) will appear in Field 19-C.

3.22.19.23.4
(01-01-2015)

Field 19-D - Market Value of Property Received, Line 54, column (c)

- (1) Field 19-D is a 12 - position field that must be present if Field 19-A has an entry of "1".
- (2) If Field 19-D is blank and "1" is present in Field 19-A, then an "*" (asterisk) will appear in Field 19-D.

3.22.19.23.5
(01-01-2015)

Field 19-E - Date of Gift or Bequest, Line 54, column (a)

- (1) Field 19-E is an 8 - position field that must be present if Field 19-A has an entry of "1".
- (2) If Field 19-E is blank and "1" is present in Field 19-A, then an "*" (asterisk) will appear in Field 19-E.
- (3) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.23.6
(01-01-2015)

Field 19-F - Description of Property Received, Line 54, column (b)

- (1) Field 19-F is a 40 - position field that must be present if Field 19-A has an entry of "1".
- (2) If Field 19-F is blank and "1" is present in Field 19-A, then an "*" (asterisk) will appear in Field 19-F.

3.22.19.23.7
(01-01-2015)

Field 19-G - Fair Market Value of Property Received, Line 54, column (c)

- (1) Field 19-G is a 12 - position field that must be present if Field 19-A has an entry of "1".
- (2) If Field 19-G is blank and "1" is present in Field 19-A, then an "*" (asterisk) will appear in Field 19-G.

3.22.19.23.8
(01-01-2015)

Field 19-H - More Than Two Gifts or Bequests Indicator

- (1) Field 19-H is a one - position field that must be present if there are more than two entries on Line 54, columns (a) through (c) (Fields 19-B through 19-G) or on an attachment.
- (2) Valid characters are "1" and blank.

If	Then
Two or fewer entries on Line 54 or on an attachment,	Leave Field 19-H blank.
More than two entries on Line 54 or on an attachment,	Enter "1" in Field 19-H.

3.22.19.23.9
(01-01-2015)

Field 19-I - Total Gifts or Bequests, Column (c) Total

- (1) Field 19-I is a 12 - position field that must be present if there are entries in Field 19-D and/or 19-G.
- (2) Field 19-I is the total of Field 19-D and 19-G.
- (3) Field 19-I will underprint if it does not match the taxpayers figure.

3.22.19.23.10
(01-01-2020)

Field 19-J - Total Gifts or Bequests Verified

- (1) Field 19-J is a 12 - position field that will be present if there is an entry in Field 14-I and Fields 19-D or 19-G is blank.
- (2) Math errors are identified by under printing the taxpayers Field 19-I entry.
- (3) Field 19-I is underprinted with the program-generated Total Gifts or Bequests

#

Note: Field 19-H will be present only if there is an entry in the verified Field 19-J to show there are more than two entries.

- (4) Compare the entries in Fields 19-D and 19-G with the filers figures on the return and correct any transcription errors.
- (5) If transcription is correct and Field 19-I is out of tolerance,
 - a. Recompute the taxpayer figure by adding amounts on Line 54(c) 2, Line 54(c) 3 and any attachments on the return and entering that amount in Field 16-G.
 - b. Enter **Action Code "6"**. See Figure 3.22.19-12.

3520, Page 6

Form 3520 (11-2023) 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 **1**

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
07-22-2024	Townhouse	75,000
08-15-2024	Automobile	150,000
11-10-2024	Mountain Cabin	95,000
Total		\$ 320,000

1

6 19 A1+ B20240722+ CTOWNHOUSE + *D 75000+ E20240815+

FAUTOMOBILE + *G 150000+ H1+ *I 320000+ J **320000** + K + 225000+

Figure 3.22.19-12 Field 19-I underprint

3.22.19.23.11
(11-09-2017)
Field 19-K - “Yes - No”
Checkbox: Gifts from
Foreign Corporation,
Line 55

(1) Field 19-K is a one - position field that may be present.

3.22.19.24
(01-01-2023)
Section 20 - Form 3520

- (1) Section 20 must be completed if Field 19-K has an entry of “1”.
- Exception:** Fields 20-I and 20-R (Line 56, column (d)) are not required entries since a foreign donor may not have a TIN.
- (2) Section 20 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
20-A	8	Date of Gift	Line 55(a)1
20-B	40	Name of Donor	Line 55(b)1
20-C	35	Street Address	Line 55(c)1
20-D	22	City	Line 55(c)1
20-E	2	State	Line 55(c)1
20-F	12	ZIP Code	Line 55(c)1
20-G	2	Country Code	Line 55(c)1
20-H	1	TIN Type	Line 55(d)1, edited after the TIN
20-I	9	TIN	Line 55(d)1
20-J	8	Date	Line 55(a)2
20-K	40	Name of Donor	Line 55(b)2
20-L	35	Street Address	Line 55(c)2
20-M	22	City	Line 55(c)2
20-N	2	State	Line 55(c)2
20-O	12	ZIP Code	Line 55(c)2
20-P	2	Country Code	Line 55(c)2
20-Q	1	TIN Type	Line 55(d)2, edited after the TIN
20-R	9	TIN	Line 55(d)2
20-S	1	Checkbox: Partnership or Corporation	Line 55(e)1
20-T	40	Description of Property	Line 55(f)1
20-U	12	FMV of Property Received	Line 55(g)1
20-V	1	Checkbox: Partnership or Corporation	Line 55(e)2
20-W	40	Description of Property	Line 55(f)2
20-X	12	FMV of Property Received	Line 55(g)2

Alpha Designator	Field Length	Title	Location on Return
20-Y	1	Indicator: More Than Two Entries	Margin, right of Line 55(g)3
20-Z	1	YES - NO Checkbox: Donor Acting as Nominee	Line 56
20-AA	1	Preparer Signature Indicator	Preparer Signature Line
20-BB	9	Preparer PTIN	Preparer's PTIN Line
20-CC	9	Preparer EIN	Preparer's PTIN Line
20-DD	10	Preparer Phone Number	Preparer's PTIN Line

3.22.19.24.1
(01-01-2015)

**Field 20-A - Date of Gift,
Line 55, column (a)**

- (1) Field 20-A is an eight-position field that must be present if Field 19-K has an entry of "1".
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.

3.22.19.24.2
(01-01-2015)

**Field 20-B - Name of
Foreign Donor, Line 55,
column (b)**

- (1) Field 20-B is a 40 - position field that must be present if Field 19-K has an entry of "1".

3.22.19.24.3
(01-01-2015)

**Field 20-C - Address of
Foreign Donor, Line 55,
column (c)**

- (1) Field 20-C is a 35 - position field that must be present if Field 19-K has an entry of "1".

3.22.19.24.4
(01-01-2015)

**Field 20-D - Address of
Foreign Donor - City,
Line 55, column (c)**

- (1) Field 20-D is a 22 - position field that must be present if Field 19-K has an entry of "1".

- 3.22.19.24.5
(01-01-2015)
Field 20-E - Address of Foreign Donor - State/Province, Line 55, column (c)
- (1) Field 20-E is a two - position field that must be present if Field 19-K has an entry of "1".
- 3.22.19.24.6
(01-01-2015)
Field 20-F - Address of Foreign Donor - ZIP Code, Line 55, column (c)
- (1) Field 20-F is a 12 - position field that must be present if Field 19-K has an entry of "1".
- 3.22.19.24.7
(01-01-2015)
Field 20-G - Address of Foreign Donor - Country Code, Line 55, column (c)
- (1) Field 20-G is a two - position field that may be present if Field 19-K has an entry of "1".
- Caution:** Always use the Country Code "**CA**" for Canada in Section 02 through 20.
- 3.22.19.24.8
(01-01-2015)
Field 20-H - Taxpayer Identification Number (TIN) Type, Line 55, column (d)
- (1) Field 20-H is a one - position field that must be present if Field 20-I contains an SSN or ITIN.
- 3.22.19.24.9
(01-01-2015)
Field 20-I - Taxpayer Identification Number (TIN), Line 55, column (d)
- (1) Field 20-I is a 9 - position field that may be present.
- 3.22.19.24.10
(01-01-2015)
Field 20-J - Date of Gift, Line 55, column (a)
- (1) Field 20-J is an 8 - position field that may be present if Field 19-K has an entry of "1".
- (2) See IRM 3.22.19.9.11 (6) for correction procedures.
- 3.22.19.24.11
(01-01-2015)
Field 20-K - Name of Foreign Donor, Line 55, column (b)
- (1) Field 20-K is a 40 - position field that may be present if Field 19-K has an entry of "1".
- 3.22.19.24.12
(01-01-2015)
Field 20-L - Address of Foreign Donor, Line 55, column (c)
- (1) Field 20-L is a 35 - position field that may be present if Field 19-K has an entry of "1".

- 3.22.19.24.13
(01-01-2015)
Field 20-M - Address of Foreign Donor - City, Line 55, column (c)
- (1) Field 20-M is a 22 - position field that may be present if Field 19-K has an entry of "1".
- 3.22.19.24.14
(01-01-2015)
Field 20-N - Address of Foreign Donor - State/Province, Line 55, column (c)
- (1) Field 20-N is a two - position field that may be present if Field 19-K has an entry of "1".
- 3.22.19.24.15
(01-01-2015)
Field 20-O - Address of Foreign Donor - ZIP Code, Line 55, column (c)
- (1) Field 20-O is a 12 - position field that may be present if Field 19-K has an entry of "1".
- 3.22.19.24.16
(01-01-2015)
Field 20-P - Address of Foreign Donor - Country Code, Line 55, column (c)
- (1) Field 20-P is a two - position field that may be present if Field 19-K has an entry of "1".
- Caution:** Always use the Country Code "CA" for Canada in Section 02 through 20.
- 3.22.19.24.17
(01-01-2015)
Field 20-Q - Taxpayer Identification Number (TIN) Type, Line 55, column (d)
- (1) Field 20-Q is a one - position field that must be present if Field 20-R contains an SSN or ITIN.
- 3.22.19.24.18
(01-01-2015)
Field 20-R - Taxpayer Identification Number (TIN), Line 55, column (d)
- (1) Field 20-R is a 9 - position field that may be present.
- 3.22.19.24.19
(11-09-2017)
Fields 20-S and 20-V - Checkbox: Corporation or Partnership, Line 55, column (e)
- (1) Fields 20-S and 20-V are one-position fields that may be present.
- (2) Valid characters are "C", "P" and blank.

If	Then
Corporation box is checked,	Enter "C" in Field 20-S.
Partnership box is checked,	Enter "P" in Field 20-S.
Neither box is checked,	Leave Field 20-S blank

If	Then
Both boxes are checked,	Review Field 01-A (Filers Name) to determine entity type.
Entity type cannot be determined from Field 01-A,	Leave Field 20-S blank.

3.22.19.24.20
(01-01-2015)

**Fields 20-T and 20-W -
Description of Property
Received, Line 55,
column (f)**

- (1) Fields 20-T and 20-W are 40 - position fields that may be present.

3.22.19.24.21
(01-01-2015)

**Fields 20-U and 20-X -
Fair Market Value (FMV)
of Property Received,
Line 55, column (g)**

- (1) Fields 20-U and 20-X are 12 - position fields that may be present.

3.22.19.24.22
(11-09-2017)

**Field 20-Y - More than
Two Entries Indicator,
Line 55**

- (1) Field 20-Y is a one - position field that must be present if there are more than two entries on Line 55, columns (a) through (g) (Fields 20-A through 20-X) or on an attachment.
- (2) Valid characters are "1" and blank.

If	Then
Two or fewer entries on Line 55 or on an attachment,	Leave Field 20-Y blank.
More than two entries on Line 55 or on an attachment,	Enter "1" in Field 20-Y.

3.22.19.24.23
(01-01-2015)

**Field 20-Z - "Yes - No"
Checkbox: Foreign
Donor and Nominee or
Intermediary, Line 56**

- (1) Field 20-Z is a one - position field that may be present.

3.22.19.24.24
(01-01-2023)

**Field 20-AA Preparer
signature indicator**

- (1) Field 20-AA is a one - position field that may be present.
- (2) Valid characters are "1" and blank.
- (3) Field 20-AA is invalid if an entry other than "1" or blank is present.
- (4) Field 02-AA must be present if a Preparer's Signature is present on the return.

If	Then
A preparer's signature is present on the return	Enter "1" in Field 20-AA
A preparer's signature is not present on the return	Delete any entry present in Field 20-AA
"1" is present in Field 20-AA	Field 20-BB must be present

3.22.19.24.24.1
(01-01-2023)

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. Internal Revenue (IR) Code of Federal Regulations (CFR) 301.6064-1 allows the IRS 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 (that is, 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.

3.22.19.24.25
(01-01-2023)

Field 20-BB - Preparer Tax Identification Number (PTIN)

- (1) Field 20-BB is a 9 - position field that may be present.
- (2) **Valid conditions are:**
 - Entry is blank
 - "P" for the first character followed by eight numeric characters.
- (3) **Field 20-BB is invalid when any of the following conditions are present:**
 - Field 20-BB is other than a "P" followed by eight digits
 - Contains all zeros
 - Contains all nines
 - Contains nine numbers

Note: An SSN is no longer valid in Field 02-BB.

- (4) Correct Filed 20-BB as follows:

If	Then
A valid PTIN is present	Enter the PTIN in Field 20-BB, preceded by a "P"
An SSN is present (e.g., nine numbers)	Delete the entry in Field 20-BB. Use AC "6"
Both a valid PTIN and SSN are present	Enter the PTIN in Field 20-BB

If	Then
A valid PTIN cannot be located but an EIN is present	Enter the EIN in Field 20-CC and delete the entry in Field 20-BB. Use AC "6"

3.22.19.24.26

(01-01-2023)

Field 20-CC - Preparer Employer Identification Number (EIN)

- (1) Field 20-CC is a 9 - position field that may be present.
- (2) Valid conditions are:
 - Entry is blank
 - all numeric (0-9) and not an SSN
- (3) Field 20-CC is invalid when any of the following conditions are present:
 - Contains all zeros
 - Contains all nines
- (4) Correct Field 20-CC as follows:

If	Then
An EIN is present	Enter the EIN in Field 20-CC
Only a valid PTIN is present	Enter the PTIN in Field 20-BB and delete the entry in Field 20-CC. Use AC "6"
Only a valid SSN is present	Delete the SSN in Field 20-CC and do not enter the anything in Field 20-BB. Use AC "6"
Both a valid PTIN and SSN are present	Enter the PTIN in Field 02-BB and delete the entry in Field 20-CC. Use AC "6"

3.22.19.24.27

(01-01-2023)

Field 20-DD - Preparer Phone Number

- (1) Field 20-DD is a 10 - position numeric field.
- (2) Field is invalid if other than 10 numeric characters.
- (3) Correction procedures:
 - a. Correct transcription errors,
 - b. Enter the phone number from the return,
 - c. If no valid number present on the return, enter all 0s (Zero's).

3.22.19.25

(01-01-2015)

Section 21 - Form 3520

- (1) Section 21 alpha field designators, maximum field lengths and titles are as follows:

Alpha Designator	Field Length	Title
A	1	SECTION 02 MISSING
B	1	SECTION 03 MISSING
C	1	SECTION 04 MISSING
D	1	SECTION 05 MISSING
E	1	SECTION 06 MISSING
F	1	SECTION 07 MISSING
G	1	SECTION 08 MISSING
J	1	SECTION 11 MISSING
K	1	SECTION 12 MISSING
L	1	SECTION 13 MISSING
M	1	SECTION 14 MISSING
N	1	SECTION 15 MISSING
O	1	SECTION 16 MISSING
P	1	SECTION 17 MISSING
Q	1	SECTION 18 MISSING
R	1	SECTION 19 MISSING
S	1	SECTION 20 MISSING

3.22.19.25.1
(01-01-2015)

Understanding Missing Section Indicators

- (1) Section 21 is a non-correctable section.
- (2) Section 21 will be used as a check to ensure:
 - a. That required parts of the form have been completed by the filer.
 - b. That the filer data has been transcribed when it is present on the return.
- (3) Valid Characters are "1" and blank.
- (4) On a raw register, missing sections will be flagged with an asterisk which will appear before the section number.
- (5) On loop, if there are other errors present in the section, the section indicator in Section 21 will have a value of "1" to show either,
 - a. The data for the corresponding section is not entered or
 - b. The data is missing on the form.
- (6) Indicator fields for sections which are present (not missing) will be blank.

3.22.19.26
(01-01-2015)
**Form 3520-A on the
Error Resolution System
(ERS)**

- (1) The following subsections contain information on processing identified errors on Form 3520-A data through the ERS system. more instructions related to the ERS system can be found in IRM 3.12.38, BMF General Instructions.

3.22.19.26.1
(04-22-2022)
ERS Action Codes

- (1) The ERS Action Code shows that specific information is missing and the record is to be rejected or suspended from processing. The code will have sufficient detail to show if correspondence is to be sent to the taxpayer or the specific in-house research or action required.
- (2) For a listing of valid ERS Action Codes, see Exhibit 3.22.19-6 and IRM 3.12.38, BMF General Instructions.
- (3) Action Code **001** will be computer -- generated when the Block Out of Balance (BOB) Resolution Function has added a missing document by only inputting the TIN and the Name Control for the missing document.

Note: The presence of a valid Action Code other than 001 will place the record in the Suspense Inventory (either Workable or Unworkable).

- (4) Code and Edit will assign Action Codes to numbered returns when they determine that the document is unprocessable in its present form. This code will be edited in the lower left margin of the return.
- (5) Correspondence Action Sheets (3653C CAS) used for initiating correspondence will be attached by the tax examiner suspending the document. Codes and literals for each Action Code are sufficient for routing these returns within the Campus.

Note: Use Action Code 211 domestic or 215 international, (225 domestic or 226 international, if signature only) when corresponding for information on Form 3520-A. See IRM 3.22.19.2.16.

Note: If the Action Code has not been assigned by Code and Edit (or if ISRP did not transcribe it), enter the Action Code on Form 3520-A and on the screen using Command Code SSPND.

- (6) If the Action Code assigned by Code and Edit is invalid, incomplete, or 001, the record will be assigned to the Error Inventory for correction or deletion of the code.
- (7) Only one Action Code can be assigned to a record at one time. Assign Action Codes in the following **priority order**:
 - Action Code 320
 - Action Code 4XX
 - Action Code 6XX
 - Action Code 3XX
 - Action Code 2XX
- (8) If more than one Action Code of the same priority is required (e.g., 331 and 355), use the code with the shortest suspense period and attach Form 4227 to show the second unprocessable condition.

- (9) An ERS tax examiner may enter an Action Code on a record, delete or correct an invalid code, or overlay the present Action Code with another to either re-suspend or reject from ERS. To do this enter a valid Action Code with Command Code SSPND, RJECT or NWDLN.
- (10) **SSPND** When entered by an ERS tax examiner, this command code will clear the record from the screen and place it in either Workable or Unworkable Suspense.
- (11) **RJECT** When entered by a Rejects tax examiner, this command code will clear the record from ERS. Service Center Control File (SCCF) will be automatically updated for the rejected record.
- (12) **NWDLN** When entered by a Rejects tax examiner, this command code will reject the record from ERS and establish the new DLN under the record it is to be input.
- (13) **Management Suspense** Management may direct that certain documents be held for further processing instructions. Some reasons for such a suspense are:
 - A Campus computer program bug exists for a particular type of record.
 - Master File programs are not yet available or are incorrect for a specific type of document.
 - These documents will remain in the Unworkable Suspense Inventory until requested to be placed in the Workable Suspense Inventory (via the ERS Control File, or until the Workable Suspense period expires, whichever comes first).

3.22.19.26.2
(01-01-2015)

**Command Codes used
in the ERS system**

- (1) The following command codes are used in the ERS system.

Command Code	Description
ACTVT	To transfer an unworkable suspense record to the Workable Inventory.
GTREC	To access the first error in a block in the Error Inventory or a specific record in the Workable Suspense Inventory.
CRECT	To display with all error displays.
GTSEC	To obtain the display of any section of an error record in process.
DLSEC	To delete a section of a record.
SSPND	To assign an Action Code when placing a record in suspense.
RJECT	To reject a record from ERS.
GTRECW	To retrieve and correct an error record that has been previously worked. Can be used only on the day that the record block was worked.
NAMEB/NAMEI	To research for a missing TIN. Name and address are input to research the Key Index File (KIF).
NAMEE/ NAMES	To research for a missing TIN. A name must be input to research the Names Search Facility (NSF).
ENMOD	To research for name control and transaction code information.
ERUTL	To display several different areas in the ERS record for research purposes.
ERINV	To research a DLN or TIN on ERS.
INOLE	To research the entity module. This information includes name lines, name control, address, employment codes, filing requirements, etc.
BRTVU	To access data that is transcribed from line items and/or computer-generated transactions from BMF returns and their related schedules. It can be used in researching original returns.
BMFOL/IMFOL	To research entity and/or tax data which may or may not be available on IDRS. This command code allows several screen displays based on the definer code input. It should be used in lieu of the Command Code MFTRA.

Command Code	Description
TRDBV	Tax Return Data Base --- To access 100 percent of return data as well as all subsequent corrections entered via ERS and Generalized Unpostable Framework (GUF). This command code can be used to verify specific line items (including correction activity), resolve taxpayer inquiries, identify refund issues, and verify filing return status. Also available will be Command Code TRERS, which will link the DLN entered with Command Code GTREC to Command Code TRDBV.
TRERS	To link the DLN entered with the command code GTREC, with the Taxpayer Return Data Base and display the electronic return.

3.22.19.26.3
(11-09-2017)
**Workable Suspense
Inventory Report**

- (1) Each workday, the Workable Suspense Inventory Report (ERS-13-42) will list records by program in DLN order by status code. Separate pages for each program, with totals, will be available.
- (2) The report will show the number of working days that the records have been in the Workable Suspense Inventory, in five-day intervals (e.g., 10, 5, and 0 days). This will allow ERS/Rejects to give priority to the older work.

3.22.19.26.4
(01-01-2015)
Clear Codes

- (1) The following instructions are to be used for entering Clear Codes when perfecting Form 3520-A.

3.22.19.26.4.1
(01-01-2015)
Clear Code "CL"

- (1) A "CL" is used as a Clear Code for the Error Codes (consistency errors) where the error condition is such that the resolution **does not require a change** or correction to the record as displayed.
 - The Screen Display will include a Clear Code field, labeled "**CL**" to show the possible use of a Clear Code.
 - The Clear Code Field will always be located to the right of CRECT on the screen display.
- (2) Error Codes indicating the possible use of a Clear Code are cleared by either correcting the condition or entering a "**C**" to show no correction is needed. If corrections are required:
 - a. Enter and transmit prior to entry of the Clear Code "**C**".
 - b. Assure that all corrective procedures have been input as shown under each individual Error Code before entering a "**C**" in the Clear Code Field.
- (3) Clear Code "**C**" is also used for clearing the action code from the screen after corrections for the action code have been completed, or, as with action codes 410 and 700, the action code **must** be cleared initially so other errors in the record can be resolved.

- (4) The presence of the “C” with a Priority I Error shows that you have made the corrections to the action code and now wish to have any other errors on the record displayed.
- (5) Command Code SSPND will cause all “C” Clear Codes for Error Codes to be erased.
- (6) The program will erase all “C” Clear Codes for Error Codes and action codes for the new days Error Inventory and Workable Suspense Inventory. Unfinished records from the previous day will contain none of the “C” Clear Codes assigned to a record that is not completely worked.
- (7) The “C” Clear Code **cannot** accompany any corrections to the record. If a correction **must** be entered and the record has already been transmitted enter Command Code GTRECW to retrieve the record and make all corrections.

3.22.19.26.4.2
(01-01-2015)

Errors Codes – General

- (1) Error Codes (including those which may require a “C” Clear Code) are numbered consecutively for correction.
- (2) There may be instances when an ERS tax examiner will create an Error Code with a higher priority than the Error Code that has already cleared with a Taxpayer Notice Code (TPNC) or “C” Clear Code.
 - If this occurs, the program will delete all “C” Clear Codes and TPNC’s for Error Codes with a lower priority than the one created.
 - Beginning with the higher priority Error Code created, the program will continue to display Error Codes for the record. Displays using the corrected data are apt to be different from those previously displayed.
- (3) There may be instances when an ERS tax examiner will make a correction that will erase an Error Code which was previously cleared with a “C” and now the error condition no longer exists.
 - If this occurs, the program will delete the “C” Clear Codes and TPNC’s for all subsequent errors in the record.
 - If there are errors remaining on the record after deleting the “C” and TPNC’s, the program will continue to display Error Codes for the record whether they were previously displayed.

3.22.19.26.4.3
(01-01-2015)

Clear Code 000

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

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

3.22.19.26.5
(01-01-2015)

Types of Errors – General

- (1) The Error Resolution System will identify errors according to type and priority. The record heading will show the type of error:
 - Action Code Error (Priority I)
 - Section Error (Priority II) - Includes Terminus and ISRP errors
 - Validity Error (Priority III)
 - Math/Consistency Error (Error Codes) (Priority IV)
- (2) There may be records where the tax examiner finds that programming has not furnished a section that is needed to solve an error. If this occurs:

1. Enter Command Code GTSEC.
 2. Enter the proper information.
- (3) There may be a record that displays as an error on the ERS screen, but when the tax examiner attempts to correct it, "No Error in Record - Contact Supervisor" will display in response. To resolve this condition, you must:
1. Enter Command Code GTSEC 01.
 2. Bring down the cursor.
 3. "XMIT (Transmit)".

Note: This action will clear the error.

3.22.19.26.5.1
(01-01-2015)

Priority I Errors – Action Code/Unpostable Code Errors

- (1) **Description:**
- All records with an **invalid** Action Code assigned by Document Perfection will be placed in the Error Inventory and will be displayed as a Priority I Error.
 - All records with a **valid** Action Code will be assigned to a Suspense Inventory and will be displayed as a Priority I Error.
- (2) **Display** - The Action Code for the record with the literal description of the action or unpostable condition will be shown.
- (3) **Error Correction** - Process Priority I errors as follows:

If	Then
Suspense action is required.	<ol style="list-style-type: none"> 1. Enter CC SSPND with the correct Action Code. 2. Transmit.
Suspense action is not required.	<ol style="list-style-type: none"> 1. Enter 000 in the Clear Code (CL) field. 2. Transmit.

- (4) Action Code **001** is a Priority I error. This condition occurs whenever the BOB Resolution function has added a document to a block by entering only the Name Control and TIN. The remainder of the record **must** be added by ERS.
1. Enter Command Code GTSEC for each record section that should contain data.
 2. Add the required data.
 3. When all of the sections have been entered, enter "**C**" in the Clear Code Field.
- (5) See IRM 3.12.38, BMF General Instruction, for procedures for correcting Priority I Action Code errors in Suspense and Unpostable Code Correction.

3.22.19.26.5.2
(01-01-2015)

Priority II Errors – Section Errors

- (1) Most edit, missing section, and terminus errors should be eliminated by the ISRP System. **However**, edit errors and/or terminus errors may be present if normal ISRP validity checks have been bypassed.
- (2) **Edit Error** - A section with an error detected by ISRP.

- (3) **Terminus Error** - A section with variable length fields containing an erroneous size field or, an invalid character is present.
- (4) **Display** - All fields except the ERS Action Code and the Remittance (Payment Received) fields will be displayed in columnar format with or without data. The error type will also be shown for ISRP Problem Code errors. Only one section (error) will be displayed at a time.
- (5) **Content** - Any individual section excluding computer-generated fields and the Action Code. The Action Code is an uncorrectable field, except as defined for SSPND and RJECT.
- (6) **Correction Procedures:**
 - **ISRP Errors** - All fields in the section **must** be examined when an ISRP error is present. If Section 01 of a return is coded, examine the section for an error to ensure that the return is for the taxpayer whose name is in Section 01. Correct the section. Once the section is correct (or if no corrections are necessary), transmit.
 - **Terminus Errors** - All fields of the section **must** be examined when a terminus error is present. Make the necessary corrections to the record. Once the section is correct (or if no corrections are necessary), transmit.
 - **Questionable Section** - Verify and enter all of the data for the displayed section. When all of the data is correct, transmit.

3.22.19.26.5.3
(01-01-2015)

Priority III Errors – Field Errors

- (1) **Definition** - Any field failing to meet the requirements for that field (and that field only) will be shown as a Priority III error. Consistency and or relationships with other fields will not be a factor. Individual field validity errors to be bypassed after initial consideration will be shown as Priority IV Errors.
- (2) Some reasons for field errors include the following:
 - Non-numeric character in a numeric field.
 - Non-alphabetic character in an alpha field.
 - Blank space in a number field.
 - Blank in the first position of an alpha field.
- (3) **Display** - Every field displayed is in error.
 - All fields with a Priority III error will be displayed in columnar format in the order encountered in the record.
 - An overflow field is identified by all question marks for an amount field or a single pound sign in the last position of a Name Line.

Note: The Action Code will **never** be displayed as a Priority III Error.

- (4) **Correction Procedures:**
 1. Correct every error field displayed using the specific instructions within each section for the field in error.
 2. Check the information on the source document to determine if each displayed field has been correctly coded and transcribed.
 3. Enter the correct data for each field displayed.
 4. If no data is to be in a displayed field, blank the field.
 5. Transmit.

3.22.19.26.5.4
(01-01-2015)

**Part IV Errors –
Math/Consistency Errors**

- (1) **Definition** - Any valid field used in any computation in which the result is inconsistent with (or contradictory to) any other valid field will have Error Code 001-999 assigned and will be shown as a Priority IV Error.
- (2) **Display** - Priority IV errors will be displayed with the Error Code for the specific error. The screen display will show the Error Code assigned and the fields needed to make the necessary correction.
- Compare the displayed fields with the return. If the field is coded or transcribed incorrectly, overlay the screen display with the correct data.
 - For those amounts which are entered from **ERS Input Only** the first corrections will be to enter the taxpayers amount.
 - For all math Error Codes, a field labeled “NC” followed by “XX” will generate. The “NC” field is located on Line 4 of the screen display (to the right of CRECT). Multiple TPNC’s may be entered when multiple XXs are shown.
- Note: Form 3520-A has no math error or TPNC codes. There are no math verification requirements in this program.**
- A field labeled “CL” will be displayed for the entry of a Clear Code on records where the possibility exists that a change or correction may not be needed. The “CL” field is located on Line 4 of the screen display (to the right of CRECT). All coding and transcription errors displayed **must** be corrected and IRM procedures for each field shown on the screen display **must** be applied before entering a “C” in the Clear Code Field.
 - All errors must be resolved by either eliminating/suspending the error or entering the Clear Code.

(3) **Correction Procedures:**

- Determine the type of error present:

If	Then
Clearable consistency errors.	<ol style="list-style-type: none"> Correct coding and transcription errors. If the data in the field is correct, enter a “C” in the Clear Code field. Transmit.
Non-clearable consistency errors.	<ol style="list-style-type: none"> Correct coding and transcription errors. Transmit

Reminder: If a correction causes an Error Code with a higher priority than the previous Error Code display, all Clear Codes and Taxpayer Notice Codes already entered for lower priority Error Codes will be deleted.

- All lower priority Error Codes still present in the record will be re-displayed for resolution even if previously cleared with a TPNC or Clear Code. This is known as the “ripple” effect.

If	Then
A correction causes a clear Error Code to no longer be in the error.	<ol style="list-style-type: none"> 1. The Clear Code for that Error Code will be deleted. 2. All Clear Codes assigned to all lower priority (higher numeric) Error Codes will also be deleted. 3. Any remaining Error Codes previously cleared (but now no longer cleared) will be re-displayed.

3.22.19.26.6
(01-01-2015)

- (1) See IRM 3.22.19.2.18 for instructions.

Special Returns

3.22.19.26.6.1
(11-09-2017)

- (1) See IRM 3.22.19.2.18.3 and IRM 3.22.19.2.18.5 for instructions.

**Secured/Substitute
Returns – Examination
Division**

3.22.19.26.6.2
(01-01-2015)

- (1) See IRM 3.22.19.2.18.5 for instructions.

**Secured Returns –
Collection Division**

3.22.19.26.6.3
(01-01-2015)

- (1) See IRM 3.22.19.2.18.2 for instructions.

Delinquent Returns

3.22.19.26.6.4
(01-01-2015)

- (1) See IRM 3.22.19.2.18.4 for instructions.

Section 6020(b) Returns

3.22.19.26.7
(01-01-2015)

- (1) See IRM 3.22.19.2.7 for more instructions.

**ITIN – Individual
Taxpayer Identification
Number**

3.22.19.27
(11-09-2017)

- (1) Use the following instructions when correcting Form 3520-A using the ERS system. See Exhibit 3.22.19-4 for locations of field designators on Form 3520-A.

**Processing Form 3520-A
on ERS**

3.22.19.27.1
(01-01-2021)

- (1) The Form 3520-A ERS system contains data fields in Sections 01 through 10.
(2) The Document Locator Number (DLN) for must have a **File Location Code (FLC) of “60” (OSPC)**.

General Information

- (3) **Do not** renumber to “29 or 78” (OSPC) if a U.S. State or U.S. Territory address is present on Form 3520-A.
- (4) **Re-number** a Form 3520-A document that has a “29, 78 (OSPC)” DLN FLC to a “60” FLC DLN return.
- (5) Form 3520-A can only be filed on paper (no electronic filings) and will be posted as:
- (6) All money amounts must be entered in U.S. dollars only.

3.22.19.27.2
(01-01-2015)

**Processing Form
3520-A: Common Field
Corrections**

- (1) Use the following instructions when correcting the described fields in the sections of Form 3520-A.

3.22.19.27.2.1
(01-01-2021)

**Taxpayer Identification
Numbers**

- (1) These are 9 - position fields which may or may not contain entries.
- (2) The valid characters are numeric (0-9). However, the valid characters for a PTIN also includes a “P”.
 - a. “P” is only valid in first position of PTIN number.
 - b. “P” is only valid in the PTIN field.
- (3) Entries in these fields may be:
 - EIN (entered in NN-NNNNNNNN format), or
 - SSN (entered in NNN-NN-NNNN format), or
 - ITIN (entered in 9NN-NN-NNNN format), or
 - PTIN (entered in PNNNNNNNN).
- (4) Both Form 3520 and Form 3520-A have a number of fields for a TIN (SSN, ITIN, PTIN or EIN). To identify which kind of TIN is present, each TIN field (except EIN-only) is accompanied by its own TIN Type indicator field.
- (5) When the correct TIN is an SSN or ITIN, the TIN Type indicator code of “0” (zero) must be entered in the associated TIN Type field.

Note: If it is ever necessary to change the TIN field from an SSN to an EIN, you must delete the TIN Type indicator of “0” (zero), if present in the associated TIN Type field. Otherwise, the computer program will read the new EIN as an SSN.
- (6) If the TIN is an EIN, then the TIN Type indicator field must be “blank”.
- (7) **Form 3520-A:** Field 01EIN on Line b must have an EIN for the foreign trust. If the TIN on this line of the return is an SSN or missing, research NAMEB and NAMEE for an EIN. If no record, SSPND 320 to Entity Control for the assignment of an EIN.
- (8) If more than one TIN is present on the return on one given line, except for Field 01EIN:
 - a. Use the first TIN provided.

Note: If both an SSN and EIN are provided, enter the EIN into the field.

- b. If necessary, perfect the TIN Type indicator field.
 - c. Circle-out the unused TIN(s).
- (9) If the filer does not provide a TIN in a section of the return which requires a TIN entry:
- a. Research the return and its attachments.
 - b. Research the name using local procedures.
 - c. If unable to locate after research, SSPND 320, attach Form 4227 and notate **"NO RECORD"** in the remarks block, and check the Entity Control box.

Reminder: If the TIN is missing for Field 01EIN, then research NAMEE or NAMEB for an EIN. If no TIN is found, SSPND 320, attach Form 4227 and notate **"NO RECORD"** in the remarks block and check the Entity Control box. **Be sure to perfect the TIN Type indicator field whenever entering or changing the TIN field.**

- (10) See IRM 3.22.19.39.4 for more information.

3.22.19.27.2.2
(01-01-2021)
State

- (1) This is a two - position field for which entries must be present for all U.S. addresses.
- (2) Valid characters are alpha (a-z), or period, for Form 3520-A.
- (3) Refer to Document 7475 for the two-letter abbreviation of the U.S. State or U.S. Territory or Freely Associated State named.
- (4) If the address is a **foreign address** (other than a U.S. Territory or Freely Associated State), enter a **period** in the first position of the State Code field. The second position is **blank**.

Note: When the State Code field is a **"period"**, look at the corresponding foreign country code field. The country code field must not be **blank**. See Document 7475, Section 5 to determine the correct foreign country code.

3.22.19.27.2.3
(01-01-2015)
"Yes - No" Checkboxes

- (1) These are one - position fields.
- (2) Based on the filers response, ISRP will transcribe as follows:
 - "Yes" box checked - **"1"**.
 - "No" box checked - **"2"**.
 - Both boxes ("Yes" and "No") checked - **"3"**.

Exception: Form 3520-A Line 2 (Field 03CBX) only: If neither box is checked, but an entry appears in Line 3a, then enter a **"1"**. Or, if neither box is checked, and no entry appears in Line 3a, then enter a **"2"**.

3.22.19.27.2.4
(01-01-2015)
Amounts

- (1) These are 12 - position fields for which entries may or may not be present.
- (2) Valid characters are numeric (0-9) and blank.
- (3) Entries may be positive or negative.

- (4) Entries are to be transcribed in dollars only; if the filer's entry is reported in dollars and cents,
- Round the filer's entry to the nearest whole dollar.
 - Enter the rounded figure.

3.22.19.28
(07-24-2017)

**Section 01: Form
3520-A, Page 1**

- (1) Section 01 alpha field designators, maximum field lengths, titles and return locations are as follows:

Alpha Designator	Field Length	Title	Location on Return
01NC	4	Name Control	Line 1a
>>>>	4	Name Control Underprint	
01EIN	9	TIN	Line 1b
01TXP	6	Tax Period	First taxpayer data line
>>>>	4	Tax Period Underprint	
01RCD	8	Received Date	At the end of Line 2e
01CAF	Reserved		
01CCC	10	Computer Condition Code	At the end of Line 2 (middle)
01CRD	8	Correspondence Received Date	Date stamp on correspondence reply
01NME	40	Name of Foreign Trust	Line 1a (right of name control)
01FTD	8	Date Foreign Trust Created	Line 1d

3.22.19.28.1
(01-01-2021)

**Field 01NC - Name
Control/Check Digit**

- (1) Field 01NC is located in the Entity Section of Form 3520-A.
- (2) Form 3520-A is filed by the trustee of a foreign trust. The trustee of the Trust may be:
- An individual
 - A partnership
 - A corporation
- (3) Field 01NC has four positions and the valid characters are alpha (a-z), numeric (0-9), hyphen (-), ampersand (&), and blank.

- A Check Digit is present only on a pre-addressed return when the TIN has been validated. If a check digit is present, the computer makes a more mathematical test of the EIN.
 - A check digit **must** have blanks in the first two positions **and** a letter other than “E”, “G” or “M” in the last two positions.
- (4) Field 01NC is invalid if **any** of the following conditions are present:
- a. The first position is blank.
 - b. The second, third or fourth position is not an alpha, numeric, hyphen, ampersand or blank.
 - c. There are any intervening blanks between significant characters.
- (5) Correction Procedures:
- a. Correct coding and transcription errors.
 - b. If the correct Check Digit **cannot** be determined, enter the name control.
 - c. If present in the name control, change a slash (/) or period (.) to a hyphen (-). Use the hyphen in research.
 - d. If the TIN is assigned by Entity Control (e.g., purple ink), be sure it is entered correctly, and then clear the record.
 - e. If the name control is illegible, use CC ENMOD or INOLE with the TIN on Line b.
 - f. The name control of the trust is the first four characters of the surname. See Figure 3.22.19-13.
 - g. If the name control cannot be determined, research following instructions in Document 7071-A, BMF Name Control Job Aid.
 - h. If it is necessary to change an EIN and there are check digits present in Field 01NC, enter the name control in Field 01NC.

Underlining the Name Control

Name Control Underlined	Name Control
Bob <u>Broccoli</u>	BROC
<u>717</u> Apricot Company	717A
Pat and Chris <u>Bean</u> Trust	BEAN
<u>Kale</u> Trust FBO Rose Kale	KALE
The <u>Eggplant</u> Incorporated	EGGP
<u>The</u> Corn chowder	THEC
<u>Orange</u> Trust	ORAN
<u>Avocado</u> Corporation	AVOC

Figure 3.22.19-13

3.22.19.28.2
(11-09-2017)

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

- (1) This is a 9 - position field for which an entry may be present.
- (2) Only numeric characters 0-9 are valid.
- (3) Invalid Conditions in Field 01EIN are, if:
 - The EIN is not numeric.
 - The EIN is less than nine characters.
 - The first two digits of the EIN are: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, 89.
 - The EIN is all zeros or nines.

(4) **Correction Procedures:**

If	Then
the EIN is incorrectly transcribed	<ol style="list-style-type: none"> 1. Enter correct EIN in Field 01EIN. 2. Send Letter 3875C, if needed.
the EIN cannot be determined	<ol style="list-style-type: none"> 1. Research IDRS for the correct EIN using Command Code NAMEB or NAMEE. 2. If located, enter the correct EIN.

- (5) If you change the EIN and there are check digits in Field 01NC, enter the Name Control into Field 01NC.

Caution: Always ensure that the Name Control matches the Master File record when you change the EIN.

- (6) **Suspense Correction:** Determine if Entity Control has found the correct EIN. If a valid TIN is found, circle out the invalid TIN on the return and write the new TIN above it. Follow local procedures for issuing Letter 3875C. Do not send IDRS Letter 3875C when:

- Three or less digits of the TIN are transposed, different, or missing.
- INOLES shows the account has been merged to or merged from a different TIN.
- If the TIN does not match the entity on the return, SSPND 320 to Entity Control with Form 4227.

If	Then
Entity Control located the correct EIN	enter in Field 01EIN
Entity Control assigned an EIN	enter in Field 01EIN.

3.22.19.28.3
(01-01-2020)

Field 01TXP - Tax Period

- (1) This is a 6 - position field for which an entry must be present.
- (2) Only numeric characters in “YYYYMM” format are valid (e.g., Dec. 31, 2023 is printed 202312). The **MM** position represents the valid month designation (01-12).
- (3) Determine the correct tax period from the tax year shown at the top of page 1 of Form 3520-A.
- (4) Form 3520-A may be filed for either calendar or fiscal years.
- (5) Field 01TXP is invalid if **any** of the following conditions are present:
 - The tax period is **not** all numeric.
 - The tax period is earlier than **200012**.
 - The last two digits (month) are **not** 01-12.
 - The tax year (first four digits) is **after** the current year.
 - The tax year is equal to the current year, **but** the month is **after** the current processing month.
- (6) **Correction Procedures:** If the Tax Period underprints, verify the Tax Period in Field 01TXP against the Tax Year on the return.
- (7) If the tax period is later than the current date, and there is no indication of final return,
 - a. Prepare Form 4227.
 - b. Notate in remarks “EARLY FILER” on Form 4227.
 - c. Enter “**SSPND 480**”.
- (8) If the tax period is later than the current date on a final return (CCC “F”), change the month in the tax period (Field 01TXP) to the month immediately **prior to** the month in the received date.
- (9) If the tax period is prior to 200012, the return DLN must be voided:
 - a. Prepare Form 4227.
 - b. Notate in remarks “Prior to Tax Period 200012”.
 - c. Suspend the record by entering **SSPND 640**.
 - d. Rejects will void the document by entering **RJECT 640** and forward to Document Retention/Files.

3.22.19.28.4
(01-01-2019)

Field 01RCD - Received Date

- (1) This is an 8 - position field for which an entry must be present.
- (2) Only numeric characters (in “YYYYMMDD” format) are valid.
- (3) The Received Date must be later than the last day of the tax period and is transcribed from Form 3520-A.
- (4) If the Received Date is before the end of the current processing tax period (an early filed return), enter the Received Date as the day after the end of the current processing tax period.

Example: If the received date is “12-14-2024”, enter “20250101” for a tax period 202412 return.

(5) Field 01RCD is a numeric field which is either the date stamped by Receipt and Control or edited by Code and Edit.

- The legal due date is the 15th day of the third month after the end of the trusts tax year.
- If the 15th is a Saturday, Sunday or holiday, the due date is the first workday thereafter.

When the due date falls on a weekend or holiday, the return is timely if postmarked by the first business day following the due date.

- A 6-month extension is available if the taxpayer responsible for filing Form 3520-A files a Form 7004 to obtain an extension for the filing of Form 3520-A.
- Consider the return timely if:

#

#

(6) Field 01RCD **must** be present and entered in “YYYYMMDD” format.

(7) Field 01RCD is invalid if **any** of the following conditions are present:

- The Received Date is **not** present.
- The Received Date is **not** in “YYYYMMDD” format.
- The Received Date is **later** than the current processing date.
- The Received Date is **not** all numeric.

(8) Correction Procedures:

If	Then
The Received Date cannot be determined.	<p>Determine the entry to Field 01RCD using the following priority order:</p> <ol style="list-style-type: none"> 1. The earliest legible Postmark Date (U.S. Postal Service or Private Delivery Service) on the envelope. <p>Note: If an envelope is not attached, use the postmark date stamped on the face of the return.</p> <ol style="list-style-type: none"> 2. Service Center Automated Mail Processing System (SCAMPS) digital date. 3. The Revenue Officers signature date. 4. The Return Signature Date (if within the current year). 5. The Julian Date in the DLN minus 10 days (on numbered returns).
Multiple Received Dates are present	<ol style="list-style-type: none"> 1. Use the earliest IRS stamped received date. 2. Circle out all other dates.
The return is addressed to the IRS and delivered to a State agency	Use the postmark date as the Received Date
The return is addressed to a State agency	Use the IRS date stamp as the Received Date

Note: Even though the Form 3520-A is supposed to be sent to Ogden, if the date stamped on the return is from an IRS office in another state or foreign country (e.g., a U.S. citizen living in England may send the return to the IRS Office in London), always accept the earliest stamped IRS received date, regardless of where the return was sent.

(9) **Determining Postmark Dates:**

- Only legible official postmark date, SCAMPS date or the date of submission to a designated private delivery service are accepted as proof of filing timely.
- Accept the postmark date as the Received Date if it is on or before the due date.
- The official marking of arrows easily identifies metered Postmarks. These types of markings are not found on a privately metered postmark.
- For further information and procedures on Postmarks, see IRM 3.10.73, Batching and Numbering.

(10) See IRM 3.22.19.7.5 for more information.

3.22.19.28.5
(01-01-2015)

**Field 01CAF -
Centralized
Authorization File (CAF)
Indicator**

- (1) The CAF Indicator is no longer required. Therefore, Field 01CAF will always be blank. If an entry appears in Field 01CAF, delete the entry.

3.22.19.28.6
(01-01-2023)

**Field 01CCC - Computer
Condition Code**

- (1) This is a 10 - position field for which an entry may or may not be present.
- (2) Valid characters are **C, E, F, G, I, N, R, S, W, Y, 3, 4**, and **blank**. See Figure 3.22.19-14.

Code	Definition	Validity Checks
C	Initiate CP 223 to Ogden AM for civil penalty assessment under IRC 6677	Use ONLY when instructed, when taxpayer does not respond to a request for required information to process Form 3520. Note: If the original form has a notation that Exam is considering a penalty, then accept as timely and do not issue the CP 223.
E	Extension has been filed	
F	Final Return	
G	Amended Return	Must have a received date
I	Initial Return	
N	Bypass EIN entry requirement	
R	Suspend initiation of CP 223 notice Note: Enter CCC “R” if “Streamlined Foreign Offshore” or “Streamlined Domestic Offshore” is written across the top of Form 3520 or Form 3520-A and an Austin received date is present.	
S	Return is a Substitute Form 3520-A	

Code	Definition	Validity Checks
W	Statute Return	
Y	Short Period Return	
3	No Reply to Correspondence	Not valid with Correspondence Received Date
4	Return prepared by IRS under IRC 6020(b)	Will have notation Re: IRC 6020(b)

Figure 3.22.19-14 Computer Condition Code

- (3) The Computer Condition Code is edited to the right of Line 2, page 1 of Form 3520-A and entered in **Field 01CCC**.

3.22.19.28.6.1
(07-24-2017)

Computer Condition Code “C”: Initiate CP 223 for civil penalty assessment under IRC 6677

- (1) Enter CCC “**C**” when the taxpayer does not provide requested required information to process Form 3520. The Error Resolution/Rejects (ERS/REJ) section enters this CCC only when instructed.

Note: CCC “**C**” and “**3**” can be used together. Each serves their purpose and has their conditions.

- (2) CCC “**C**” will generate Internal Service Center Notice CP 223 to Ogden Accounts Management Campus for assessment of Civil Penalty under IRC 6677. The Penalty Reference Number (PRN) is 659, Failure to Report Transactions with Foreign Trusts or Receipt of Certain Foreign Gifts (Form 3520).

3.22.19.28.6.2
(01-01-2023)

Computer Condition Code “E”: Extension has been filed

- (1) Enter CCC “**E**” if the taxpayer marks the Extension filed box, located on the top of page 1, Form 3520-A.

3.22.19.28.6.3
(01-01-2015)

Computer Condition Code “F”: Final Return

- (1) Enter CCC “**F**” if the taxpayer marks the “Final Return checkbox” located at the top of Form 3520-A.
- (2) This information may be shown in the box above the Entity portion of the Form 3520-A or in an attached statement or letter.
- (3) Common indications of a final return are notations on the return such as:
- “Final”
 - “Out of Business”
 - “Liquidated”, etc.

3.22.19.28.6.4
(01-01-2015)

Computer Condition Code “G”: Amended Return

- (1) Taxpayers who file a Form 3520-A and later identify errors or discrepancies in the original return may file a corrected return.
- (2) Enter CCC “**G**” on all Form 3520-A clearly notated:
- “AMENDED”
 - “SUPERSEDING”
 - “DUPLICATE”

- “REPLACEMENT”
- If the taxpayer marks the “Amended Return checkbox” located at the top of Form 3520-A.
- Bearing any other positive statement that the return is not the original return filed for the same tax period.

(3) If you see that the return should be processed as an amended return, then:

1. Enter CCC “G”.
2. Delete Sections 02-10.
3. Delete any entry in Field 01NME. The only allowable entries are Fields 01NC, 01EIN, 01TXP, 01RCD and 01CCC.

(4) If the return is not an amended return,

1. Delete CCC “G” from Field 01CCC.
2. Enter data in all sections not transcribed.

3.22.19.28.6.5
(01-01-2015)

**Computer Condition
Code “I”: Initial Return**

- (1) Enter CCC “I” if this is the taxpayer’s “Initial Return”. See if the taxpayer marks the “Initial Return checkbox” located at the top of Form 3520-A.
 - remove the return from the batch to have filing requirements set through BNCHG
 - Hold the return for one week and then return to normal processing

3.22.19.28.6.6
(11-10-2021)

**Computer Condition
Code “N”: Bypass EIN**

- (1) CCC “N” bypasses the requirement for an EIN when the EIN field is blank.
- (2) Returns with no TIN are routed to Entity. Only enter CCC “N” when instructed.

3.22.19.28.6.7
(04-12-2022)

**Computer Condition
Code “R”**

- (1) Enter CCC “R” if “Streamlined Foreign Offshore” or “Streamlined Domestic Offshore” is written across the top of Form 3520 or Form 3520-A and an Austin received date is present.
- (2) Enter CCC “R” on all returns with a received date prior to 01012018.

#

3.22.19.2.18.2 (3).

3.22.19.28.6.8
(01-01-2023)

**Computer Condition
Code “S”**

- (1) Enter CCC “S” when the checkbox Return is a Substitute Form 3520-A is checked on the top of page 1.

3.22.19.28.6.9
(01-01-2015)

**Computer Condition
Code “4”**

- (1) Enter CCC “4” to show a return prepared by the IRS under IRC 6020(b).
- (2) See IRM 3.22.19.2.18.4 for more information.

- 3.22.19.28.6.10
(09-18-2017)
**Computer Condition
Code "W": Statute**
- (1) Enter CCC "W" in Field 01CCC when the processing date is more than two years and nine months after the return due date. There is no need to route the return to Statute Control. Verify that Field 01TXP has been correctly transcribed.
 - (2) See Error Code 001, IRM 3.22.19.39.1 for more information.
- 3.22.19.28.6.11
(01-01-2015)
**Computer Condition
Code "Y": (Short Period
Return) of the BMF
Common Process**
- (1) Accept the return as submitted. (e.g., short period return)
 - (2) CCC "Y" is edited for Change of Accounting Period. Enter only for short period returns due to change of accounting period (not due to initial or final filing).
- 3.22.19.28.6.12
(01-01-2015)
**Computer Condition
Code "3": No Reply to
Correspondence**
- (1) CCC "3" will be edited when there is no reply to IRS initiated Correspondence.
 - (2) CCC "3" is not valid with a Correspondence Received Date.
- 3.22.19.28.7
(01-01-2015)
**Field 01CRD -
Correspondence
Received Date**
- (1) This is an 8 - position field entered in YYYYMMDD format.
- 3.22.19.28.8
(01-01-2015)
**Field 01NME - Name of
Foreign Trust**
- (1) This is a 40 - position field for which an entry must be present.
 - (2) If the name entered on Line 1a is illegible or hard to read, research CC INOLE first:
 - Check attachments and supporting schedules for a clearer, more legible entry.
 - Enter the correct Foreign Trust Name in Field 01NME.
 - (3) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
- 3.22.19.28.9
(01-01-2023)
**Field 01-FTD - Date
Foreign Trust Created**
- (1) This is an 8-position field for which no entry has to be present.
 - (2) Valid entries must be entered in MMDDYYYY format.
 - (3) If unable to correct coding and transcription errors, blank the field.
 - (4) For TY 2019 and previous years, this line must be blank.
- 3.22.19.29
(01-01-2021)
**Section 02: Form
3520-A, Page 1**
- (1) Section 02 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
02CON	35	In-Care-of Name	Line 1a or 1c
02FAD	35	Foreign Address	Line 1a or 1c
02ADD	35	Street Address of Foreign Trust	Line 1c
02CTY	22	City	Line 1d
02ST	2	State	Line 1e
02ZIP	12	ZIP Code	Line 1f
02FCC	2	Foreign Country Code	Line 1g

3.22.19.29.1
(01-01-2015)

Field 02CON - In-Care-of Name, Line 1a or 1c

- (1) This is a 35 - position field which may or may not be present.
- (2) Field 02CON is invalid if any of the following conditions are present:
- The first position is blank.
 - The first character of the “in-care-of” name is not alpha or numeric.
 - There are two consecutive blanks between significant characters.

If	Then
A blank is in the first position	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
The first character of the “in-care-of” name is not alpha or numeric	<ol style="list-style-type: none"> 1. Verify the “in-care-of” name on the return. 2. Enter the “in-care-of” name beginning with an alpha or numeric in Field 02CON.
Two consecutive blanks are present between significant characters	Delete any unnecessary blanks in Field 02CON.

3.22.19.29.2
(01-01-2015)

Field 02FAD - Foreign Address, Line 1a or 1c

- (1) See IRM 3.22.19.7.20 for more instructions.

- 3.22.19.29.3
(01-01-2015)
Field 02ADD - Address of Foreign Trust, Line 1c
- (1) This is a 35 - position field for which an entry must be present.
 - (2) See IRM 3.22.19.7.21 for more instructions.
- 3.22.19.29.4
(01-01-2021)
Field 02CTY - Foreign Trust City, Line 1d
- (1) This is a 22 - position field for which an entry must be present.
Reminder: The Major City Code (MCC) for San Juan, PR is “XJ”. If Field 02CTY correctly contains “XJ”, then **GTSEC 02** and **blank** Field 02ST and Field 02FCC.
 - (2) See IRM 3.22.19.27.2.2 for more instructions.
- 3.22.19.29.5
(01-01-2021)
Field 02ST - Foreign Trust State, Line 1e
- (1) This is a two - position field for which an entry must be present.
 - (2) When no State code is present, determine if there is a foreign address. Enter a “.” (period) in the first position of Field 02ST and verify the entry in Field 02FCC, if the address is not domestic or a U.S. Territory. If a Major City Code has been input in Field 02CTY, blank Field 02ST and Field 02FCC.
Caution: The ERS system may display an error when MCC “XJ” is used, although what actually appears on the ERS screen display is correct. To resolve this condition, you must: **GTSEC 02** and **blank** Field 02ST and Field 02FCC.
 - (3) See IRM 3.22.19.27.2.2 and IRM 3.22.19.39.9 for more instructions.
- 3.22.19.29.6
(01-01-2021)
Field 02ZIP - Foreign Trust ZIP Code, Line 1f
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) This field must be “blank” when the address is foreign.
 - (3) This field must have an entry if it is a U.S. Territory or is a domestic address.
 - (4) See IRM 3.22.19.39.10 for more instructions.
- 3.22.19.29.7
(01-01-2021)
Field 02FCC - Foreign Trust Country Code, Line 1g
- (1) This is a two - position field for which an entry must be present, if an actual foreign country. Field 02ST must have a period in the first space.
 - (2) Valid characters are alpha (a-z) only.
 - (3) When missing or invalid, research the country name provided. See Document 7475, Section 5. Enter the Country Code into Field 02FCC.
 - (4) **Delete the country code if the country is the U.S. or it is a U.S. Territory (e.g., Guam, American Samoa, Commonwealth of Puerto Rico, Commonwealth of the Northern Mariana Islands, and the Virgin Islands). See Figure 3.22.19-6 for U.S. Territories.**
Reminder: “US” is not a valid country code and **must** be **deleted** if present.
- 3.22.19.30
(01-01-2023)
Section 03: Form 3520-A, Page 1
- (1) Section 03 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
03CBX	1	Appointed U.S. Agent Checkbox - (Yes/No)	Line 2
03L3A	35	U.S. Agent Name	Line 3a
03L3B	9	U.S. Agent TIN	Line 3b
033BT	1	U.S. Agent TIN Type	Line 3b, edited after the TIN
03L4A	35	Trustee Name	Line 4a
03L4B	9	Trustee TIN	Line 4b
034BT	1	Trustee TIN Type	Line 4b, edited after the TIN
03L5	4	Number of Foreign Trust Owner Statements Attached	Line 5
03L6	4	Number of Foreign Trust Beneficiary Statements Attached	Line 6
03PSN	9	Preparer PTIN	Bottom of Page 1 - right side
03PEN	9	Preparer EIN	Bottom of Page 1 - right side
03PTN	10	Preparer Phone Number	Bottom of Page 1- right side

Note: Fields 03CBX, 03L5, and 03L6 are must-enter fields.

3.22.19.30.1
(01-01-2015)

**Field 03CBX - “Yes - No”
Checkbox, Appointed
U.S. Agent, Line 2**

(1) This is a one - position field for which an entry must be present.

(2) The valid entries are **1** and **2**.

- **1** means the “YES” box is checked.
- **2** means the “NO” box is checked.

Note: If Field 03CBX has a “1,” but Lines 3a - 3g are **blank**, change Field 03CBX to “2”.

(3) If neither box is checked on Line 2, but there is an entry on Line 3a, enter “**1**” in Field 03CBX.

- (4) If neither box is checked on Line 2, and there is no entry on Line 3a, enter “2” into Field 03CBX.

3.22.19.30.2
(01-01-2015)

**Field 03L3A - U.S. Agent
Name, Line 3a**

- (1) This is a 40 - position field which must be present if the taxpayer responds “Yes” on Line 2 (Field 03CBX is “1”).
- (2) If the name entered on Line 3a is illegible or hard to read:
- a. check attachments and supporting schedules for a clearer, more legible entry, and
 - b. If there is no name on the attachments, research IDRS CC INOLE, or ENMOD, using the TIN in Field 03L3B.
- (3) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
- (4) Enter the name found during research into Field 03L3A.
- (5) If the TIN is invalid, SSPND 320 to route to Entity Control. Attach a Form 4227 and notate “Line 3b” in the remarks.

3.22.19.30.3
(01-01-2015)

**Field 03L3B - U.S. Agent
Taxpayer Identification
Number (TIN), Line 3b**

- (1) This is a 9 - position field which must be present if the taxpayer responds “Yes” on Line 2 (Field 03CBX - “1”).
- (2) Research the return and its attachments for a valid TIN if the TIN provided in Line 3b contains:
- More than nine numeric characters.
 - Fewer than nine numeric characters.
 - Other than numeric characters.
- (3) If Field 03L3B appears on the screen as a field error but the TIN is correct, GTSEC 03 and determine if Field 033BT is incorrect or missing. Correction of Field 033BT should clear the field error.
- (4) If blank or invalid and if unable to determine after research, suspend using Action Code “320” and route to Entity Control. Attach Form 4227 and notate “Line 3b” in the remarks area.

3.22.19.30.4
(01-01-2015)

**Field 033BT - U.S. Agent
Taxpayer Identification
Number (TIN) Type, Line
3b**

- (1) This is a one - position field which must be present if the TIN provided by the filer in Line 3b is an SSN or an ITIN.
- (2) When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” must be present in the TIN Type field which is immediately **after** the TIN field.
- (3) If the TIN provided by the filer in Line 3b is an EIN (format is NN-NNNNNNN), the TIN Type must be **blank**.

3.22.19.30.5
(01-01-2015)

**Field 03L4A - Name of
Trustee, Line 4a**

- (1) This is a 40 - position field which may or may not be present.
- (2) If the name entered on Line 4a is illegible or hard to read:
- Check attachments and supporting schedules for a clearer, more legible entry.
 - Research IDRS CC INOLE and/or ENMOD using the TIN in Field 03L4B.

- (3) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
- 3.22.19.30.6
(11-09-2017)
Field 03L4B - Trustee Taxpayer Identification Number (TIN), Line 4b
- (1) This is a 9 - position field which may or may not have an entry, if the trustee is a U.S. filer.
- (2) Research the return and its attachments for a valid TIN if the TIN provided in Line 4b contains:
- More than nine numeric characters.
 - Fewer than nine numeric characters.
 - Other than numeric characters.
- (3) If blank, invalid or unable to determine after research, SSPND 320 to Entity Control. Attach Form 4227 and notate "Line 4b". However, if the return has come back from Entity suspense, and Entity circled out the number in Field 03L4B and wrote "Not Found (NF)" on the side, then clear the entry in Field 03L4B to resolve the error. GTSEC 03 and remove any entry in Field 034BT if blanking Field 03L4B.
- (4) **Important:** Field 03L4B will not accept a PTIN (format PNNNNNNNNN). Research for a valid SSN or EIN, and then enter your finding. GTSEC 03 to enter a TIN Type indicator in Field 034BT if entering an SSN or ITIN in Field 03L4B.
- 3.22.19.30.7
(11-09-2017)
Field 034BT - Trustee Taxpayer Identification Number (TIN) Type, Line 4b
- (1) This is a one - position field which must be present if the TIN provided by the filer in Line 4b is an SSN or an ITIN.
- (2) When the TIN entered is an SSN or ITIN, a TIN Type indicator of "0" must be present in the TIN Type field which is immediately **after** the TIN field.
- (3) When a bank or financial institution is listed, refer to page 3 question 6b for owner information to contact.
- (4) If the TIN provided by the filer in Line 4b is an EIN (format is NN-NNNNNNNN), the TIN Type must be **blank**.
- 3.22.19.30.8
(01-01-2023)
Field 03L5 - Number of Foreign Grantor Trust Owner Statements (pages 3 and 4)
- (1) This is a 4 - position numeric field.
- (2) To correct a field error count the number of Form 3520-A, Page 3 and 4, Foreign Grantor Trust Owner Statements, attached. Enter the number in Field 03L5.
- 3.22.19.30.9
(01-01-2023)
Field 03L6 - Number of Foreign Grantor Trust Beneficiary Statements (page 5)
- (1) This is a 4 - position numeric field.
- (2) To correct a field error count the number of Form 3520-A, Page 5, Foreign Grantor Trust Beneficiary Statements, attached. Enter the number in Field 03L6.

3.22.19.30.10

(01-01-2015)

**Field 03PSN - Preparer
Taxpayer Identification
Number (PTIN)**

- (1) This is a 9 - position field for which an entry may or may not be present.
- (2) **Invalid Conditions** - Field 03PSN will be invalid if any of the following conditions are present:
- Other than a "P" followed by eight digits.
 - Contains all zeros or all nines.
 - Contains all numbers (no "P").
- (3) **Correction Procedures:**

If	Then
A valid PTIN is present,	Enter the PTIN in Field 03PSN.
An SSN is present (e.g., nine numbers),	Delete the entry in Field 03PSN.
Both a valid PTIN and SSN are present,	Enter the PTIN in Field 03PSN.
A valid PTIN cannot be located but an EIN is present	<ol style="list-style-type: none"> 1. Enter the EIN in Field 03PEN, and 2. Delete the entry in Field 03PSN.

3.22.19.30.11

(01-01-2015)

**Field 03PEN - Preparer
Employer identification
Number (EIN)**

- (1) This is a 9 - position field that may be present.
- (2) **Invalid Conditions** - Field 03PEN will be invalid if it contains all zeros/nines.
- (3) **Correction Procedures:**

If	Then
An EIN is present,	Enter the EIN in Field 03PEN.
Only a valid PTIN is present,	<ol style="list-style-type: none"> 1. Enter the PTIN in Field 03PSN, and 2. Delete the entry in Field 03PEN.
Only a valid SSN is present,	Delete the SSN in Field 03PEN. Do not enter anything in 03PSN.
Both a valid PTIN and SSN are present,	<ol style="list-style-type: none"> 1. Enter the PTIN in Field 03PSN, and 2. Delete the entry in Field 01PEN.

3.22.19.30.12

(11-10-2021)

**Field 03PTN - Preparer
Phone Number**

- (1) Field 03PTN is a 10 - position numeric field.
- (2) The field is invalid if other than 10 numeric characters.

(3) Correction procedures:

- a. Enter phone number from return,
- b. Correct transcription errors,
- c. If no valid number enter all 0's (Zero's).

3.22.19.31
(01-01-2015)

**Section 04: Form
3520-A, Page 2**

(1) Section 04 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
04L5A	12	Short Term Capital Gain/Loss	Part 2, Line 5a
04L5B	12	Long Term Capital Gain/Loss	Part 2, Line 5b
04LN6	12	Ordinary Gain/Loss	Part 2, Line 6
04LN8	12	Total Income	Part 2, Line 8
04L15	12	Total Expenses	Part 2, Line 15
04L16	12	Net Income/Loss	Part 2, Line 16
0417A	12	FMV of Total Distributed	Part 2, Line 17a

3.22.19.31.1
(01-01-2015)

**Field 04L5A - Short Term
Capital Gain/Loss, Part 2
Line 5a**

- (1) This is a 12 - position field for which entries may or may not be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar, and
 - b. Enter the rounded figure in Field 04L5A.

3.22.19.31.2
(01-01-2015)

**Field 04L5B - Long Term
Capital Gain/Loss, Part 2
Line 5b**

- (1) This is a 12 - position field for which entries may or may not be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 04L5B.

- 3.22.19.31.3
(01-01-2015)
Field 04LN6 - Ordinary Gain/Loss, Part 2 Line 6
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 04LN6.
- 3.22.19.31.4
(01-01-2015)
Field 04LN8 - Total Income, Part 2 Line 8
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 04LN8.
- 3.22.19.31.5
(01-01-2015)
Field 04L15 - Total Expenses, Part 2 Line 15
- (1) This a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 04L15.
- 3.22.19.31.6
(01-01-2015)
Field 04L16 - Net Income/Loss, Part 2 Line 16
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 04L16.
- 3.22.19.31.7
(01-01-2015)
Field 0417A - Fair Market Value (FMV) of Total Distributions, Part 2 Line 17a
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filer's entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 0417A.
- 3.22.19.32
(01-01-2015)
Section 05: Form 3520-A, Page 2
- (1) Section 05 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
0517A	8	Distribution Date	Line 17c(iii)1
0517B	40	Beneficiary Name	Line 17c(i)1
0517D	8	Distribution Date	Line 17b(iii)1
0517E	1	Beneficiary TIN Type	Line 17c(ii)1
0517F	12	FMV	Line 17b(iv)1
0517I	9	Beneficiary TIN	Line 17c(ii)1
0517M	1	More Than One Owner Indicator	Right margin, Line 17b(iv)1
0517N	40	Owner Name	Line 17b(i)1
0517O	1	More Than One Beneficiary Indicator	Right margin, Line 17c(iv)1
0517T	9	Owner TIN	Line 17b(ii)1
0517V	12	FMV	Line 17c(iv)1
0517Y	1	Owner TIN Type	Line 17b(ii)1

3.22.19.32.1
(11-09-2017)

**Field 0517A -
Distribution Date, Part 2
Line 17c(iii)**

- (1) This is an 8 - position field which must be present if an entry appears in Field 0517B.
- (2) Valid characters are **numeric (0-9)** and the date must be entered in **YYYYMMDD** format.

3.22.19.32.2
(09-18-2017)

**Field 0517B - Beneficiary
Name, Part 2 Line 17c(i)**

- (1) This is a 40 - position field which must be present if a beneficiary is named. Otherwise, leave field "blank".
- (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
- (3) See IRM 3.22.19.28.1 for instructions.
- (4) **Error Condition:**
 - Field 0517B contains an invalid character.
 - Section 05 is present except for Field 0517B.
- (5) **Correction Procedure:**

If there are no transcription errors requiring correction in a required field, then correspond for the information using 3653C CAS. SSPND 211 (domestic) or 215 (international).

- (6) If the taxpayer does not reply:
- Enter CCC “3” in Field 01CCC.
 - Enter “MISSING” in Field 0517B.

3.22.19.32.3
(01-01-2015)

**Field 0517D -
Distribution Date, Part 2
Line 17b(iii)**

- (1) This is an 8 - position field which must be present if an entry appears in Field 0517N.
- (2) Valid characters are **numeric (0-9)** and the date must be entered in **YYYYMMDD** format.

3.22.19.32.4
(01-01-2015)

**Field 0517E - Beneficiary
Taxpayer Identification
Number (TIN) Type, Part
2 Line 17c(ii)**

- (1) This is a one - position field which must be present if an entry appears in Field 0517B. When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” must be present in the TIN Type field which is immediately **after** the TIN field.
- (2) If the Beneficiary TIN is an EIN, leave the Field **blank**.

3.22.19.32.5
(01-01-2015)

**Field 0517F - Fair Market
Value (FMV), Part 2 Line
17b(iv)**

- (1) This is a 12 - position field which must be present if an entry appears in Field 0517N.
- (2) Valid characters are **numeric (0-9)** and “blank”.
- (3) Entries are to be transcribed in dollars only; if the filer’s entry is reported in dollars and cents,
- Round the filers entry to the nearest whole dollar.
 - Enter the rounded figure in Field 0517F.

3.22.19.32.6
(01-01-2015)

**Field 0517I - Beneficiary
Taxpayer Identification
Number (TIN), Part 2
Line 17c(ii)**

- (1) This is a 9 - position field that may be present if an entry appears in Field 0517B.
- (2) **Invalid Conditions** - Field 0517I will be invalid if any of the following conditions are present:
- The entry is less than nine digits.
 - The entry consists of all the same number (e.g., all zeros (0), all sixes (6), all nines (9), etc.).
 - EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79 or 89.
 - The TIN is an SSN or ITIN that has not been coded correctly in Field 0517E. See IRM 3.22.19.32.4 for more information.
- (3) Entries in this field may be any of the following:
- EIN (Employer Identification Number)
 - SSN (Social Security Number)
 - ITIN (Individual Taxpayer Identification Number)
- (4) Correct the field using the information provided on the return or on an attachment to the return.
- (5) If the TIN cannot be determined, blank the field.

- 3.22.19.32.7
(01-01-2015)
Field 0517M - More than One Owner Indicator, Part 2 Line 17b(iv)
- (1) This is a one - position field which must be entered if information about more than one "Owner" is entered on Line 17b.
 - (2) Valid characters are **"1" or blank**.
 - (3) Enter as follows:
 - a. If only one "Owner" entry is present on Lines 17b, leave Field 0517M **"blank"**.
 - b. If more than one "Owner" entry is present on Lines 17b, enter **"1"** in Field 0517M.
- 3.22.19.32.8
(01-01-2015)
Field 0517N - Owner Name, Part 2 Line 17b(i)
- (1) This is a 40 - position field which must be present if an owner's name is present.
 - (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
 - (3) Enter up to forty (40) characters of the data the filer provides on the return or on an attachment.
- 3.22.19.32.9
(01-01-2015)
Field 0517O - More than One Beneficiary indicator, Part 2 Line 17c(iv) right margin
- (1) This is a one - position field which must be entered if information about more than one "Beneficiary" is entered on Line 17c.
 - (2) Valid characters are **"1" or "blank"**.
 - (3) Enter as follows:
 - a. If only one "Beneficiary" entry is present on Lines 17c, leave Field 0517O **"blank"**.
 - b. If more than one "Beneficiary" entry is present on Lines 17c, enter **"1"** in Field 0517O.
- 3.22.19.32.10
(01-01-2015)
Field 0517T - Owner Taxpayer Identification Number (TIN), Part 2 Line 17b(ii)
- (1) This is a 9 - position field that may be present if an entry appears in Field 0517N.
 - (2) **Invalid Conditions** – Field 0517T will be invalid if any of the following conditions are present:
 - The entry is less than nine digits.
 - The entry consists of all the same number, (e.g., all zeros (0), all sixes (6), all nines (9), etc.)
 - EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79 or 89.
 - The TIN is an SSN or ITIN that has not been coded correctly in Field 0517Y. See IRM 3.22.19.32.12 for more information.
 - (3) Entries in this field may be any of the following:
 - EIN (Employer Identification Number)
 - SSN (Social Security Number)
 - ITIN (Individual Taxpayer Identification Number)
 - (4) Correct the field using the information provided on the return or on an attachment to the return.
 - (5) If the TIN cannot be determined, blank the field.

- 3.22.19.32.11
(01-01-2015)
Field 0517V - Fair Market Value (FMV), Part 2 Line 17c(iv)
- (1) This is a 12 - position field which must be present if an entry appears in Field 0517B.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 0517V.

- 3.22.19.32.12
(01-01-2015)
Field 0517Y - Owner Taxpayer Identification Number (TIN) Type, Part 2 Line 17b(ii)1
- (1) This is a one - position field for which an entry may or may not be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of "**0**" (zero) must be present in the TIN Type field which is immediately **after** the TIN field.
 - (2) If the Owner TIN is an EIN, leave the Field **blank**.

- 3.22.19.33
(01-01-2015)
Section 06: Form 3520-A, Page 2
- (1) Section 06 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
06BC	12	Beginning Cash	Part 3 Line 1b
06EC	12	Ending Cash	Part 3 Line 1d
06BTA	12	Beginning Total Assets	Part 3 Line 11b
06ETA	12	Ending Total Assets	Part 3 Line 11d
06BNW	12	Beginning Net Worth	Part 3 Line 20b
06ENW	12	Ending Net Worth	Part 3 Line 20d
06BWL	12	Beginning Total Worth/ Liabilities	Part 3 Line 21b
06EWL	12	Ending Total Worth/ Liabilities	Part 3 Line 21d

- 3.22.19.33.1
(01-01-2015)
Field 06BC - Beginning Cash, Part 3 Line 1b
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 06BC.

- 3.22.19.33.2
(01-01-2015)
Field 06EC - Ending Cash, Part 3 Line 1d
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filer's entry is reported in dollars and cents,
 - a. Round the filer's entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 06EC.
- 3.22.19.33.3
(01-01-2015)
Field 06BTA - Beginning Total Assets, Part 3 Line 11b
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filer's entry is reported in dollars and cents,
 - a. Round the filer's entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 06BTA.
- 3.22.19.33.4
(01-01-2015)
Field 06ETA - Ending Total Assets, Part 3 Line 11d
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filer's entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 06ETA.
- 3.22.19.33.5
(01-01-2015)
Field 06BNW - Beginning Net Worth, Part 3 Line 20b
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 06BNW.
- 3.22.19.33.6
(01-01-2015)
Field 06ENW - Ending Net Worth, Part 3 Line 20d
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 06ENW.
- 3.22.19.33.7
(01-01-2015)
Field 06BWL - Beginning Total Worth/Liabilities, Part 3 Line 21b
- (1) This is a 12 - position field for which entries may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".

- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
- Round the filers entry to the nearest whole dollar.
 - Enter the rounded figure in Field 06BWL.

3.22.19.33.8
(01-01-2015)
**Field 06EWL - Ending
Total Worth/Liabilities,
Part 3 Line 21d**

- (1) This is a 12 - position field for which entries may or may not be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
- Round the filers entry to the nearest whole dollar.
 - Enter the rounded figure in Field 06EWL.

3.22.19.34
(01-03-2022)
**Section 07: Form
3520-A, Owner 1, Page 3**

- (1) Section 07 contains data from the first Grantor Trust Owner Statement attached to Form 3520-A, referred to as **Owner 1**. Section 07 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
07L5Y	6	Grantor Trust Owner 1 Statement Tax Year	Line 5
07L6N	40	Owner 1 Name	Line 6a
07L6T	9	Owner 1 TIN	Line 6b
07L6E	1	Owner 1 TIN Type	Line 6b edited after the TIN
07L6C	35	Owner 1 Address	Line 6c
07L6D	22	Owner 1 City	Line 6d
07L6H	2	Owner 1 State	Line 6e
07L6F	12	Owner 1 ZIP	Line 6f
07L6G	2	Owner 1 Country Code	Line 6g
07LN9	12	Trust Value of Owner 1	Line 9
0710F	12	Owner Excess Distribution	Line 10 Total of (f)

3.22.19.34.1
(09-18-2017)

**Field 07L5Y - Grantor
Trust Owner 1 Statement
Tax Year, Page 3 Line 5**

- (1) This is a six-position field for which an entry must be present.
- (2) Only numeric characters in “YYYYMM” format are valid (e.g., Dec. 31, 2021 or 2021 should appear on ERS as 212012).
 - a. The **MM** position represents the valid month designation (e.g., 01-12). See IRM 3.22.19.9.11 (6) for more instructions.
- (3) Determine the correct tax year from the tax period shown at the top of page 1 of Form 3520-A if the taxpayer does not list one on page 3. See IRM 3.22.19.28.3.
- (4) Refer to the following table to correct invalid conditions in Field 07L5Y after correcting coding and transcription errors.

If	Then
The tax year is not all numeric and cannot be determined.	Correct the tax period (YYYYMM) by entering the same tax period as in Field 01TXP.
The last two digits are either missing or not 01-12.	Correct the last two digits in the MM position to read “12”.
The tax year (first four digits) is after the current year.	correct the tax year (first four digits) in the YYYY position to current year or enter the same tax period as Field 01TXP.
The tax year is after the current processing year and month.	correct the tax period by entering the same tax period as Field 01TXP.

3.22.19.34.2
(01-01-2015)

**Field 07L6N - Owner 1
Name, Page 3 Line 6a**

- (1) This is a 40 - position field for which an entry must be present.
- (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
- (3) See IRM 3.22.19.28.1 and IRM 3.22.19.32.2 for more instructions.

3.22.19.34.3
(11-15-2016)

**Field 07L6T - Owner 1
Taxpayer Identification
Number (TIN), Page 3
Line 6b**

- (1) This is a 9 - position field that may be present if an entry appears in Field 07L6N.
- (2) **Invalid Conditions** – Field 07L6T will be invalid if any of the following conditions are present:
 - The entry is less than nine digits.
 - The entry consists of all the same number, (e.g., all zeros (0), all sixes (6), all nines (9), etc.)
 - EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79 or 89.
 - The TIN is an SSN or ITIN that has not been coded correctly in Field 07L6E. See IRM 3.22.19.34.4 for more information.
- (3) Entries in this field may be any of the following:

- EIN (Employer Identification Number)
- SSN (Social Security Number)
- ITIN (Individual Taxpayer Identification Number)

- (4) Correct the field using the information provided on the return or on an attachment to the return.
- (5) If the TIN for Owner 1 cannot be determined, blank the field.

3.22.19.34.4
(11-09-2017)

**Field 07L6E - Owner 1
Taxpayer Identification
Number (TIN) Type, Page
3 Line 6b**

- (1) This is a one - position field for which an entry may be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” (zero) must be present in the TIN Type field associated with the TIN field.
- (2) If the Owner 1 TIN in Field 07L6T is an EIN, blank Field 07L6E.

3.22.19.34.5
(11-15-2016)

**Field 07L6C - Owner 1
Address, Page 3 Line 6c**

- (1) See IRM 3.22.19.7.21.

3.22.19.34.6
(11-15-2016)

**Field 07L6D - Owner 1
City, Page 3 Line 6d**

- (1) See IRM 3.22.19.7.22.

3.22.19.34.7
(11-15-2016)

**Field 07L6H - Owner 1
State, Page 3 Line 6e**

- (1) See IRM 3.22.19.7.23.

3.22.19.34.8
(11-15-2016)

**Field 07L6F - Owner 1
ZIP Code, Page 3 Line 6f**

- (1) See IRM 3.22.19.7.24.

3.22.19.34.9
(11-15-2016)

**Field 07L6G - Owner 1
Country Code, Page 3
Line 6g**

- (1) See IRM 3.22.19.7.25.

3.22.19.34.10
(01-01-2015)

**Field 07LN9 - Trust
Value of Owner 1, Page
3 Line 9**

- (1) This is a 12 - position field for which an entry must be present.
- (2) Valid characters are **numeric (0-9)** and “blank”.
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07LN9.

3.22.19.34.11

(01-01-2019)

**Field 0710F - Owner
Excess Distribution**

- (1) This is a 12 - position field for which an entry must be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 0710F.

3.22.19.35

(01-01-2019)

**Section 07: Form
3520-A, Owner 1, Page 4**

- (1) Section 07 contains data from the first Grantor Trust Owner Statement attached to Form 3520-A, referred to as **Owner 1**. Section 07 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
07TI1	12	Taxable Interest	Line 1a
07OD2	12	Ordinary Dividends	Line 2a
07QD2	12	Qualified Dividends	Line 2b
07RR3	12	Rents and Royalties	Line 3
07GL5	12	Capital Gain/ Loss	Line 5
07GL6	12	Ordinary Gain/ Loss	Line 6
07LN8	12	Total Income	Line 8
07F10	12	Foreign Taxes Paid	Line 10a
07L15	12	Total Expenses	Line 15

3.22.19.35.1

(01-01-2019)

**Field 07TI1 - Taxable
Interest Page 4 Line 1a**

- (1) This is a 12 - position field for which an entry may or may not be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07TI1.

- 3.22.19.35.2
(01-01-2019)
Field 07OD2 - Ordinary Dividends Page 4 Line 2a
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07OD2.
- 3.22.19.35.3
(01-01-2019)
Field 07QD2 - Qualified Dividends Page 4 Line 2b
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07QD2.
- 3.22.19.35.4
(01-01-2015)
Field 07RR3- Rents and Royalties, Page 4 Line 3
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07RR3.
- 3.22.19.35.5
(01-01-2015)
Field 07GL5 - Capital Gain/Loss, Page 4 Line 5
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07GL5.
- 3.22.19.35.6
(01-01-2015)
Field 07GL6 - Ordinary Gain/Loss, Page 4 Line 6
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07GL6.
- 3.22.19.35.7
(01-01-2019)
Field 07LN8 - Total Income
- (1) This is a 12 - position field for which an entry may or may not be present.
 - (2) Valid characters are **numeric (0-9)** and "blank".

- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07LN8.

3.22.19.35.8
(01-01-2019)
**Field 07F10 - Foreign
Taxes Paid, Page 4 Line
10a**

- (1) This is a 12 - position field for which an entry may or may not be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07F10.

3.22.19.35.9
(01-01-2019)
**Field 07L15 - Total
Expenses Page 4 Line
15**

- (1) This is a 12 - position field for which an entry may or may not be present.
- (2) Valid characters are **numeric (0-9)** and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 07L15.

3.22.19.36
(01-01-2021)
**Section 08: Form
3520-A, Page 3, Owner 2
and Owner 3**

- (1) If Form 3520-A includes multiple Page 3 Grantor Trust Owner Statements, Section 08 may contain data from the second and third Grantor Trust Owner Statements attached to Form 3520-A, referred to as **Owner 2** and **Owner 3**. Section 08 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
085Y2	6	Grantor Trust Owner 2 Statement Tax Year	Line 5
086N2	40	Owner 2 Name	Line 6a
086T2	9	Owner 2 TIN	Line 6b
086E2	1	Owner 2 TIN Type	Line 6b edited after the TIN
086C2	35	Owner 2 Address	Line 6c
086D2	22	Owner 2 City	Line 6d
086H2	2	Owner 2 State	Line 6e
086F2	12	Owner 2 ZIP	Line 6f
08L92	12	Trust Value of Owner 2	Line 9
085Y3	6	Grantor Trust Owner 3 Statement Tax Year	Line 5
086N3	40	Owner 3 Name	Line 6a
086T3	9	Owner 3 TIN	Line 6b
086E3	1	Owner 3 TIN Type	Line 6b edited after the TIN
086C3	35	Owner 3 Address	Line 6c
086D3	22	Owner 3 City	Line 6d
086H3	2	Owner 3 State	Line 6e
086F3	12	Owner 3 ZIP	Line 6f
08L93	12	Trust Value of Owner 3	Line 9
08102	12	U S. Owner 2 - Excess Distribution	Line 10 (f) Total
08103	12	U.S. Owner 3 - Excess Distribution	Line 10 (f) Total

- 3.22.19.36.1
(01-01-2020)
Field 085Y2 - Grantor Trust Owner 2 Statement Tax Year, Page 3 Line 5
- (1) This is a 6 - position field for which an entry must be present.
 - (2) Only numeric characters in “YYYYMM” format are valid (e.g., Dec. 31, 2024 or 2024 should appear on ERS as 202412). See IRM 3.22.19.34.1.
- 3.22.19.36.2
(11-09-2017)
Field 086N2 - Owner 2 Name, Page 3 Line 6a
- (1) This is a 40 - position field for which an entry must be present.
 - (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
 - (3) See IRM 3.22.19.28.1 and IRM 3.22.19.32.2 for more instructions.
- 3.22.19.36.3
(11-09-2017)
Field 086T2 - Owner 2 Taxpayer Identification Number (TIN), Page 3 Line 6b
- (1) This is a 9 - position field that may be present if an entry appears in Field 086N2.
 - (2) **Invalid Conditions** - Field 086T2 will be invalid if any of the following conditions are present:
 - a. The entry is less than nine digits.
 - b. The entry contains all of the same number (e.g., all zeros “0”, all sixes “6”, all nines “9”, etc.).
 - c. EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79, or 89.
 - d. The TIN is an SSN or ITIN that has not been coded correctly in Field 086E2. See IRM 3.22.19.36.4 for more information.
 - (3) Entries in this field may be any of the following:
 - EIN
 - SSN
 - ITIN
 - (4) Correct the field using the information provided on the return or on an attachment to the return.
 - (5) If the TIN cannot be determined for Owner 2, blank the field.
- 3.22.19.36.4
(11-09-2017)
Field 086E2 - Owner 2 Taxpayer Identification Number (TIN) Type, Page 3 Line 6b
- (1) This is a one - position field for which an entry may be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” (zero) must be present in the TIN Type field associated with the TIN field.
 - (2) If the Owner 2 TIN in Field 086T2 is an EIN, blank Field 086E2.
- 3.22.19.36.5
(11-09-2017)
Field 086C2 - Owner 2 Address, Page 3 Line 6c
- (1) See IRM 3.22.19.7.21.
- 3.22.19.36.6
(11-09-2017)
Field 086D2 - Owner 2 City, Page 3 Line 6d
- (1) See IRM 3.22.19.7.22.

- 3.22.19.36.7 (1) See IRM 3.22.19.7.23.
(11-09-2017)
**Field 086H2 - Owner 2
State, Page 3 Line 6e**
- 3.22.19.36.8 (1) See IRM 3.22.19.7.24.
(11-09-2017)
**Field 086F2 - Owner 2
ZIP Code, Page 3 Line 6f**
- 3.22.19.36.9 (1) This is a 12 - position field for which an entry must be present.
(11-09-2017) (2) Valid characters are **numeric** (0-9) and "blank".
Field 08L92 - Trust Value of Owner 2, Page 3 Line 9 (3) Entries are to be transcribed in dollars only, if the filer's entry is reported in dollars and cents:
a. Round the filer's entry to the nearest whole dollar.
b. Enter the rounded figure in Field 08L92.
- 3.22.19.36.10 (1) This is a 12 - position field for which an entry must be present.
(01-01-2019) (2) Valid characters are **numeric (0-9)** and "blank".
Field 08102 - Owner Excess Distribution, Line 10 (f) Total (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
a. Round the filers entry to the nearest whole dollar.
b. Enter the rounded figure in Field 08102.
- 3.22.19.36.11 (1) This is a 6 - position field for which an entry may be present.
(11-09-2017) (2) See IRM 3.22.19.34.1.
Field 085Y3 - Grantor Trust Owner 3 Statement Tax Year, Page 3 Line 5
- 3.22.19.36.12 (1) This is a 40 - position field for which an entry may be present.
(11-09-2017) (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
Field 086N3 - Owner 3 Name, Page 3 Line 6a (3) See IRM 3.22.19.28.1 and IRM 3.22.19.32.2 for more instructions.
- 3.22.19.36.13 (1) This is a 9 - position field that may be present if an entry appears in Field 086N3.
(11-09-2017) (2) **Invalid Conditions** - Field 086T3 will be invalid if any of the following conditions are present:
Field 086T3 - Owner 3 Taxpayer Identification Number (TIN), Page 3 Line 6b
a. The entry is less than nine digits.
b. The entry contains all of the same number (e.g., all zeros "0", all sixes "6", all nines "9", etc.).
c. EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79, or 89.
d. The TIN is an SSN or ITIN that has not been coded correctly in Field 086E3. See IRM 3.22.19.36.14 for more information.

(3) Entries in this field may be any of the following:

- EIN
- SSN
- ITIN

(4) Correct the field using the information provided on the return or on an attachment to the return.

(5) If the TIN for Owner 3 cannot be determined, blank the field.

3.22.19.36.14
(11-09-2017)

**Field 086E3 - Owner 3
Taxpayer Identification
Number (TIN) Type, Page
3 Line 6b**

(1) This is a one - position field for which an entry may be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” (zero) must be present in the TIN Type field associated with the TIN field.

(2) If the Owner 3 TIN in Field 086T3 is an EIN, blank Field 086E3.

3.22.19.36.15
(11-09-2017)

**Field 086C3 - Owner 3
Address, Page 3 Line 6c**

(1) See IRM 3.22.19.7.21.

3.22.19.36.16
(11-09-2017)

**Field 086D3 - Owner 3
City, Page 3 Line 6d**

(1) See IRM 3.22.19.7.22.

3.22.19.36.17
(11-09-2017)

**Field 086H3 - Owner 3
State, Page 3 Line 6e**

(1) See IRM 3.22.19.7.23.

3.22.19.36.18
(11-09-2017)

**Field 086F3 - Owner 3
ZIP Code, Page 3 Line 6f**

(1) See IRM 3.22.19.7.24.

3.22.19.36.19
(11-09-2017)

**Field 08L93 - Trust Value
of Owner 3, Page 3 Line
9**

(1) This is a 12 - position field for which an entry may be present.

(2) Valid characters are **numeric** (0-9) and “blank”.

(3) Entries are to be transcribed in dollars only, if the filer’s entry is reported in dollars and cents:

- a. Round the filer’s entry to the nearest whole dollar.
- b. Enter the rounded figure in Field 08L93.

3.22.19.36.20
(01-01-2019)

**Field 08103 - Owner
Excess Distribution,
Line 10 (F) Total**

(1) This is a 12 - position field for which an entry must be present.

(2) Valid characters are **numeric (0-9)** and “blank”.

- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
- Round the filers entry to the nearest whole dollar.
 - Enter the rounded figure in Field 08103.

3.22.19.37
(01-01-2021)

**Section 09: Form
3520-A, Page 3 Owner 4
and Owner 5**

- (1) If Form 3520-A includes multiple Page 3 Grantor Trust Owner Statements, Section 09 may contain data from the fourth and fifth Grantor Trust Owner Statement attached to Form 3520-A, referred to as **Owner 4** and **Owner 5**. Section 09 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
095Y4	6	Grantor Trust Owner 4 Statement Tax Year	Line 5
096N4	40	Owner 4 Name	Line 6a
096T4	9	Owner 4 TIN	Line 6b
096E4	1	Owner 4 TIN Type	Line 6b edited after the TIN
096C4	35	Owner 4 Address	Line 6c
096D4	22	Owner 4 City	Line 6d
096H4	2	Owner 4 State	Line 6e
096F4	12	Owner 4 ZIP	Line 6f
09104	12	U.S. Owner 4 - Excess Distribution	Line 10
095Y5	6	Grantor Trust Owner 5 Statement Tax Year	Line 5
096N5	40	Owner 5 Name	Line 6a
096T5	9	Owner 5 TIN	Line 6b
096E5	1	Owner 5 TIN Type	Line 6b edited after the TIN
096C5	35	Owner 5 Address	Line 6c
096D5	22	Owner 5 City	Line 6d
096H5	2	Owner 5 State	Line 6e
096F5	12	Owner 5 ZIP	Line 6f

Alpha Designator	Field Length	Title	Location on Return
09L95	12	Trust Value of Owner 5	Line 9
09105	12	U.S. Owner 5 - Excess Distribution	Line 10

3.22.19.37.1
(11-09-2017)

Field 095Y4 - Grantor Trust Owner 4 Statement Tax Year, Page 3 Line 5

- (1) This is a 6 - position field for which an entry must be present if Owner 4 information has been transcribed.
- (2) See IRM 3.22.19.34.1.

3.22.19.37.2
(11-09-2017)

Field 096N4 - Owner 4 Name, Page 3 Line 6a

- (1) This is a 40 - position field for which an entry must be present if Owner 4 information has been transcribed.
- (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
- (3) See IRM 3.22.19.28.1 and IRM 3.22.19.32.2 for more instructions.

3.22.19.37.3
(11-09-2017)

Field 096T4 - Owner 4 Taxpayer Identification Number (TIN), Page 3 Line 6b

- (1) This is a 9 - position field that may be present if an entry appears in Field 096N4.
- (2) **Invalid Conditions** - Field 096T4 will be invalid if any of the following conditions are present:
 - a. The entry is less than nine digits.
 - b. The entry contains all of the same number (e.g., all zeros "0", all sixes "6", all nines "9", etc.).
 - c. EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79, or 89.
 - d. The TIN is an SSN or ITIN that has not been coded correctly in Field 096E4. See IRM 3.22.19.37.4 for more information.
- (3) Entries in this field may be any of the following:
 - EIN
 - SSN
 - ITIN
- (4) Correct the field using the information provided on the return or on an attachment to the return.
- (5) If the TIN cannot be determined for Owner 4, blank the field.

- 3.22.19.37.4
(11-09-2017)
**Field 096E4 - Owner 4
Taxpayer Identification
Number (TIN) Type, Page
3 Line 6b**
- (1) This is a one - position field for which an entry may be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” (zero) must be present in the TIN Type field associated with the TIN field.
 - (2) If the Owner 4 TIN in Field 096T4 is an EIN, blank Field 096E4.
- 3.22.19.37.5
(11-09-2017)
**Field 096C4 - Owner 4
Address, Page 3 Line 6c**
- (1) See IRM 3.22.19.7.21.
- 3.22.19.37.6
(11-09-2017)
**Field 096D4 - Owner 4
City, Page 3 Line 6d**
- (1) See IRM 3.22.19.7.22.
- 3.22.19.37.7
(11-09-2017)
**Field 096H4 - Owner 4
State, Page 3 Line 6e**
- (1) See IRM 3.22.19.7.23.
- 3.22.19.37.8
(11-09-2017)
**Field 096F4 - Owner 4
ZIP Code, Page 3 Line 6f**
- (1) See IRM 3.22.19.7.24.
- 3.22.19.37.9
(11-09-2017)
**Field 09L94 - Trust Value
of Owner 4, Page 3 Line
9**
- (1) This is a 12 - position field for which an entry must be present.
 - (2) Valid characters are **numeric** (0-9) and “blank”.
 - (3) Entries are to be transcribed in dollars only, if the filer’s entry is reported in dollars and cents:
 - a. Round the filer’s entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 09L94.
- 3.22.19.37.10
(01-01-2019)
**Field 09104 - Owner 4
Excess Distribution**
- (1) This is a 12 - position field for which an entry must be present.
 - (2) Valid characters are **numeric (0-9)** and “blank”.
 - (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 09104.
- 3.22.19.37.11
(11-09-2017)
**Field 095Y5 - Grantor
Trust Owner 5 Statement
Tax Year, Page 3 Line 5**
- (1) This is a 6 - position field for which an entry may be present.
 - (2) See IRM 3.22.19.34.1.

- 3.22.19.37.12
(11-09-2017)
Field 096N5 - Owner 5 Name, Page 3 Line 6a
- (1) This is a 40 - position field for which an entry may be present.
 - (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).
 - (3) See IRM 3.22.19.28.1 and IRM 3.22.19.32.2 for more instructions.
- 3.22.19.37.13
(11-09-2017)
Field 096T5 - Owner 5 Taxpayer Identification Number (TIN), Page 3 Line 6b
- (1) This is a 9 - position field that may be present if an entry appears in Field 096N5.
 - (2) **Invalid Conditions** - Field 096T5 will be invalid if any of the following conditions are present:
 - a. The entry is less than nine digits.
 - b. The entry contains all of the same number (e.g., all zeros "0", all sixes "6", all nines "9", etc.).
 - c. EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79, or 89.
 - d. The TIN is an SSN or ITIN that has not been coded correctly in Field 096E5. See IRM 3.22.19.37.14 for more information.
 - (3) Entries in this field may be any of the following:
 - EIN
 - SSN
 - ITIN
 - (4) Correct the field using the information provided on the return or on an attachment to the return.
 - (5) If the TIN cannot be determined for Owner 5, blank the field.
- 3.22.19.37.14
(11-09-2017)
Field 096E5 - Owner 5 Taxpayer Identification Number (TIN) Type, Page 3 Line 6b
- (1) This is a one - position field for which an entry may be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of "0" (zero) must be present in the TIN Type field associated with the TIN field.
 - (2) If the Owner 5 TIN in Field 096T5 is an EIN, blank Field 096E5.
- 3.22.19.37.15
(11-09-2017)
Field 096C5 - Owner 5 Address, Page 3 Line 6c
- (1) See IRM 3.22.19.7.21.
- 3.22.19.37.16
(11-09-2017)
Field 096D5 - Owner 5 City, Page 3 Line 6d
- (1) See IRM 3.22.19.7.22.
- 3.22.19.37.17
(11-09-2017)
Field 096H5 - Owner 5 State, Page 3 Line 6e
- (1) See IRM 3.22.19.7.23.

3.22.19.37.18 (1) See IRM 3.22.19.7.24.

(11-09-2017)

Field 096F5 - Owner 5

ZIP Code, Page 3 Line 6f

3.22.19.37.19 (1) This is a 12 - position field for which an entry may be present.

(11-09-2017)

**Field 09L95 - Trust Value
of Owner 5, Page 3 Line
9**

(2) Valid characters are **numeric (0-9)** and "blank".

(3) Entries are to be transcribed in dollars only, if the filer's entry is reported in dollars and cents:

- a. Round the filer's entry to the nearest whole dollar.
- b. Enter the rounded figure in Field 09L95.

3.22.19.37.20

(01-01-2019)

**Field 09105 - Owner
Excess Distribution**

(1) This is a 12 - position field for which an entry must be present.

(2) Valid characters are **numeric (0-9)** and "blank".

(3) Entries are to be transcribed in dollars only; if the filer's entry is reported in dollars and cents,

- a. Round the filer's entry to the nearest whole dollar.
- b. Enter the rounded figure in Field 09105

3.22.19.38

(01-01-2019)

**Section 10: Form
3520-A, Page 5**

(1) Section 10 alpha field designators, maximum field lengths, titles and locations on the return are as follows:

Alpha Designator	Field Length	Title	Location on Return
10L6N	40	U.S. Beneficiary Name	Page 5 Line 6a
10L6T	9	U.S. Beneficiary TIN	Page 5 Line 6b
10L6E	1	U.S. Beneficiary TIN Type	Page 5 Line 6b edited to right of the TIN
10DL7	35	Distributed Property Description	Page 5 Line 7(b)1
10FL7	12	FMV	Page 5 Line 7(c)1
10L7D	35	Distributed Property Description	Page 5 Line 7(b)2
10L7F	12	FMV	Page 5 Line 7(c)2
10TOT	12	Total Excess Distribution	Page 5 Line 7(f)
10MOR	1	Indicator: More Than Two Entries	Page 5 right margin of Line 7(f)
10L9X	1	Checkbox: Foreign Trust Owner	Page 5 Line 9

Reminder: The computer is programmed to generate Section 10 with all the fields blank on every return (unless page 5 actually has data) so the Foreign Trust Owner data can be captured. If there is no data (on page 5) to enter into Section 10, enter Field 10L9X.

3.22.19.38.1
(01-01-2019)

Field 10L6N - U.S. Beneficiary Name, Page 5 Line 6a

- (1) This is a 40 - position field. If an entry appears in Field 0517B, then there must be a foreign grantor trust beneficiary statement for each entry. All fields must be completed for each statement. Therefore, if no entry appears in Field 0517B, then this field will be "blank."
- (2) Valid characters include alpha (a-z), numeric (0-9), blank, ampersand (&), and hyphen (-).

3.22.19.38.2
(01-01-2019)

**Field 10L6T - U.S.
Beneficiary Taxpayer
Identification Number
(TIN), Page 5 Line 6b**

- (1) This is a 9 - position field that may be present if an entry appears in Field 10L6N.
- (2) Invalid Conditions – Field 10L6T will be invalid if any of the following conditions are present:
 - The entry is less than nine digits.
 - The entry consists of all the same number, (e.g., all zeros (0), all sixes (6), all nines (9), etc.)
 - EIN begins with 00, 07, 08, 09, 17, 18, 19, 29, 49, 78, 79 or 89.
 - The TIN is an SSN or ITIN that has not been coded correctly in Field 10L6E. See IRM 3.22.19.38.3 for more information.
- (3) Entries in this field may be any of the following:
 - EIN (Employer Identification Number)
 - SSN (Social Security Number)
 - ITIN (Individual Taxpayer Identification Number)
- (4) Correct the field using the information provided on the return or on an attachment to the return.
- (5) If the TIN cannot be determined, blank the field.

3.22.19.38.3
(01-01-2019)

**Field 10L6E - U.S.
Beneficiary Taxpayer
Identification Number
(TIN) Type, Page 5 Line
6b**

- (1) This is a one - position field for which an entry may or may not be present. When the TIN entered is an SSN or ITIN, a TIN Type indicator of “0” must be present in the TIN Type field, which is immediately **after** the TIN field.
- (2) If the U.S. Beneficiary TIN is an EIN, leave the field **blank**.

3.22.19.38.4
(01-01-2019)

**Field 10DL7 -
Description of Property
Distributed, Page 5 Line
7(b)1**

- (1) This is a 35 - position field for which an entry may or may not be present.
- (2) Valid characters are alpha (a-z), numeric (0-9), hyphen (-) and blank.
- (3) Enter up to thirty-five (35) characters of the data the filer provides on the return or on an attachment.

3.22.19.38.5
(01-01-2019)

**Field 10FL7 - Fair Market
Value (FMV), Page 5 Line
7(c)1**

- (1) This is a 12 - position field for which an entry may or may not be present, if there is an entry on Line 6a.
- (2) Valid characters are “numeric (0-9)” and “blank”.
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 10FL7.

3.22.19.38.6
(01-01-2019)

**Field 10TOT - Total
Excess Distribution**

- (1) This is a 12 - position field for which an entry must be present.
- (2) Valid characters are **numeric (0-9)** and “blank”.

- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 10TOT.

3.22.19.38.7

(01-01-2019)

Field 10L7D -

Description of Property Distributed, Page 5 Line 7(b)2

- (1) This is a 35 - position field for which an entry may or may not be present.
- (2) Valid characters are alpha (a-z), numeric (0-9), hyphen (-) and blank.
- (3) Enter up to thirty-five (35) characters of the data the filer provides on the return or on an attachment.

3.22.19.38.8

(01-01-2019)

Field 10L7F - Fair Market Value (FMV), Page 5 Line 7(c)2

- (1) This is a 12 - position field for which an entry may or may not be present.
- (2) Valid characters are "numeric (0-9)" and "blank".
- (3) Entries are to be transcribed in dollars only; if the filers entry is reported in dollars and cents,
 - a. Round the filers entry to the nearest whole dollar.
 - b. Enter the rounded figure in Field 10L7F.

3.22.19.38.9

(01-03-2022)

Field 10MOR - More than Two Properties Distributed Indicator, Page 5 Line 7(f) right margin

- (1) This is a one - position field which must be entered if information about more than two "Properties" are entered in the margin to the right of column 7(f).
- (2) Valid characters are **"1 or blank"**.
- (3) Enter as follows:
 - a. If two or fewer "Properties" are present on Lines 7(a), leave Field 10MOR **"blank"**.
 - b. If more than two "Properties" are entered on Lines 7(a), enter **"1"** in Field 10MOR.

3.22.19.38.10

(01-01-2019)

Field 10L9X - Foreign Trust Owner, Page 5 Line 9

- (1) This is a one - position field which may or may not be present.
- (2) The valid characters are:
 - **"I"**, Individual
 - **"P"**, Partnership
 - **"C"**, Corporation
- (3) If multiple boxes are checked, or if none of the boxes are checked, research using the filer name and/or TIN entered on Lines 1a and 1b of Page 1 to determine the correct editing for Field 10L9X.
 - a. If Line 1b contains an EIN number, then enter **"C"** as the default Foreign Trust Owner at the end of Line 9.

Note: If there is no data (on page 4) to enter into Section 10, enter Field 10L9X.

3.22.19.39
(01-01-2015)

**Form 3520-A Priority IV
Errors – Error Codes**

- (1) The following subsections contain instructions on the error codes associated with the processing of Form 3520-A.

3.22.19.39.1
(11-09-2017)

**♦ Error Code 001 - Tax
Year - Invalid Entry ♦**

- (1) **Fields Displayed:**

Error Code 001 Screen Display

Field Designator	Field Name	Length
CL	Clear Code	1
01NC	Name Control	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Code	10

- (2) **Invalid Condition** - Error Code 001 will generate when **any** of the following conditions are present:
- Computer Condition Code “G” is Not Present** - The processing date is equal to or more than two years and 10 months after the Return Due Date or the Received Date (whichever is later) **and** Computer Condition Code “W” is **not** present.
 - Computer Condition Code “G” is Present** - The processing date is equal to or more than two years and 10 months after the return due date of the year following the year of the tax period **and** Computer Condition Code “W” is **not** present.
 - “G” Coded and Non- “G” Coded Returns** - The processing date is less than two years after the Return Due Date and Computer Condition Code “W” is present.
- (3) **Correction Procedures:**
- Correct all misplaced entries, coding and transcription errors.
 - Do not send the returns in the following table to Statue Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none"> Return is prepared by Compliance (e.g., IRC 6020(b)), Return is secured by Examination/ Collections, secured by TEGE, secured by TEGE Employee Plan (EP) Exam, Return has a Transaction Code (TC) 59X, Return has "ICS" (Integrated Collection System) notated on the face of the return, Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, Return has a stamp indicating a previous clearance by Statue Control within the last 90 days, 	Enter "W" in Field 01CCC and on the return and continue processing.

- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. See IRM 3.22.19.28.4 to determine the Received Date.
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statue Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statue Control within the last 90 days,	<ol style="list-style-type: none"> Suspend (SSPND) with Action Code 310. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.

(4) Suspense Correction

- When Statute Control returns the cleared document, enter "W" in Field 01CCC and on the return. Continue processing.
- Statute Control requests a voided record, SSPND with Action Code 640.

3.22.19.39.2
(11-10-2021)

(1) Fields Displayed:

◆**Error Code 002 - Name Control Mismatch**◆

Error Code 002 Screen Display

Field Designator	Field Name	Length
CL	Clear Code	1
01NC	Name Control	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
02CON	"In-Care-of" Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	22
02ZIP	ZIP Code	12
02FCC	Foreign Country Code	2

- (2) **Invalid Condition** - Error Code 002 will generate when the name control mismatched against the National Account Profile (NAP) or Entity Index File (EIF).
- (3) **Correction Procedures:**
- Before taking any more research steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This ensures any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.
Note: When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the On-Line Entry (OLE) indicators correctly upon transmitting the ERS screen.
 - Correct all misplaced entries, coding and transcription errors.
 - Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
 - Refer to all the following research instructions in this error code before taking any action.**
 - If Field 01NC and the Name on the return or attachments are the same but differ from the underprint in Field 01NC, research IDRS using Command Code INOLES to determine the correct Name.

If	Then
The Name on the return or attachment matches the Name Control on INOLES,	Bring up underprint.
The Name Control on INOLES is different from the Name on the return or attachment,	Research IDRS using Command Code NAMEB/NAMEE for a new EIN.

6. If a new EIN is found, verify the Name Control using IDRS Command Code (CC) INOLES.

If	Then
The Name Control on INOLES matches the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure the entity information matches the return. 2. Overlay field 01EIN with the new EIN from NAMEB/NAMEE. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, issue Letter 3875C Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> • Three or less digits of the EIN are transposed, different or missing, or • The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-111111), or • INOLES shows the account has been “merged to” or “merged from”, or • The TIN on the return is the taxpayer’s SSN (check CC INOLEG).
Multiple EINs are found,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to Entity Control. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation “MULTIPLE EINS”.
INOLES shows a “Merge To”(MT) EIN,	Research the “MT” EIN on Command Code INOLES.

If	Then
The "MT" EIN matches the entity on the return or attachment,	Enter the "MT" EIN in Field 01EIN and on the return. Note: Do not send Letter 3875C on MT EIN cases.
The "MT" EIN does not match the entity on the return or attachment,	SSPND with Action Code 320 to Entity Control.

7. If the Name on the return or attachment does not agree with the Name Control on INOLES or there is an indication of a name change on Form 3520-A, research IDRS using Command Code ENMOD for a new name.

If	Then
The Name Control on ENMOD matches the Name on the return or attachment,	Enter "C" in the Clear Code field.
The Name Control on ENMOD or INOLES does not match the Name on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to route the return to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "NO RECORD".

8. If the Name change has not been made, research IDRS using Command Code ENMOD for a pending TC 013.

If	Then
A pending TC 013 is present,	Enter "C" in the Clear Code field.
A pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to route to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "REQUEST NAME CHANGE (TC 013)".

(4) **Suspense Correction**

1. If there is an indication that Entity Control has assigned an EIN to the return, determine the Entity Assignment Date:

If	Then
The Entity Assignment Date is past the Return Due Date and IRS Received Date,	<ol style="list-style-type: none"> 1. GTSEC 01. 2. Enter the Entity Assignment Date in Field 01CRD.

If	Then
The Entity Assignment Date is not past the Return Due Date and IRS Received Date,	Continue processing.

2. Research IDRS using Command Code BMFOL to determine if payments posted incorrectly:

If	Then
The payment posted to the wrong EIN,	<ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, to have the payment transferred to the correct module. 2. Notate on Form 3465, "MOVE PAYMENT TO CORRECT MODULE UPON COMPLETION AND RELEASE FREEZE". 3. Write "FORM 3465 PREPARED" on the return, to the left of the entity section. 4. Enter CCC "X" in Field 01CCC.
The payment posted correctly,	<ol style="list-style-type: none"> 1. Enter the correct EIN in Field 01EIN and on the return. 2. Enter "C" in the Clear Code field.
Payment cannot be found,	Enter "C" in the Clear Code field.

3.22.19.39.3
(11-10-2021)

◆ Error Code 003 -
Check Digit Invalid ◆

(1) **Fields Displayed**

Error Code 003 Screen Display

Field Designator	Field Name	Length
CL	Clear Code	1
01NC	Name Control	4
01EIN	Employer Identification Number	9
01NME	Name of Foreign trust	35

- (2) **Invalid Condition** - Error Code 003 will generate when **any** of the following conditions are present:

- A check digit is present but is not valid for the EIN.

- The letters “E”, “G” or “M” (in check digit only) are present in Field 01NC.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
The check digit in Field 01NC does not match the return or is not legible,	Enter the Name Control from the return in Field 01NC.
The EIN on the return is not legible,	Research IDRS using Command Code (CC) NAMEB/NAMEE for correct EIN.

3. Compare the EIN from CC NAMEB/NAMEE to the EIN on the return.

If	Then
The EIN on Form 3520-A matches the EIN on CC NAMEB/NAMEE,	Enter Name Control from CC NAMEB/NAMEE in Field 01NC.
Research shows a different EIN,	Verify the EIN and name on CC INOLES.

If	Then
Name Control on CC INOLES matches the name on the return or attachment,	<ol style="list-style-type: none"> 1. Overlay Field 01EIN with the EIN from CC INOLES. Enter the EIN from CC INOLES on the return. 2. Issue Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. Note: Do not send Letter 3875C when: <ul style="list-style-type: none"> • Three or less digits of the EIN are transposed, different, or missing, or • The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-1111111), or • CC INOLES shows the account has been merged to or merged from, or • The TIN on the return is the taxpayers SSN (check CC INOLEG).
Unable to find an EIN or more than one EIN is found,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to Entity Control. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation “NO RECORD OF EIN”

(4) **Suspense Correction:**

1. Research IDRS using CC BMFOL to determine if payments posted incorrectly:

If	Then
The payment posted to the wrong EIN,	<ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, to have the payment transferred to the correct module. 2. Notate on Form 3465, "MOVE PAYMENT TO CORRECT MODULE UPON COMPLETION AND RELEASE FREEZE". 3. Write "FORM 3465 PREPARED" on the return, to the left of the entity section. 4. Enter CCC "X" in Field 01CCC.
The payment posted to the correct EIN,	Enter the correct EIN in Field 01EIN and on the return.
Payment cannot be found,	Enter "C" in the Clear Code field.

3.22.19.39.4
(07-24-2017)

◆ **Error Code 004 - Name Control/EIN Validation** ◆

(1) **Fields Displayed:**

Error Code 004 Screen Display

Field Designator	Field Name	Length
CL	Clear Code	1
01NC	Name Control	4
>>>>	Name Control Underprint	4
01EIN	Employer Identification Number	9
01NME	Name of Foreign Trust	35
02CON	In-Care-of Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	2
02ZIP	ZIP Code	12
02FCC	Foreign Country Code	2

(2) **Invalid Condition** - Error Code 004 will generate when **any** of the following conditions are present:

- The EIN is not present in the Master File (MF)

- The Entity Index File (EIF) and the National Account Profile (NAP) were not accessed or were not operational, causing a blank underprint in Field 01NC

Note: An underprint of "XXXX" shows that there is no account on the Master File, while a blank underprint shows that the NAP has not been accessed or was not operational.

(3) **Correction Procedures:**

1. Before taking any more research steps to resolve Error Code 004, drop the cursor to the bottom of the screen and transmit. This ensures any prior changes to the Name Control/EIN have posted to the NAP. If Error Code 004 reappears, continue with the remainder of the correction procedures.

Note: When corrections are made to Field 01NC or Field 01EIN, the computer will validate the entries with the NAP and reset the OLE indicators correctly upon transmitting the ERS screen.

2. Correct all misplaced entries, coding and transcription errors.
3. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
4. **Refer to all the following research instructions in this error code before taking any action.**
5. If Field 01NC and the Name on the return or attachments are the same but differ from the underprint in Field 01NC, research IDRS using Command Code (CC) INOLES to determine the correct Name Control:

If	Then
The Name on the return or attachment matches the Name Control on INOLES,	Bring up underprint.
The Name Control on INOLES is different from the NAME on the return or attachment,	Research IDRS using Command Code NAMEB/NAMEE for a new EIN.

6. If a new EIN is located, verify the Name Control using IDRS Command Code (CC) INOLES:

If	Then
the Name Control on INOLES agrees with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, issue Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. <p>Note: Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> • Three or less digits of the EIN are transposed, different, or missing, or • The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-1111111), or • INOLES shows the account has been merged to or merged from, or • The TIN on the return is the taxpayers SSN (check CC INOLEG).
Multiple EINS are found,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to Entity Control. 2. Prepare Form 4227 , Intra-SC Reject or Routing Slip, with the notation "MULTIPLE EINS".
INOLES shows a "Merge To" (MT) EIN,	Research the "MT" EIN on Command Code INOLES.
The "MT" EIN matches the entity on the return or attachment,	Enter the "MT" EIN in Field 01EIN and on the return.
The MT EIN does not match the entity on the return or attachment,	SSPND with Action Code 320 to Entity Control.

7. If the Name on the return or attachment does not agree with the Name Control on INOLES or there is an indication of a name change on Form **3520-A**, research IDRS using Command Code ENMOD for a new name.

If	Then
The Name Control on ENMOD agrees with the Name on the return or attachment,	Enter a "C" in the Clear Code field.
The Name Control on ENMOD or INOLES does not agree with the Name on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to route the return to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation ""NO RECORD"".

8. If the Name change has not been made, research IDRS using Command Code ENMOD for a pending TC 013.

If	Then
A pending TC 013 is present,	Enter "C" in the Clear Code field.
A Pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to route to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation ""REQUEST NAME CHANGE"".

(4) **Suspense Correction:**

1. If there is an indication that Entity has assigned an EIN to the return, determine the Entity Assignment Date.

If	Then
The Entity Assignment Date is past the Return Due Date and IRS Received Date,	<ol style="list-style-type: none"> 1. GTSEC 01. 2. Enter the Entity Assignment Date in Field 01CRD.
The Entity Assignment Date is not past the Return Due Date and IRS Received Date,	Continue processing.

2. Research IDRS using CC BMFOL to determine if payments posted incorrectly:

If	Then
The payment posted to the wrong EIN,	<ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, to have the payment transferred to the correct module. 2. Notate on Form 3465, "MOVE PAYMENT TO CORRECT MODULE UPON COMPLETION AND RELEASE FREEZE". 3. Write "FORM 3465 PREPARED" on the return, to the left of the entity section. 4. Enter CCC "X" in Field 01CCC.
The payment posted correctly,	<ol style="list-style-type: none"> 1. Enter the correct EIN in Field 01EIN and on the return. 2. Enter "C" in the Clear Code field.
Payment cannot be found,	Enter "C" in the Clear Code field.

3.22.19.39.5
(01-01-2023)
◆ **Error Code 005 - Invalid Tax Year or Received Date**◆

(1) **Fields Displayed:**

Error code 005 Screen Display

Field Designator	Field Name	Length
CL	Clear Code	1
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Code	10

(2) **Invalid Condition** - Error Code 005 will generate when the year-month of the processing date is later than the Tax Period plus six months and the Received Date is not present.

(3) **Correction Procedures:**

- Compare the displayed fields with the return and correct all misplaced entries, coding and transcription errors.
- If displayed fields are correct and the return is timely filed, enter a "C" in the Clear Code field.
- A Received Date must be in Field 01RCD if the return is not timely filed.

- d. Use the earliest Received Date in Field 01RCD if there are multiple received dates on the return.

Exception: Do not use a Received Date in Field 01RCD that is before the beginning of the tax period.

- e. Determine the Received Date using the following priority when one is needed but is not stamped on the return or a valid handwritten Received Date is not present.

- Earliest legible Postmark Date (e.g., U.S. Postal Service (USPS), Foreign or Private Delivery Service (PDS)).

Note: Use the postmark date stamped on the face of the return if the envelope was not attached.

- Service Center Automated Mail Processing System (SCAMPS) digital date.
- Revenue officers or other IRS officials signature date.
- Signature date, if within the current year (unless other information shows signature date is invalid).
- Julian Date of the Document Locator Number (DLN) minus 10 days.
- Current date minus 10 days.

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

Caution: Do not use the EEFax Date as the IRS Received Date.

3.22.19.39.6
(01-01-2023)

◆ **Error Code 007 -
Received Date Earlier
Than Tax Year** ◆

(1) **Fields Displayed:**

Error Code Screen Display

Field Designator	Field Name	Length
01TXP	Tax Period	6
01RCD	Received Date	8
01CCC	Computer Condition Code	10

- (2) **Invalid Condition** - Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period/Year by two months or more.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.

If	And	Then
The Received Date is invalid, and it appears that the incorrect year was used (e.g., 20230115 instead of 20240115), and other information (Julian date, postmark date, or signature date) shows that the received date should be a current year,		Change the Received Date year to the current year in Field 01RCD.
the return is an early filed "final" return,		<ol style="list-style-type: none"> 1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP 2. Enter "F" in Field 01CCC.
The return is not an early filed "Final" return,	The Tax Period ending date is passed,	<ol style="list-style-type: none"> 1. Change the Received Date to one day after the tax period ending date. For example, the tax period is 202308, enter 20230801 in Field 01RCD 2. See IRM 3.21.19 Working Trail, for more information.
The return is not an early filed "Final" return,	The Tax Period ending is less than four months after the Received Date,	<ol style="list-style-type: none"> 1. SSPND with Action Code 480. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation "EARLY FILED".
The return is not an early filed "Final" return,	The Tax Period ending is more than four months after the Received Date,	<ol style="list-style-type: none"> 1. Initiate correspondence for clarification of the Tax Period. 2. SSPND with Action Code 211.

(4) **Suspense Corrections:**

If	Then
The trust replies that the return is a "Final ",	<ol style="list-style-type: none"> 1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
The taxpayer replies that the return is not a final return,	SSPND with Action Code 480 until the end of the tax period given by the taxpayer.
The taxpayer doesn't reply, or the reply is not adequate,	<ol style="list-style-type: none"> 1. Enter "3" in Field 01CCC. 2. SSPND with Action Code 480 until the end of the tax period shown on the return.

3.22.19.39.7
(11-09-2017)

◆ **Error Code 010 - Amended Return G Coded** ◆

(1) **Fields Displayed:**

Error Code 010 Screen Display

Field Designator	Field Name	Length
01RCD	Received Date	8
01NME	Name of Foreign Trust	35
01CAF	Centralized Authorization File	1
01CCC	Computer Condition Code	10
Section 02	Section 02 present/not present	
Section 03	Section 03 present/not present	
Section 04	Section 04 present/not present	
Section 05	Section 05 present/not present	
Section 06	Section 06 present/not present	
Section 07	Section 07 present/not present	
Section 08	Section 08 present/not present	
Section 09	Section 09 present/not present	
Section 10	Section 10 present/not present	

(2) **Invalid Condition** - Error Code 010 will generate when Computer Condition Code "G" is present and fields other than 01RCD, and 01CCC have entries.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.
3. Determine if CCC "G" was input correctly:

If	Then
Return shows amended, revised, supplemental, corrected or superseding,	Research the applicable Command Code(s), e.g., BRTVU, BMFOL, SUMRY, and TXMOD to determine if information is the same as a posted return.
All information is not the same,	<ol style="list-style-type: none"> 1. Process the return with CCC "G". 2. DLSEC to delete all sections except Section 01 3. Delete the invalid entries that are present in Section 01. GTSEC 01, if necessary.
All information is the same,	Suspend (SSPND) with Action Code 640 and route to Rejects.
A return is not posted for the tax period and the return is an amended return,	Continue processing as an amended return.
A return is not posted for the tax period and the return is not amended ("G" coded in error),	<ol style="list-style-type: none"> 1. Enter all data in Sections 01 to 10 as needed. 2. Ensure the Section 01 fields are correct. 3. Delete the "G" code in Field 01CCC.

Note: When deleting CCC "G" and the sections required are shown as being present, no further verification of section entries is needed.

3.22.19.39.8
(01-01-2023)
◆ **Error Code 014 -
Missing Address
Entries** ◆

(1) **Fields Displayed:**

Error Code 014 Screen Display

Field Designator	Field Name	Length
01EIN	Employer Identification Number	9
02CON	In-Care-of Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	2
02ZIP	ZIP Code	12
02FCC	Foreign Country Code	2
07L6C	Owner 1 Address	35
07L6D	Owner 1 City	22
07L6H	Owner 1 State	2
07L6F	Owner 1 ZIP	12
07L6G	Owner 1 Country Code	2
086C2	Owner 2 Address	35
086D2	Owner 2 City	22
086H2	Owner 2 State	2
086F2	Owner 2 ZIP	12
086C3	Owner 3 Address	35
086D3	Owner 3 City	22
086H3	Owner 3 State	2
086F3	Owner 3 ZIP	12
096C4	Owner 4 Address	35
096D4	Owner 4 City	22
096H4	Owner 4 State	2
096F4	Owner 4 ZIP	12
096C5	Owner 5 Address	35
096D5	Owner 5 City	22
096H5	Owner 5 State	2
096F5	Owner 5 ZIP	12

- (2) **Invalid Condition** - Error Code 014 generates when **any** of the following conditions are present:

- A Major City Code is not used, the street address is present, and Field **02CTY** or Field **02ST** is not present.
- A Major City Code is used and Field **02ADD** or **02FAD** is not present.
- A Major City Code is used and Field **02ST** is present.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare the displayed fields with the return. If incorrect, overlay the screen with the correct information.
3. Research any of the following for valid address information: Document 7475, State and Address Abbreviations, Major City Codes (MCCs), Zip Codes and Countries, Command Codes INOLES, NAMEB/NAMEE, ENMOD, or Exhibits in this IRM.

If	Then
There is a valid country code in Field 02FCC,	Field 02ST must have a period followed by a blank space, and Field 02ZIP must be blank.
The foreign address is in a foreign country, or the foreign address does not have a corresponding country code,	<ol style="list-style-type: none"> 1. Refer to Document 7475, Section 5, for a valid Country Code. 2. Enter “OC” as the foreign country code, if no valid country code is found.
A Major City Code is present and a street address is not available,	<ol style="list-style-type: none"> 1. Enter the City name (spelled out, not in major City format) in Field 02CTY. 2. Enter the State Code in Field 02ST.
The Major City Code is correct, and the state is present,	Delete Field 02ST.
The ZIP Code or Address cannot be corrected from the information on the return, attachments or from research,	DLSEC Section 02.

3.22.19.39.9
(01-01-2023)

◆ **Error Code 015 - Foreign Address/State** ◆

(1) **Fields Displayed:**

Error Code 015 Screen Display

Field Designator	Field Name	Length
01EIN	TIN	9
02CON	In-Care-of Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	2
02ZIP	ZIP Code	12
02FCC	Foreign Country Code	2
07L6C	Owner 1 Address	35
07L6D	Owner 1 City	22
07L6H	Owner 1 State	2
07L6F	Owner 1 ZIP	12
07L6G	Owner 1 Country Code	2
086C2	Owner 2 Address	35
086D2	Owner 2 City	22
086H2	Owner 2 State	2
086F2	Owner 2 ZIP	12
086C3	Owner 3 Address	35
086D3	Owner 3 City	22
086H3	Owner 3 State	2
086F3	Owner 3 ZIP	12
096C4	Owner 4 Address	35
096D4	Owner 4 City	22
096H4	Owner 4 State	2
096F4	Owner 4 ZIP	12
096C5	Owner 5 Address	35
096D5	Owner 5 City	22
096H5	Owner 5 State	2
096F5	Owner 5 ZIP	12

- (2) **Invalid Condition** - Error Code 015 will generate when any of the following conditions are present.

- Field 02ST has an entry other than “.” (period/space) when Field 02FAD is present.
- Field 02ZIP has an entry when Field 02FAD is present.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare displayed fields with the return. If incorrect, overlay the screen display with the correct information.

If	Then
The foreign address is present in Field 02FAD	<ol style="list-style-type: none"> 1. Field 02ST must have. (period/space). 2. Delete any entry in Field 02ZIP.
A foreign address is not present in Field 02FAD	Check return for foreign address
A foreign address is present on the return	<ol style="list-style-type: none"> 1. Enter the foreign address in Field 02FAD. Note: If more space is required, continue entering the address in Field 02ADD. 2. Field 02CTY must have the correct foreign country code. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), Zip Codes and Countries. Exception: Use the country code based on the province in Field 02ADD if the foreign address is from Canada and the address has a province name or abbreviation. (See Exhibit 3.22.19-4) 3. Field 02ST must have “.” (period/space). 4. Delete any entry in Field 02ZIP. .
A foreign address is not present on the return	<ol style="list-style-type: none"> 1. Verify the address on the return is not a foreign address. 2. Delete Field 02FAD and enter the address in Fields 02ADD, 02CTY, 02ST, 02ZIP.

3.22.19.39.10
(01-01-2021)

(1) Fields Displayed:

◆ **Error Code 016 - ZIP
Code/State Mismatch** ◆

Error Code 016 Screen Display

Field Designator	Field Name	Length
01EIN	Employer Identification Number	9
02CON	"In-Care-of" Name	35
02FAD	Foreign Address	35
02ADD	Street Address	35
02CTY	City	22
02ST	State	2
02ZIP	ZIP Code	12
02FCC	Foreign Country Code	2
07L6C	Owner 1 Address	35
07L6D	Owner 1 City	22
07L6H	Owner 1 State	2
07L6F	Owner 1 ZIP	12
07L6G	Owner 1 Country Code	2
086C2	Owner 2 Address	35
086D2	Owner 2 City	22
086H2	Owner 2 State	2
086F2	Owner 2 ZIP	12
086C3	Owner 3 Address	35
086D3	Owner 3 City	22
086H3	Owner 3 State	2
086F3	Owner 3 ZIP	12
096C4	Owner 4 Address	35
096D4	Owner 4 City	22
096H4	Owner 4 State	2
096F4	Owner 4 ZIP	12
096C5	Owner 5 Address	35
096D5	Owner 5 City	22
096H5	Owner 5 State	2
096F5	Owner 5 ZIP	12

- (2) **Invalid Condition** - Error Code 016 will generate when the ZIP Code is inconsistent with the Major City Code or State Code.

- (3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors.
2. Compare displayed fields with the return. If incorrect, overlay the screen with the correct information.
3. The ZIP Code field is used only with U.S. States, U.S. Territory or Freely Associated State addresses.
4. Research Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes, Countries, Command Codes INOLES, NAMEB/NAMEE, ENMOD for valid ZIP Code information.

If	Then
The address of the foreign trust is in a major city	<ol style="list-style-type: none"> 1. Enter the correct Major City Code in Field 02CTY, and the ZIP Code in Field 02ZIP. Remove any entry in Field 02ST if Field 02CTY contains the correct Major City Code. 2. If only the first three digits of the ZIP Code can be determined, enter 01 in the fourth and fifth digits.
The address of the foreign trust is not in a major city	<ol style="list-style-type: none"> 1. Enter the city in Field 02CTY, and the state code in Field 02ST. 2. If unable to determine the correct ZIP Code, enter the first three valid digits for the state followed by 01.
The address of Owner 1, 2, 3, 4, and/or 5 is in a major city	<ol style="list-style-type: none"> 1. Enter the correct Major City Code in the city field (Field 07L6D, 086D2, 086D3, 096D4, or 096D5), and the ZIP Code in the associated ZIP Code field (Field 07L6F, 086F2, 086F3, 096F4, or 096F5). Remove any entry in the associated state field (Field 07L6G, 086H2, 086H3, 096H4, 096H5) if the correct Major City Code and ZIP Code have been entered from that Owner Statement. 2. If only the first three digits of the ZIP Code can be determined, enter 01 in the fourth and fifth digits.
The address of Owner 1, 2, 3, 4, and/or 5 is not in a major city	<ol style="list-style-type: none"> 1. Enter the correct address, city, state, and ZIP Code from each Owner Statement. 2. If unable to determine the correct entries, blank the address fields for that Owner.

5. **APO/DPO/FPO Addresses** - An Army Post Office (APO), Diplomatic Post Office (DPO) or Fleet Post Office (FPO) is **not** a foreign address. The U.S. Postal Service set up new address requirements for APO/DPO/FPO addresses. If an address appears in the old APO/DPO/FPO format, convert to the new state code abbreviation based on the ZIP Code. For example, APO New York, NT 091xx would be, converted to "APO AE 091XX". refer to the APO/DPO/FPO conversion chart below, and also IRM 3.22.19.7.20.

ZIP Code	State Code
340	AA
090 - 098	AE
962 - 966	AP

3.22.19.39.11

(01-01-2020)

◆ Error Code 026 - Tax
Period ◆

(1) **Fields Displayed:***Error Code 026 Screen Display*

Field Designator	Field Name	Length
CL	Clear Code	1
01EIN	Employer Identification Number	9
01TXP	Tax Period	6
>>>>>>	Tax Period Underprint	6
01CCC	Computer Condition Code	10

(2) **Invalid Condition:** Error Code 026 will generate when any of the following conditions are present:

- The Tax Period underprint does **not** agree with the month on the Entity Index File.
- An “F” is not present in Field 01CCC.

(3) **Correction Procedures:**

1. Correct coding and transcription errors.
2. Compare the displayed fields with the return.
3. Verify the coding and transcription for the EIN, Tax Period, and Computer Condition Code.
4. Determine taxpayer information through IDRS research (ENMOD, INOLE, BMFOLE, BMFOLI).
5. The tax period may underprint because the EIN is incorrectly transcribed (the underprint is the tax period month of the incorrect EIN).
6. If the tax period ends on one of the first three days of a month, the tax period (Field 01TXP) shows the previous month. (e.g., if tax period ends May 3, 2023, then Field 01TXP must read “202304”).
7. If the EIN has been changed for any reason, access INOLE to determine if the Fiscal Year month (FYM) on Master file matches the FYM on Form 3520-A.

Note: Refer to Exhibit 3.22.19-9 for more correction procedures.

3.22.19.39.12

(01-01-2015)

Error Code 034 -**Correspondence****Received Date, Received
Date and Return Due
Date****(1) Fields Displayed:*****Error Code 034 Screen Display***

Field Designator	Field Name	Length
01TXP	Tax Period	6
01RCD	Received Date	8
01CRD	Correspondence Received Date	8
01RDD>	Return Due Date Computer Underprint	8

(2) **Invalid Condition** - Error Code 034 will generate when the Correspondence Received Date, Received Date and Return Due Date are inconsistent.

(3) Correction Procedures -

1. Correct all misplaced entries, coding or transcriptions errors.
2. If Field 01CRD is present and prior to the Return Due Date (Field 01RDD), delete Field 01CRD.
3. If Field 01CRD is later than today's date, verify date and delete if proper.

3.22.19.39.13

(01-01-2015)

Error Code 073 -**Correspondence****Received Date and
Computer Condition
Code****(1) Fields Displayed:*****Error Code 073 Screen Display***

Field Designator	Field Name	Length
01CCC	Computer Condition Code	10
01CRD	Correspondence Received Date	8

(2) **Invalid Condition** - Error Code 073 will generate when the Correspondence Received Date and Computer Condition Code field are inconsistent.

(3) Correction Procedures -

1. Correct all misplaced entries, coding or transcription errors.
2. If CCC "3" is present and there is an entry in Field 01CRD, determine the correct entry and delete the other.

3.22.19.39.14

(11-09-2017)

Error Code 996 - Owner**TIN Blank****(1) Fields Displayed:**

Error Code 996 Screen Display

Field Designator	Field Name	Length	Location
CL	Clear Code	1	
01TXP	Tax Period	6	Top of page 1
0517N	U.S. Owner Name	35	Pg. 2 Line 17b(i)
0517T	U.S. Owner TIN	9	Pg. 2 Line 17b(ii)
0517D	Distribution Date	8	Pg. 2 Line 17b(iii)
0517F	FMV	15	Pg. 2 Line 17b(iv)

- (2) **Invalid Condition** - Error Code 996 will generate when the Owner TIN line is blank (Field 0517T) and a significant entry appears in Field 0517N, Field 0517D or Field 0517F.
- (3) **Correction Procedures:**
1. correct all misplaced entries, coding and transcription errors.
 2. Compare the displayed fields with the return. If incorrect, overlay with the correct information.

If	Then
Field 0517T is not transcribed, but an entry is present on Form 3520-A	Enter the TIN in Field 0517T.
Field 0517T is not present on Form 3520-A, or	Research CC NAMES, NAMEE, NAMEI, NAMEB, for a TIN, then enter the TIN in Field 0517T if found.
If no TIN is found	Enter a C in the Clear Code field.

3.22.19.39.15
(11-09-2017)

**Error Code 997 -
Consistency Error
between Owner Name
and Owner TIN**

- (1) **Fields Displayed:**

Error Code 997 Screen Display

Field Designator	Field Name	Length	Location
CL	Clear Code	1	
07L6N	U.S. Owner 1 Name	35	Statement 1, page 3, Line 6a
07L6T	U.S. Owner 1 TIN	9	Statement 1, page 3, Line 6b

Field Designator	Field Name	Length	Location
086N2	U.S. Owner 2 Name	35	Statement 2, page 3, Line 6a
086T2	U.S. Owner 2 TIN	9	Statement 2, page 3, Line 6b
086N3	U.S. Owner 3 Name	35	Statement 3, page 3, Line 6a
086T3	U.S. Owner 3 TIN	9	Statement 3, page 3, Line 6b
096N4	U.S. Owner 4 Name	35	Statement 4, page 3, Line 6a
096T4	U.S. Owner 4 TIN	9	Statement 4, page 3, Line 6b
096N5	U.S. Owner 5 Name	35	Statement 5, page 3, Line 6a
096T5	U.S. Owner 5 TIN	9	Statement 5, page 3, Line 6b

(2) **Invalid Condition** - Error Code 997 will generate when:

- a. There is an entry in Field 07L6N, Field 086N2, Field 086N3, Field 096N4, and/or Field 096N5 and no entry in the associated Field 07L6T, Field 086T2, Field 086T3, Field 096T4, or Field 096T5.
- b. There is no entry in Field 07L6N, Field 086N2, Field 086N3, Field 096N4, and/or Field 096N5, and there is an entry in the associated Field 07L6T, Field 086T2, Field 086T3, Field 096T4, and/or Field 096T5.

(3) **Correction Procedures:**

1. Correct all misplaced entries, coding and transcription errors on displayed fields.
2. Research IDRS to obtain the missing information and enter into correct field.
3. If unable to determine the missing name or TIN through research, use the clear code to clear the error.

3.22.19.39.16
(11-09-2017)

**Error Code 998 - Field
03CBX Mismatch**

(1) **Fields Displayed:**

Error Code 998 Screen Display

Field Designator	Field Name	Length	Location
CL	Clear Code	1	
01TXP	Tax Period	6	Top of page 1
03CBX	U.S. Agent Checkbox	1	Pg. 1, Line 2
03L3A	U.S. Agent Name	35	Pg. 1, Line 3a
03L3B	U.S. Agent TIN	9	Pg. 1, Line 3b

- (2) **Invalid Condition** - Error Code 998 will generate when:
- The U.S. Agent checkbox (Field 03CBX) contains a valid character of “1” and Fields 03L3A and 03L3B are blank.
 - Field 03CBX contains a valid character of “2” and Fields 03L3A and/or 03L3B contain a significant entry.
- (3) Correction procedures:
- Correct all misplaced entries, coding and transcription errors.
 - Compare the displayed fields with the return. If incorrect, overlay with the correct information.

If	Then
Field 03CBX contained an entry other than “1 or 2”	review Form 3520-A for a significant entry in Lines 3a and 3b
no entry on Lines 3a and 3b	enter valid character “2” into Field 03CBX
a significant entry appears on Lines 3a and 3b	enter valid character “1” into Field 03CBX
a significant entry appears on Lines 3a and 3b and Field 03CBX has both “Yes and No” boxes checked	enter a “1” into Field 03CBX.
a significant entry only appears in Field 03L3A or on Line 3a.	research IDRS CCs NAMEB and NAMEE to locate the TIN. If no TIN is found, delete entry in Field 03L3A and 033BT. If present, also change Field 03CBX to “2”.
a significant entry appears in Field 03L3B and 033BT, but no entry appears in Field 03L3A	delete Field 03L3B and 033BT, and change Field 03CBX to “2”
a significant entry only appears in Field 03L3B, or Line 3b.	research IDRS CC INOLE and/or ENMOD for name. Also look elsewhere on return and any attachments.

3.22.19.39.17
(11-10-2021)

Error Code 999 - End of Year Reformat

(1) Fields displayed

Error Code 999 Screen Display

Field Designator	Field Name	Length	Location
01TXP	Tax Period	6	Top of page 1

(2) Invalid Condition - Error Code 999 will generate when:

- a. Return is in error status at the end of the processing year.

(3) Correction procedures:

- a. Verify the tax period is correct.
- b. The system needs to re-validate the record, transmit the screen.

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Exhibit 3.22.19-1 (01-01-2023)

Form 3520 Field Designators

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 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 01-D , 20		
A Check appropriate boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return 01-G		
B Check box that applies to person filing return: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Executor 01-I		
C Check if any excepted specified foreign financial assets are reported on this form. See instructions <input type="checkbox"/> 01-J		
Check all applicable boxes. See applicable instructions.		
01-K <input type="checkbox"/> 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.		
01-L <input type="checkbox"/> 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.		
01-M <input type="checkbox"/> 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.		
01-N <input type="checkbox"/> 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. 01-H		
1a Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions) 01-A 01-S		b Taxpayer identification number (TIN) 01-C 01-B
c Number, street, and room or suite no. If a P.O. box, see instructions. 01-T 01-U		d Spouse's TIN 01-R 01-Q
e City or town 01-V	f State or province 01-W	g ZIP or foreign postal code 01-X
h Country 01-Y		
i 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"/>		
j If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions . 01-O <input type="checkbox"/>		
k 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: 01-P		
2a Name of foreign trust (if applicable) 02-A		b Employer identification number (EIN), if any 02-C 02-B
c Number, street, and room or suite no. If a P.O. box, see instructions. 02-D		d Date foreign trust was created 02-E
e City or town 02-F	f State or province 02-G	g ZIP or foreign postal code 02-H
h Country 02-I		
3 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. 02-J		
3a Name of U.S. agent 02-K		b TIN, if any 02-M 02-L
c Number, street, and room or suite no. If a P.O. box, see instructions. 02-N		
d City or town 02-O	e State or province 02-P	f ZIP or postal code 02-Q
g Country 02-R		
4a Name of U.S. decedent (see instructions) 02-S	b Address 02-T 02-U 02-V 02-W 02-X	c TIN of decedent 02-Z 02-Y
d Date of death 02-AA		e EIN of estate 02-BB
f Check applicable box. <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.		
02-CC		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 19594V Form 3520 (Rev. 12-2023)		

Exhibit 3.22.19-1 (Cont. 1) (01-01-2023)

Form 3520 Field Designators

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

03-A

b

Address

03-B 03-C 03-D 03-E 03-F

c

TIN, if any

03-H 03-G

6a

Country code of country where trust was created

03-I

b

Country code of country whose law governs the trust

03-J

c

Date trust was created

03-K

7a

Will any person (other than the foreign trust) be treated as the owner of the transferred assets after the transfer?

Yes

No

03-L

b

(i)

Name of foreign trust owner

03-M

(ii)

Address

03-N 03-O 03-P 03-Q

(iii)

Country of residence

03-R

(iv)

TIN, if any

03-T 03-S

(v)

Relevant Code section

03-U

03-V

8

Was the transfer a completed gift or bequest? If "Yes," see instructions

Yes

No

04-A

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?

Yes

No

04-B

b

If "No," could the trust be revised or amended to benefit a U.S. beneficiary?

Yes

No

04-C

10

Reserved for future use

Yes

No

04-D

Schedule A—Obligations of a Related Trust (see instructions)

11a

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

Yes

No

04-E

If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.

b

Were any of the obligations you received (with respect to a transfer described in line 11a above) qualified obligations?

Yes

No

04-F

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.

(i)

Date of transfer giving rise to obligation

04-G

(ii)

Maximum term

04-H

(iii)

Yield to maturity

04-I

(iv)

FMV of obligation

04-J

04-K

04-L

04-M

04-N

04-O

04-P

04-Q

04-R

04-S

12

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?

Yes

No

04-T

Note:

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)

13

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?

Yes

No

05-A

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

05-B

(b)

Description of property transferred

05-C

(c)

FMV of property transferred

05-D

(d)

U.S. adjusted basis of property transferred

05-E

(e)

Gain recognized at time of transfer, if any

05-F

(f)

Excess, if any, of column (c) over the sum of columns (d) and (e)

05-G

(g)

Description of property received, if any

05-H

(h)

FMV of property received

05-I

(i)

Excess of column (c) over column (h)

05-J

05-K

05-L

05-M

05-N

05-O

05-P

05-Q

05-R

05-S

05-T

Totals

\$ 05-U

\$ 05-W

14

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?

Yes

No

Attached Previously

Year Attached

a

Sale document

06-A

06-B

b

Loan document

06-C

06-D

c

Subsequent variances to original sale or loan documents

06-E

06-F

Form 3520 (Rev. 12-2023)

Exhibit 3.22.19-1 (Cont. 2) (01-01-2023)
Form 3520 Field Designators

Form 3520 (Rev. 12-2023)										Page 3			
Part I Schedule B—Gratuitous Transfers (continued)													
Note: Complete lines 15 through 18 only if you are required to complete Part I and answered "No" to line 3, acknowledging that the foreign trust did not appoint a U.S. agent to provide the IRS with all relevant trust information.													
15		(a) Name of beneficiary						(b) Address of beneficiary		(c) U.S. beneficiary?		(d) TIN, if any	
								Yes		No			
		07-A						07-B		07-C		07-D	
		07-J						07-E		07-F		07-G	
		07-S						07-K		07-L		07-M	
								07-T		07-N		07-O	
								07-U		07-P		07-Q	
								07-V		07-R		07-Z	
								07-W		07-X		07-AA	
								07-Y		07-Z		07-BB	
16		(a) Name of trustee						(b) Address of trustee				(c) TIN, if any	
		08-A						08-B				08-C	
								08-D				08-E	
								08-F				08-H	
												08-G	
												08-I	
17		(a) Name of other person with trust powers						(b) Address of other person with trust powers				(c) Description of powers	(d) TIN, if any
		08-J						08-K				08-L	
								08-M				08-N	
								08-O				08-P	
												08-R	
												08-Q	
												08-S	
18		If you checked "No" on line 3, 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 or Form 3520 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 08-T											
		b Trust instrument 08-U											
		c Memoranda or letters of wishes 08-V											
		d Subsequent variances to original trust documents 08-W											
		e Trust financial statements 08-X											
		f Organizational chart and other trust documents 08-Y											
Schedule C—Qualified Obligations Outstanding in the Current Tax Year (see instructions)													
19 Did you, at any time during your tax year, hold an outstanding obligation of a related foreign trust (or a person related to the trust) that you reported as a qualified obligation in the current tax year? 11-A													
If "Yes," complete columns (a) through (f) below for each obligation.													
(a) Date of original obligation		(b) Tax year qualified obligation first reported		(c) Amount of principal payments made during your tax year		(d) Amount of interest payments made during your tax year		(e) Balance of the outstanding obligation at the end of the tax year		(f) Does the obligation still meet the criteria for a qualified obligation?			
										Yes	No		
		11-B		11-C		11-D		11-E		11-F			
		11-G		11-H		11-I		11-J		11-K			
										11-L			

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

Exhibit 3.22.19-1 (Cont. 3) (01-01-2023)
Form 3520 Field Designators

Form 3520 (Rev. 12-2023)										Page 4
Part II U.S. Owner of a Foreign Trust (see instructions)										
20	(a) Name of foreign trust owner	(b) Address				(c) Country of tax residence	(d) TIN, if any	(e) Relevant Code section		
	12-A	12-B	12-C	12-D	12-E	12-F	12-H	12-G	12-I	
										12-J
21a	Country code of country where foreign trust was created				12-K		Country code of country whose law governs the trust		12-L	
22	Did the foreign trust file Form 3520-A for the current tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No								12-N	
<p>If "Yes," attach the Foreign Grantor Trust Owner Statement you received from the foreign trust.</p> <p>If "No," to the best of your ability, complete and attach a substitute Form 3520-A for the foreign trust.</p> <p>See instructions for information on penalties for failing to complete and attach a substitute Form 3520-A.</p>										
23	Enter the gross value of the portion of the foreign trust that you are treated as owning at the end of your tax year . . . \$								12-O	
Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year (see instructions)										
Note: If you received an amount from a portion of a foreign trust of which you are treated as the owner, only complete lines 24 and 27.										
24	Enter cash amounts or FMV of property received, directly or indirectly, during your current tax year, from the foreign trust (exclude loans and uncompensated use of trust property included on line 25).									
	(a) Date of distribution	(b) Description of property received	(c) FMV of property received (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)				
	13-A	13-B	13-C	13-D	13-E	13-F				
	13-H	13-I	13-J	13-K	13-L	13-M				
	13-O	13-P	13-Q	13-R	13-S	13-T				
						13-V				
Total						\$ 13-W				
25	During your current tax year, did you (or a person related to you) receive a loan or uncompensated use of trust property from a related foreign trust (including an extension of credit upon the purchase of property from the trust)? <input type="checkbox"/> Yes <input type="checkbox"/> No									
If "Yes," complete columns (a) through (g) below for each such loan or use of trust property.										
Note: See instructions for additional information, including how to complete columns (a) through (g) for use of trust property.										
	(a) FMV of loan proceeds or property	(b) Date of original transaction	(c) Maximum term of repayment of obligation	(d) Interest rate of obligation	(e) Is the obligation a qualified obligation?		(f) FMV of qualified obligation	(g) Amount treated as distribution from the trust (subtract column (f) from column (a))		
					Yes	No				
	14-B	14-C	14-D	14-E	14-F		14-G	14-H		
	14-I	14-J	14-K	14-L	14-M		14-N	14-O		
						14-P				
						\$14-Q				
26	With respect to each obligation you reported as a qualified obligation on line 25, do you agree to extend the period of assessment of any income or transfer tax attributable to the transaction, 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? <input type="checkbox"/> Yes <input type="checkbox"/> No									
<p>Note: 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 an obligation that you reported as a qualified obligation on line 25, then such obligation is not a qualified obligation and you cannot check "Yes" in column (e) of line 25.</p>										
27	Total distributions received during your current tax year. Add line 24, column (f), and line 25, column (g) \$								14-T	
28	Did the trust, at any time during the current tax year, hold an outstanding obligation of yours (or a person related to you) that you reported as a qualified obligation? <input type="checkbox"/> Yes <input type="checkbox"/> No									
If "Yes," complete columns (a) through (f) below for each obligation.										
	(a) Date of original loan transaction	(b) Tax year qualified obligation first reported	(c) Amount of principal payments made during your tax year	(d) Amount of interest payments made during your tax year	(e) Balance of the outstanding obligation at the end of the tax year		(f) Does the loan still meet the criteria of a qualified obligation?			
							Yes	No		
	15-A		15-B	15-C	15-D		15-E			
	15-F		15-G	15-H	15-I		15-J			
						15-K				

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

Exhibit 3.22.19-1 (Cont. 4) (01-01-2023)
Form 3520 Field Designators

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 **15-L**
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.
If a foreign non-grantor trust, check "N/A."

30 Did you receive a Foreign Nongrantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? ☐ Yes ☐ No ☐ N/A **15-M**
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.
If a foreign grantor trust, check "N/A."

Schedule A—Default Calculation of Trust Distributions (see instructions)

31	Enter amount from line 27	31	16-A
32	Number of years the trust has been a foreign trust, including the current tax year (see instructions)	32	16-B
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	16-C
34	Multiply line 33 by 1.25	34	16-D
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	16-E
36	Amount treated as ordinary income earned in the current tax year. Enter the smaller of line 31 or line 35	36	16-F
37	Amount treated as accumulation distribution. Subtract line 36 from line 31. If zero, do not complete the rest of Part III	37	16-G
38	Applicable number of years of trust. Divide line 32 by 2.0 and enter the result here	38	16-H

Schedule B—Actual Calculation of Trust Distributions (see instructions)

39	Enter amount from line 27	39	17-A
40a	Amount treated as ordinary income in the current tax year	40a	17-B
b	Qualified dividends	40b	17-C
41a	Amount treated as accumulation distribution. If zero, do not complete Schedule C below	41a	17-D
b	Amount of line 41a that is tax exempt	41b	17-E
42a	Amount treated as net short-term capital gain in the current tax year	42a	17-F
b	Amount treated as net long-term capital gain in the current tax year	42b	17-G
c	28% rate gain	42c	17-H
d	Unrecaptured section 1250 gain	42d	17-I
43	Amount treated as distribution from trust corpus	43	17-J
44	Enter any other distributed amount received from the foreign trust not included on lines 40a, 41a, 42a, 42b, and 43. (Attach explanation.)	44	17-K
45	Amount of foreign trust's aggregate undistributed net income	45	17-L
46	Amount of foreign trust's weighted undistributed net income	46	17-M
47	Applicable number of years of trust. Divide line 46 by line 45 and enter the result here	47	17-N

Schedule C—Calculation of Interest Charge (see instructions)

48	Enter accumulation distribution from line 37 or line 41a, as applicable	48	18-A
49	Enter tax on total accumulation distribution from line 28 of Form 4970. (Attach Form 4970—see instructions.)	49	18-B
50	Enter applicable number of years of foreign trust from line 38 or line 47, as applicable (round to nearest half year)	50	18-C
51	Combined interest rate imposed on the total accumulation distribution (see instructions)	51	18-D
52	Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51	52	18-E
53	Tax attributable to accumulation distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax return	53	18-F

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

Exhibit 3.22.19-1 (Cont. 5) (01-01-2023)

Form 3520 Field Designators

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

19-A

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
19-B	19-C	19-D
19-E	19-F	19-G
Total		\$ 19-I

19-H

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

19-K

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	
20-A	20-B	20-C	20-D	20-E	20-F	20-G	20-I	20-H	
20-J	20-K	20-L	20-M	20-N	20-O	20-P	20-R	20-Q	
(e) Check the box that applies to the foreign donor		(f) Description of property received						(g) FMV of property received	
Corporation									
Partnership									
20-S		20-T						20-U	
20-V		20-W						20-X	

20-Y

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

20-Z

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.

Signature	Title	Date
Preparer's signature		Check <input type="checkbox"/> if self-employed
20-AA		PTIN
Firm's name		20-BB
Firm's address		Firm's EIN
		20-CC
		Phone no.
		20-DD

Form 3520 (Rev. 12-2023)

Exhibit 3.22.19-2 (01-01-2021)

◆ U.S. Territories and Freely Associated States 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

Commonwealth of the Northern Mariana Islands (MP)

City	ZIP Code		City	ZIP Code
Capitol Hill	96950		Saipan	96950
Rota	96951		Tinian	96952

Palau Islands (PW)

City	ZIP Code		City	ZIP Code
Koror	96940		Palau Islands	96940

Exhibit 3.22.19-2 (Cont. 1) (01-01-2021)**♦U.S. Territories and Freely Associated States ZIP Codes♦*****Commonwealth of Puerto Rico (PR)***

City	ZIP Code	City	ZIP Code
Adjuntas	00601	La Plata	00786
Aguada	00602	Lares	00669
Aguadilla	00603	Las Marias	00670
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	Ramey	00603
Coamo	00769	Rincon	00677

Exhibit 3.22.19-2 (Cont. 2) (01-01-2021)**♦U.S. Territories and Freely Associated States ZIP Codes♦**

City	ZIP Code	City	ZIP Code
Comerio	00782	Rio Blanco	00744
Condado	00907	Rio Grande	00721
Corozal	00783	Rio Piedras	00925, 00927, 00928
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637
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

Exhibit 3.22.19-2 (Cont. 3) (01-01-2021)
◆U.S. Territories and Freely Associated States ZIP Codes◆

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)

City	ZIP Code		City	ZIP Code
Charlotte Amalie	00802		Saint Croix	00820
Christiansted	00820		Saint John	00830
Cruz Bay	00830		Saint Thomas	00805
Downtown	00840		Sunny Isle	00850
Frederiksted	00840		Veterans Annes	00820
Kingshill	00850			

Exhibit 3.22.19-3 (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

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

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

Exhibit 3.22.19-3 (Cont. 1) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

Brazil State	Abbreviation
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

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

Cuba Province	Abbreviation
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad di La Habana	CH
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO

Exhibit 3.22.19-3 (Cont. 2) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

Cuba Province	Abbreviation
La Habana	HA
Matazas	MT
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Province	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT

Exhibit 3.22.19-3 (Cont. 3) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

Italy Province	Abbreviation
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	MI

Exhibit 3.22.19-3 (Cont. 4) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

Italy Province	Abbreviation
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR

Exhibit 3.22.19-3 (Cont. 5) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

Italy Province	Abbreviation
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vicenza	VI
Viterbo	VT

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO

Exhibit 3.22.19-3 (Cont. 6) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

Mexico State	Abbreviation
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH

Exhibit 3.22.19-3 (Cont. 7) (01-01-2019)**◆ Province, State and Territory Abbreviations ◆**

The Netherlands Province	Abbreviation
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.22.19-4 (01-01-2023)
Form 3520-A Field Designators

Form 3520-A <small>(Rev. December 2023) Department of the Treasury Internal Revenue Service</small>	Annual Information Return of Foreign Trust With a U.S. Owner (Under section 6048(b)) 01TXP <small>Go to www.irs.gov/Form3520A for instructions and the latest information.</small>	<small>OMB No. 1545-0159</small>																														
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: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Extension filed <input type="checkbox"/> Substitute Form 3520-A																																
Check if any excepted specified foreign financial assets are reported on this form. See instructions <input type="checkbox"/>																																
Part I General Information (see instructions)																																
1a Name of foreign trust		b Employer identification number (EIN)																														
01NC 01NME		01EIN																														
c Number, street, and room or suite no. If a P.O. box, see instructions.		d Date foreign trust was created																														
02CON 02ADD 02FAD		01FTD																														
e City or town	f State or province	g ZIP or foreign postal code																														
02CTY	02ST	02ZIP																														
		h Country																														
		02FCC																														
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? <input type="checkbox"/> Yes <input type="checkbox"/> No		03CBX																														
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. 01CCC																																
Are you attaching a copy of any of the following?																																
<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th></th><th>Yes</th><th>No</th><th>Attached Previously</th><th>Year Attached</th></tr></thead><tbody><tr><td>a Summary of all written and oral agreements and understandings relating to the trust</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr><tr><td>b The trust instrument</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr><tr><td>c Memoranda or letters of wishes</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr><tr><td>d Subsequent variances to original trust documents</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr><tr><td>e Organizational chart and other trust documents 01RCD</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr></tbody></table>				Yes	No	Attached Previously	Year Attached	a Summary of all written and oral agreements and understandings relating to the trust	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		b The trust instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		c Memoranda or letters of wishes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		d Subsequent variances to original trust documents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		e Organizational chart and other trust documents 01RCD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Yes	No	Attached Previously	Year Attached																												
a Summary of all written and oral agreements and understandings relating to the trust	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																													
b The trust instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																													
c Memoranda or letters of wishes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																													
d Subsequent variances to original trust documents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																													
e Organizational chart and other trust documents 01RCD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																													
3a Name of U.S. agent		b Taxpayer identification number (TIN)																														
03L3A		03L3B 033BT																														
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, if any																														
03L4A		03L4B 034BT																														
(2022) 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. 03L5																																
6 Enter the number of Foreign Grantor Trust Beneficiary Statements (page 5) included with this Form 3520-A. 03L6																																
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.																															
	Trustee's (or U.S. owner's) signature Title Date																															
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature																														
	Firm's name	Firm's EIN																														
	Firm's address	Phone no.																														
For Paperwork Reduction Act Notice, see instructions.		Cat. No. 19595G Form 3520-A (Rev. 12-2023)																														

Exhibit 3.22.19-4 (Cont. 1) (01-01-2023)
Form 3520-A Field Designators

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	04L5A	
	b Net long-term capital gain (loss)	5b	04L5B	
	6 Ordinary gains (losses)	6	04LN6	
7 Other income (attach statement)	7			
8 Total income (add lines 1 through 7)	8	04LN8		
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	04L15	
16 Net income (loss) (subtract line 15 from line 8)	16	04L16		
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	0417A	
b Distributions to U.S. owners:				
(i) Name of owner		(ii) TIN	(iii) Date of distribution	
0517N		0517T 0517Y	0517D	
			0517F	
			0517M	
c Distributions to U.S. beneficiaries:				
(i) Name of beneficiary		(ii) TIN	(iii) Date of distribution	
0517B		0517I 0517E	0517A	
			0517V	
			0517O	
Part III Foreign Trust Balance Sheet				
	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		06BC		06EC
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)		06BTA		06ETA
Liabilities				
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)				
Net Worth				
17 Contributions to trust corpus				
18 Accumulated trust income				
19 Other (attach statement)				
20 Total net worth (add lines 17 through 19)		06BNW		06ENW
21 Total liabilities and net worth (add lines 16 and 20)		06BWL		06EWL

Form **3520-A** (Rev. 12-2023)

Exhibit 3.22.19-4 (Cont. 2) (01-01-2023)
Form 3520-A Field Designators

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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 3a through 3g.							
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: 07L5Y							
6a Name of U.S. owner 07L6N				b TIN 07L6T 07L6E			
c Number, street, and room or suite no. If a P.O. box, see instructions. 07L6C							
d City or town 07L6D		e State or province 07L6H		f ZIP or postal code 07L6F		g Country 07L6G	
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.							
<hr/>							
9 Gross value of the portion of the trust treated as owned by the U.S. owner				\$ 07LN9			
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)	(b)	(c)	(d)	(e)	(f)		
Date of distribution	Description of property distributed	FMV of property distributed (determined on date of distribution)	Description of property transferred, if any	FMV of property transferred	Excess of column (c) over column (e)		
Total				\$		0710F	
Form 3520-A (Rev. 12-2023)							

Exhibit 3.22.19-4 (Cont. 3) (01-01-2023)

Form 3520-A Field Designators

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	07T11
	b	Tax-exempt interest	1b	
	2a	Total ordinary dividends	2a	07OD2
	b	Qualified dividends 07QD2		
	3	Gross rents and royalties	3	07RR3
	4	Income from partnerships and fiduciaries	4	
	5	Capital gains (losses)	5	07GL5
	6	Ordinary gains (losses)	6	07GL6
Expenses	7	Other income (attach statement)	7	
	8	Total income. Add lines 1a, 1b, 2a, and 3 through 7	8	07LN8
	9	Interest expense	9	
	10a	Foreign taxes (attach statement)	10a	07F10
	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	07L15

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 3.22.19-4 (Cont. 4) (01-01-2023)

Form 3520-A Field Designators

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.						
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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 Form 3520-A applies:						
6a Name of U.S. beneficiary 10L6N			b TIN 10L6T 10L6E			
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 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)	
	10DL7	10FL7				
	10L7D	10L7F			10MOR	
Total					\$ 10TOT	
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): <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation 10L9X						
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 3.22.19-5 (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Afghanistan	AF
Aland Islands	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore Island	AT
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC
Bassas da India	BS
Belarus	BO
Belgium	BE

Exhibit 3.22.19-5 (Cont. 1) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire, Sint Eustatius and Saba	BQ
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP

Exhibit 3.22.19-5 (Cont. 2) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Cocos (Keeling) Island	CK
Columbia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	NT
Cyprus	CY
Czech Republic	EZ
Dem. Peoples Rep. of Korea (North)	KN
Dem. Rep. of Congo (Kinshasa)	CG
Denmark	DA
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Eleuthera Island	BF
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU

Exhibit 3.22.19-5 (Cont. 3) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Futuna	WF
Gabon	GB
Gambia	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Holy See (Vatican City State)	VT
Honduras	HO

Exhibit 3.22.19-5 (Cont. 4) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN
Korea (South)	KS
Kosovo	KV
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA

Exhibit 3.22.19-5 (Cont. 5) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO

Exhibit 3.22.19-5 (Cont. 6) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Mozambique	MZ
Namibia	WA
Nauru	NR
Nepal	NP
Netherlands	NL
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Norway	NO
Oman	MU
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Qatar	QA
Redonda	VI

Exhibit 3.22.19-5 (Cont. 7) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Republic of Korea (South)	KS
Republic of Singapore	SN
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
Saint Barthelemy	TB
Saint Martin (French Part)	RN
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten (Dutch Part)	SX
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Korea	KS
South Sandwich Island	SX
South Sudan	SS
Spain	SP

Exhibit 3.22.19-5 (Cont. 8) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Spratly Islands	PG
Sri Lanka	CE
St. Helena, Ascension and Tristan Da Cunha	SH
St. Kitts and Nevis	SC
St. Lucia	ST
St. Miquelon	SB
St. Pierre	SB
St. Vincent and Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard and Jan Mayen	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Tomor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tromelin Island	TE
Tunisia	TS

Exhibit 3.22.19-5 (Cont. 9) (11-10-2021)**Country Codes**

Foreign Country Name	Post of Duty Code (POD)
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom (including England, Northern Ireland, Scotland and Wales)	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wallis and Futuna	WF
Windward Island	VC
Yemen	YM
Zambia	ZA
Zimbabwe	ZI

Exhibit 3.22.19-6 (09-18-2017)
Action Codes (Form 3520-A)

Action Code	Action Codes Definition	Suspense Period	Valid for Returns Analysis Ind.	Valid with SSPND from Error Corr. Ind.	Valid with SSPND from Susp. Corr. Ind.	Reject Ind.	NWDLN Ind.
001	Input Document	001	No	Yes	No	No	No
210	EPMF Correspondence	060	No	Yes	Yes	No	No
211	First Domestic Correspondence	040	Yes	Yes	Yes	No	No
212	Second Correspondence Committee	025	Yes	Yes	Yes	No	No
213	Correspondence to other than taxpayer	010	Yes	Yes	Yes	No	No
215	International Correspondence	045	Yes	Yes	Yes	No	No
220	Correspondence input	045	Yes	Yes	Yes	No	No
225	Domestic Correspondence (Signature Only)	040	Yes	Yes	Yes	No	No
226	International Correspondence (Signature Only)	045	Yes	Yes	Yes	No	No
300	Fuel Tax Credit Claims	011	Yes	Yes	Yes	No	No
310	Statute Control	010	Yes	Yes	Yes	No	No
320	Entity Control	010	Yes	Yes	Yes	No	No
331	Frivolous Review	003	Yes	Yes	Yes	No	No
332	CID QRDT Review	003	Yes	Yes	Yes	No	No
333	CID Prompt Audit	003	Yes	Yes	No	No	No
334	CID Joint	010	Yes	Yes	No	No	No
335	CID Protest Case	010	Yes	Yes	Yes	No	No
336	CID QRDT Case	010	Yes	Yes	Yes	No	No
337	CID Other	010	Yes	Yes	Yes	No	No

Exhibit 3.22.19-6 (Cont. 1) (09-18-2017)
Action Codes (Form 3520-A)

Action Code	Action Codes Definition	Suspense Period	Valid for Returns Analysis Ind.	Valid with SSPND from Error Corr. Ind.	Valid with SSPND from Susp. Corr. Ind.	Reject Ind.	NWDLN Ind.
341	Manual Refund Accounting	010	Yes	Yes	Yes	No	No
342	Accounting Credit Verification	010	Yes	Yes	Yes	No	No
343	Black Liquor	010	Yes	Yes	Yes	No	No
344	Manual Refund ERS	010	Yes	Yes	Yes	No	No
351	KIF TIN	000	No	Yes	No	No	No
352	MFTRA Name	000	No	Yes	Yes	No	No
353	MFTRA Address	003	Yes	Yes	Yes	No	No
354	MFTRA Filing Requirements	003	Yes	Yes	Yes	No	No
355	MFTRA Other	003	Yes	Yes	Yes	No	No
360	Other Routing	010	Yes	Yes	Yes	No	No
370	Examination	010	Yes	Yes	Yes	No	No
383	1040EZ Audit Code	000	Yes	No	No	No	No
390	Schedule A Reprocess through GPP	007	Yes	Yes	Yes	No	No
410	Help Needed	000	No	Yes	No	No	No
420	2006 Tax Return with Form 8913 credit	005	Yes	Yes	Yes	No	No
430	Management Suspense B	010	Yes	Yes	Yes	No	No
440	Manager Suspense	015	Yes	Yes	Yes	No	No
450	Management Suspense D	020	Yes	Yes	Yes	No	No
460	Management Suspense E	025	Yes	Yes	Yes	No	No

Exhibit 3.22.19-6 (Cont. 2) (09-18-2017)
Action Codes (Form 3520-A)

Action Code	Action Codes Definition	Suspense Period	Valid for Returns Analysis Ind.	Valid with SSPND from Error Corr. Ind.	Valid with SSPND from Susp. Corr. Ind.	Reject Ind.	NWDLN Ind.
470	Complex Error Codes	000	No	Yes	No	No	No
480	Early Field Suspense	150	Yes	Yes	Yes	No	No
490	System Problem	005	No	Yes	Yes	No	No
510	Missing Document	000	Yes	No	No	No	No
511	Missing Document 1st suspense	025	No	Yes	Yes	No	No
512	Missing Document 2nd suspense	020	No	No	Yes	No	No
513	Missing Document 3rd suspense	020	No	No	Yes	No	No
515	Missing Document Short Term	005	No	Yes	Yes	No	No
550	Magnetic Tape Return Check for Attachments	000	Yes	No	No	No	No
551	Magnetic Tape Return Inconsistent data	000	Yes	No	No	No	No
610	Renumber Non-Remit	000	Yes	Yes	No	No	Yes
611	Renumber Remit	000	Yes	Yes	No	No	Yes
620	NMF/NON ADP	000	Yes	Yes	No	Yes	Yes
630	Reinput	000	No	Yes	No	Yes	No
640	Void	000	Yes	Yes	No	Yes	Yes
650	FOD (OIO) International	000	Yes	Yes	No	Yes	Yes
660	Data Control Delete	000	No	No	No	Yes	No
670	Rejected Missing Document	000	No	No	No	Yes	Yes

Exhibit 3.22.19-6 (Cont. 3) (09-18-2017)
Action Codes (Form 3520-A)

Action Code	Action Codes Definition	Suspense Period	Valid for Returns Analysis Ind.	Valid with SSPND from Error Corr. Ind.	Valid with SSPND from Susp. Corr. Ind.	Reject Ind.	NWDLN Ind.
700	Duplicate Block DLN	000	No	No	No	No	No
711	Duplicate Document DLN from Returns Analysis	000	No	No	No	No	No
712	Duplicate Document DLN from Error Correction	000	No	No	No	No	No
713	Duplicate Document DLN from Unpostable resolution	000	No	No	No	No	No
714	Duplicate Document DLN from Unworkable Suspense	000	No	No	No	No	No
715	Duplicate Document DLN from Workable Suspense	000	No	No	No	No	No
900	Unpostable Record	000	No	No	No	No	No

Exhibit 3.22.19-7 (01-01-2019)
Error Codes (Form 3520-A)

Error Code Listing For Form 3520-A

Error Code	Definition
001	Statute (CCC "W" not present).
002	Name Control Mismatch against NAP and EIF.
003	Check Digits and TIN mismatch.
004	Name Control Underprint. TIN not present on Masterfile.
005	Processing date is later than the tax period by more than six months.
007	Received date is earlier than the last day of the tax period.
010	CCC "G" and other than required fields present.
014	Discrepancy in address information.
015	Discrepancy between Foreign Address and State/ZIP Code entries.
016	ZIP Code inconsistent with Major City or State Codes.
026	Tax Period underprint does not agree with the month on EIF and no CCC "F" is present.
034	The Correspondence Received Date, Received Date and Return Due Date are inconsistent.
073	The Correspondence Received Date and Computer Condition Code field are inconsistent.
996	Field 0517T is blank and a significant entry appears in either Fields 0517N, 0517D, or 0517F.
998	Field 03CBX contains a "1" or "3" and Fields 03L3A and 03L3B are blank. Field 03CBX contains "2" and 03L3A and/or 03L3B contain a significant entry.
999	End of Year. If the document is in the system at the end of year the return will come out on this error code to be re-validated.

Exhibit 3.22.19-8 (11-09-2017)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments

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/Uniform Commercial Code (UCC) 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	Amended return or a Form 843, Claim for Refund and Request for Abatement, filed to obtain a total refund of all taxes paid in prior years, based on tax avoidance arguments.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. b. Files a return containing the filer's identifying information but does not request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law. d. 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 determine the identity of the taxpayer or correspondent or return address.
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 3.22.19-8 (Cont. 1) (11-09-2017)**◆ Potential Frivolous Arguments for Examination Review ◆**

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 OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due”, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident 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 (Original Issue Discount) 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 3.22.19-8 (Cont. 2) (11-09-2017)

◆ Potential Frivolous Arguments for Examination Review ◆

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, Treasury Regulation § 1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employees 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 3.22.19-8 (Cont. 3) (11-09-2017)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
Zero Returns (ZERO)	<p>Submits a return with zero money amounts on all or most of the line items on the form (e.g., IRC 861, Form 2439, OID and other BMF filings that claim no income and request refunds). See Rev. Rul. 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 about 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>Note: Returns having only zeros, no entries, are blank or show “None”, “Not Liable”, etc., with no evidence of a frivolous argument are not to be considered as frivolous returns</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction on IRS.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p>Note: 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 3.22.19-9 (01-01-2015)

◆ Error Code 026 Correction Decision Chart ◆

Error Code 026 Correction Procedures

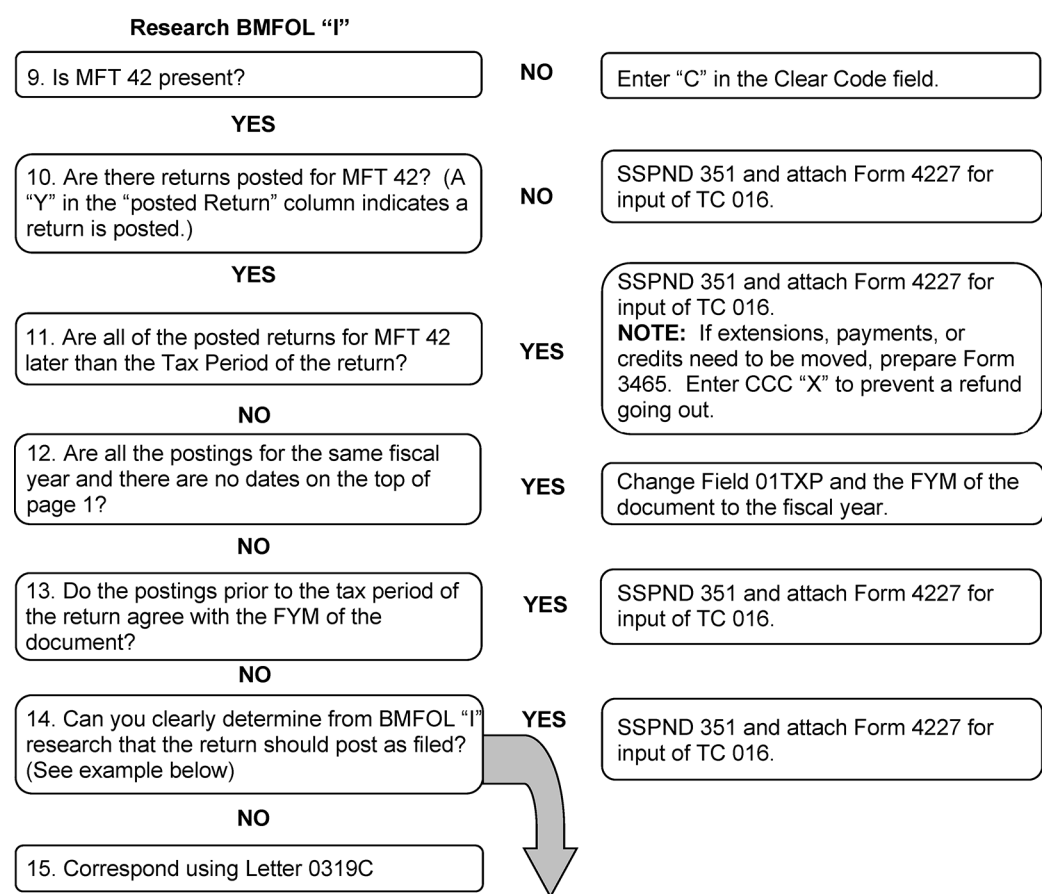
Always drop the cursor to the bottom of the screen and transmit before proceeding.

Note: If prepaid credits are present, see Error Code 026 for instructions.

<div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 1. Is the Tax Period edited correctly? Note: Search the return and attachments for the correct Tax Period if there is no pre-printed label and/or no written date(s) on the top of Page 1 </div> <p style="text-align: center;">YES</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 2. Is the Tax Period transcribed correctly? </div> <p style="text-align: center;">YES</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 3. Is the EIN transcribed correctly? </div> <p style="text-align: center;">YES</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 4. Is CCC "Y" or "G" present? </div> <p style="text-align: center;">NO</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 5. Is the return Final? </div> <p style="text-align: center;">NO</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 6. Is the return for a Short Period (not Initial or Final) with an acceptable reason attached? (See Error Code 026 for definition.) </div> <p style="text-align: center;">NO</p> <p style="text-align: center;">Research INOLES, ENMOD or BMFOLE</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 7. Does the FYM agree with the FYM on the document, or Is there a PENDING (PN) TC 016 or 090 with the correct FYM shown on ENMOD? </div> <p style="text-align: center;">NO</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> 8. Is TC 052, 053, 054, 055, 057, 058, 059, 090, 091, 092, 093, 094, 095, or 096 present, and is the date of the transaction within 12 months of the Tax Period on the document? (See Error Code 026 for definition of TC's) Caution: If TC053 or 054 is NOT present or pending and there is a Form 1128 attached to the return, then SSPND 320 to Entity. Attach Form 4227 with an explanation. </div> <p style="text-align: center;">NO</p>	<div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Change the document and the screen. Note: Be aware of special situations such as 52-53-week filers before changing the Tax Period. </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Change Field 01TXP (Tax Period) </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Change Field 01EIN and research INOLES on the new EIN to ensure the FYM agrees with the document. </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Enter "C" in the Clear Code field. </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Enter an "F" in Field 01CCC. </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Enter a "Y" in Field 01CCC. </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin-bottom: 10px;"> Enter "C" in the Clear Code </div> <div style="border: 1px solid black; border-radius: 10px; padding: 10px;"> <ul style="list-style-type: none"> If the transaction code Tax Period matches the return enter "C" in the Clear Field. If TC 053, 054 or 055 is present, enter a "Y" in Field 01CCC. If TC 059 is present, SSPND 351 to Rejects to correspond for return with correct tax period. If there is a Tax Period mismatch SSPND 320 to Entity and attach Form 4227 with an explanation. </div>
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(Continued on next page)

Exhibit 3.22.19-9 (Cont. 1) (01-01-2015)
◆ Error Code 026 Correction Decision Chart◆



EXAMPLE: The return is filed for FYM 202211

INOLES shows: FYM 06

BMFOL “I” shows:	Tax Period	Posted Return
201811	Y	
201911	Y	
202011	Y	
202111	Y	
202211	N	
202306	Y	
202406	N	

The tax return for 202211 still needs to post. In this example, SSPND 351 for input of TC016.

Exhibit 3.22.19-9 (Cont. 2) (01-01-2015)

◆ Error Code 026 Correction Decision Chart ◆

Reply Procedures

1. Does the tax period agree with the FYM?	YES	Change Field 01TXP to agree with the correct tax period. On the next screen, enter a "C" in the Clear Code Field.
NO		
2. Does the tax period Disagree with the FYM?	YES	Change Field 01TXP to agree with the correct tax period and input a TC 016.

No Reply Procedures

Short Period		
1. Is the return for a Short Period?	YES	Refer to Tax Period instructions. Only a calendar year FYM is valid for MFT 42
NO		
Full Period		
2. Is the last tax period with a TC 150 12 months or more prior to the return?	YES	1. Input TC 016 on ENMOD with CC BNCHG. 2. Input TC 474 on REQ77 (using 1 cycle delay) for the year and month prior to the beginning month of the tax period of the return being processed. 3. When PN 016 generates on ENMOD, clear Error Code 026
NO		
3. Is the last TC 150 less than 12 months prior to the return tax period?	YES	Refer to Tax Period instructions. Only a calendar year FYM is valid for MFT 42

Exhibit 3.22.19-10 (01-01-2020)
Glossary of Terms and Acronyms

Glossary

GLOSSARY	DEFINITION
ACTION CODES	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
ACTION TRAIL	A notation in the lower left side margin on page 1 of a return which shows or explains an action taken.
ALPHA CHARACTER	A letter of the alphabet.
AMENDED RETURN	A return that changes information submitted on a previously filed return.
ATTORNEY-IN-FACT	A private attorney or other individual designated by another person per 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).
AUDIT CODE	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
AUDIT CRITERIA	Monetary and other information used by the computer to determine if the return should be selected for audit.
AUTOMATIC DATA PROCESSING (ADP)	The handling and processing of data by mechanical and/or electronic equipment.
BATCH	A group of blocks of documents. A batch cannot contain more than 20 blocks.
BLOCK	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.)
BUSINESS MASTER FILE (BMF)	A magnetic tape file containing information about taxpayers filing business returns and related documents.
CALENDAR YEAR	A tax year that begins January 1 and ends on December 31.
CAPTION AREA	The area on a return which includes the taxpayers TIN, name, and address.

Exhibit 3.22.19-10 (Cont. 1) (01-01-2020)
Glossary of Terms and Acronyms

GLOSSARY	DEFINITION
CENTRALIZED AUTHORIZATION FILE (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and estate tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
CHECK DIGITS	Two alpha characters used to identify the tax account.
CODING	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
COMPUTER CONDITION CODE (CCC)	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.
CORRESPONDENCE ACTION SHEETS (CAS)	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
CURRENT YEAR RETURN	For processing in 2023, a Current Year Return is a return filed for tax year 2022.
DATA	All information reported or coded on forms, schedules, and attachments.
DECEDENT RETURN	A return filed for a deceased taxpayer.
DELINQUENT RETURN	A return filed after the due date without an approved extension.
DOCUMENT	Written information, (e.g., forms, schedules and attachments).
DOCUMENT LOCATOR NUMBER (DLN)	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
DUMMYING	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
EDITING	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
EMPLOYER IDENTIFICATION NUMBER (EIN)	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.

Exhibit 3.22.19-10 (Cont. 2) (01-01-2020)

Glossary of Terms and Acronyms

GLOSSARY	DEFINITION
ENTRY	Any type of mark entered by, or edited for, the taxpayer.
ERROR RESOLUTION SYSTEM (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
FIDUCIARY RETURN	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.
FISCAL YEAR	A tax year which ends on a date other than December 31.
FORM	An IRS document identified by a number, e.g., Form 1040.
FRIVOLOUS FILER/NON-FILER	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.
HARDSHIP	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).
INDIVIDUAL MASTER FILE (IMF)	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)	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.
INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)	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.
INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.

Exhibit 3.22.19-10 (Cont. 3) (01-01-2020)
Glossary of Terms and Acronyms

GLOSSARY	DEFINITION
INTERNATIONAL RETURN	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
JULIAN DATE	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
JURAT	The perjury statement required in the signature area of a tax return, form, or schedule.
MASTER FILE	A magnetic tape record which contains taxpayer accounts.
MISBLOCKED RETURN	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.
MISFILED RETURN	A Form 1040, Form 1040A or Form 1040EZ, filed when a BMF form should have been filed instead.
NAME CONTROL	The first four characters of the taxpayers surname. Also used for dependents, qualifying children, childcare providers, etc.
NON-RESIDENT ALIEN (NRA)	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.
NUMERIC CHARACTER	A number or numeral between 0 and 9, inclusive.
PERFECTING	Making returns acceptable for data entry through editing procedures.
PIPELINE	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 and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
POWER OF ATTORNEY (POA)	A form authorizing a representative to perform certain acts on the taxpayers behalf.
PREPARER TAX IDENTIFICATION NUMBER (PTIN)	Preparer tax identification number.
PRIMARY TAXPAYER	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
PRIMARY TAXPAYER IDENTIFICATION NUMBER (P-TIN)	The TIN associated with the taxpayer who is listed first on the name line of the caption.

Exhibit 3.22.19-10 (Cont. 4) (01-01-2020)
Glossary of Terms and Acronyms

GLOSSARY	DEFINITION
PRIOR YEAR RETURN	A return for a tax period prior to the current tax year.
PROCESSABLE RETURN	A return which meets all the requirements for ISRP input.
RECEIVED DATE	Date a return is 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.)
RE-INPUT DOCUMENT	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.
RETURN	A legal document used by the taxpayer to report income, deductions, and tax liability.
RETURN DUE DATE	The date in which the return is due to the Internal Revenue Service.
RETURN PROCESSING CODE (RPC)	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.
SCHEDULE	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
SECONDARY TAXPAYER	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
SECONDARY TAXPAYER IDENTIFICATION NUMBER (S-TIN)	The TIN associated with the taxpayer whose name appears second on a joint return.
SIGNIFICANT ENTRY	Any positive or negative number or dollar amount other than zero.
SOCIAL SECURITY NUMBER (SSN)	A nine-digit number identifying the account of an individual on the Individual Master File.
STATUTE RETURN	A return filed for a Tax Period more than three years prior to the current Tax Period.
SUFFIX	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 3.22.19-10 (Cont. 5) (01-01-2020)
Glossary of Terms and Acronyms

GLOSSARY	DEFINITION
TAX EXAMINER (TE) STAMP	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
TAX PERIOD	The time covered by a particular return represented by the year and month in which the period ends. For example, 1712 stands for the tax year ending December 31, 2017.
TAXPAYER ADVOCATE SERVICE (TAS)	An independent organization within the IRS whose employees help 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.
TAXPAYER IDENTIFICATION NUMBER (TIN)	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).
THIRD PARTY DESIGNEE	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
TRANSACTION CODE (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
TRANSCRIPTION	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
UNPOSTABLES	Data which cannot be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
UNPROCESSABLE DOCUMENT	A document which cannot be perfected for the ADP system, usually because of incomplete information.

Acronyms

ACRONYM	DEFINITION
ADM	Administrator
ADP	Automatic Data Processing
AKA	Also Known As

Exhibit 3.22.19-10 (Cont. 6) (01-01-2020)
Glossary of Terms and Acronyms

ACRONYM	DEFINITION
AP	Approved Paragraph
APO	Army Post Office
ASED	Assessment Statute Expiration Date
AUSPC	Austin Submission Processing Campus
AWS	Alternative Work Schedule
BMF	Business Master File
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CLS	Common Law Spouse
COMM	Commissioner
CONS	Conservator
CP	Computer Paragraph
CPA	Certified Public Accountant
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
DOD	<ul style="list-style-type: none"> • Date of Death • Department of Defense
DPO	Diplomatic Post Office
EGA	Ethics in Government Act
EIN	Employer Identification Number
ELF	Electronic Filing
ERS	Error Resolution System
EXEC	Executor
FEC	Foreign Employer Compensation
FICA	Federal Insurance Contribution Act
FMV	Fair Market Value
FPO	Fleet Post Office
FSPC	Fresno Submission Processing Campus

Exhibit 3.22.19-10 (Cont. 7) (01-01-2020)
Glossary of Terms and Acronyms

ACRONYM	DEFINITION
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
LEM	Law Enforcement Manual
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFS	<ul style="list-style-type: none"> Married Filing Separately Multiple Filing Status
MFT	Master File Tax
NCOA	National Change of Address
NMI	No Middle Initial
NO	National Office
NR	No Record
NRA	Non-Resident Alien

Exhibit 3.22.19-10 (Cont. 8) (01-01-2020)
Glossary of Terms and Acronyms

ACRONYM	DEFINITION
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"> Personal Property Rental Payment Plan Request
P-TIN	Primary Taxpayer Identification Number
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"> Special Processing Code Submission Processing Center
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
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service

A**Action Code 6**12

C**CCC 'F'**157

F**Field 02-BB - U.S. Decedents Estate Taxpayer
Identification Number (TIN), Line 4e**65**Field 03-A - Name of Trust Creator, Line 5a**67**Field 096E5 - Owner 5 Taxpayer Identification
Number (TIN) Type, Page 3 Line 6b**186**Field 16-C - Total Distributions in Past Three
Years, Line 33**120

