EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1) This transmits revised IRM 3.24.3, ISRP System, Individual Income Tax Returns.

MATERIAL CHANGES

(1) Exhibit 3.24.3-3 (20) Updated field to make the received date a must enter and removed (e) note.

(2) Exhibit 3.24.3-5 Deleted fields 12B, 27ACKBX, 27C and L30 due to no longer transcribed, renumbered subsequent elements.

(3) Exhibit 3.24.3-6 Added new transcribed field 1099K, renumbered subsequent elements.

(4) Exhibit 3.24.3-7 Entire section reworked to add new transcription fields, deleted fields due to no longer transcribed, renumbered subsequent elements.

(5) Exhibit 3.24.3-9 Field L8D deleted due to no longer transcribed, renumbered subsequent elements.

(6) Exhibit 3.24.3-19 Field CKBX ABD deleted due to no longer transcribed, renumbered subsequent elements..

(7) Exhibit 3.24.3-20 Entire section reworked to add new transcription and form change, renumbered subsequent elements.

(8) Exhibit 3.24.3-21 Entire section reworked to add new transcription and form change, renumbered subsequent elements.

(9) Exhibit 3.24.3-36 Updated field L1A and L8D name and deleted fields L1B, L8B, L8C, L8E and L8F due to no longer transcribed, renumbered subsequent elements.

(10) Exhibit 3.24.3-37 Field 13CKBX deleted due to no longer transcribed, renumbered subsequent elements.

(11) Exhibit 3.24.3-44 Deleted all tax bond fields due to no longer transcribed and renamed L7 due to form change, renumbered subsequent elements.

(12) Exhibit 3.24.3-53 Added new transcription lines L5, L4a, and L4b, renumbered subsequent elements.

(13) Exhibit 3.24.3-59 Added new transcription lines 7CBX and 32ABX, renumbered subsequent elements.

(14) Exhibit 3.24.3-62 Updated instructions for entry of Special Gain Codes.

(15) Exhibit 3.24.3-64 (16) Updated field to make the received date a must enter and removed e) Exception..

(16) Exhibit 3.24.3-66 (18) Updated field to make the received date a must enter and removed e) Exception..

(17) Exhibit 3.24.3-68 Deleted fields 10C and 12B due to no longer transcribed.

(18) Exhibit 3.24.3-69 Added new transcribed field 1099K, renumbered subsequent elements.

(19) Exhibit 3.24.3-70 Entire section reworked to add new transcription fields, deleted fields due to no longer transcribed, renumbered subsequent elements.

(20) Exhibit 3.24.3-80 Field CKBX ABD deleted due to no longer transcribed, renumbered subsequent elements.

(21) Exhibit 3.24.3-81 Entire section reworked to add new transcription and form change, renumbered subsequent elements.

(22) Exhibit 3.24.3-82 Entire section reworked to add new transcription and form change, renumbered subsequent elements.

(23) Exhibit 3.24.3-95 Updated field L1A and L8D name and deleted fields L1B, L8B, L8C, L8E and L8F due to no longer transcribed, renumbered subsequent elements.

(24) Exhibit 3.24.3-96 Field 13CKBX deleted due to no longer transcribed, renumbered subsequent elements.

(25) Exhibit 3.24.3-102 Deleted all tax bond fields due to no longer transcribed and renamed L7 to L4 due to form change, renumbered subsequent elements.

(26) Exhibit 3.24.3-111 Added new transcription lines, L5, L4a and L4b, renumbered subsequent elements.

(27) Exhibit 3.24.3-117 Added new transcription line 7CBX and 32ABX, renumbered subsequent elements.

(28) Exhibit 3.24.3-120 Updated instruction for entry of Special gain Codes.

(29) Exhibit 3.24.3-122 Updated field to make the received date a must enterand deleted Note.

(30) Exhibit 3.24.3-124 Deleted fields L5B, 11A and 11B, added new transcription and renamed fields due to form change, renumbered subsequent elements.

(31) Exhibit 3.24.3-129 Updated field L1A and L8D name and deleted fields, L1B, L8B, L8C, L8E and L8F due to no longer transcribed, renumbered subsequent elements.

(32) Exhibit 3.24.3-130 Deleted all tax bond fields due to longer transcribed and renamed L7 due to form change, renumbered subsequent elements.

(33) Updated Organization name change.

(34) Updated Tax and Calendar years throughout the IRM.

(35) Several editorial changes were made throughout this IRM to correct spelling, grammatical, or punctuation errors and ensure Plain Writing standards were followed.

(36) IRM 3.24.3.1.9 RE-ADDED all program codes for Form 1040-SR. IPU 24U0095 issued 01-19-2024

(37) Exhibit 3.24.3-11(1) Updated instructions on 1st note for accuracy. IPU 24U0095 issued 01-19-2024

(38) Exhibit 3.24.3-52 (4) & (5) Added **Note** to instruction to update alphas never used in field. IPU 24U0034 issued 01-03-2024.

(39) Exhibit 3.24.3-53 (6) & (12) Added **Note** to instruction to update alphas never used in field. IPU 24U0034 issued 01-03-2024.

(40) Exhibit 3.24.3-53 (7) and (13) Updated instructions for date transcription. IPU 24U0254 issued 02-13-2024.

(41) Exhibit 3.24.3-66 (18) Updated instructions for date transcription. IPU 24U0385 issued 03-11-2024

(42) Exhibit 3.24.3-73 (1) Updated instructions on 1st note for accuracy. IPU 24U0095 issued 01-19-2024

(43) Exhibit 3.24.3-110 (4) & (5) Added **Note** to instruction to update alphas never used in field. IPU 24U0034 issued 01-03-2024.

(44) Exhibit 3.24.3-111 (6) & (12) Added **Note** to instruction to update alphas never used in field. IPU 24U0034 issued 01-03-2024.

(45) Exhibit 3.24.3-111 (7) and (13) Updated instructions for date transcription. IPU 24U0254 issued 02-13-2024.

(46) Exhibit 3.24.3-128 (1) Updated instructions for accuracy. IPU 24U0385 issued 03-11-2024

EFFECT ON OTHER DOCUMENTS

IRM 3.24.3 dated November 06, 2023 (effective January 1, 2024), is superseded. The changes are included in the following IRM Procedural Updates (IPUs): IPU 23U0057 issued 01-06-2023, IPU 23U0519 issued 04-19-2023, IPU 23U0526 issued 04-21-2023, IPU 23U0798 issued 07-03-2023, IPU24U0034 issued 01-02-2024, IPU 24U0095 issued 01-19-2024, IPU 24U0254 issued 02-13-2024, and IPU 24U0385 issued 03-11-2024.

AUDIENCE

Integrated Submission and Remittance Processing (ISRP) Clerks in all TS IMF Submission Processing Sites.

James L. Fish
Director, Submission Processing
Taxpayer Services

3.24.3
Individual Income Tax Returns

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3.24.3.1
(10-30-2019)
Program Scope and Objectives

(1) Purpose: This section provides instructions for entering data from control documents and Individual Income Tax Forms, using the Integrated Submission and Remittance Processing (ISRP) system.

a. IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for executive approval.

(2) Audience: The primary users of this IRM are Submission Processing Data Conversion clerks and managers.

(3) Policy Owner: The Director of Submission Processing is responsible for the policies in this IRM.

(4) Program Owner: Return Processing Branch, Mail Management/Data Conversion Section of Submission Processing is responsible for the procedures and all updates related to this IRM.

(5) Primary Stakeholders: Submission Processing.

(6) Program Goals: This information is used to provide instruction for accurate transcription of data into the ISRP system.

3.24.3.1.1
(11-03-2017)
Background

(1) This section of the IRM provides instructions for transcribing data from individual income tax returns for computer processing.

3.24.3.1.2
(01-01-2022)
Authority

(1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms and administrative support forms.

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

3.24.3.1.3
(11-03-2017)
Responsibilities

(1) Mail Management/Data Conversion is responsible for the information in this IRM.

(2) The Director of Submission Processing is responsible for monitoring operational performance for the Submission Processing Campus.

(3) The team manager is responsible for performance monitoring and ensuring employees have the tools to perform their duties.

(4) The team employee is responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

3.24.3.1.4
(10-30-2019)
Program Management and Review

(1) **Program Reports:** The program reports provided in the IRM are for identification purposes for the Submission Processing clerks.

(2) **Program Effectiveness:** Program Effectiveness is determined by Submission Processing employees being able to successfully transcribe individual income tax data.

3.24.3.1.5
(11-03-2017)
Program Controls

(1) The processes included in this manual are reviewed annually to ensure accuracy and promote consistency.

3.24.3.1.6
(01-06-2023)
Acronyms

(1) The following is a list of the acronyms that are used in this IRM section:

Acronym	Definition
ABC	Alphanumeric Block Control
ACTC	Additional Child Tax Credit
AIL	Additional Information Line
AOTC	American Opportunity Tax Credit
APO	Army Post Office
ATIN	Adoption Taxpayer Identification Number
AUSPC	Austin Submission Processing Campus
BE	Block Edit
CCC	Computer Condition Code
CTC	Child Tax Credit
C&E	Code & Edit
DPO	Diplomatic Post Office
EIN	Employer Identification Number
EOP	Entry Operator
FPC	Form Processing Code
FPO	Fleet Post Office
IRM	Internal Revenue Manual
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
NC	Name Control
NRA	Non-Resident Alien
ODC	Credit for Other Dependents
OMB	Office of Management and Budget
PRP	Program Requirements Package
PTIN	Preparer Taxpayer Identification Number
QR	Quality Review

Acronym	Definition
RIVO	Return Integrity and Verification Operations
RPC	Return Processing Code
SA	System Administrator
SOP	Supervisory Operator
SPC	Special Processing Code
SSN	Social Security Number
TIN	Taxpayer Identification Number
VI	Virgin Islands

3.24.3.1.7
(01-01-2014)
Control Documents

(1) The following is a list of the control documents from which data may be transcribed:

a. Form 813 — Document Register
b. Form 1332 — Block and Selection Record
c. Form 3893 — Re-Entry Document Control

3.24.3.1.8
(01-01-2024)
Individual Income Tax Forms

(1) This IRM contains transcription instructions for entering data from the following forms:

a. Form 1040 — U.S. Individual Income Tax Return
b. Form 1040-SR — U.S. Tax Return for Seniors
c. Form 1040X — Amended U.S. Individual Income Tax Return
d. Form 1040-NR — U.S. Nonresident Alien Income Tax Return
e. Form 1040-SS — U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

3.24.3.1.9
(01-19-2024)
Forms/Program Numbers/Tax Class Doc. Codes

(1) The following is a table of tax forms with related program numbers and Tax Class Document (Doc). Codes.

FORMS	PROGRAM NUMBERS	TAX CLASS DOC. CODES
Form 1040 (Includes dummy Form 1040 with only a Form 5329 attached.)	43110 43112 (1040 Prior Year) 43114 43116 43130 43210 43170 43172 (ITIN Prior Year) 43270 43810 (1040SP) 43812 (1040SP Prior Year) 43820 (1040SP FP)	205, 206, 211, 212, 221, 222
Form 1040-SR	43120 (OTFP) 43122 (OTFP Prior Year) 43124 43220 (FP) 43910 (SP OTFP) 43912 (SP OTFP Prior Year) 43920 (SP FP)	205, 206
Form 1040X with a notation of “Duplicate”, “Copy”, “Substitute”, “Amended”, “Corrected”, “Revised”, “Superseding”, or “Tentative”	44400	205, 206, 211, 212, 221, 222
Form 8379 (attached to Form 1040)	44400	211
Form 1040SFR	44630	210

INTERNATIONAL FORMS AND PROGRAMS

FORMS	PROGRAM NUMBERS	TAX CLASS DOC. CODES
Form 1040	46110 46112 (Foreign Prior Year) 46115 (Dual Status) 46170 (ITIN) 46172 (Foreign ITIN Prior Year) 46220 (Foreign Full Paid) 46810 (1040SP OTFP) 46812 (1040SP OTFP Prior Year) 46870 (SP ITIN) 46872 (SP ITIN Prior Year) 46910 (SP ITIN Prior Year FP) 47810 (SP ITIN OTFP) 47812 (SP ITIN OTFP Prior Year)	211, 212, 221, 222
Form 1040-NR	46120 46124 (Prior Year) 46129 (Dual Status) 46140 46142 (prior year) 46145 (Dual Status) 46160 (SP EC OTFP) 46180 (SP OTFP) 46280 (SP FP)	272, 273
Form 1040-SS	46127 46128 46227 46228	226 (SS), 227 (SS (sp)) ***Note:*** Prior to 2023, 1040-SS (sp) was named 1040-PR.

3.24.3.1.10
(01-01-2016)
Data Entry Instructions

(1) Following are instructions for entry operators to use in transcribing data from tax returns and other documents.

(2) Instructions for the following topics take precedence over the general instructions outlined in IRM 3.24.37, ISRP System, General Instructions, unless otherwise instructed:

- General
- International Returns
- Required Sections
- Amounts
- Editing
- Interpretive Transcription
- Entity Determination
- Correcting the Type of Entity
- Check Digit/Name Control
- Name Line
- Address Line
- Prior Year Returns
- Age/Blind Indicator Boxes
- Direct Deposit
- Prior Year Forms with Different Layouts
- Error Messages
- Correcting Sections
- Key Verification

3.24.3.1.10.1
(01-01-2018)
General

(1) THE ENTRY OPERATOR (EOP) IS RESPONSIBLE FOR ENTERING ALL TRANSCRIBABLE SCHEDULES AND FORMS, EVEN IF THE CORRECT SECTION NUMBER IS NOT PRESENT OR EDITED.

Note: If Code & Edit (C&E) has indicated that if any of the attached forms and schedules are non-transcribable (stapled, folded, banded together, etc.), it is not necessary to look through the items to determine if something needs to be transcribed. Ensure that any item behind these are looked at for transcription.

(2) Sections that have no data present should not be entered unless specifically instructed. Overlay the Section Number with the next section that contains data and continue.

(3) For any prompt, **NEVER** enter two consecutive spaces.

(4) All entity information, such as Social Security Number (SSN), spouse's SSN (if present), address, name, should be transcribed from the document. Information should not be taken from a W-2 or any other accompanying documentation.

(5) If information is not transcribed correctly, it could negatively impact one or more of the Balanced Measures.

Example: An error in a taxpayer's address may result in an incorrect notice being generated which impacts Notice Error Rate, and, if a refund, it may also impact Refund Error Rate.

(6) A domestic return is generally a tax return with an address within the 50 states, Washington DC, and Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses.

Note: A tax return with Form 2555 or Form 2555-EZ attached is treated as an international return, regardless of the address in the entity. Enter Action Code 651 (610 for Austin Submission Processing Campus (AUSPC), only if the

return is misbatched) in Section 01 and end the document. See IRM 3.24.3.1.10.2 for additional information on International Returns.

(7) For an address within the 50 states, Washington DC, APO/DPO/FPO addresses, and US Possessions (AUSPC only), follow instructions for Additional Information Line (AIL), street address, city/state, and ZIP Code entries in IRM 3.24.37.6.15 through 3.24.37.6.17, ISRP System, General Instructions. AUSPC only, for an address outside of the 50 states, but excluding US Possessions, follow instructions for AIL, street address, and city/state entries in IRM 3.24.37.6.18, ISRP System, General Instructions.

3.24.3.1.10.2
(01-06-2023)
International Returns

(1) An international return is generally a tax return with an address outside of the 50 states. The most common other international returns contain at least one of the following:

- US Possession address (Puerto Rico, Guam, etc.). For a complete list of US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.

  Note: APO/DPO/FPO addresses are not international returns unless one of the following are attached.

- Form 2555 or Form 2555-EZ, Foreign Earned Income (Attachment Sequence Number 34/34A/35).

  Note: For AUSPC only, if a Form 2555 or Form 2555-EZ is attached to any form other than the Form 1040 in an international block, treat the document as a misblocked document.

- Form W-2 with foreign income (if noticed).
- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Notation of Dual Status.
- Primary taxpayer is a Non-Resident Alien (NRA).
- Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa, attached (Attachment Sequence Number 68).
- Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, attached (Attachment Sequence Number 85).
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

(2) If a tax return contains any information that indicates it is an international return, enter the document as Short Entity with all MUST ENTER fields and Action Code 651 (**610 for AUSPC, only if the return is misblocked**) in Section 01 and end the document.

Exception: With Remittance returns, the Remittance section will automatically display after the Action Code is entered. After the Remittance amount is entered, the system will automatically end the document.

Note: If additional information in Section 01 or other sections have been entered prior to identifying the document as an International return, there is no need to delete any additional information (including type of entity) or sections that have been entered. Enter Action Code 651 (610 for AUSPC only if the return is misblocked) in Section 01 (and the Remittance amount if it is a Remittance return), press <F6>, then press <F4>, and end the document.

(3) (**AUSPC Only**) For Virgin Islands (VI) Cover Over returns processed in AUSPC, follow the instructions below:

- For entity instructions, see IRM 3.24.37.6.18.1.1 and IRM 3.24.37.6.18.1.2.
- For the *TAXPR* prompt, follow normal procedures.
- For the *SPC* prompt, always enter "B".
- For the *CCC* prompt, always enter "3" and "O".
- For the *DATE* prompt, enter the date edited or the received date from the U.S. Virgin Islands date stamp. No other date stamp is valid.

  Note: If no date is present, fill the field with periods.

- For the *RPC* prompt, always enter "B" and "L". Also enter *RPC* "K", only if edited.
- Do not enter any other information for the document. End the document after the entry of *RPC* prompt.

3.24.3.1.10.3
(01-01-2021)
Required Sections

(1) Original Entry — Section 01 is required and must be input. After input, the document can be ended with a **"D"** when the following occurs:

- When a **"G"** Computer Condition Code or an Action Code in the **"600"** series is present. For these conditions, end the document as instructed in the specific instructions. If the return is a **Remittance** document, the system will automatically take you to the Remittance field for input.
- When data for succeeding sections are not present.
- Form 1040X — Section 01 is the only required section if the amended return is a non-remittance. Sections 01 and 03 are required if the amended return contains a Remittance amount.

3.24.3.1.10.4
(01-01-2021)
Amounts

(1) All money fields will be dollars only unless otherwise specified.

a. The dollar fields will be prompted with a dollar sign ($) to indicate dollars only.
b. If the prompt does not include the dollar sign ($), the entry is dollars and cents.

(2) Entry of Cents

a. If a dollar amount is present and no cents are present, enter two zeros.
b. If a dollar amount is present and cents are lined through, enter two zeros.
c. If there is only a single numeric digit in the cent's column, enter the digit followed by one zero (0).

Note: If a cent sign (¢) immediately follows the single digit, enter one zero (0) and the single digit.

(3) Zero Amounts — Press <Enter> only for all 0 (zero) or blank amounts unless otherwise directed in the procedures.

(4) Negative amounts — If the taxpayer indicates a loss (i.e., negative sign, brackets, loss) in the near vicinity of the line, accept taxpayer's indication, when possible.

(5) Edited Amounts — enter the amount exactly as edited, unless otherwise instructed.

(6) If there are two or more money amounts shown on a single line or if the amount is illegible or cannot be determined or not in U.S. currency, press <F12> to fill the field with question marks (?).

(7) Money amounts that are **"Xed"** should not be transcribed. Circled money amounts will be transcribed, unless otherwise instructed.

Note: See IRM 3.24.37.6.3 through 3.24.37.6.5, ISRP System, General Instructions, for additional editing procedures.

(8) Certain total fields will be automatically generated after an entry of **"0"** (zero) and an <F7> override when the taxpayer did not complete the return or left the lines blank. These fields are:

a. Total Income — Section 03, Form 1040 family
b. Adjusted Gross Income — Section 03, Form 1040 family

3.24.3.1.10.4.1
(01-05-2021)
Refund/Amount You Owe

(1) All returns can have a Refund Amount and/or an Amount You Owe field entry.

(2) If both fields Refund Amount and Amount You Owe contain entries, enter what is present on both lines.

(3) The Amount You Owe field is always a MUST ENTER field. If no data is present, enter a "0" (zero) and press <Enter>.

(4) If the "refund" amount line is $100 million or more, enter Action Code 341.

3.24.3.1.10.5
(01-01-2024)
Editing

(1) An edited arrow is used to direct attention to a misplaced item that must be entered (examples are a misplaced SSN, city/state line, or tax data). Code & Edit may edit a:

a. Single ended arrow to indicate an entry should be moved from its original position to a different position. Enter the amount in the position the arrow is directing only.
b. Double ended arrow or a **"T"** arrow to edit an entry to multiple lines. Enter the amount in its original position and in the position the arrow is directing.

(2) Taxpayer corrected entries (arrowed, changed, or **"Xed"**), although not in red, will be honored. This includes ALL sections that have been **"Xed"** by the taxpayer.

Exception: Any taxpayer editing to the RTN or DAN will **not** be honored. Follow instructions for altered Direct Deposit section in IRM 3.24.3.1.10.14.

(3) Some areas in Section 01 are coded by departments other than Code & Edit. These codes may appear to be stamped, in a different ink than Code & Edit, or computer generated in gray (noted with CII, RIVO, etc. in the upper left). Honor these indications of codes and/or dates.

Exception: For photocopied returns, only honor codes edited and/or underlined in red.

(4) Money amounts that are **"Xed"** should not be transcribed. Circled amounts will be transcribed, unless otherwise instructed.

Note: See IRM 3.24.37.6.3 through IRM 3.24.37.6.5, ISRP System, General Instructions, for additional editing procedures.

(5) If there are different sections that could be entered on a double sided form, each side is treated separately and the editing only applies to that side.

Example: For 2008 and prior, Form 1040 Schedule A (Section 07) and Schedule B (Section 08) are on the front and back of each other when it is an IRS published form. If Schedule B is **"Xed"** and Schedule A is not **"Xed"** out, Schedule A should be entered.

Example: 2019 and prior Schedule SE (Sections 17/18) as page 1 and page 2 may be separate sections. IRM 3.24.3.1.10.15(h).

(6) Code & Edit will **"X"** the front or first page of a form (usually page 1) when the section should not be transcribed. The back or second page of the form (usually page 2) should not be considered available and should not be transcribed if the front is **"Xed".**

Note: If a single page of a multiple page form or schedule is attached and is not **"Xed"** out, enter the section.

(7) If there are multiple like forms or schedules for one specific section:

a. And there are more forms that can be entered than available sections, enter the first form or schedule that is available.

Example: If the return contains 5 Schedules C (Sections 09/10/11) and none have been **"Xed"** by Code & Edit, enter the first three Schedule Cs that contain transcribable data.

Example: If the return contains 3 Schedules E (Section 13) with transcribable data and only the first one is **"Xed"** out, enter the second Schedule E. Always enter the first available page one and the first available page two.

(8) Prior Year forms will have transcription lines edited to reflect current year line numbers.

a. If any field has had its line number deleted (lined-through, **"Xed"** out, etc.) and has not been edited to reflect a new line number, do not enter information for that field.
b. If any field has **not** had its line number deleted (lined-through, **"Xed "**out, etc.) and has not been edited to reflect a new line number, enter the information in that field if present.

(9) For Prior Year returns, Code & Edit may use a Conversion Sheet to make entry of the return easier.

a. Form 6114 may be used for conversion of original Form 1040, Form 1040A, or Form 1040EZ **to a Form 1040**. Original form type is preprinted

in the upper left of the original form. Refer to instructions in IRM 3.24.37.6.9.3 and the Exhibits within this IRM for specific instructions by prompt.

Note: Certain portions of Section 01 are not found on Form 1040EZ, such as Age/Blind Indicators and Dependent/Exemptions information.

Note: Form 6114-A may be attached for Prior Year Form 1040 and include the transcribed lines for Schedules 1, 2, and 3.

b. Form 13899 may be used for conversion of original Form 1040-NR or Form 1040-NR-EZ **to a Form 1040-NR**. Original form type is preprinted in the upper left of the original form. Refer to instructions in IRM 3.24.37.6.9.3 and the Exhibits within this IRM for specific instructions by prompt.

3.24.3.1.10.6
(01-05-2021)
Interpretive Transcription

(1) If specific instructions are not located in the IRM, EOPs will interpret and decide the following items without having these items completely edited.

a. Substitute standard abbreviations.
b. Omit or include titles and other data from the entity area.
c. The city, state, and ZIP Code information may or may not be present in the pre-printed boxes of the form.
d. Omit or include cents in the tax data.
e. Honor **"ditto"** (") marks and the word **"same"** when used to:
Duplicate last names,
Repeat money amounts on Form 8962, Page 1 (Section 73).
f. Omit **"N/A"** if obviously used as indication of **"Not Applicable"**

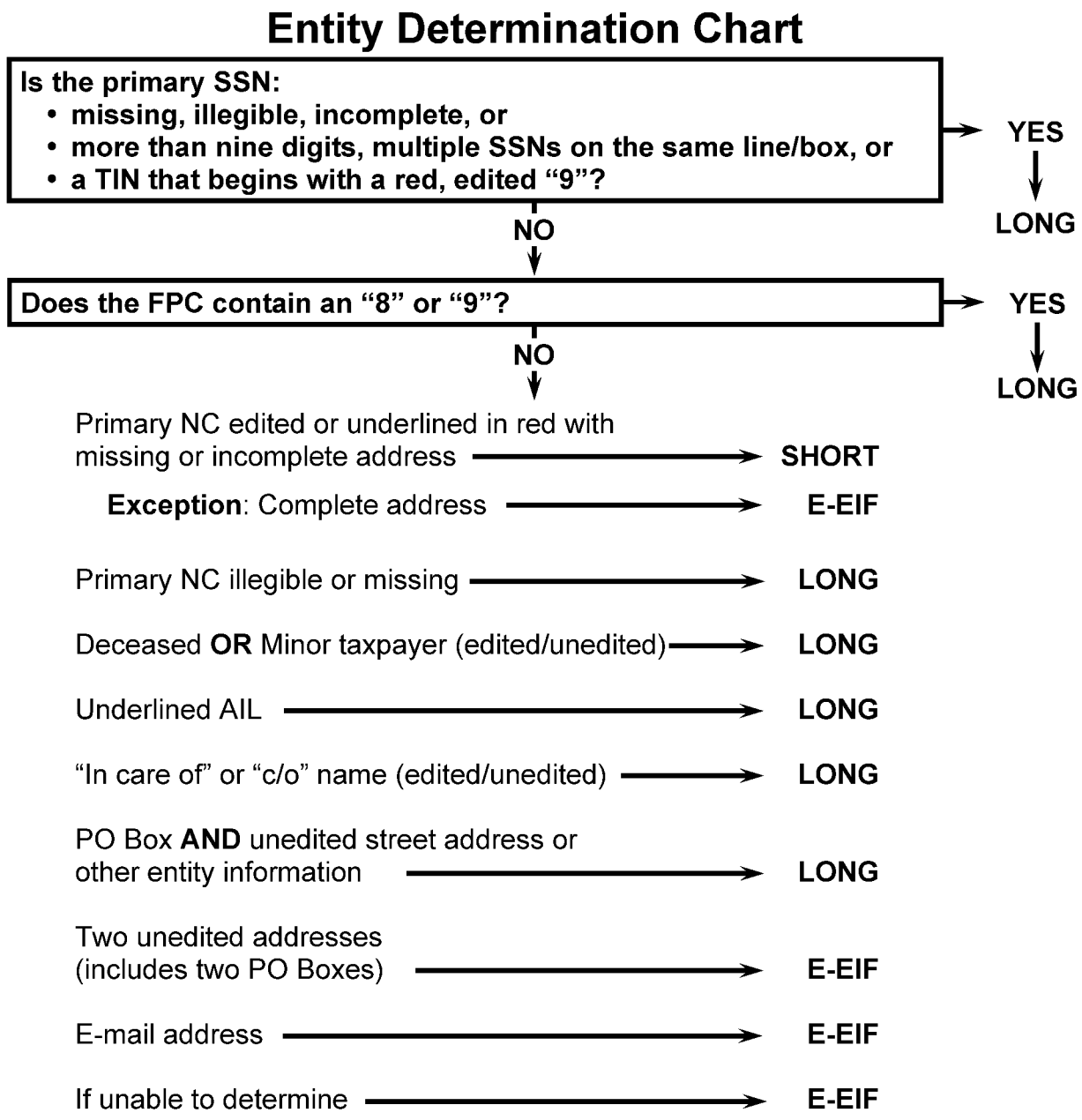
3.24.3.1.10.7
(01-01-2023)
Entity Determination

(1) Use the instructions in IRM 3.24.3.1.10.7.1 through IRM 3.24.3.1.10.7.5 to determine what type of entity is required.

Note: If the primary SSN is missing, illegible, incomplete, more than 9 digits, multiple SSNs on the same line/box, or is a Taxpayer Identification Number (TIN) that begins with a red edited **"9"**, always enter as Long Entity.

Note: If the Form Processing Code (FPC) contains an **"8"** or **"9"**, always enter as Long Entity.

(2) See the **"Entity Determination Chart"** in Figure 3.24.3-1 for assistance in determining the Type of Entity.



All international returns, including those with U.S. Possession addresses should be entered as SHORT entity with the appropriate ACT C.

Exception: AUSPC only: See IRM 3.24.37.6.18 for instructions on entry of international returns.

Figure 3.24.3-1 Entity Determination Chart

3.24.3.1.10.7.1 (01-01-2014)
Short Entity

(1) Examples of documents that are Short Entity are:

a. Returns with the Primary Name Control edited or underlined in red, with missing or incomplete address.
b. Form 1040X without any edited or underlined address.

(2) Short Entity can be selected by entering **"S"** at the TYPE OF ENTITY prompt.

(3) Short Entity documents have the following entity entries in Section 01 (all other entity fields, except Check Digits, will be greyed out):

a. Name Control.
b. SSN(s).

3.24.3.1.10.7.2
(01-01-2014)
Intermediate Entity

(1) Examples of documents that are Intermediate Entity are:

a. Form 1040X with edited or underlined address.

(2) Intermediate Entity can be selected by entering **"I"** at the TYPE OF ENTITY prompt.

(3) Intermediate Entity documents have the following entity entries in Section 01 (all other entity fields, except Check Digits, will be greyed out):

a. Name Control.
b. SSN(s).
c. Street Address, City/State, and/or ZIP Code.

3.24.3.1.10.7.3
(01-01-2014)
Partial Entity

(1) Partial Entity can be selected by entering **"P"** at the TYPE OF ENTITY prompt.

(2) Partial Entity documents have the following entity entries in Section 01 (all other entity fields will be greyed out):

a. SSNs
b. Name Line and/or AIL.

3.24.3.1.10.7.4
(01-01-2023)
Long Entity

(1) Examples of documents that are Long Entity are:

a. Returns when the Primary SSN is missing, illegible, incomplete, more than 9 digits, multiple SSNs on the same line/box, or is a TIN that begins with a red edited **"9"**.
b. Returns with edited/unedited Decedent and/or "MINOR".
c. Returns with Additional Information Line (AIL) underlined.
d. Returns with edited/unedited In-Care-Of (C/O) name.
e. Returns with illegible or missing Primary Name Control.
f. Returns with a P.O. Box and an edited/unedited street address or other entity information.
g. Returns with a Form Processing Code (FPC) containing an **"8"** or **"9."**
h. International returns excluding US Possessions or Domestic addresses. (AUSPC only). See IRM 3.24.37.6.18, ISRP System, General Instructions.

(2) Long Entity can be selected by entering **"L"** at the TYPE OF ENTITY prompt.

(3) Long Entity documents have the following entity entries in Section 01:

a. SSN(s).
b. Name Line and/or AIL.

c. Street Address, City/State, and/or ZIP Code.

3.24.3.1.10.7.5
(01-01-2021)
Enhanced-Entity Index File

(1) The Enhanced-Entity Index File (E-EIF) is used to determine the entity from returns where the Type of Entity cannot be determined. Examples of returns where the Type of Entity cannot be determined are:

a. Returns with two unedited street addresses (this includes two P.O. Boxes).
b. Returns with the Primary Name Control edited or underlined in red with a complete address.
c. Returns with an e-mail address.
d. International returns with US Possession or domestic addresses. (AUSPC Only)
e. The E-EIF does **not** apply for Forms 1040X.

(2) Enter the following prompts to access E-EIF:

a. TYPE OF ENTITY — Always press <Enter>. The cursor will automatically advance to the NC prompt and the CD prompt will be greyed out.
b. NC — A Name Control **must** be entered. The cursor will automatically advance when four characters have been entered. If the Name Control is less than four characters, enter those shown and press <Enter>.
c. SSNs — Must be entered. The cursor will automatically advance to the SSSN prompt after all 9 digits of the Primary SSN have been entered. Press <Enter> if the Secondary SSN is not present, or after entry of all 9 digits of the Secondary SSN.

Note: A text box will appear for the next two prompts.

d. ADDRESS KEY — Enter the first three digits in the address and the fourth and fifth digits of the ZIP Code. Use the following rules when necessary. See IRM 3.24.3.1.10.7.5(3) for examples. Press <Enter> after the Address Key has been entered if required.
• Space for missing and illegible digits.
• Use the street address, regardless of its location on the address line.
• For multiple addresses, use the first address in the address line and the corresponding ZIP Code.
• For e-mail addresses, press <Enter> only.
• Do not convert text numbers into numeric digits.
e. FSC — Enter the Filing Status that is edited or marked in the Filing Status area. See Exhibit 3.24.3-2 (9).

(3) Examples for Address Key entries are as follows:

Example	Enter As "s" stands for space
304 Central Ave. Austin, TX 78723	30423
10 Church St. San Marcos, TX 78745	10 **s** 45
Box 3 Rogge Lane Kyle, TX 78750	3 **ss** 50
P. O. Box 1234 Austin, TX	123 **ss**
Oak Tree Trailer Park Buda, TX	<Enter>
Chandler Bldg. Austin, TX 78723	**sss** 23
Rt. 1, Box 3, 124 Adams St. Alexandria, VA 22311	13 **s** 11
64 W. 192nd St. Bronx, NY 10467	64167
10 Arrow Ave. #9C Bronx, NY 10467	10967
One Oak Place Austin, TX 78723	**sss** 23
PMB 3 102 S. 38th Des Moines, IA 50310	10210
juan8@email.com Denver, CO 80202	<Enter>
Return with two unedited addresses: 101 Maple Dr. Staunton, VA 22913 20 Fair St. Naples, FL 32201	10113
U.S. Possession (AUSPC only): 231 Apple Way Yona, Guam 96914	23114

(4) After E-EIF is accessed, the ISRP system will display one of the following responses:

a. Short Entity—A complete match. The Name Control may be replaced by the Check Digit and the system will display SHORT ENTITY in the upper right hand corner. The cursor will be at the TAXPR prompt.

b. Intermediate Entity—A complete match except for the Address Key. The Name Control may be replaced by the Check Digit and the system will display INTERMEDIATE ENTITY in the upper right hand corner. The cursor will be at the ADD prompt.

c. A confirmation text box asking, "**ENTITY INFO CORRECT?**". Verify the entries in the NC and SSN prompts and ADDRESS KEY and FSC in the text box.
(1) If the information is correct, enter "**Y**" and press <Enter>.
(2) If the information is not correct, select "**N**" and press <Enter>. The cursor will move to the first position of the Name Control.
(3) After corrections have been made, enter the Address Key and the FSC again to access the E-EIF.
(4) If the account is found, the system will display SHORT or INTERMEDIATE ENTITY.
(5) If the account is still not found, the "**ENTITY INFO CORRECT?**" message will appear again. (As long as the message appears on the screen, corrections can be made.) If the information is correct, select "Y" and press <Enter>.

d. Partial or Long Entity —The entity was not found on the E-EIF. The cursor will be at the NAME1 prompt.

Exception: If FSC 2 or 3 was entered and a SSSN is not entered, the cursor will be at the SSSN prompt. If no SSSN, press <F7> to override.

Note: If the Type of Entity selected is incorrect, see IRM 3.24.3.1.10.8 for correction procedures.

(5) After the entity access is complete, the system will populate the **"FSC"** field with the Filing Status that was entered during the access.

3.24.3.1.10.8
(01-01-2014)
Correcting the Type of Entity

(1) If a Type of Entity was selected when E-EIF should have been accessed, press <F1> to go back to the **"TYPE OF ENTITY"** prompt, press <F2>, and access the E-EIF.

(2) If the Type of Entity selected was incorrect, press <F1> to go back to the "**TYPE OF ENTITY**" prompt, and overlay with the correct Type of Entity. The appropriate fields for entry will be prompted after you pass the SSSN.

3.24.3.1.10.9
(01-01-2018)
Check Digit/Name Control-Primary

(1) Enter Name Control as follows:

a. Press <Enter> for the Check Digit field. The system will position the cursor on the Name Control field.
b. Enter the four character Name Control in the First Name Line area in the Name Control field (see IRM 3.24.37, ISRP System, General Instructions, for Name Control determination). It will not be necessary to press <Enter> if four characters are entered.

Note: If the Primary Name Control is underlined in red, honor this determination.

c. If less than four characters, enter those shown and press <Enter>.
d. If the Name Control is missing or illegible, enter as Long Entity. See IRM 3.24.3.1.10.7.4.

Note: Both fields cannot contain entries.

3.24.3.1.10.10
(01-01-2014)
Name Line

(1) If the Primary Name Control is underlined in red and entry of the name line is necessary, enter the first caret immediately before the underlined information.

Note: Do not confuse an underlined Spouse Name Control with AIL information.

(2) For instructions for Name Line entry, see IRM 3.24.37.6.14, ISRP System, General Instructions.

(3) When transcribing Form 6114 (Prior Year and Conversion Form 1040 Edit Sheet), all entity data must be transcribed from the original form.

3.24.3.1.10.11
(01-01-2014)
Address Line

(1) For instructions for Street Address and City/State entry, see IRM 3.24.37.6.15, through 3.24.37.6.17, ISRP System, General Instructions.

(2) For instructions for International Address and City/State entry, see IRM 3.24.37.6.18, ISRP System, General Instructions.

(3) When transcribing Form 6114 (Prior Year and Conversion Form 1040 Edit Sheet), all address line data must be transcribed from the original form.

3.24.3.1.10.12
(01-01-2018)
Prior Year Returns

(1) For prior year programs, the Tax Period and Received Date are MUST ENTER fields. See IRM 3.24.3.1.9 for list of prior year programs.

Note: Although the Tax Period and Received Date fields are not systemically coded as MUST ENTER on some prior year programs, the EOP is responsible for entering these fields. If the information is not available on the return, periods must be entered.

(2) If a tax return has not been edited as a prior year return, but contains information to indicate it is for a prior year, enter Action Code 610 in Section 01 and end the document.

Exception: With Remittance returns, the Remittance section will automatically display after the Action Code is entered. After the Remittance amount is entered, the system will automatically end the document.

Note: If additional information in Section 01 or other sections have been entered prior to identifying the document as an unedited prior year return there is no need to delete any additional information (including type of entity) or sections that have been entered. Enter Action Code 610 in Section 01 (and the Remittance amount if it is a Remittance return), press <F6>, then press <F4>, and end the document.

3.24.3.1.10.12.1
(01-01-2014)
Late Filed Returns

(1) If the Julian Date in the Block Header is 155 or greater, the Received Date becomes a MUST ENTER field.

3.24.3.1.10.13
(01-01-2021)
Age/Blindness Indicator Boxes

(1) For Form 1040 enter the check boxes as follows:

a. Born...box is marked, enter "**1**"
b. Blind box is marked, enter "**01**"
c. Both boxes are marked, enter "**11**"
d. Neither box is marked, press <ENTER>.

3.24.3.1.10.14
(07-03-2023)
Direct Deposit

(1) Colored editing:

Exception: Any editing present in the Direct Deposit section is a courtesy ONLY. Operators are responsible for following the correct transcription procedures contained in this IRM. ISRP transcription procedures shown in (2) below should always be followed regardless of editing present.

a. If the Direct Deposit area is circled, enter the data present.
b. Code & Edit may edit a red checkmark in the Direct Deposit area of the return as a “courtesy” to remind the EOPs that entries may be present in that section.
c. Code & Edit may edit a single “X” over both Routing number and Account number lines, typically in the first position, to indicate there is no entry for the section.
d. Code & Edit may edit a small “x” in the beginning, typically in the first position, of the Routing number and/or Account number lines to indicate there is no entry for that line.

(2) Enter Direct Deposit information as follows:

Direct Deposit Examples

Enter a Direct Deposit section
for any of the following

Follow procedures in IRM 3.24.3.

- Clean, unaltered section. (Enter any leading or trailing Xs or hyphens.)

DRAFT
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . ▶ ☐
▶b Routing number 205561132 ▶c Type: ☐ Checking ☒ Savings
▶d Account number XXXXX54826 9----

- Only an altered or illegible entry in the TYPE.

DRAFT
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . ▶ ☐
▶b Routing number 184261821 ▶c Type: ☒ Checking ☒ Savings
▶d Account number 000044869 2

- Written-over character that does **not** change the existing entry.

DRAFT
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . ▶ ☐
▶b Routing number 140025438 ▶c Type: ☐ Checking ☐ Savings
▶d Account number 000018652 63

- Handwritten RTN with a preprinted DAN, or vice versa.

DRAFT
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . ▶ ☐
▶b Routing number 131176110 ▶c Type: ☐ Checking ☒ Savings
▶d Account number 000039606149

- RTN with missing DAN, or vice versa.

DRAFT
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . ▶ ☐
▶b Routing number 154798831 ▶c Type: ☐ Checking ☐ Savings
▶d Account number

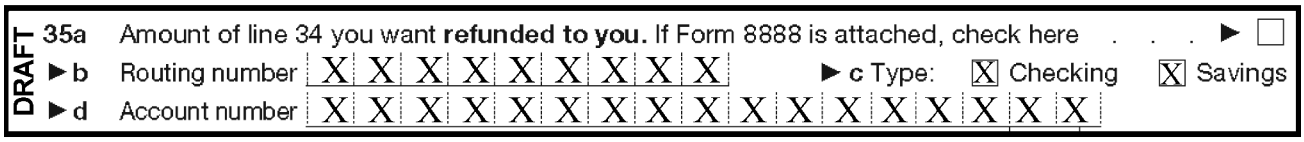
- RTN or DAN with characters outside the specified area.

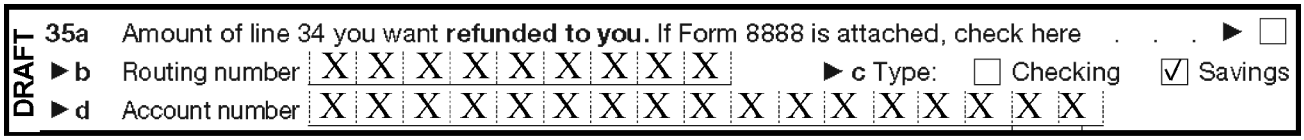
DRAFT
35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . ▶ ☐
▶b Routing number 179336450 ▶c Type: ☐ Checking ☐ Savings
▶d Account number 000365440762117 2

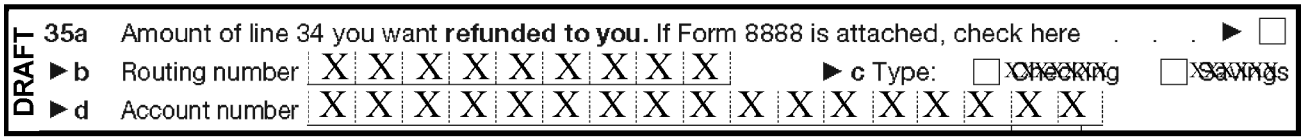
Figure 3.24.3-2a Direct Deposit Examples

Do not enter a Direct Deposit section
for any of the following

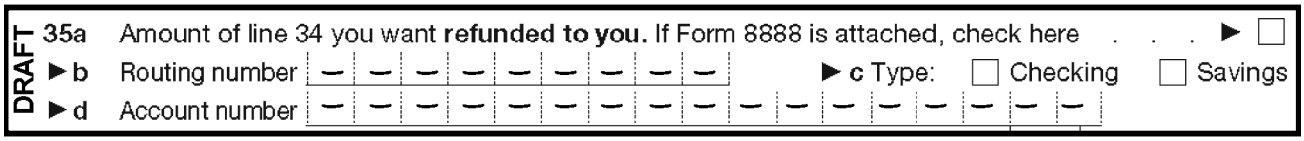
- Only preprinted Xs or preprinted checks with no alterations or physical taxpayer entries. (Exception: If only the TYPE is marked, enter the section. Refer to Figure 3.24.3-2d.)



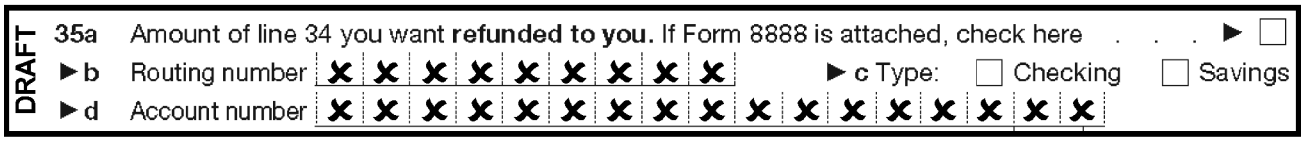




- Only handwritten or preprinted hyphens.



- Only handwritten Xs.



- Only handwritten or preprinted Os.

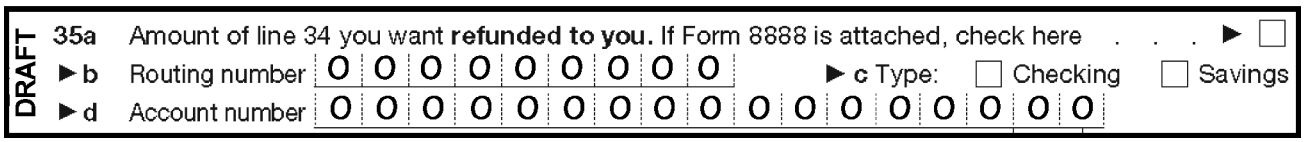
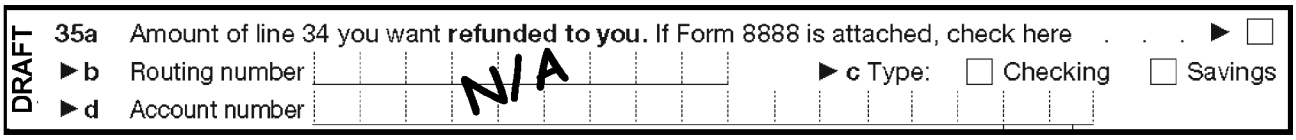


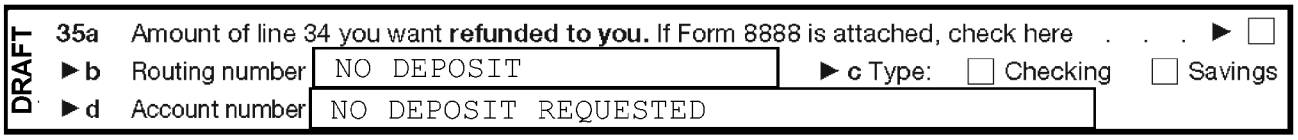
Figure 3.24.3-2b Direct Deposit Examples

Do not enter a Direct Deposit section, (continued)

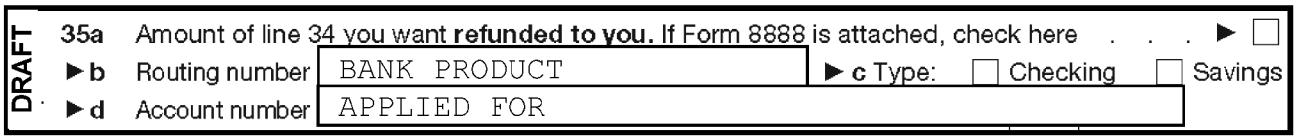
- Only "N/A," "No," or "None" or any other variations.



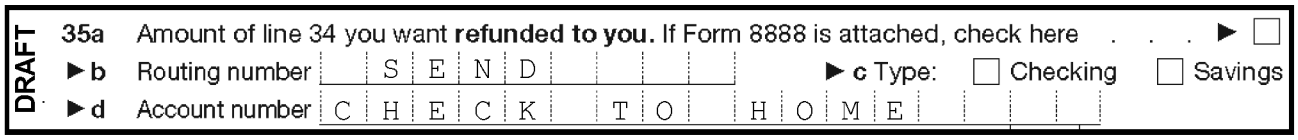
- "No Deposit No Deposit Request/Required" or any other variations, including marks in the TYPE.



- "Bank Product Applied For" or any other variations, including marks in the TYPE.



- Clear intent that a Direct Deposit is not requested.



- RTN and DAN completely lined through (and not corrected by taxpayer).

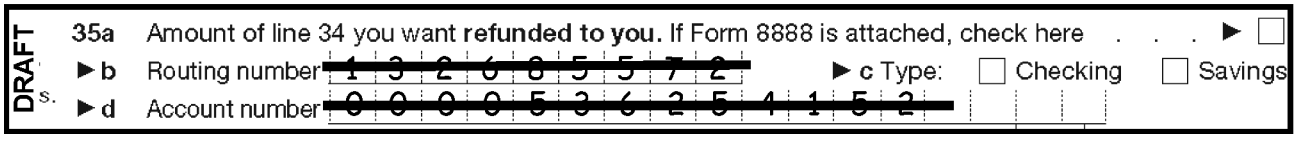


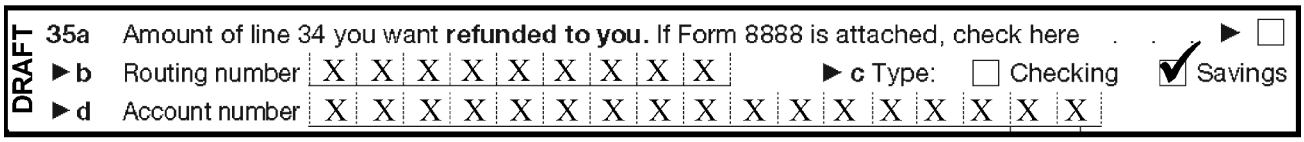
Figure 3.24.3-2c Direct Deposit Examples

Enter a "blank" Direct Deposit section
for any of the following

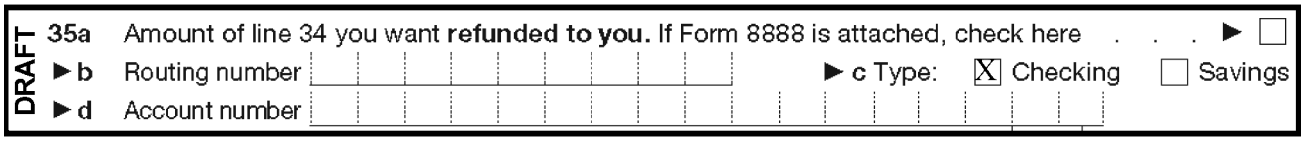
To enter a "blank" Direct Deposit section:

RTN – press <Enter>.
DAN – enter . (single period).
DAN – enter . (single period).
TYPE – press <Enter> always.

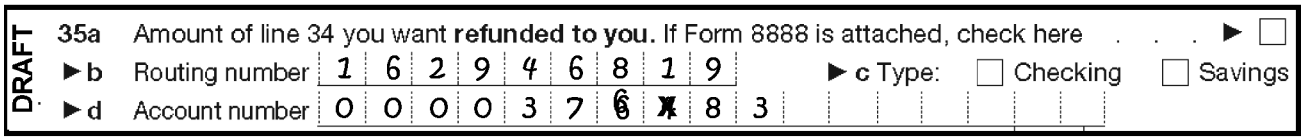
- Only preprinted Xs in the RTN and DAN with a physical taxpayer entry in the TYPE. (Do not enter the Xs.)



- Only the TYPE box is marked (whether preprinted or physical taxpayer entry).



- Illegible character(s) in the RTN and/or DAN.



- Altered by marking through one or more numbers in the RTN and/or DAN.

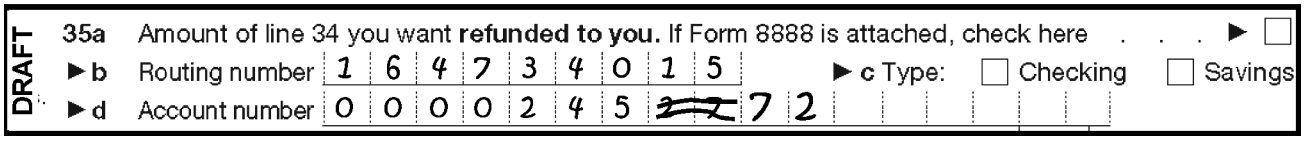
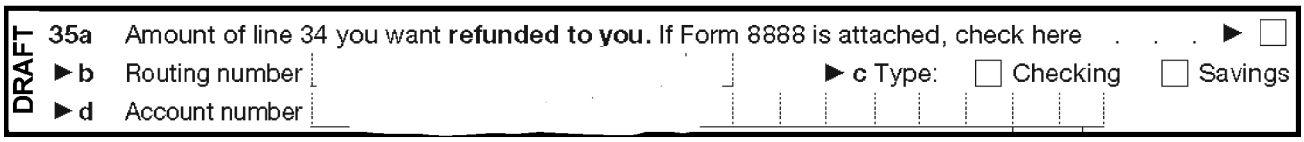
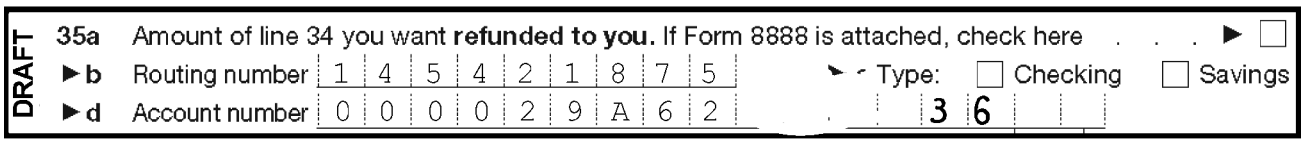


Figure 3.24.3-2d Direct Deposit Examples

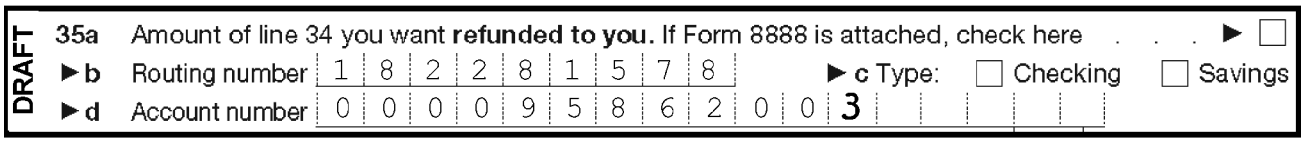
Enter a "blank" Direct Deposit section, (continued)

- Altered with ANY white out in the RTN and/or DAN.

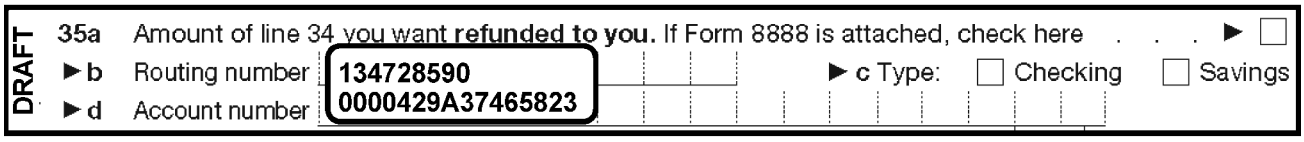




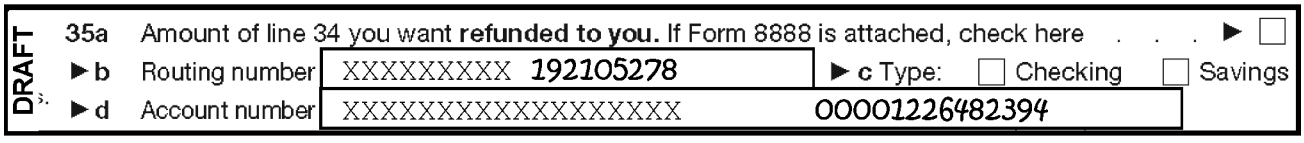
- Added handwritten data to existing preprinted data.



- Label or sticker placed over the RTN and/or DAN.



- Preprinted Xs with a change written in for the RTN and/or DAN.



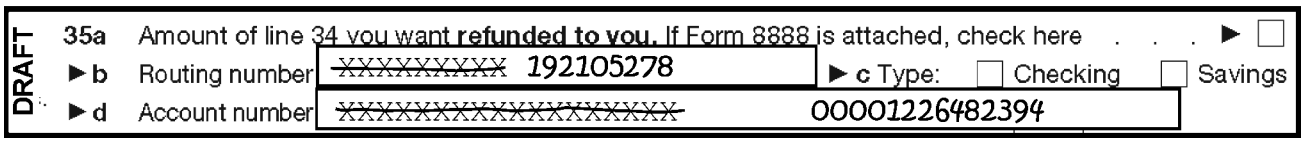


Figure 3.24.3-2e Direct Deposit Examples

3.24.3.1.10.15
(01-01-2024)
Prior Year Forms with Different Layouts

(1) Some prior year forms will have layouts that do not match current year forms. Special instructions for some of these forms are listed below.

a. Schedule E, 2010 and prior. **DO NOT ENTER** LNA, LNB, 23A, 23B, or 23C.

b. Form 8863, 2011 and prior. Pick up the edited LN1 and L10 from page 1 of the form. Enter up to three Name Controls and SSNs edited as 20 and 21.
c. Form 5405, 2011 and prior. The entries may be found in Part III or Part IV of the form instead of in Part I or Part II.
d. Form 8867, 2018 version
For Form 1040, enter as instructed in Exhibit 3.24.3-54.
For Form 1040-NR, enter as instructed in Exhibit 3.24.3-112.
For Form 1040-SS, enter as instructed in Exhibit 3.24.3-132.
e. Form 8867, 2017 version.
For Form 1040, enter as instructed in .Exhibit 3.24.3-54

Exception: Enter a “1” in BXCTC if the CTC/ACTC box is marked.

For Form 1040-NR, enter as instructed in Exhibit 3.24.3-112.

Exception: Enter a “1” in BXCTC if the CTC/ACTC box is marked.

For Form 1040-SS, enter as instructed in Exhibit 3.24.3-132.

Exception: Enter a “1” in BXCTC if the CTC/ACTC box is marked.

f. Form 8867, 2016 version. For all forms, enter a **1** in BXEIC if a **1** is edited in front of EIC. Enter a **1** in BXCTC if a **1** is edited in front of CTC/ ACTC. Enter a **1** in BXAOTC if a **1** is edited in front of AOTC. Follow instructions in Exhibits for entries on page 2.
g. Form 8867, 2015 and prior version. For all forms, the Attachment Sequence Number for Form 8867 may be 70 or 177. Enter a “1” in the BXEIC prompt. Enter the Yes/No checkboxes from the edited line numbers on page 3 of the form. Ignore the “Does not apply” box, if marked.
h. Schedule SE, 2019 and prior, consisted of two sections - Section A (Short Schedule SE) and Section B (Long Schedule SE). The Taxpayer may file a Section A and Section B, or two Sections A, or two Sections B. When there are multiple Schedules SE present:
With the **same SSN** and one schedule does not contain transcription other than the SSN, do not enter this schedule as the section.
With the **same SSN** containing the same data, enter the first schedule only.

Exception: If both Section A and Section B contain the same data, enter the schedule with Section B only.

With the **same SSN** containing different data, enter the first schedule as Section 17 and the second schedule as Section 18.
With **different SSNs**, enter the first as Section 17 and the second as Section 18, unless edited.

3.24.3.1.11
(01-01-2014)
Error Messages

(1) When an error message banner appears, **the Original Entry (OE) EOP MUST sight verify the data entered with the return and correct any errors found. Make sure data is being entered in the correct field. If the data is entered correctly, press <F7> and continue.**

(2) Following are instructions for EOPs to use in correcting errors.

3.24.3.1.11.1
(01-01-2021)
DOES NOT ZERO BALANCE - CHECK MONEY FIELDS

(1) Certain sections are subject to a zero balancing routine (fields are added and subtracted in order to arrive at a zero balance). This message is given when the zero balance routine fails. The system will stop on the entry that should zero balance. The system will raise the fields involved in the zero balance routine. The EOP MUST sight verify the entries.

If...	Then...
The entries are incorrect	Press <F9> to unlock the keyboard and correct any errors.
The entries are correct	Press <F7> to override the error message.

3.24.3.1.11.2
(01-01-2021)
MISSING SECTION(S) XX, XX, XX, ERROR===REQUIRED SECTION(S) MISSING

(1) This message is given at the end of the document when a line item entry requires a corresponding schedule or form (the XX represents the Section Number).

a. **Check the attachments for the section(s) needing to be transcribed. The attachments may not be in the proper sequence or a section(s) may have been accidentally skipped.**

If...	Then...
The section(s) requested in the error message is (are) present	Press <F9> to unlock the keyboard and enter the required section(s).
The section(s) requested in the error message is (are) not present	Press <F7> to override the error message.

3.24.3.1.11.3
(01-01-2021)
SECONDARY SSN REQUIRED

(1) The **"SECONDARY SSN REQUIRED"** message is given after entry of the FSC when the spouse's Social Security Number (SSSN) is missing, the Filing Status Code (FSC) is **"2"** or **"3"**, and the entity type is Long or Partial.

a. Enter the SSSN if it is present in the spouse's SSN box or in the Filing Status Area around:
   • Part I, line 1 of Form 1040 PR/SS
   • Line 3 of converted, Prior Year Form 1040A
b. If the SSSN is not present, press <F7> to override.

3.24.3.1.11.4
(01-01-2014)
SPOUSE NAME CONTROL IS REQUIRED

(1) The **"SPOUSE NAME CONTROL IS REQUIRED"** message is given after entry of the FSC when the spouse's Name Control (2NDNC) is missing and the FSC is a **"2"**.

Exception: If E-EIF was accessed, the FSC is a 2, and the spouse's Name Control (2NDNC) is missing, a MUST ENTER FIELD error message will display instead of the SPOUSE NAME CONTROL REQUIRED error message.

a. Enter the 2NDNC, if present, from the spouse's name in the entity area.
b. If the spouse's name is not present in the entity area, press <F7> to override.

(2) See IRM 3.24.37.6.13, ISRP System, General Instructions, for instructions for determining the Name Control.

3.24.3.1.11.5
(01-01-2014)
FIELD OVERFLOW—Money Amount Fields

(1) If the amount on the document is too large for the field, the system will respond with the error message "FIELD OVERFLOW". To correct:

a. Press <F9> to clear the error message.
b. Press <F12> to fill the field with question marks and cause the document to go to the Error Resolution System.

3.24.3.1.11.6
(01-01-2018)
FIELD OVERFLOW—Name, Address, and City/State

(1) If any of the entity lines are too long, the system will respond with the error message "FIELD OVERFLOW". It is the responsibility of the EOP to enter a pound sign (#) in the field as directed by the following instructions.

(2) NAME1 — When the caret (<) **is not** at the end of the field and **has** been entered:

a. Press <F9> to clear the error message.
b. Enter a pound sign (#) in the last position of the field.

Note: If this results in **"NOT VALID DATA"** due to the second caret (<) being next to the pound sign (#), clear the error and space for the second caret (<) and end the field with the pound sign (#).

(3) NAME1 — When the caret (<) **is** at the end of the field or **has not** been entered:

a. Press <F9> to clear the error message.
b. Press <Backspace> two times.

Exception: If backspace results in the cursor in a position immediately after a space, backspace one more time to remove the space. See the following table for examples of names that will result in an error message and appropriate corrections.

c. Enter a caret (<) and the first letter of the last name.

Exception: Enter the first two letters of the last name if backspace was pressed one additional time to remove the space.

d. Enter a pound sign (#) in the last position of the field.
e. If the error message is **"NOT VALID DATA"**, see IRM 3.24.3.1.11.6.1 for Name Line Validity Checks.

Example	Enter As
Samantha Annette & Raymond Benjamin Oak	SAMANTHA ANNETTE & RAYMOND BENJA<O#

Example	Enter As
Jeremiah James III & Janice Ann Marie Acorn	JEREMIAH JAMES III & JANICE ANN<AC#

(4) AIL

a. Press <F9> to clear the error message.
b. Enter a pound sign (#) in the last position of the field.

(5) ADD

a. Press <F9> to clear the error message.
b. Enter a pound sign (#) in the last position of the field.

(6) C/S (City/State)

a. Press <F9> to clear the error message.
b. Enter a pound sign (#) in the last position of the field.

3.24.3.1.11.6.1
(01-01-2014)
Name Line Validity Checks

(1) If the NAME1 field in Section 01 contains invalid data, the error message "NOT VALID DATA" will appear. Following is a list of conditions that will correct the error message:

- Must have at least one caret (<).
- Cannot have more than two carets.
- First position must be A through Z, period (.), or hyphen (-).
- Last position cannot be a caret.
- Cannot have a space immediately before or after a caret.
- Position immediately following the first caret must be alpha or period (.).
- Position immediately following the second caret must be alpha, period (.), or ampersand (&).
- Cannot have two or more consecutive spaces.
- Cannot have more than one ampersand.
- Cannot have an ampersand between two carets.

3.24.3.1.12
(01-01-2014)
Correcting Sections

(1) To view the previous section only, press <F8>. You will not be able to edit any data.

(2) To edit a previously entered section, use the following procedures:

a. Press <F9> or <Page Up> for Command Mode.
b. Press <F1> or <Page Up> to scroll back to a previous section, <F2> or <Page Down> to scroll forward, or press <F5> to locate a specific document and section.
c. Press <F3> to edit.
d. Press <Enter> to advance, or <F1> or up arrow to move back through the fields.
e. If necessary, press <F6> to complete the edit.
f. Press <F9> for Command Mode.
g. Press <F4> for "APPEND TO END".

3.24.3.1.12.1
(01-01-2014)
Deleting Sections and Documents

(1) To delete a section, use the following procedures:

a. Press <F9> or <Page Up> for Command Mode.
b. Press <F1> or <Page Up> to scroll back to a previous section or <F2> or <Page Down> to scroll forward to the section to be deleted, or press <F5> to locate a specific document and section.
c. Press <F7> to delete. A confirmation message appears. Press "Y".
d. Press <F4> for **"Append to End"**.

(2) To delete a document, use the following procedures:

a. Press <F9> or <Page Up> for Command Mode.
b. Press <F1> or <Page Up> to scroll back to a previous Section 01, or <F2> or <Page Down> to scroll forward to the Section 01 of the document to be deleted, or press <F5> to locate a specific document and section.
c. Press <F7> to delete. A confirmation message appears. Press "Y".
d. Press <F4> for **"Append to End"**.

3.24.3.1.12.2
(01-01-2014)
Inserting Sections and Documents

(1) To insert sections or documents, use the following procedures:

a. Press <F9> or <Page Up> for Command Mode.
b. Press <F1> or <Page Up> to scroll back to a previous section or <F2> or <Page Down> to scroll forward to the section to be inserted, or press <F5> to locate a specific document and section.
c. To insert a:
• Section, press <F8>

Note: Ensure you are in the correct document to insert the new section.

• Document, press <Alt>+<F8>.
d. Enter the data for the inserted section or document.
e. Complete and exit the section.
f. Press <F9> to access Command Mode.
g. Press <F4> for **"Append to End"**.

3.24.3.1.13
(01-01-2023)
Key Verification

(1) There are two forms of key verification (KV) in ISRP: Block Header only and **"full"** KV. The type of KV applicable to a particular block depends on various criteria set by Supervisory Operators (SOPs) prior to KV of the block.

- Block Header Only — All fields of the Block Header must be verified. KV is complete after the last field of the Block Header is verified.
- Full KV — For the Form 1040 family, full KV requires verification of all Section 01 fields. All fields will appear blank and the prompt **"TYPE OF ENTITY"** will be present. KV behaves like Original Entry and will access the E-EIF if the document requires access. Otherwise, if the Type of Entity is known, the KV EOP will key S, I, P or L. See IRM 3.24.3.1.10.7.1 through IRM 3.24.3.1.10.7.5 for specific instructions for each Type of Entity.

(2) After all required fields have been verified, the message **"ALL SECTIONS VERIFIED"** will be displayed at the top right of the screen. Press <F9> to exit. The system will display a **"CONFIRM APPLICATION EXIT?"** message. Press **"Y"**.

3.24.3.1.13.1
(01-01-2014)
Short Entity KV

(1) Short Entity—

a. The KV EOP will key the Serial Number and the spouse's Social Security Number, if present.
b. Verification will continue with the Tax Period.

Exception: If the Name Control is present, the KV EOP **must** key the Name Control and primary SSN.

3.24.3.1.13.2
(01-01-2014)
Intermediate Entity KV

(1) Intermediate Entity—

a. The KV EOP will key the Serial Number and the spouse's Social Security Number, if present.
b. Verification will continue with the street address.

Exception: If the Name Control is present, the KV EOP **must** key the Name Control and primary SSN.

3.24.3.1.13.3
(01-01-2014)
Partial and Long Entity KV

(1) Partial and Long Entity—

a. The KV EOP will key the Serial Number.
b. Verification will continue with the primary Social Security Number.

3.24.3.2
(01-02-2019)
ISRP Transcription Operation Sheets

(1) The following exhibits contain specific data entry procedures.

(2) Some fields require entry of data. These fields are referred to as MUST ENTER fields. They are indicated in the Transcription Operation Sheets by the presence of stars (★★★★★★) in the Field Termination column. MUST ENTER fields will be highlighted in green or yellow on the ISRP screen. See IRM 3.24.37.4.6, ISRP System, General Instructions, for procedures related to MUST ENTER fields.

(3) Certain special characters on the keyboard (non-alphanumeric) may not be entered when processing IMF returns. See **"Instructions Column"** for individual field entry.

(4) To ensure the appropriate instruction is applied to each return, EOPs should become familiar with all the instructions for each specific field and follow in the order they are presented.

(5) For all Taxpayer Identification Numbers (TINs), refer to IRM 3.24.37.6.8, ISRP System, General Instructions, for procedures, unless otherwise instructed.

(6) If a Name Control is underlined in red, honor that determination of the Name Control.

a. If the Primary Name Control is underlined in red, follow Entity Determination procedures. If entry of the name line is needed, enter the first caret immediately before the underlined information.

Note: Do not confuse an underlined Spouse Name Control with AIL information.

(7) Dependent name controls may be underlined or edited (including to the left of the name). Honor this determination of the name control.

(8) Some program numbers are used for both current year and prior year documents. If entering from a prior year batch for one of these programs, the EOP is responsible for entering the TAXPR and DATE on all documents, even if these prompts are not programmed as MUST ENTER.

(9) Press <Enter> for any element where no data is present, unless otherwise instructed.

Exhibit 3.24.3-1 (01-01-2023)

Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control

Note: **On Form 3893, IGNORE the instructions written on Line 14.**

Exhibit 3.24.3-1 (Cont. 1) (01-01-2023)

Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC	(auto)	The screen displays the ABC that was entered in the EOP Dialog box, as described in IRM 3.24.37.2.5, ISRP System, General Instructions. It cannot be changed.
(2)	Block DLN	DLN	(auto) ★★★★★★	Enter the 11 digits as shown: a. Form 813 - from the **"Block DLN"** box. b. Form 1332 - from the **"Document Locator No."** box. c. Form 3893 - from box 2. ***Note:*** If the generated year digit and the year digit in box 12 on the Form 3893 do not agree, press <F1>, Left Arrow, or Up Arrow to overlay the year digit to match the year digit in box 12. d. The KV EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter> ★★★★★★	Enter the batch number as follows: a. Forms 813, Form 1332 - from the Batch Control Number box. b. Form 3893 - from box 3. c. From the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter> ★★★★★★	Enter the document count as follows: a. Forms 813, Form 1332 1. the circled number. 2. if a number is not circled, add 1 to the Serial Number of the last document in the block. b. Form 3893 - from box 4.

Exhibit 3.24.3-1 (Cont. 2) (01-01-2023)

Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Prejournalized Credit Amount	CR	<Enter>	Enter the amount shown: a. Form 813 - shown as the **"Total"** or if adjusted, as the **"Adjusted Total"**. b. Form 3893 - from box 5. c. **ENTER DOLLARS AND CENTS.**
(6)	Debit Amount	DB	<Enter>	Press <Enter>.
(7)	IRP Year Indicator/Trans. Code	TRCODE	<Enter>	Press <Enter>.
(8)	Trans. Date	TRDATE	<Enter>	Press <Enter>.
(9)	Master File Tax Code	MFT	<Enter>	Press <Enter>.
(10)	Secondary Amount	SECAMT	<Enter>	Press <Enter>.
(11)	Source Code	SOURCE	<Enter>	If Form 3893 is attached, enter from box 11 as follows: a. R = **"Reprocessable"** box marked. b. N = **"Reinput of Unpostable"** box marked. c. 4 = **"SC Reinput"** box marked. d. No box is marked, refer the document to the Supervisor for a determination.
(12)	Year Digit	YEAR	<Enter>	If Form 3893 is attached, enter the digit from box 12 (current year or otherwise). This is a MUST ENTER field if the Source Code is **"R"**, **"N"**, or **"4"**.
(13)	Period Code	PRIOR YEAR	<Enter>	Press <Enter>.
(14)	RPS Indicator	RPS	<Enter>	Enter **"S"** if: a. Forms 813, 1332 - **"RPS"** or **"RRPS"** is annotated or stamped on the form. b. Form 3893 - box 13 is marked. c. This is a MUST ENTER field for Full Paid Returns, Programs 43210 and 43220.

Exhibit 3.24.3-2 (01-06-2023)
Enhanced-Entity Index File

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section **"01"** is system-generated; no required entry.
(2)	Serial Number	SER#	<Enter>	Enter the last two digits before the hyphen of the DLN from the upper portion of the form. ***Example:*** XXxxxXXXxxx**XX** - X
(3)	Type of Entity	TYPE OF ENTITY	<Enter>	Always press <Enter>.
(4)	Check Digit	CD	(auto)	No entry is required.
(5)	Name Control	NC	<Enter> ★★★★★★	Enter the Name Control for the Primary Taxpayer. a. If the primary last name is missing or any of the first four characters of the last name are illegible, enter as Long Entity. b. See IRM 3.24.3.1.10.9 and IRM 3.24.37.6.13, ISRP System, General Instructions, for procedures.
(6)	Primary SSN	SSN	(auto) ★★★★★★	Enter the SSN as shown in the **"Your social security number"** or **"Identifying number"** box. a. If missing, illegible, incomplete, more than 9 digits, multiple SSNs on the same line/box, or is a TIN that begins with a red edited **"9"**, enter as Long Entity.
(7)	Secondary SSN	SSSN	<Enter>	Enter as follows: a. If there is an SSN present in the **"Spouse's social security number"** box or written around line 3 of the filing status area on 2017 and prior Form 1040 or converted, Prior Year Form 1040A, or Part I, line 1 on Form 1040 PR/SS, enter the SSSN. ***Note:*** This element is not entered on Form 1040-NR.
(8)	Address Key	ADDRESS KEY	<Enter>	Enter the first three numeric digits as shown or edited in the address line and the 4th and 5th digits of the ZIP Code. a. See IRM 3.24.3.1.10.7.5(2)d for procedures.

Exhibit 3.24.3-2 (Cont. 1) (01-06-2023)
Enhanced-Entity Index File

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Filing Status Code	FSC	<Enter>	Enter as follows: a. For Form 1040 (2018 and later): 1. The edited number to the right of "Filing Status". 2. If not edited: a. Enter **"1"** if the Single box is marked. b. Enter **"2"** if the Married filing jointly box is marked. c. Enter **"3"** if the Married filing separately box is marked. d. Enter **"4"** if the Head of household box is marked. e. Enter **"5"** if the Qualifying surviving spouse box is marked. ***Note:*** For 2021 and prior, enter **"5"** if the Qualifying widow(er) box is marked. f. If multiple boxes are marked, enter the largest number, as indicated by a - e above. 3. If no boxes are marked, enter a "**1**" if one taxpayer is present in the entity area or "**2**" if two taxpayers are present. b. For **Form 1040 (2017 and prior)**, 1. The edited number to the left of the 3 **"Filing Status"** box. 2. The number by the box that is marked in the **" Filing Status"** area. 3. If multiple boxes are marked, enter the largest number. 4. If no boxes are marked, enter a **"1"** if one taxpayer is present in the entity area or **"2"** if two taxpayers are present. c. For **Form 1040-NR,** 1. Enter the number edited to the right of the **"Filing Status"** boxes. 2. If not edited, enter **"1"**.

Exhibit 3.24.3-2 (Cont. 2) (01-06-2023)
Enhanced-Entity Index File

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
				d. For Prior Year converted **Form 1040-NR-EZ,** 1. The number edited to the left of the **"Filing Status"** boxes. 2. If not edited, enter a **"1"** if box 1 is marked or a **"3"** if box 2 is marked. 3. If no boxes are marked or multiple boxes are marked, enter a **"1"**. e. For **Form 1040-PR / 1040-SS,** 1. Enter the number edited to the left of the **"Filing Status"** boxes. 2. If not edited, enter a **"1"** if one taxpayer is present in the entity area or **"2"** if two taxpayers are present.

Exhibit 3.24.3-3 (01-01-2025)

Section 01- Form 1040 / Form 1040 SR

Note: **Presence of the following characters in the Elem. No. Column indicates the prompt will appear for that Type of Entity.**

S - Short

I - Intermediate

P - Partial

L - Long

Exhibit 3.24.3-3 (Cont. 1) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1) S, I, P, L	Section Number	SECT:	(auto)	Section **"01"** is system-generated; no required entry.
(2) S, I, P, L	Serial Number	SER#	<Enter>	Enter the last two digits before the hyphen of the DLN from the upper portion of the form. ***Example:*** XXxxxXXXxxx**XX** - X
(3) S, I, P, L	Type of Entity	TYPE OF ENTITY	<Enter>	Enter Type of Entity: **"S"**, **"L"**, or <Enter> for E-EIF.
(4) S, I	Check Digit	CD	<Enter>	Press <Enter> always.
(5) S, I	Name Control	NC	<Enter>	Enter the Name Control for the Primary Taxpayer. a. If the primary last name is missing or any of the first four characters of the last name are illegible, enter as Long Entity. b. See IRM 3.24.3.1.10.9 and IRM 3.24.37.6.13, ISRP System, General Instructions, for procedures.
(6) S, I, P, L	Primary SSN	SSN	(auto) ★★★★★★	Enter the SSN as shown in the **"Your social security number"** box. a. If missing, illegible, incomplete, more than 9 digits, multiple SSNs on the same line/box, or is a TIN that begins with a red edited **"9"**, enter as Long Entity.
(7) S, I, P, L	Secondary SSN	SSSN	<Enter>	Enter the SSN present in the **"Spouse's social security number"** box. a. If prompted and no data is present, press <F7> to override.

Exhibit 3.24.3-3 (Cont. 2) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8) P, L	Name - First Line	NAME1	<Enter>	Enter the full name(s) as shown or edited on the return. ***Exception:*** If it is obvious that the taxpayer has signed their initials between their first and last name, ignore the initials when entering NAME1. a. See IRM 3.24.3.1.10.10, IRM 3.24.3.1.11.6.1 and IRM 3.24.37.6.14, ISRP System, General Instructions, for procedures.
(9) P, L	Additional Information Line (Name 2)	AIL	<Enter>	Enter additional information as underlined or instructed. a. Do not enter the caret (<) in the AIL. b. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions. c. For **"in care of (c/o)"** names, enter the percent sign (%), space and the name, unless otherwise instructed. See IRM 3.24.37.6.15, ISRP System, General Instructions. d. For decedent returns see IRM 3.24.37.6.15(4), ISRP System, General Instructions. e. See IRM 3.24.37.6.15, ISRP System, General Instructions, for procedures.

Exhibit 3.24.3-3 (Cont. 3) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10) I, L	Street Address	ADD	<Enter>	Enter the address as shown or edited on the return. ***Reminder:*** If present, enter the apartment number in the **"Apt. no."** box/area to the right of the street address. a. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions, for procedures. b. See IRM 3.24.37.6.16, ISRP System, General Instructions, for procedures and Exhibit 3.24.37-1, ISRP System, General Instructions, for standard abbreviations.

Exhibit 3.24.3-3 (Cont. 4) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11) I, L	City/State	C/S	<Enter>	Enter as follows: a. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions, for procedures. b. See IRM 3.24.37.6.17, ISRP System, General Instructions, for procedures for entering the city, state, and ZIP Code. Sight verify if generated. c. Use Major City Code at your option. Do not enter the slash or state abbreviations if a Major City Code is entered. For Major City Codes, refer to IRM 3.24.37, Exhibit 3.24.37-3, ISRP System, General Instructions. ***Note:*** If entry of city and state is required, the following rules apply: d. Enter city/(slash)state code (with no space before or after the slash) if no Major City Code is used. e. Correct obviously misspelled cities. f. Always use standard state abbreviations. g. For APO/DPO/FPO procedures, see IRM 3.24.37.6.17.2, ISRP System, General Instructions. h. If the city is not present, enter as: /state code then press <Enter>. i. If the state is not present, enter as: city/ then press <Enter>.

Exhibit 3.24.3-3 (Cont. 5) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12) I, L	ZIP Code	ZIP	<Enter>	If ZIP Code is not present on the screen, enter the digits shown to the right of the state name. a. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions, for procedures. b. Enter the five-digit or nine-digit ZIP Code. c. If the ZIP Code is less than five digits, press <Enter> only. d. If the ZIP Code is more than five digits and less than nine, enter the first five digits. e. If the ZIP Code is more than nine digits, enter the first nine. f. If missing or if any illegible digits, press <Enter> only. g. If two or more ZIP Codes are present, press <Enter> only.

Exhibit 3.24.3-3 (Cont. 6) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13) S, I, P, L	Tax Period	TAXPR	<Enter>	Scan the area of the tax year from the upper right or upper center portion of the form for an indication the Tax Period may be for other than the **programmed calendar** Tax Year, i.e., a Prior Year. a. The programmed calendar year is 2024. The Tax Period for the current year is 2412. ***Note:*** Do not enter the Tax Period for current year documents, unless the TAXPR field is a MUST ENTER. b. Enter the 4 digits shown, underlined, or edited in YYMM format. c. If only two digits are underlined, enter those two digits followed by **"12"**. d. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures. e. For Prior Year forms: • This is a MUST ENTER field. • If the document is a current year return and the TAXPR is a MUST ENTER field, enter the current year Tax Period (2412). • If the document does not reflect a Tax Period, fill the field with periods.

Exhibit 3.24.3-3 (Cont. 7) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14) S, I, P, L	Spouse Name Control	2NDNC	<Enter>	Enter the spouse's Name Control, if present. a. Use the spouse's last name in the entity area. b. See IRM 3.24.37.6.13, ISRP System, General Instructions, for procedures. c. Enter a period for each illegible character. d. If no data is present, press <Enter>. ***Exception:*** This is a MUST ENTER FIELD if FSC is 2. If prompted and no data is present, press <F7> to override.
(15) S, I, P, L	PECF Code	PECF	<Enter>	Enter as follows from the "Presidential Election Campaign" checkboxes: a. Enter **"1"** if one box is marked. b. Enter **"2"** if two boxes are marked. ***Note:*** Do not enter PECF for tax years 2021 and prior.

Exhibit 3.24.3-3 (Cont. 8) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16) S, I, P, L	Filing Status Code	FSC	<Enter> ★★★★★★	Enter as follows: 1. The edited number to the right of **"Filing Status"** box. 2. If not edited: a. Enter **"1"** if the Single box is marked. b. Enter **"2"** if the Married filing jointly box is marked. c. Enter **"3"** if the Married filing separately box is marked. d. Enter **"4"** if the Head of household box is marked. e. Enter **"5"** if the Qualifying surviving spouse box is marked. ***Note:*** For 2021 and prior, enter **"5"** if the Qualifying widow(er) box is marked. f. If multiple boxes are marked enter the largest number, as indicated by a - e above. 3. If no boxes are marked, enter a **"1"** if one taxpayer is present in the entity area or a **"2"** if two taxpayers are present. ***Note:*** If FSC is **"2"**, 2NDNC is always required, and SSSN is required if Long or Partial Entity. If data is not present for the SSSN or 2NDNC fields, press <F7> to override the error messages. ***Note:*** For 2017 and prior, edited number will be located to the left of the "3 Filing Status" box.

Exhibit 3.24.3-3 (Cont. 9) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17) S, I, P, L	Digital Assets Code	DA CD	<Enter>	Enter as follows from the Digital Assets checkboxes: a. Enter **"1"** if the Yes box is marked. b. Enter **"2"** if the No box is marked. c. Enter **"3"** if both boxes are marked. d. Press <Enter> if neither box is marked. ***Note:*** For 2020 and 2021, enter from the virtual currency question checkboxes.
(18) S, I, P, L	Special Processing Codes	SPC	<Enter>	Enter the edited character(s) shown in the right margin between the Secondary SSN and the PECF. a. Enter a pound sign (#) for each illegible character.
(19) S, I, P, L	Computer Condition Codes	CCC	<Enter>	Enter the edited characters shown to the right of the "spouse itemizes on a separate return or you were a dual-status alien" checkbox. ***Note:*** For 2017 and prior Form 1040 and Form 1040A, the CCC is edited in the upper portion of the "Filing Status" area. ***Note:*** For Form 1040EZ, the CCC is edited in the middle of line 1 instructions. a. Valid characters are alpha A - Z and numeric 1-9. ***Note:*** If an **"O"** Code is present for this element, enter an alpha **"O"**. b. Enter a pound sign (#) for each illegible character. c. If a **"G"** Code is present for this element, see **"G"** Code instructions in the Received Date element. Do not press <F6>.

Exhibit 3.24.3-3 (Cont. 10) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(20) S, I, P, L	Received Date	DATE	<Enter> ★★★★★★	Enter the 6 digits for the Received Date in MMDDYY format. The Received Date is shown on the return as: a. Stamped on the face of the return. b. Edited in the area around "Dependents". ***Note:*** Do not enter any edited dates from the margin or entity area of the form. ***Note:*** For 2017 and prior Form 1040 and Form 1040A, the DATE is edited in the area around line 6d. ***Note:*** For Form 1040EZ, the DATE is edited to the left of line 6. c. If a **"G"** Code is present in the **"CCC"** and the return is a **non-remittance**, end the document after this element. d. If a **"G"** Code is present in the **"CCC"** and the return is a **remittance,** press <Enter> after this element. The system will automatically take you to Sec. 03 for entry of the Remittance. e. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(21) S, I, P, L	Exemptions	EXEMP	<Enter>	Enter the first two vertically edited digits shown to the right of the Dependents/Exemptions area. a. If the first two digits are both zero, press <Enter> only. b. **Never end this field with a zero.** c. If either line is more than 9, illegible, or invalid, press <Enter> only.

Exhibit 3.24.3-3 (Cont. 11) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(22) S, I, P, L	Exemption/EIC/Overflow	E/O	<Enter>	Enter the vertically edited digits shown to the right of the Dependents/Exemptions area beginning with the third edited digit. a. Enter up to four digits. b. **Never end this field with a zero.** c. If either line is more than 9, illegible, or invalid, press <Enter> only.
(23) S, I, P, L	Dependent Status Indicator	DSI	<Enter>	Enter a **"1"** if: a. the "Someone can claim you as a dependent" box on "Your standard deduction" line is marked. b. the "Someone can claim your spouse as a dependent" box on "Spouse standard deduction" line is marked. c. both boxes are marked. ***Note:*** For 2017 and prior Form 1040 and Form 1040A, enter the edited "1", if present, above column (4) in the Exemptions area. ***Note:*** For Form 1040EZ, enter the "1" if the "You" box or "Spouse" box or both boxes are marked on line 5.

Exhibit 3.24.3-3 (Cont. 12) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24) S, I, P, L	Primary Age/Blind Indicator	AGE/BL BX	<Enter>	Enter the age/blindness check boxes from the "Age/Blindness" line for **"You"** in the following order: 1. "Were born before"... box is marked enter **"1"**. 2. "Are blind" box is marked enter **"01"**. 3. If both the "Were born before..." and "Are blind" boxes are marked, enter **"11"**. 4. If neither the "Were born..." nor "Are blind" box is marked, press <Enter>. ***Note:*** For 2017 and prior Form 1040, the Age/Blind Indicator boxes are found on line 39a, page 2. ***Note:*** For Form 1040A, the Age/Blind Indicator boxes are found on line 23a, page 2.
(25) S, I, P, L	Spouse Age/Blind Indicator	SP AGE/BL BX	<Enter>	Enter the age/blindness check boxes from the "Age/Blindness" line for "**Spouse**" in the following order: 1. "Was born before"... box is marked enter **"1"**. 2. "Is blind" box is marked enter **"01"**. 3. If both the "Was born before..."and "Is blind" boxes are marked, enter **"11"**. 4. If neither the "Was born before..."nor "Is blind" box is marked, press <Enter>. ***Note:*** For 2017 and prior Form 1040, the Age/Blind Indicator boxes are found on line 39a, page 2. ***Note:*** For Form 1040A, the Age/Blind Indicator boxes are found on line 23a, page 2.

Exhibit 3.24.3-3 (Cont. 13) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26) S, I, P, L	First Dependent Name Control	NC1	<Enter>	Enter the Name Control for the first dependent entry as shown or edited in the Dependents area. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control. a. **This is a MUST ENTER field if "EXEMP" contains an entry.** b. If no data is present, press <F7> to override.
(27) S, I, P, L	First Dependent SSN	SSN1	<Enter>	Enter the SSN for the first dependent entry. The Name Control need not be present. a. **This is a MUST ENTER field if "EXEMP" contains an entry.** b. If no data is present, press <F7> to override.
(28) S, I, P, L	Child Tax Credit Indicator 1	DEP(4)1	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the first dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. ***Note:*** The Name Control or SSN need not be present. d. **This is a MUST ENTER field if NC1 or SSN1 contains an entry.** e. If no data is present, press <F7> to override.

Exhibit 3.24.3-3 (Cont. 14) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(29) S, I, P, L	Second Dependent Name Control	NC2	<Enter>	Enter the Name Control for the second dependent entry as shown or edited in the Dependents **area**. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(30) S, I, P, L	Second Dependent SSN	SSN2	<Enter>	Enter the SSN for the second dependent entry. The Name Control need not be present.
(31) S, I, P, L	Child Tax Credit Indicator 2	DEP(4)2	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the second dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. ***Note:*** The Name Control or SSN need not be present. d. **This is a MUST ENTER field if NC2 or SSN2 contains an entry.** e. If no data is present, press <F7> to override.

Exhibit 3.24.3-3 (Cont. 15) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(32) S, I, P, L	Third Dependent Name Control	NC3	<Enter>	Enter the Name Control for the third dependent entry as shown or edited in the Dependents area. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(33) S, I, P, L	Third Dependent SSN	SSN3	<Enter>	Enter the SSN for the third dependent entry. The Name Control need not be present.
(34) S, I, P, L	Child Tax Credit Indicator 3	DEP(4)3	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the third dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. ***Note:*** The Name Control or SSN need not be present. d. **This is a MUST ENTER field if NC3 or SSN3 contains an entry.** e. If no data is present, press <F7> to override.

Exhibit 3.24.3-3 (Cont. 16) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(35) S, I, P, L	Fourth Dependent Name Control	NC4	<Enter>	Enter the Name Control for the fourth dependent entry as shown or edited in the Dependents area. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(36) S, I, P, L	Fourth Dependent SSN	SSN4	<Enter>	Enter the SSN for the fourth dependent entry. The Name Control need not be present.
(37) S, I, P, L	Child Tax Credit Indicator 4	DEP(4)4	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the fourth dependent entry: a. Enter a **"1"** if the "Child tax credit" box is marked. b. Enter a **"2"** if the "Credit for other dependents" box is marked. c. Enter a **"1"** if both boxes are marked. ***Note:*** The Name Control or SSN need not be present. d. **This is a MUST ENTER field if NC4 or SSN4 contains an entry.** e. If no data is present, press <F7> to override.
(38) S, I, P, L	Form Processing Code	FPC	<Enter>	Enter the edited characters shown to the right of line 7. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. ***Note:*** For Form 1040-SR, enter the edited characters to the right of line 4b.

Exhibit 3.24.3-3 (Cont. 17) (01-01-2025)
Section 01- Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(39) S, I, P, L	Return Processing Code	RPC	<Enter> ★★★★★★	Enter the edited characters shown in the bottom left margin . a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present, press <F7> to override.
(40) S, I, P, L	ERS Action Code	ACT C	<Enter>	Enter the 3 edited digits shown in the bottom center margin. a. If Action Code is in the **"600"** series and the return is a **non-remittance**, end the document after this element. b. If Action Code is in the **"600"** series and the return is a **remittance**, press <Enter> after this element. The system will automatically take you to Section 03 for entry of the Remittance. c. If illegible or less than three digits, press <Enter>. d. If multiple Action Codes apply, enter the highest number. e. AUSPC only - DO NOT enter Action Code 651, even if edited.
(41) S, I, P, L	Audit Code	AUD C	<Enter>	Enter the edited characters shown in the bottom right margin. a. Enter a pound sign (#) for each illegible character.

Exhibit 3.24.3-4 (10-30-2019)
Section 02 - Form 1040 / Form 1040 SR — Form 3471, Edit Sheet

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section 02 will **NOT** be prompted. If data is present for Section 02, overlay **"03"** with **"02"**.
(2)	Unallowable Code 1	CD1	<Enter>	Enter the two-digit code from line 1.
(3)	Unallowable Amount 1	AMT1 $	<Enter>	Enter the amount from line 1.
(4)	Unallowable Code 2	CD2	<Enter>	Enter the two digit code from line 2.
(5)	Unallowable Amount 2	AMT2 $	<Enter>	Enter the amount from line 2.
(6)	Unallowable Code 3	CD3	<Enter>	Enter the two-digit code from line 3.
(7)	Unallowable Amount 3	AMT3 $	<Enter>	Enter the amount from line 3.
(8)	Return Processed Date	RPD	<Enter>	Enter the date from line 4 in MMDDYY format. ***Exception:*** If multiple Forms 3471 are attached with different RPD dates, fill the field with periods. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(9)	Late Filing Code	LATE	<Enter>	Enter the code from line 6.
(10)	Pre-Delinquent Penalty	DEL-P $	<Enter>	Enter the amount from line 7.
(11)	Form 4563 Indicator	4563	<Enter>	Enter the digit from line 8.
(12)	ID Number Penalty	ID-P	<Enter>	Enter the digits from line 11.

Exhibit 3.24.3-5 (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"03"** always.
(2)	W-2 Wages	L1A $	<Enter>	Enter the amount from line 1a. ***Note:*** For 2021 and prior, enter the edited amount identified as "1a/1z" for both prompts L1A $ and L1Z $.
(3)	Nontaxable Combat Pay Election	L1I $	<Enter>	Enter the amount from line 1i.
(4)	Total Wages	L1Z $	<Enter> ★★★★★★	Enter the amount from line 1z. ***Note:*** For 2021 and prior, enter the edited amount identified as "1a/1z" for both prompts L1A $ and L1Z $.
(5)	Tax Exempt Interest	L2A $	<Enter>	Enter the amount from line 2a.
(6)	Interest	L2B $	<Enter> MINUS (-)	Enter the amount from line 2b.
(7)	Qualified Dividends	L3A $	<Enter>	Enter the amount from line 3a.
(8)	Ordinary Dividends	L3B $	<Enter>	Enter the amount from line 3b.
(9)	Gross IRA Distributions	L4A $	<Enter>	Enter the amount from line 4a.
(10)	Taxable IRA Distributions	L4B $	<Enter>	Enter the amount from line 4b.
(11)	Gross Pensions & Annuities	L5A $	<Enter>	Enter the amount from line 5a.
(12)	Taxable Pensions & Annuities	L5B $	<Enter>	Enter the amount from line 5b.
(13)	Gross Social Security	L6A $	<Enter>	Enter the amount from line 6a.
(14)	Taxable Social Security	L6B $	<Enter>	Enter the amount from line 6b.

Exhibit 3.24.3-5 (Cont. 1) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Schedule D Profit/Loss	LN7 $	<Enter> MINUS (-)	Enter the amount from line 7. ***Note:*** For 2018 Form 1040, enter the edited amount identified as "7" from the open space to the left of line 7. ***Note:*** For all prior year returns, the edited line numbers may be out of order.
(16)	Additional Income	LN8 $	<Enter> MINUS (-)	Enter the amount from line 8.
(17)	Total Income	LN9 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 9. a. If the Zero Balance Error Message appears, sight verify raised boxes. b. See IRM 3.24.3.1.11.1 for correction procedures.
(18)	Total Adjustments	L10 $	<Enter>	Enter the amount from line 10.
(19)	Adjusted Gross Income	L11 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 11. a. If the Zero Balance Error Message appears, sight verify raised boxes. b. See IRM 3.24.3.1.11.1 for correction procedures.
(20)	Qualified Business Deduction	L13 $	<Enter>	Enter the amount from line 13.
(21)	Taxable Income	L15 $	<Enter>	Enter the amount from line 15. If the taxpayer has indicated a minus, press <Enter> only. ***Note:*** If the only entry for Section 03 is a negative amount on line 15, omit the section.
(22)	Tentative Tax (8814/ 4972)	L16 $	<Enter>	Enter the amount from line 16. ***Note:*** For Form 1040EZ, the edited line numbers may be out of order.

Exhibit 3.24.3-5 (Cont. 2) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Child and Other Dependent Credit	L19 $	<Enter>	Enter the amount from line 19.
(24)	Total Statutory Credits	L21 $	<Enter>	Enter the amount from line 21.
(25)	Total Other Taxes	L23 $	<Enter>	Enter the amount from line 23.

Note: THE FOLLOWING MONEY AMOUNT FIELDS ARE ENTERED AS DOLLARS AND CENTS.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Total Tax	L24	<Enter> ★★★★★★	Enter the amount from line 24. **ENTER DOLLARS AND CENTS**. ***Note:*** For Form 1040EZ, the edited line numbers may be out of order.
(27)	Withholding Tax	L25D	<Enter> ★★★★★★	Enter the amount from line 25d.
(28)	Estimated Tax Credits	L26	<Enter>	Enter the amount from line 26.
(29)	Earned Income Credit	L27	<Enter>	Enter the amount from line 27. a. If **"888"** is edited on the line, enter as dollars and cents (888.00)
(30)	Additional Child Tax Credit	L28	<Enter>	Enter the amount from line 28.
(31)	Refundable Education Credits	L29	<Enter>	Enter the amount from line 29.
(32)	Refundable Credits	L32	<Enter>	Enter the amount from line 32.
(33)	Total Payments	L33	<Enter> ★★★★★★	Enter the amount from line 33.

Exhibit 3.24.3-5 (Cont. 3) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(34)	Refund Amount	L35A	<Enter> MINUS (-)	Enter the amount from line 35a. a. Press <Enter> if: • the words **"Do Not Refund"** or variation are present in the refund area. • the amount on line 35a is **"Xed"** and not corrected. • the form line has been marked through and not corrected. b. If lines 35a, 36, and 37 have no entries, but there is an amount on line 34, enter line 34 amount for this field. c. If no data is present, press <Enter>. ***Note:*** The amount on this line always appears as a negative. ***Caution:*** If the refund is $100 million or more, enter Action Code 341.
(35)	ES Credit Elect	L36	<Enter> ★★★★★★	Enter the amount from line 36.
(36)	Amount You Owe	L37	<Enter> ★★★★★★	Enter the amount from line 37. ***Exception:*** If the amount is the same as Element (48), Remittance, enter a "0" (zero) only and press <Enter>.
(37)	Pre-Determined ES Penalty	L38	<Enter> ★★★★★★	Enter the amount from line 38.

Exhibit 3.24.3-5 (Cont. 4) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(38)	Third Party Designee Checkbox	3Y/N	<Enter>	If the Yes box has a red edited checkmark OR if **only** the Yes box is marked in the Third Party Designee area, enter a **"1"** and enter the Third Party Information. a. In all other cases, press <Enter> and do not enter any Third Party information. ***Note:*** Taxpayer editing to the Third Party Information Yes/No boxes will **not** be honored unless the taxpayer has initialed the change. b. For Tax Year 2018, Third Party Designee information will be located on Schedule 6. c. Do not enter the checkbox for tax years 2000 and prior.
(39)	Third Party Designee Name	3NAME	<Enter>	Enter as shown in the Third Party Designee area. a. A-Z, 0-9, and blanks are valid. b. Space for illegible or special characters. ***Exception:*** Do not space for apostrophes. c. Do not enter the words **"Preparer"**, **Prep**, **"Self-Prepared"**, or any phrases or variations of **"Preparer"**. d. Do not enter relationship titles such as father, sister, etc. e. Follow name line rules in IRM 3.24.37.6.14, ISRP System, General Instructions, which have not been addressed in (a) through (d).

Exhibit 3.24.3-5 (Cont. 5) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(40)	Third Party Designee ID#	3ID#	<Enter>	Enter the Personal Identification Number in the Third Party Designee area. a. A-Z, 0-9, and blanks are valid. b. Ignore special characters. c. Space for illegible characters. d. Enter up to 9 characters. e. Do not enter **"Applied For"**, **"Pending"**, or any phrases or variations of applied for.
(41)	Primary Identity Theft Personal Identification Number	IDEN#	<Enter>	Enter the six numerics from the Identity Protection PIN box to the right of the signature line. a. If illegible or other than six numerics, press <Enter>. ***Note:*** 2017 and prior, enter the six numerics from the Identity Protection PIN box to the right of Spouse's signature line.
(42)	Secondary Identity Theft Personal Identification Number	2ND IDEN#	<Enter>	Enter the six numerics from the Identity Protection PIN box to the right of the Spouse's signature line. a. If illegible or other than six numerics, press <Enter>.
(43)	E-File Mandate Waiver Indicator, Form 8948	E-WAIV	<Enter>	Enter the edited digit from the margin to the right of Primary ID Theft PIN. a. If multiple digits are edited, enter the first digit. b. Press <Enter> for an illegible digit.
(44)	Preparer PTIN	PTIN	<Enter>	Enter from the PTIN line or from the stamp, label, or written as shown in the Paid Preparer's area. This entry can consist of the letter **"P"** or **"S"** followed by 8 digits. a. If the **"P"** or "**S**" is followed by the letter(s) **"O"**, consider the letter **"O"** to be a zero (**0**). b. See IRM 3.24.37.6.8, ISRP System - General Instructions for procedures.

Exhibit 3.24.3-5 (Cont. 6) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(45)	Preparer Telephone #	TEL#	<Enter>	Enter the first 10 characters of the preparer's telephone number from the **"Phone no."** line or from the stamp, label, or written in the Paid Preparer's area. a. A-Z and 0-9 are valid. b. If two telephone numbers are present, enter the first 10 characters of the first complete phone number. c. Ignore special characters and blanks. d. Disregard a leading **"1"** or **"011"**, hyphens, and parentheses. e. Do not enter the telephone number if it is incomplete (not at least 10 characters), if any characters are illegible, or if all the characters are the same.
(46)	EIN	EIN	<Enter>	Enter the digits from the Firm's EIN line or from the stamp, label, or written as shown in the Paid Preparer's area. a. See IRM 3.24.37.6.8, ISRP System - General Instructions for procedures.
(47)	Preparer Code	CODE	<Enter>	Enter the edited letter in the margin to the right of the Self-Employed Checkbox.

Exhibit 3.24.3-5 (Cont. 7) (01-01-2025)
Section 03 - Form 1040 / Form 1040 SR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(48)	Remittance	RMT	<Enter>	This is a MUST ENTER field if the CR prompt (Element 5, Prejournalized Credit Amount) in the Block Header contains an entry. a. Enter the amount imprinted by a cash register or the amount edited or underlined in green pencil in the Refund or Amount You Owe area. b. Enter the RPS amount printed in the upper right corner of the return **ONLY** if underlined in green. c. If a cash register or green penciled amount is not present on the document, or if such an amount is present on a reinput document but is also circled by editing, enter a **"0"** (zero). d. If an edited return is attached to the front of an original return, enter the Remittance amount from the original return. e. If the amount is illegible, use the Form 813 amount for this Serial Number. f. If a **"G"** Condition Code or an Action Code in the **"600"** series is present in Section 01, the system will automatically end the document after <Enter> is pressed.

Exhibit 3.24.3-6 (01-01-2025)
Section 04 - Form 1040 / Form 1040 SR , Schedule 1

Note: ALL MONEY AMOUNTS ARE ENTERED AS DOLLARS ONLY.

Note: Prior Year forms may include Form 6114-A with information for Section 04 and 05 entries. Enter the edited information for the line indicated at the appropriate prompt.

Exhibit 3.24.3-6 (Cont. 1) (01-01-2025)
Section 04 - Form 1040 / Form 1040 SR , Schedule 1

	Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
	(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"04"** always.
	(2)	1099K Amount	1099K $	<Enter>	Enter the amount for form 1099K from Schedule 1 Above Part I.
	(3)	State Income Tax Refund	LN1 $	<Enter>	Enter the amount from Schedule 1, line 1.
	(4)	Alimony Received	L2A $	<Enter>	Enter the amount from Schedule 1, line 2a.
	(5)	Schedule C Profit/ Loss	LN3 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 3.
	(6)	Other Gains/Loss	LN4 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 4.
	(7)	Schedule E Profit/ Loss	LN5 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 5.
	(8)	Combined Schedule F Profit/Loss	LN6 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 6.
	(9)	Unemployment Compensation	LN7 $	<Enter>	Enter the amount from Schedule 1, line 7.
	(10)	Scholarship and Fellowship Grants	L8R $	<Enter>	Enter the amount from Schedule 1, line 8r.
	(11)	Other Income	LN9 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 9.
	(12)	Form 982 Indicator	982	<Enter>	Enter the edited **"1"** from the dotted portion of Schedule 1 left of line 11.
	(13)	Educator Expenses	L11 $	<Enter>	Enter the amount from Schedule 1, line 11.
	(14)	Business Expenses/ Certain Reservists/ etc.	L12 $	<Enter>	Enter the amount from Schedule 1, line 12.
	(15)	Health Savings Account Deduction	L13 $	<Enter>	Enter the amount from Schedule 1, line 13.
	(16)	Moving Expenses	L14 $	<Enter>	Enter the amount from Schedule 1, line 14.
	(17)	Deduction for SE Tax	L15 $	<Enter>	Enter the amount from Schedule 1, line 15.

Exhibit 3.24.3-6 (Cont. 2) (01-01-2025)
Section 04 - Form 1040 / Form 1040 SR , Schedule 1

	Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
	(18)	SEP/SIMPLE Payments	L16 $	<Enter>	Enter the amount from Schedule 1, line 16.
	(19)	SE Health Insurance	L17 $	<Enter>	Enter the amount from Schedule 1, line 17.
	(20)	Early Withdrawal Penalty	L18 $	<Enter>	Enter the amount from Schedule 1, line 18.
	(21)	Alimony Paid	19A $	<Enter>	Enter the amount from Schedule 1, line 19a.
	(22)	Alimony SSN	19BSSN	<Enter>	Enter the SSN from Schedule 1, line 19b.
	(23)	IRA Deduction	L20 $	<Enter>	Enter the amount from Schedule 1, line 20.
	(24)	Student Loan Interest Deduction	L21 $	<Enter>	Enter the amount from Schedule 1, line 21.
	(25)	Medical Savings Account Deduction	L23 $	<Enter>	Enter the amount from Schedule 1, line 23.
	(26)	Other Adjustments	L25 $	<Enter>	Enter the amount from Schedule 1, line 25.

Exhibit 3.24.3-7 (01-01-2025)

Section 05 - Form 1040 / Form 1040 SR - Schedules 2 and 3

Note: Prior Year forms may include Form 6114-A with information for Section 04 and 05 entries. Enter the edited information for the line indicated at the appropriate prompt. Since Schedules 2 and 3 have repeating line numbers, be sure to enter data at the correct prompt.

Exhibit 3.24.3-7 (Cont. 1) (01-01-2025)
Section 05 - Form 1040 / Form 1040 SR - Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"05"** always.
(2)	Advance Premium Tax Credit Repayment	L1A $	<Enter>	Enter the amount from Schedule 2, line 1a.
(3)	Repayment of Clean Vehicle Credits	L1B $	<Enter>	Enter the amount from Schedule 2, line 1b.
(4)	Repayment of Prev Owned Clean Vehicle Credits	L1C $	<Enter>	Enter the amount from Schedule 2, line 1c.
(5)	F8933 Net EPE Recapture	L1D $	<Enter>	Enter the amount from Schedule 2, line 1d.
(6)	F4255 Excessive Payments Amount	L1E $	<Enter>	Enter the amount from Schedule 2, line 1e.
(7)	F4255 Excessive Payments Checkbox	L1E CKBX	<Enter>	Enter the checkboxes as follows: a. If the first checkbox (i) is marked, enter a **1** in the first position. b. If the second checkbox (ii) is marked, enter a **2** in the second position. c. If the third checkbox (iii) is marked, enter a **3** in the third position. d. If the fourth checkbox (iv) is marked, enter a **4** in the fourth position. e. If any checkbox is not marked, enter a **0** for that position. f. If no checkboxes are marked, press <Enter> only. ***Note:*** Once started, all four positions of the field must be entered.
(8)	F4255 Chapter 1 Tax Amount	L1F $	<Enter>	Enter the amount from Schedule 2, line 1F.

Exhibit 3.24.3-7 (Cont. 2) (01-01-2025)
Section 05 - Form 1040 / Form 1040 SR - Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	F4255 Chapter 1 Tax Checkbox	L1F CKBX	<Enter>	Enter the checkboxes a follows: a. If the first checkbox (i) is marked, enter a **1** in the first position. b. If the second checkbox (ii) is marked, enter a **2** in the second position, c. If the third checkbox (iii) is marked, enter a **3** in the third position. d. If the fourth checkbox (iv) is marked, enter a **4** in the fourth position. e. If any checkbox is not marked, enter a **0** for that position. f. If no checkboxes are marked, press <Enter> only. ***Note:*** Once started, all four positions of the field must be entered.
(10)	Other Additions to Tax	L1Y $	<Enter>	Enter the amount from Schedule 2, line 1Y.
(11)	Alternative Minimum Tax	LN2 $	<Enter>	Enter the amount from Schedule 2, line 2.
(12)	Combined SE Tax	LN4 $	<Enter>	Enter the amount from Schedule 2, line 4.
(13)	Total Social Security & Medicare Tax (4137/ 8919)	LN7 $	<Enter>	Enter the amount from Schedule 2, line 7.
(14)	Tax on Qualified Retirement — F5329	LN8 $	<Enter>	Enter the amount from Schedule 2, line 8.
(15)	Household Employment - Schedule H	LN9 $	<Enter>	Enter the amount from Schedule 2, line 9.
(16)	First Time Homebuyer Credit Repayment	L10 $	<Enter>	Enter the amount from Schedule 2, line 10.
(17)	F8959 Additional Medicare Tax	L11 $	<Enter>	Enter the amount from Schedule 2, line 11.
(18)	F8960 Net Investment Income Tax	L12 $	<Enter>	Enter the amount from Schedule 2, line 12.

Exhibit 3.24.3-7 (Cont. 3) (01-01-2025)
Section 05 - Form 1040 / Form 1040 SR - Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19)	UT Tax	L13 $	<Enter>	Enter the amount from Schedule 2, line 13.
(20)	Interest on Tax Due on Installment Income	L14 $	<Enter>	Enter the amount from Schedule 2, line 14.
(21)	Interest on Deferred Tax	L15 $	<Enter>	Enter the amount from Schedule 2, line 15.
(22)	Form 8611 Recapture Tax	L16 $	<Enter>	Enter the amount from Schedule 2, line 16.
(23)	Total Additional Taxes	L18 $	<Enter>	Enter the amount from Schedule 2, line 18.
(24)	F3468 Part IV NET EPE Recapture	L19 $	<Enter>	Enter the amount from Schedule 2, line 19.
(25)	Net 965 Tax Liability	L20 $	<Enter>	Enter the amount from Schedule 2, line 20.

Exhibit 3.24.3-7 (Cont. 4) (01-01-2025)
Section 05 - Form 1040 / Form 1040 SR - Schedules 2 and 3

Schedule 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Foreign Tax Credit	SCH3 LN1 $	<Enter> ★★★★★★	Enter the amount from Schedule 3, line 1.
(27)	Credit for Child and Dependent Care	LN2 $	<Enter>	Enter the amount from Schedule 3, line 2.
(28)	Education Credits	LN3 $	<Enter>	Enter the amount from Schedule 3, line 3.
(29)	Retirement Savings Contributions Credit	LN4 $	<Enter>	Enter the amount from Schedule 3, line 4.
(30)	Residential Clean Energy Credit	L5A $	<Enter>	Enter the amount from Schedule 3, line 5a.
(31)	Energy Efficient Home Improvement Credit	L5B $	<Enter>	Enter the amount from Schedule 3, line 5b.
(32)	3800 - Business Credit “a”	L6A $	<Enter>	Enter the amount from Schedule 3, line 6a.
(33)	8801 - PY Minimum Tax “b”	L6B $	<Enter>	Enter the amount from Schedule 3, line 6b.
(34)	Adoption Credit	L6C $	<Enter>	Enter the amount from Schedule 3, line 6c.
(35)	Elderly / Disabled / Other	L6D $	<Enter>	Enter the amount from Schedule 3, line 6d.
(36)	F8910 Alternative Motor Vehicle Credit Amt	L6E $	<Enter>	For TY 2022, enter the amount from Schedule 3, line 6e.
(37)	F8936 Clean Vehicle Credit Amt	L6F $	<Enter>	Enter the amount from Schedule 3, line 6f.
(38)	Mortgage Certificate Credit	L6G $	<Enter>	Enter the amount from Schedule 3, line 6g.
(39)	Other Statutory Credit	6H-L $	<Enter>	Enter the **first** amount present from Schedule 3, lines 6h-6l.
(40)	Previously Owned Clean Vehicles Credit	L6M $	<Enter>	Enter the amount from Schedule 3, line 6m.
(41)	Total Other Nonrefundable Credits	LN7 $	<Enter>	Enter the amount from Schedule 3, line 7.

Note: THE FOLLOWING MONEY AMOUNT FIELDS ARE ENTERED AS DOLLARS AND CENTS.

Exhibit 3.24.3-7 (Cont. 5) (01-01-2025)
Section 05 - Form 1040 / Form 1040 SR - Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(42)	Premium Tax Credit Amount	LN9	<Enter>	Enter the amount from Schedule 3, line 9.
(43)	Form 4868	L10	<Enter>	Enter the amount from Schedule 3, line 10.
(44)	Excess SST Withheld	L11	<Enter>	Enter the amount from Schedule 3, line 11.
(45)	F4136 Fuel Tax Credit	L12	<Enter>	Enter the amount from Schedule 3, line 12.
(46)	F2439 Regulated Investment Credit	13A	<Enter>	Enter the amount from Schedule 3, line 13a. ***Note:*** For prior year Form 1040, enter the edited amount identified as "13A" from the dotted portion of Schedule 3 or Schedule 5.
(47)	Credit for Earlier Year Income Repayment	13B	<Enter>	Enter the amount from Schedule 3, line 13b.
(48)	Elective Payment Election Amount	13C	<Enter>	For TY 2023 and TY 2024, enter the amount from Schedule 3, line 13c.
(49)	Total Other Payments & Refundable Credits	L14	<Enter>	Enter the amount from Schedule 3, line 14.

Exhibit 3.24.3-8 (01-01-2021)
Section 06 - Form 1040 / Form 1040 SR

Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"06"** always. See IRM 3.24.3.1.10.14 for specific examples.
(2)	Routing Transit Number	RTN	<Enter>	Enter up to 9 digits of the RTN from line 35b. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-8 (Cont. 1) (01-01-2021)
Section 06 - Form 1040 / Form 1040 SR

Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(3)	Depositor Account Number	DAN	<Enter> ★★★★★★	Enter the alpha/numeric Account Number from line 35d. a. Only alphas, numerics, and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(4)	DAN For Verification	DAN	<Enter> ★★★★★★	Enter the DAN **again** for verification. a. If entry does not match Element (3), a **DAN MIS-MATCH** error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-8 (Cont. 2) (01-01-2021)
Section 06 - Form 1040 / Form 1040 SR

Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Type of Depositor Account	TYPE	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 35c. ***Exception:*** If entering a "blank" section, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. c. If only the TYPE box is marked, press <Enter> to enter a **blank** section. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.

Exhibit 3.24.3-9 (01-01-2025)

Section 07 - Form 1040 / Form 1040 SR — Schedule A

Note: **Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.**

Exhibit 3.24.3-9 (Cont. 1) (01-01-2025)
Section 07 - Form 1040 / Form 1040 SR — Schedule A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"07"** always. ***Note:*** Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.
(2)	Medical and Dental Expenses	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Multiply Line 2...	LN3 $	<Enter>	Enter the amount from line 3.
(4)	Total Medical Deduction	LN4 $	<Enter>	Enter the amount from line 4.
(5)	State Local Income or Sales Tax Code	5ACKBX	<Enter>	Enter a **"2"** if the checkbox at the end of line 5a is marked. ***Exception:*** For 2017 and prior enter as follows: a. Press <Enter> if the 5a checkbox is marked. b. Enter a "2" if the 5b checkbox or both boxes are marked.
(6)	State and Local Income or Sales Taxes	L5A $	<Enter>	Enter the amount from line 5a.
(7)	Real Estate Tax	L5B $	<Enter>	Enter the amount from line 5b.
(8)	Personal Property Taxes	L5C $	<Enter>	Enter the amount from line 5c.
(9)	Other Taxes	LN6 $	<Enter>	Enter the amount from line 6.
(10)	Schedule A Taxes Ded.	LN7 $	<Enter>	Enter the amount from line 7.
(11)	Home Mortgage Interest	L8A $	<Enter>	Enter the amount from line 8a.
(12)	Home Mortgage Paid to Individual	L8B $	<Enter>	Enter the amount from line 8b.
(13)	Deductible Points	L8C $	<Enter>	Enter the amount from line 8c.
(14)	Investment Interest	LN9 $	<Enter>	Enter the amount from line 9.
(15)	Total Interest Ded.	L10 $	<Enter>	Enter the amount from line 10.
(16)	Cash Contributions	L11 $	<Enter>	Enter the amount from line 11.
(17)	Other Contributions	L12 $	<Enter>	Enter the amount from line 12.
(18)	Carryover Contributions	L13 $	<Enter>	Enter the amount from line 13.

Exhibit 3.24.3-9 (Cont. 2) (01-01-2025)
Section 07 - Form 1040 / Form 1040 SR — Schedule A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Total Contributions	L14 $	<Enter>	Enter the amount from line 14.
(20)	Casualty/Theft Loss	L15 $	<Enter>	Enter the amount from line 15.
(21)	Other Miscellaneous Deductions	L16 $	<Enter>	Enter the amount from line 16.
(22)	Total Itemized Deductions	L17 $	<Enter> ★★★★★★	Enter the amount from line 17.
(23)	Elect to Itemize Checkbox	18CKBX	<Enter>	Enter a **"1"** if the checkbox at the end of line 18 is marked.

Exhibit 3.24.3-10 (01-01-2017)
Section 08 - Form 1040 / Form 1040 SR — Schedule B

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section 08 will not be prompted. If data is present for Section 08, overlay with **"08"**.
(2)	Schedule B Interest	2... $	<Enter>	Enter the amount edited to the immediate left of line 2.
(3)	Excludable Savings Bond Interest	LN3 $	<Enter>	Enter the amount from line 3.
(4)	Schedule B Dividends	6... $	<Enter>	Enter the amount edited above the instructions for line 6.
(5)	Foreign Accounts Indicator	7A1	<Enter>	Enter the Yes/No checkboxes from the first question on line 7a as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. ***Note:*** The taxpayer may mark in the gray area of the boxes.
(6)	FinCEN Form 114 Required Code	7A2	<Enter>	Enter the Yes/No checkboxes from the second question on line 7a as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. ***Note:*** The taxpayer may mark in the gray area of the boxes.

Exhibit 3.24.3-11 (01-19-2024)

Sections 09, 10 and 11 - Form 1040 / Form 1040 SR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"09"** for 1st Schedule C or C-EZ. b. **"10"** for 2nd Schedule C or C-EZ. c. **"11"** for 3rd Schedule C or C-EZ. ***Note:*** For Schedule C-EZ, only Elements (2) through (6), (9) through (12), and (30), are to be entered. ***Note:*** If only the RISK is to be entered, DO NOT ENTER THE SECTION.
(2)	SSN	SSN	<Enter>	Enter the SSN from the SSN box.
(3)	Principal Business or Profession	LNA	<Enter>	Enter up to 20 characters as shown on line A. Without changing the business name, the operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** An address, **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	NAICS Code	LNB	<Enter>	Enter the numeric digits, including zeros, from line B. a. If more than 6 digits are present, press <Enter>. b. If more than one code is present, enter the first code listed. c. If 6 or fewer digits are present, enter digits and press <Enter>. d. If there are any illegible characters, press <Enter>.

Exhibit 3.24.3-11 (Cont. 1) (01-19-2024)
Sections 09, 10 and 11 - Form 1040 / Form 1040 SR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Business Name	LNC	<Enter>	Enter up to 20 characters as shown on line C. Without changing the business name, the operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** An address, "**N/A**", **"None"**, **"Same",** or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(6)	E. I. Number	LND	<Enter>	Enter the EIN from the Employer ID Number box, line D.
(7)	Accounting Method Code	LNF	<Enter>	Enter a **"1"**, **"2"**, or **"3"** representing the box marked on line F. a. If more than one box is marked, press <Enter> only. b. **Do not enter for Schedule C-EZ.**
(8)	The First Schedule C Filed	LNH	<Enter>	Enter a **"1"** if the box on line H is marked.
(9)	Schedule C 1099 Required	LNI/LNF	<Enter>	Enter the Yes/No checkboxes from line I as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. c. Schedule C-EZ enter from line F.
(10)	Schedule C 1099 Filed	LNJ/LNG	<Enter>	Enter the Yes/No checkboxes from line J as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. c. Schedule C-EZ enter from line G.
(11)	Statutory Employee Indicator	1BX	<Enter>	Enter a **"1"** if the box on line 1 is marked.

Exhibit 3.24.3-11 (Cont. 2) (01-19-2024)
Sections 09, 10 and 11 - Form 1040 / Form 1040 SR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Gross Receipts/Gross Income	LN1 $	<Enter>	Enter the amount from line 1. a. Schedule C-EZ — after entering this element, press <F6>. The system will take you to Prompt 28/2, **"Total Expenses"** for entry.
(13)	Returns & Allowances	LN2 $	<Enter>	Enter the amount from line 2. **Do not enter for Schedule C-EZ.**
(14)	Net Gross Receipts	LN3 $	<Enter>	Enter the amount from line 3. **Do not enter for Schedule C-EZ.**
(15)	Cost of Goods Sold	LN4 $	<Enter>	Enter the amount from line 4.
(16)	Other Income	LN6 $	<Enter> MINUS (-)	Enter the amount from line 6.
(17)	Car/Truck Expense	LN9 $	<Enter>	Enter the amount from line 9.
(18)	Depreciation	L13 $	<Enter>	Enter the amount from line 13.
(19)	Insurance	L15 $	<Enter>	Enter the amount from line 15.
(20)	Mortgage Interest	16A $	<Enter>	Enter the amount from line 16a.
(21)	Legal & Professional Services	L17 $	<Enter>	Enter the amount from line 17.
(22)	Office Expenses	L18 $	<Enter>	Enter the amount from line 18.
(23)	Repairs & Maintenance	L21 $	<Enter>	Enter the amount from line 21.
(24)	Travel	24A $	<Enter>	Enter the amount from line 24a.
(25)	Net Meals and Entertainment	24B $	<Enter>	Enter the amount from line 24b.
(26)	Utilities	L25 $	<Enter>	Enter the amount from line 25.
(27)	Schedule C Wages	L26 $	<Enter>	Enter the amount from line 26.
(28)	Other Expenses	27A $	<Enter>	Enter the amount from line 27a.
(29)	Energy Efficient Deduction Amount	27B $	<Enter>	Enter the amount from line 27b.
(30)	Total Expenses	28/2 $	<Enter> ★★★★★★	Enter the amount from line 28. a. Schedule C-EZ — enter from line 2.
(31)	Expenses for Business Use of Home	L30 $	<Enter>	Enter the amount from line 30.

Exhibit 3.24.3-11 (Cont. 3) (01-19-2024)
Sections 09, 10 and 11 - Form 1040 / Form 1040 SR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(32)	At Risk Indicator	RISK	<Enter>	**Always** enter as follows: a. If line 32a checkbox is marked, enter a **"1"**. b. If line 32b checkbox or if both checkboxes are marked, enter a **"2"**. c. If no checkboxes are marked, enter a **"3"**. d. For Schedule C-EZ, always press <Enter>. ***Note:*** This is a MUST ENTER field if either Element (7) or (13) have an entry.
(33)	Inventory at Beginning of Year	L35 $	<Enter>	Enter the amount from line 35.
(34)	Inventory at End of Year	L41 $	<Enter>	Enter the amount from line 41.

Exhibit 3.24.3-12 (01-05-2021)

Section 12 - Form 1040 / Form 1040 SR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"12"** always.
(2)	Dispose of Any Investments in Qualified Opportunity Fund	CKBX	<Enter> ★★★★★★	Enter from the Yes / No boxes above Part I as follows: a. Enter a "**1**" if the Yes box is marked. b. Enter a "**2**" if the No box is marked. c. Enter a "**3**" if both boxes are marked. d. Enter a "**0**" if neither box is marked. ***Note:*** Enter "**0**" for 2018 and prior.
(3)	Short Term 1A Sales Price	L1A(D) $	<Enter>	Enter the amount from line 1a, Column (d).
(4)	Short Term 1A Cost Amount	L1A(E) $	<Enter>	Enter the amount from line 1a, Column (e).
(5)	Short Term 1B Sales Price	L1B(D) $	<Enter>	Enter the amount from line 1b, Column (d).
(6)	Short Term 1B Cost Amount	L1B(E) $	<Enter>	Enter the amount from line 1b, Column (e).
(7)	Short Term 1B Adjustments	L1B(G) $	<Enter> MINUS (-)	Enter the amount from line 1b, Column (g).
(8)	Short Term 2 Sales Price	L2(D) $	<Enter>	Enter the amount from line 2, Column (d).
(9)	Short Term 2 Cost Amount	L2(E) $	<Enter>	Enter the amount from line 2, Column (e).
(10)	Short Term 2 Adjustments	L2(G) $	<Enter> MINUS (-)	Enter the amount from line 2, Column (g).
(11)	Short Term 3 Sales Price	L3(D) $	<Enter>	Enter the amount from line 3, Column (d).
(12)	Short Term 3 Cost Amount	L3(E) $	<Enter>	Enter the amount from line 3, Column (e).
(13)	Short Term 3 Adjustments	L3(G) $	<Enter> MINUS (-)	Enter the amount from line 3, Column (g).

Exhibit 3.24.3-12 (Cont. 1) (01-05-2021)
Section 12 - Form 1040 / Form 1040 SR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Short Term Schedule K-1 Gain/Loss	LN5 $	<Enter> MINUS (-)	Enter the amount from line 5, Column (h).
(15)	Net Short-Term Gain/ Loss	LN7 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 7, Column (h).
(16)	Long Term 1A Sales Price	L8A(D) $	<Enter>	Enter the amount from line 8a, Column (d).
(17)	Long Term 1A Cost Amount	L8A(E) $	<Enter>	Enter the amount from line 8a, Column (e).
(18)	Long Term 1B Sales Price	L8B(D) $	<Enter>	Enter the amount from line 8b, Column (d).
(19)	Long Term 1B Cost Amount	L8B(E) $	<Enter>	Enter the amount from line 8b, Column (e).
(20)	Long Term 1B Adjust-ments	L8B(G) $	<Enter> MINUS (-)	Enter the amount from line 8b, Column (g).
(21)	Long Term 2 Sales Price	L9(D) $	<Enter>	Enter the amount from line 9, Column (d).
(22)	Long Term 2 Cost Amount	L9(E) $	<Enter>	Enter the amount from line 9, Column (e).
(23)	Long Term 2 Adjustments	L9(G) $	<Enter> MINUS (-)	Enter the amount from line 9, Column (g).
(24)	Long Term 3 Sales Price	L10(D) $	<Enter>	Enter the amount from line 10, Column (d).
(25)	Long Term 3 Cost Amount	L10(E) $	<Enter>	Enter the amount from line 10, Column (e).
(26)	Long Term 3 Adjustments	L10(G) $	<Enter> MINUS (-)	Enter the amount from line 10, Column (g).
(27)	Long Term Schedule K-1 Gain/Loss	L12 $	<Enter> MINUS (-)	Enter the amount from line 12, Column (h).
(28)	Capital Gain Distributions	L13 $	<Enter>	Enter the amount from line 13, Column (h).
(29)	Net Long-Term Gain/ Loss	L15 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 15, Column (h).
(30)	28% Rate Gain	L18 $	<Enter>	Enter the amount from line 18.
(31)	Unrecaptured Section 1250 Gain	L19 $	<Enter>	Enter the amount from line 19.

Exhibit 3.24.3-12 (Cont. 2) (01-05-2021)
Section 12 - Form 1040 / Form 1040 SR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(32)	Z EIN for QOF Short-Term Investment	Z PTI 1(A)	<Enter>	Enter the first TIN identified by an edited "Z" from Form 8949 , Part I, Line 1, column (a).
(33)	Z Date Acquired for QOF Short-Term Investment	Z PTI 1(B)	<Enter>	Enter the date from Form 8949 Part I, Line 1, column (b) in MMDDYYYY format relating to the first TIN identified by an edited "Z".
(34)	Z Adjustment Amount for QOF Short-Term Investment	Z PTI 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949 Part I, Line 1, column (g) relating to the first TIN identified by an edited "Z".
(35)	Z Additional QOF Short-Term Investments Indicator	Z PTI IND	<Enter> ★★★★★★	Enter as follows: a. Enter a "**1**" if edited in the right margin relating to the first TIN from Part I, Line 1, identified by an edited "Z". b. Otherwise, enter "**0**".
(36)	Y EIN for QOF Short-Term Investment	Y PTI 1(A)	<Enter>	Enter the first TIN identified by an edited "Y" from Form 8949 , Part I, Line 1, column (a).
(37)	Y Code Date Sold or Disposed of	Y PTI 1(C)	<Enter>	Enter the date from Form 8949 Part I, Line 1, column (c) in MMDDYYYY format relating to the first TIN identified by an edited "Y".
(38)	Y Code Recaptured Deferral Amount	Y PTI 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949 Part I, Line 1, column (g) relating to the first TIN identified by an edited "Y".
(39)	Y Additional QOF Short-Term Investments Indicator	Y PTI IND	<Enter> ★★★★★★	Enter as follows: a. Enter a "**1**" if edited in the right margin relating to the first TIN from Part I, Line 1, identified by an edited "Y". b. Otherwise, enter "**0**".
(40)	Z EIN for QOF Long-Term Investment	Z PTII 1(A)	<Enter>	Enter the first TIN identified by an edited "Z" from Form 8949 Part II, Line 1, column (a).
(41)	Z Date Acquired for QOF Long-Term Investment	Z PTII 1(B)	<Enter>	Enter the date from Form 8949, Part II, Line 1, column (b) in MMDDYYYY format relating to the first TIN identified by an edited "Z".

Exhibit 3.24.3-12 (Cont. 3) (01-05-2021)
Section 12 - Form 1040 / Form 1040 SR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(42)	Z Adjustment Amount for QOF Long-Term Investment	Z PTII 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949, Part II, Line 1, column (g) relating to the first TIN identified by an edited "Z".
(43)	Z Additional QOF Long-Term Investments Indicator	Z PTII IND	<Enter> ★★★★★★	Enter as follows: a. Enter a **1** if edited in the right margin relating to the first TIN from Part II, Line 1, identified by an edited "Z". b. Otherwise, enter "**0**".
(44)	Y EIN for QOF Long-Term Investment	Y PTII 1(A)	<Enter>	Enter the first TIN identified by an edited "Y" from Form 8949 Part II, Line 1, column (a).
(45)	Y Code Date Sold or Disposed of	Y PTII 1(C)	<Enter>	Enter the date from Form 8949, Part II, Line 1, column (c) in MMDDYYYY format relating to the first TIN identified by an edited "Y".
(46)	Y Code Recaptured Deferral Amount	Y PTII 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949, Part II, Line 1, column (g) relating to the first TIN identified by an edited "Y".
(47)	Y Additional QOF Long-Term Investments Indicator	Y PTII IND	<Enter> ★★★★★★	Enter as follows: a. Enter a **1** if edited in the right margin relating to the first TIN from Part II, Line 1, identified by an edited "Y". b. Otherwise, enter "**0**".

Exhibit 3.24.3-13 (10-30-2019)
Section 13 - Form 1040 / Form 1040 SR — Schedule E

Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"13"** always.
(2)	Schedule E Form 1099 Required	LNA	<Enter>	Enter the Yes/No checkboxes from line A as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. ***Note:*** Do not enter LNA for tax years 2010 and prior.
(3)	Schedule E Form 1099 Required	LNB	<Enter>	Enter the Yes/No checkboxes from line B as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. ***Note:*** Do not enter LNB for tax years 2010 and prior.
(4)	Repairs, Column A	14A $	<Enter>	Enter the amount from line 14, Column A.
(5)	Repairs, Column B	14B $	<Enter>	Enter the amount from line 14, Column B.
(6)	Repairs, Column C	14C $	<Enter>	Enter the amount from line 14, Column C.
(7)	Total Rental Income Reported	23A $	<Enter>	Enter the amount from line 23a. ***Note:*** Do not enter 23A $ for tax years 2010 and prior.
(8)	Total Royalty Income Reported	23B $	<Enter>	Enter the amount from line 23b. ***Note:*** Do not enter 23B $ for tax years 2010 and prior.
(9)	Total Mortgage Interest	23C $	<Enter>	Enter the amount from line 23c. ***Note:*** Do not enter 23C $ for tax years 2010 and prior.
(10)	Total Rental Depreciation	23D $	<Enter>	Enter the amount from line 23d.

Exhibit 3.24.3-13 (Cont. 1) (10-30-2019)
Section 13 - Form 1040 / Form 1040 SR — Schedule E

Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Gross Total Expenses	23E $	<Enter>	Enter the amount from line 23e.
(12)	Rental and Royalty Income	L24 $	<Enter> ★★★★★★	Enter the amount from line 24.
(13)	Rental and Royalty Loss	L25 $	<Enter>	Enter the amount from line 25.
(14)	Passive Losses Not Reported on Form 8582 YES/NO	27CKBX	<Enter> ★★★★★★	Enter the Yes/No checkboxes from line 27 as follows: a. **"1"** if the Yes box is marked or if both the Yes and No boxes are marked. b. **"2"** if the No box is marked. c. **"0"** (zero) if neither box is marked **and** other entries are present on the form.
(15)	Partnership/Corporation Passive Income	29AH $	<Enter>	Enter the amount from line 29a, Column (h).
(16)	Partnership/Corporation Non Passive Income	29AK $	<Enter>	Enter the amount from line 29a, Column (k).
(17)	Partnership/Corporation Passive Loss	29BG $	<Enter>	Enter the amount from line 29b, Column (g).
(18)	Partnership/Corporation Non Passive Loss	29BI $	<Enter>	Enter the amount from line 29b, Column (i).
(19)	Partnership/Corporation Income	L30 $	<Enter> ★★★★★★	Enter the amount from line 30.
(20)	Partnership/Corporation Loss	L31 $	<Enter>	Enter the amount from line 31.
(21)	Estate/Trust Passive Income	34AD $	<Enter>	Enter the amount from line 34a, Column (d).
(22)	Estate/Trust Passive Loss	34BC $	<Enter>	Enter the amount from line 34b, Column (c).
(23)	Estate/Trust Income	L35 $	<Enter>	Enter the amount from line 35.
(24)	Estate/Trust Loss	L36 $	<Enter>	Enter the amount from line 36.
(25)	K-1 ES Payment Indicator	37...	<Enter>	Enter a **"1"** if the words **"K-1 ES Payment"** , **"ES Payment Claimed",** or other variation is present on the dotted portion of line 37.
(26)	REMICs	L39 $	<Enter> MINUS (-)	Enter the amount from line 39.

Exhibit 3.24.3-13 (Cont. 2) (10-30-2019)
Section 13 - Form 1040 / Form 1040 SR — Schedule E

Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(27)	Net Farm Rent Income/ Loss	L40 $	<Enter> MINUS (-)	Enter the amount from line 40.
(28)	Total Farm and Fishing Income	L42 $	<Enter>	Enter the amount from line 42.
(29)	Reconciliation for Real Estate Professionals	L43 $	<Enter> MINUS (-)	Enter the amount from line 43.

Exhibit 3.24.3-14 (10-30-2019)
Sections 14 and 15 - Form 1040 / Form 1040 SR — Schedule F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"14"** for 1st Schedule F. b. **"15"** for 2nd Schedule F. ***Note:*** If only the RISK is to be entered, DO NOT ENTER THE SECTION.
(2)	NAICS Code	LNB	<Enter>	Enter the numeric digits, including zeros, from line B. a. If more than 6 digits are present, press <Enter>. b. If more than one code is present, enter the first code listed. c. If 6 or fewer digits are present, enter digits and press <Enter>. d. If there are any illegible characters, press <Enter>.
(3)	E. I. Number	LND	<Enter>	Enter the EIN from the Employer ID Number box, line D.
(4)	Schedule F Form 1099 Required	LNF	<Enter>	Enter the Yes/No checkboxes from line F as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(5)	Schedule F Form 1099 Filed	LNG	<Enter>	Enter the Yes/No checkboxes from line G as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(6)	Cost or Other Basis	L1B $	<Enter>	Enter the amount from line 1b.
(7)	Products Raised Sales	LN2 $	<Enter>	Enter the amount from line 2.
(8)	Cooperative Distributions	L3A $	<Enter>	Enter the amount from line 3a.
(9)	Taxable Cooperative Distributions—Cash	L3B $	<Enter>	Enter the amount from line 3b.
(10)	Agriculture Program Payments—Cash	L4A $	<Enter>	Enter the amount from line 4a.

Exhibit 3.24.3-14 (Cont. 1) (10-30-2019)
Sections 14 and 15 - Form 1040 / Form 1040 SR — Schedule F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Taxable Agricultural Program Payments—Cash	L4B $	<Enter>	Enter the amount from line 4b.
(12)	CCC Loans Forfeited	L5B $	<Enter>	Enter the amount from line 5b.
(13)	Gross Crop Insurance-Cash	L6A $	<Enter>	Enter the amount from line 6a.
(14)	Taxable Crop Insurance-Cash	L6B $	<Enter>	Enter the amount from line 6b.
(15)	Custom Hire Income	LN7 $	<Enter>	Enter the amount from line 7.
(16)	Gross Income	LN9 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 9.
(17)	Custom Hire Expense	L13 $	<Enter>	Enter the amount from line 13.
(18)	Gasoline Fuel Oil	L19 $	<Enter>	Enter the amount from line 19.
(19)	Mortgage Interest	21A $	<Enter>	Enter the amount from line 21a.
(20)	Repairs & Maintenance	L25 $	<Enter>	Enter the amount from line 25.
(21)	Supplies Purchased	L28 $	<Enter>	Enter the amount from line 28.
(22)	Total Farm Expense	L33 $	<Enter> ★★★★★★	Enter the amount from line 33.
(23)	At Risk Indicator	RISK	<Enter> ★★★★★★	**Always** enter as follows: a. If line 36a checkbox is marked, enter a **"1"**. b. If line 36b checkbox or if both checkboxes are marked, enter a **"2"**. c. If no checkboxes are marked, enter a **"3"**.
(24)	Cooperative Distributions	38A $	<Enter>	Enter the amount from line 38a.
(25)	Cooperative Distributions—Taxable Amount	38B $	<Enter>	Enter the amount from line 38b.
(26)	Agricultural Program Payments	39A $	<Enter>	Enter the amount from line 39a.
(27)	CCC Loans Forfeited	40B $	<Enter>	Enter the amount from line 40b.
(28)	Total Income	L44 $	<Enter>	Enter the amount from line 44.

Exhibit 3.24.3-14 (Cont. 2) (10-30-2019)
Sections 14 and 15 - Form 1040 / Form 1040 SR — Schedule F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(29)	Gross Income	L50 $	<Enter> MINUS (-)	Enter the amount from line 50.

Exhibit 3.24.3-15 (10-30-2019)
Section 16 - Form 1040 / Form 1040 SR — Schedule R

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"16"** always.
(2)	Filing Status Age Indicator	BOX 1-9	<Enter>	Enter the digit of the box marked in Part I. a. If no box is marked, press <Enter>. b. If more than one box is marked, press <Enter>. ***Note:*** The system generates a **"0"** (zero) when you press <Enter> only.
(3)	Taxable Disability Income	L11 $	<Enter>	Enter the amount from line 11.
(4)	Other Pension or Annuities	13C $	<Enter>	Enter the amount from line 13c.

Exhibit 3.24.3-16 (01-01-2024)
Sections 17 and 18 - Form 1040 / Form 1040 SR — Schedule SE

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"17"** for 1st Schedule SE. b. **"18"** for 2nd Schedule SE.
(2)	SSN	SSN	<Enter>	Enter the digits shown or edited from the SSN box.
(3)	Net Profit/Loss Farm	L1A $	<Enter> MINUS (-)	Enter the amount from line 1a.
(4)	Conservation Reserve Program Payments	L1B $	<Enter>	Enter the amount from line 1b.
(5)	Net Profit/Loss Non-Farm	LN2 $	<Enter> MINUS (-)	Enter the amount from line 2.
(6)	Tentative Earnings	LN3 $	<Enter> MINUS (-)	Enter the amount from line 3.
(7)	SE Quarters Covered	QTRS	<Enter>	Enter the edited digit from the right margin of line 4c: ***Note:*** For 2019 and prior Section A, enter the edited digit from the right margin of line 4. End the section after this prompt.
(8)	Tentative Church Wages	L5A $	<Enter>	Enter the amount from line **5a**.
(9)	Total Social Security Wages/Tips/RRT and Unreported Tips	L8D $	<Enter>	Enter the amount from line 8d.
(10)	SE Farm Method Code	CODE	<Enter>	Enter the edited digit from the bottom center margin.

Exhibit 3.24.3-17 (01-01-2022)
Section 19 - Form 1040 / Form 1040 SR — Form 1116

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"19"** always.
(2)	Additional Forms 1116 Attached	PTI RT	<Enter>	Enter the edited digit from the margin to the far right of the title **"Part I"**.
(3)	Gross Income from Foreign Source	L1A $	<Enter>	Enter the amount from Part I, line 1a, Total Column.
(4)	Applicable Deductions and Losses	LN6 $	<Enter>	Enter the amount from Part I, line 6, Total Column.
(5)	Taxable Income from Foreign Source	LN7 $	<Enter>	Enter the amount from Part I, line 7.
(6)	Total Foreign Tax Paid	LN8 $	<Enter>	Enter the amount from Part II, line 8.
(7)	Total Foreign Tax Available for Credit	L14 $	<Enter>	Enter the amount from Part III, line 14.
(8)	Adjustment to Taxable Income	L16 $	<Enter>	Enter the amount from Part III, line 16.
(9)	Net Taxable Income from Foreign Source	L17 $	<Enter> MINUS (-)	Enter the amount from Part III, line 17.
(10)	Maximum Allowable Credit	L21 $	<Enter>	Enter the amount from Part III, line 21.
(11)	Excess Limitation (Section 960(c))	L22 $	<Enter>	Enter the amount from Part III, line 22.
(12)	Total (Lines 21 & 22)	L23 $	<Enter>	Enter the amount from Part III, line 23.
(13)	Tentative Foreign Tax Credit	L24 $	<Enter>	Enter the amount from Part III, line 24.
(14)	International Boycott	L34 $	<Enter>	Enter the amount from Part IV, line 34.
(15)	Foreign Tax Credit	L35 $	<Enter>	Enter the amount from Part IV, line 35.

Exhibit 3.24.3-18 (10-30-2019)
Section 20 — Form 1040 / Form 1040 SR — Schedule J

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"20"** always.
(2)	Elected Farm Income	L2A $	<Enter> MINUS (-)	Enter the amount from line 2a.
(3)	Excess Net-Long Term Gain	L2B $	<Enter>	Enter the amount from line 2b.
(4)	3 Year Old Schedule J Tax	LN8 $	<Enter>	Enter the amount from line 8.
(5)	2 Year Old Schedule J Tax	L12 $	<Enter>	Enter the amount from line 12.
(6)	1 Year Old Schedule J Tax	L16 $	<Enter>	Enter the amount from line 16.
(7)	3 Year Old Actual Tax	L19 $	<Enter>	Enter the amount from line 19.
(8)	2 Year Old Actual Tax	L20 $	<Enter>	Enter the amount from line 20.
(9)	1 Year Old Actual Tax	L21 $	<Enter>	Enter the amount from line 21.

Exhibit 3.24.3-19 (01-01-2025)
Section 21 - Form 1040 / Form 1040 SR — Form 2441

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"21"** always.
(2)	Qualified Married Filing Separate Checkbox	CKBX A	<Enter>	Enter **"1"** if the checkbox on line A is marked.
(3)	Student or Disabled Checkbox	CKBX B	<Enter>	Enter **"1"** if the checkbox on line B is marked.
(4)	Provider Name Control	L1A	<Enter>	Enter the first **edited** Name Control from line 1(a). ***Note:*** This Name Control may be BMF and include alphas, numerics, hyphens, and ampersands (&). Ignore any other special characters.
(5)	Provider TIN	L1C	<Enter>	Enter the TIN from line 1(c) relating to the **edited** Provider Name Control.
(6)	Household Employee Indicator	PTI (D)	<Enter>	For TY 2022 and later, from line 1(d) relating to the **edited** Provider Name Control, enter as follows: a. **"1"** if Yes box is marked b. **"2"** if No box is marked c. **"3"** if both boxes are marked.
(7)	Qualifying Individuals	PT2Q#	<Enter> ★★★★★★	Enter as follows: 1. If one SSN is present on line 2, enter **"1"**. 2. If two or more SSNs are present, enter **"2"**. 3. If no SSN is present on line 2, enter **"0"** (zero). ***Note:*** If an edited **"X"** appears to the left of the name or the SSN contains all the same numbers, do not count the SSN.

Exhibit 3.24.3-19 (Cont. 1) (01-01-2025)
Section 21 - Form 1040 / Form 1040 SR — Form 2441

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Child Name Control-1	2NC1	<Enter>	Enter the 1st Name Control as shown or edited from line 2(a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(9)	Child SSN-1	SSN1	<Enter>	Enter the SSN from line 2(b) relating to the first Name Control.
(10)	Qualifying Child Indicator 1	PTII (C)1	<Enter>	Enter a **1** if the box from line 2(c) is marked relating to the first Name Control.
(11)	Child Amount-1	2AMT1 $	<Enter>	Enter the amount from line 2(d) relating to the first Name Control.
(12)	Child Name Control-2	2NC2	<Enter>	Enter the 2nd Name Control as shown or edited from line 2(a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(13)	Child SSN-2	SSN2	<Enter>	Enter the SSN from line 2(b) relating to the second Name Control.
(14)	Qualifying Child Indicator 2	PTII (C)2	<Enter>	Enter a **1** if the box from line 2(c) is marked relating to the second Name Control.
(15)	Child Amount-2	2AMT2 $	<Enter>	Enter the amount from line 2(d) relating to the second Name Control.
(16)	Qualified Expenses	LN3 $	<Enter>	Enter the amount from line 3.
(17)	Earned Income Primary	LN4 $	<Enter>	Enter the amount from line 4.
(18)	Earned Income Secondary	LN5 $	<Enter>	Enter the amount from line 5.
(19)	Prior Year Expenses	L9B $	<Enter>	Enter the amount from line 9b.
(20)	Dependent Care Employer Benefits	L12 $	<Enter>	Enter the amount from line 12.

Exhibit 3.24.3-19 (Cont. 2) (01-01-2025)
Section 21 - Form 1040 / Form 1040 SR — Form 2441

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Qualified Expenses Employer Incurred	L16 $	<Enter>	Enter the amount from line 16.
(22)	Dependent Care Exclusion	L25 $	<Enter>	Enter the amount from line 25.
(23)	Dependent Care Taxable Benefits	L26 $	<Enter>	Enter the amount from line 26.

Exhibit 3.24.3-20 (01-01-2025)
Section 22 - Form 1040 / Form 1040 SR — Form 3800

Note: F3800 begins in Section 22 and continues to Section 23.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"22"** always.

Part I

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(2)	Non Passive Activity Credit Amount	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Passive Activity Credit Included Amount	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Part 1 Passive Activity Credit Allowed Amount	LN3 $	<Enter>	Enter the amount from line 3.
(5)	F3800 Carryover Credit Amount	LN4 $	<Enter>	Enter the amount from line 4.
(6)	F3800 Carryback Credit Amount	LN5 $	<Enter>	Enter the amount from line 5.

Part II

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Part 2 Passive Activity Credit Allowed Amount	L24 $	<Enter>	Enter the amount from line 24.
(8)	Empowerment Zone Employment Credit Included	L25 $	<Enter>	Enter the amount from line 25.
(9)	Empowerment Zone Employment Credit Allowed	L26 $	<Enter>	Enter the amount from line 26.
(10)	Allowable General Business Credit	L36 $	<Enter>	Enter the amount from line 36.

Exhibit 3.24.3-20 (Cont. 1) (01-01-2025)
Section 22 - Form 1040 / Form 1040 SR — Form 3800

Part III

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Consolidated Part III Checkbox	IIICKBX	<Enter>	For TY 2021 and 2022, enter a **"1"** if checkbox I in Part III is marked.
(12)	Statutory Investment Credit	1A(G) $	<Enter>	Enter the amount from line 1a, Column (g).
(13)	F7207 Elective Payment or Transfer Registration Number	LNB (B)	<Enter>	Enter the registration number from line 1b, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(14)	F7207 Credit Transfer Election Amount	1B(F) $	<Enter> MINUS (-)	Enter the amount from line 1b, Column (f).
(15)	F7207 Credit	1B(G) $	<Enter>	Enter the amount from line 1b, cloumn (g).
(16)	F7207 Gross Elective Payment Election Amount	1B(H) $	<Enter>	Enter the amount from line 1b, Column (h).
(17)	F7207 Net Elective Payment	1B(J) $	<Enter>	Enter the amount from line 1b, Column (j).
(18)	Research Credit	1C(G) $	<Enter>	Enter the amount from line 1c, Column (g).
(19)	F3468 Part III Credit Elective Payment or Transfer Registration Number	LND (B)	<Enter>	Enter the registration number from line 1d, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(20)	F3468 Part III Credit Transfer Election Amount	1D(F) $	<Enter> MINUS (-)	Enter the amount from line 1d, Column (f).
(21)	F3468 Part III Credit	1D(G) $	<Enter>	Enter the amount from line 1d, Column (g).

Exhibit 3.24.3-20 (Cont. 2) (01-01-2025)
Section 22 - Form 1040 / Form 1040 SR — Form 3800

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(22)	Disabled Access Credit	1E(G) $	<Enter>	Enter the amount from line 1e, Column (g).
(23)	F8835 Credit Elective Payment or Transfer Registration Number	LNF (B)	<Enter>	Enter the registration number from line 1f, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(24)	F8835 Credit Transfer Election Amount	1F(F) $	<Enter> MINUS (-)	Enter the amount from line 1f, Column (f).
(25)	F8835 Credit	1F(G) $	<Enter>	Enter the amount from line 1f, Column (g).
(26)	F7210 Elective Payment or Transfer Registration Number	LNG (B)	<Enter>	Enter the registration number from line 1g, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(27)	F7210 Credit Transfer Election Amount	1G(F) $	<Enter> MINUS (-)	Enter the amount from line 1g, Column (f).
(28)	F7210 Credit	1G(G) $	<Enter>	Enter the amount from line 1g, Column (g).
(29)	F7210 Gross Elective Payment Election Amount	1G(H) $	<Enter>	Enter the amount from line 1g, Column (h).
(30)	F7210 Net Elective Payment	1G(J) $	<Enter>	Enter the amount from line 1g, Column (j).
(31)	Orphan Drug Credit	1H(G) $	<Enter>	Enter the amount from line 1h, Column (g).
(32)	New Markets Credit	1I(G) $	<Enter>	Enter the amount from line 1i, Column (g).
(33)	Small Employer Pension Plan Credit	1J(G) $	<Enter>	Enter the amount from line 1j, Column (g).

Exhibit 3.24.3-20 (Cont. 3) (01-01-2025)
Section 22 - Form 1040 / Form 1040 SR — Form 3800

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(34)	Emp. Provided Child Care Credit	1K(G) $	<Enter> ★★★★★★	Enter the amount from line 1k, Column (g).
(35)	Biodiesel Fuels Credit	1L(G) $	<Enter>	Enter the amount from line 1l, Column (g).
(36)	Low Sulfur Diesel Fuel Credit	1M(G) $	<Enter>	Enter the amount from line 1m, Column (g).
(37)	Distilled Spirits	1N(G) $	<Enter>	Enter the amount from line 1n, Column (g).
(38)	F3468 Part IV Elective Payment or Transfer Registration Number	LNO (B)	<Enter>	Enter the registration number from line 1o, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(39)	F3468 Part IV Credit	1O (G) $	<Enter>	Enter the amount from line 1o, Column (g).
(40)	F3468 Part IV Gross Elective Payment Election Amount	1O(H) $	<Enter>	Enter the amount from line 1o, Column (h).
(41)	F3468 Part IV Net Elective Payment Election Amount	1O(J) $	<Enter>	Enter the amount from line 1o, Column (j).
(42)	Energy Efficient Home Credit	1P(G) $	<Enter>	Enter the amount from line 1p, Column (g).
(43)	F7218 Elective Payment or Transfer Amount	1Q(B)	<Enter>	Enter the registration number from line 1q, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(44)	F7218 Credit Transfer Amount	1Q(F)	<Enter>	Enter the amount from line 1q, Column (f).

Exhibit 3.24.3-20 (Cont. 4) (01-01-2025)
Section 22 - Form 1040 / Form 1040 SR — Form 3800

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(45)	F7218 Credit	1Q(G)	<Enter>	Enter the amount from line 1q, Column (g).
(46)	Alternative Motor Vehicle Credit	1R(G) $	<Enter>	For TY 2022 and prior, enter the amount from line 1r, Column (g).
(47)	F8911 Elective Payment or Transfer Registration Number	LNS (B)	<Enter>	Enter the registration number from line 1s, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(48)	F8911 Credit Transfer Election Amount	1S(F) $	<Enter> MINUS (-)	Enter the amount from line 1s, Column (f).
(49)	F8911 Credit	1S(G) $	<Enter>	Enter the amount from line 1s, Column (g).
(50)	Enhanced Oil Recovery Credit	1T(G) $	<Enter>	Enter the amount from line 1t, Column (g).

Exhibit 3.24.3-21 (01-01-2025)
Section 23 - Form 1040 / Form 1040 SR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"23"** always.
(2)	F7213 Elective Payment or Transfer Registration Number	LNU (B)	<Enter>	Enter the registration number from line 1u, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(3)	F7213 Credit Transfer Election Amount	1U(F) $	<Enter>	Enter the amount from line 1u, Column (f).
(4)	F7213 Credit	1U(G) $	<Enter>	Enter the amount from line 1u, Column (g).
(5)	F3468 Part V Elective Payment or Transfer Registration Number	1V(B) $	<Enter>	Enter the registration number from line 1v, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(6)	F3468 Part V Credit Transfer Election Amount	1V(F) $	<Enter>	Enter the amount from line 1v, Column (f).
(7)	F3468 Part V Credit	1V(G) $	<Enter>	Enter the amount from line 1v, Column (g).
(8)	Employer Differential Wage Payments Credit	1W(G) $	<Enter>	Enter the amount from line 1w, Column (g).
(9)	F8933 Elective Payment or Transfer Registration Number	LNX (B)	<Enter>	Enter the registration number from line 1x, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.

Exhibit 3.24.3-21 (Cont. 1) (01-01-2025)
Section 23 - Form 1040 / Form 1040 SR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	F8933 Credit Transfer Election Amount	1X(F) $	<Enter> MINUS (-)	Enter the amount from line 1x, Column (f).
(11)	F8933 Credit	1X(G) $	<Enter>	Enter the amount from line 1x, Column (g).
(12)	F8933 Gross Elective Payment Election	1X(H) $	<Enter>	Enter the amount from line 1x, Column (h).
(13)	F8933 Net Elective Payment	1X(J) $	<Enter>	Enter the amount from line 1x, Column (j).
(14)	F8936 Part II Credit	1Y(G) $	<Enter>	Enter the amount from line 1y, Column (g).
(15)	F8936 Part V Credit	1AA(G) $	<Enter>	Enter the amount from line 1aa, Column (g).
(16)	F8904 Credit	1BB(G) $	<Enter>	Enter the amount from line 1bb, Column (g).
(17)	F7213 Credit	1CC(G) $	<Enter>	Enter the amount from line 1cc, Column (g).
(18)	F8881 Part I Credit	1DD(G) $	<Enter>	Enter the amount from line 1dd, Column (g).
(19)	F8881 Part II Credit	1EE(G) $	<Enter>	Enter the amount from line 1ee, Column (g).
(20)	F8864 Line 8 Credit	1FF(G) $	<Enter>	Enter the amount from line 1ff, Column (g).
(21)	F7211 Elective Payment or Transfer Registration Number	1GG(B)	<Enter>	Enter the registration number from line 1gg, Column (b). a. If more than one registration number is present, enter the first listed b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(22)	F7211 Credit Transfer Election Amount	1GG(F) $	<Enter>	Enter the amount from line 1gg, Column (f).
(23)	F7211 Credit	1GG(G) $	<Enter>	Enter the amount from line 1gg, Column (g).
(24)	Other Credits	1ZZ(G) $	<Enter>	Enter the amount from line 1zz, Column (g).

Exhibit 3.24.3-21 (Cont. 2) (01-01-2025)
Section 23 - Form 1040 / Form 1040 SR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	Certified Historic Structures Credit	BOTRT $	<Enter>	Enter the edited amount from the bottom right margin of page 3. ***Note:*** If not edited, press <Enter> only.
(26)	F3800 Part V, Column B Data Present Indicator	BOTPG3	<Enter>	Enter the edited **0** or **1** from the bottom center margin of page 3. ***Note:*** If not edited or if a number other than 0 or 1, press <Enter> only.
(27)	F8844 Credit	L3(G) $	<Enter>	Enter the amount from line 3, Column (g).
(28)	F3468 Part VI Elective Payment or Transfer Registration Number	L4A (B)	<Enter>	Enter the registration number from line 4a, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(29)	F3468 Part VI Credit Transfer Election Amount	4A(F) $	<Enter>	Enter the amount from line 4a, Column (f).
(30)	F3468 Part VI Credit	4A(G) $	<Enter>	Enter the amount from line 4a, Column (g).
(31)	F8835 Sect 6417 Elective Payment or Transfer Registration Number	L4E (B)	<Enter>	Enter the registration number from line 4e, Column (b). a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(32)	F8835 Sect 6417 Transfer Election Amount	4E(F) $	<Enter>	Enter the amount from line 4e, Column (f).
(33)	F8835 Sect 6417 Credit Amount	4E(G) $	<Enter>	Enter the amount from line 4e, Column (g).

Exhibit 3.24.3-21 (Cont. 3) (01-01-2025)
Section 23 - Form 1040 / Form 1040 SR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(34)	Credit for Small Employer Health Insurance Premiums	4H(G) $	<Enter>	Enter the amount from line 4h, Column (g).
(35)	Employer Credit for Paid Family and Medical Leave	4J(G) $	<Enter>	Enter the amount from line 4j, Column (g).
(36)	F3468 Part VII Credit	4K(G) $	<Enter>	Enter the amount from line 4k, Column (g).
(37)	Total Additional Business Credit Amount	L5(G) $	<Enter>	Enter the amount from line 5, Column (g).

Exhibit 3.24.3-22 (10-30-2019)
Sections 24 and 25 - Form 1040 / Form 1040 SR — Form 4137

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"24"** for 1st Form 4137. b. **"25"** for 2nd Form 4137.
(2)	SSN	SSN	<Enter>	Enter the SSN from the Social Security Number box.
(3)	Employer A Name	1A(A)	<Enter>	Enter up to 18 characters as shown on line 1A, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Employer A EIN	1A(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1A, Column (b).
(5)	Employer A Tips Received	1A(C) $	<Enter>	Enter the amount from line 1A, Column (c).
(6)	Employer A Tips Reported	1A(D) $	<Enter>	Enter the amount from line 1A, Column (d).
(7)	Employer B Name	1B(A)	<Enter>	Enter up to 18 characters as shown on line 1B, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.

Exhibit 3.24.3-22 (Cont. 1) (10-30-2019)
Sections 24 and 25 - Form 1040 / Form 1040 SR — Form 4137

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Employer B EIN	1B(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1B, Column (b).
(9)	Employer B Tips Received	1B(C) $	<Enter>	Enter the amount from line 1B, Column (c).
(10)	Employer B Tips Reported	1B(D) $	<Enter>	Enter the amount from line 1B, Column (d).
(11)	Employer C Name	1C(A)	<Enter>	Enter up to 18 characters as shown on line 1C, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(12)	Employer C EIN	1C(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1C, Column (b).
(13)	Employer C Tips Received	1C(C) $	<Enter>	Enter the amount from line 1C, Column (c).
(14)	Employer C Tips Reported	1C(D) $	<Enter>	Enter the amount from line 1C, Column (d).
(15)	Employer D Name	1D(A)	<Enter>	Enter up to 18 characters as shown on line 1D, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.

Exhibit 3.24.3-22 (Cont. 2) (10-30-2019)
Sections 24 and 25 - Form 1040 / Form 1040 SR — Form 4137

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Employer D EIN	1D(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1D, Column (b).
(17)	Employer D Tips Received	1D(C) $	<Enter>	Enter the amount from line 1D, Column (c).
(18)	Employer D Tips Reported	1D(D) $	<Enter>	Enter the amount from line 1D, Column (d).
(19)	Employer E Name	1E(A)	<Enter>	Enter up to 18 characters as shown on line 1E, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(20)	Employer E EIN	1E(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1E, Column (b).
(21)	Employer E Tips Received	1E(C) $	<Enter>	Enter the amount from line 1E, Column (c).
(22)	Employer E Tips Reported	1E(D) $	<Enter>	Enter the amount from line 1E, Column (d).
(23)	Total Cash and Charge Tips Received	LN2 $	<Enter> ★★★★★★	Enter the amount from line 2.
(24)	Total Cash and Charge Tips Reported	LN3 $	<Enter>	Enter the amount from line 3.
(25)	Cash and Charge Tips less than $20	LN5 $	<Enter>	Enter the amount from line 5.
(26)	Unreported Tips	LN6 $	<Enter>	Enter the amount from line 6.
(27)	Total Social Security Wages and Tips on W-2	LN8 $	<Enter>	Enter the amount from line 8.

Exhibit 3.24.3-23 (07-03-2023)
Section 26 - Form 1040 / Form 1040 SR — Form 4684

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"26"** always.
(2)	FEMA Disaster Declaration Number	FEMA#	<Enter>	Enter the first disaster declaration number found above line 1. a. Enter leading DR- or EM-. b. Enter up to 7 characters. c. Enter punctuation as shown. ***Exception:*** Do not enter periods.
(3)	Most Impacted Property Zip Code	LN1(A) ZIP	<Enter>	Enter the five-digit ZIP Code from line 1, Property A. • If the ZIP Code is more than five digits, enter only the first five-digits. • If the ZIP Code is less than five digits, press <Enter> only. • If missing or if any illegible digits, press <Enter> only. • If two or more ZIP codes are present, press <Enter> only.
(4)	Total Personal Use Property Gains	L13 $	<Enter>	Enter the amount from Section A, line 13.
(5)	Total Personal Use Property Losses	L14 $	<Enter>	Enter the amount from Section A, line 14.
(6)	Gross Casualty and Theft	L16 $	<Enter>	Enter the amount from Section A, line 16.

Exhibit 3.24.3-24 (01-01-2022)
Section 27 - Form 1040 / Form 1040 SR — Form 4797

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"27"** always.
(2)	Gross Proceeds from Sale/Exchange of Real Estate	L1A $	<Enter>	Enter the amount from line 1a.
(3)	Total Gain due to Partial Disposition of MACRS Assets	L1B $	<Enter>	Enter the amount from line 1b.
(4)	Total Loss due to Partial Disposition of MACRS Assets	L1C $	<Enter>	Enter the amount from line 1c.
(5)	Section 1231 Gain/Loss	LN7 $	<Enter> MINUS (-)	Enter the amount from line 7, Column (g).
(6)	Nonrecaptured Net Section 1231 Losses	LN8 $	<Enter>	Enter the amount from line 8, Column (g).
(7)	Total Sales of Business Property	LN9 $	<Enter>	Enter the amount from line 9, Column (g).
(8)	Positive Amount from Gain on Sale of Animals	BCM $	<Enter>	Enter the edited amount from the bottom center margin.

Exhibit 3.24.3-25 (10-30-2019)
Section 28 - Form 1040 / Form 1040 SR — Form 4972

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"28"** always.
(2)	Was Distribution of One Kind	LN1	<Enter>	Enter the Yes/No checkboxes from line 1 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(3)	Did You Roll Over Any Part	LN2	<Enter>	Enter the Yes/No checkboxes from line 2 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(4)	Was This Distribution Paid/as Beneficiary	LN3	<Enter>	Enter the Yes/No checkboxes from line 3 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(5)	Were You a Plan Participant at Least 5 Years	LN4	<Enter>	Enter the Yes/No checkboxes from line 4 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(6)	Prior Year Distribution Indicator	L5A	<Enter>	Enter the Yes/No checkboxes from line 5a as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(7)	Death Beneficiary Indicator	L5B	<Enter>	Enter the Yes/No checkboxes from line 5b as follows. a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(8)	Capital Gain	LN6 $	<Enter>	Enter the amount from line 6.
(9)	Current Annuity Value	L11 $	<Enter>	Enter the amount from line 11.
(10)	Adjusted Taxable Amount	L12 $	<Enter>	Enter the amount from line 12.
(11)	Estate Tax Amount	L18 $	<Enter>	Enter the amount from line 18.
(12)	Tax on Lump-Sum Distribution	L30 $	<Enter>	Enter the amount from line 30.

Exhibit 3.24.3-26 (10-30-2019)
Sections 29 and 30 - Form 1040 / Form 1040 SR — Form 5329

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"29"** for 1st Form 5329. b. **"30"** for 2nd Form 5329.
(2)	Spouse Indicator	TOPLF	<Enter>	Enter the edited **"1"** or **"2"** from the left of the form title area.
(3)	Additional Tax on Early Distributions	LN4 $	<Enter>	Enter the amount from line 4.
(4)	Additional Tax on Distributions from Education Accounts	LN8 $	<Enter>	Enter the amount from line 8.
(5)	Tax on Excess Contributions to IRA	L17 $	<Enter>	Enter the amount from line 17.
(6)	Tax on Excess Contributions to Roth IRAs	L25 $	<Enter>	Enter the amount from line 25.
(7)	Tax on Excess Contributions to Coverdell ESAs	L33 $	<Enter>	Enter the amount from line 33.
(8)	Tax on Excess MSA Contributions	L41 $	<Enter>	Enter the amount from line 41.
(9)	Tax on Excess Contributions to HSAs	L49 $	<Enter>	Enter the amount from line 49.
(10)	Tax on Excess ABLE Contributions	L51 $	<Enter>	Enter the amount from line 51.
(11)	Tax on Excess Accumulation	L55 $	<Enter>	Enter the amount from line 55.
(12)	IRA Condition Codes	BOTRT	<Enter>	Enter the edited digit(s) from the bottom right margin of page 2. If page 2 is not present, enter from the bottom right margin of page 1.

Exhibit 3.24.3-27 (10-30-2019)
Section 31 - Form 1040 / Form 1040 SR — Form 6198

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"31"** always.
(2)	Overall Loss	LN5 $	<Enter> MINUS (-)	Enter the amount from line 5. ***Note:*** The amount on this line appears as a negative always.
(3)	At Risk Amount	L20 $	<Enter>	Enter the amount from line 20.
(4)	Deductible Loss	L21 $	<Enter>	Enter the amount from line 21.

Exhibit 3.24.3-28 (10-30-2019)

Section 32 - Form 1040 / Form 1040 SR — Form 6251

Note: **Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.**

Exhibit 3.24.3-28 (Cont. 1) (10-30-2019)
Section 32 - Form 1040 / Form 1040 SR — Form 6251

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"32"** always. ***Note:*** Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.
(2)	Investment Interest Expense Deduction	L2C $	<Enter> MINUS (-)	Enter the amount from line 2c.
(3)	Depletion	L2D $	<Enter> MINUS (-)	Enter the amount from line 2d.
(4)	Net Operating Loss Deduction	L2E $	<Enter>	Enter the amount from line 2e.
(5)	Alternative Tax	L2F $	<Enter>	Enter the amount from line 2f.
(6)	Interest from Private Activity Bonds	L2G $	<Enter>	Enter the amount from line 2g.
(7)	Qualified Stock	L2H $	<Enter>	Enter the amount from line 2h.
(8)	Exercise of Incentive Stock Options	L2I $	<Enter> MINUS (-)	Enter the amount from line 2i.
(9)	Estates and Trusts	L2J $	<Enter> MINUS (-)	Enter the amount from line 2j.
(10)	Gain/Loss on Disposition of Property	L2K $	<Enter> MINUS (-)	Enter the amount from line 2k.
(11)	Depreciation on Assets	L2L $	<Enter> MINUS (-)	Enter the amount from line 2l.
(12)	Passive Activities	L2M $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 2m.
(13)	Loss Limitations	L2N $	<Enter> MINUS (-)	Enter the amount from line 2n.
(14)	Circulation Costs	L2O $	<Enter> MINUS (-)	Enter the amount from line 2o.
(15)	Long-Term Contracts	L2P $	<Enter> MINUS (-)	Enter the amount from line 2p.
(16)	Mining Costs	L2Q $	<Enter> MINUS (-)	Enter the amount from line 2q.

Exhibit 3.24.3-28 (Cont. 2) (10-30-2019)
Section 32 - Form 1040 / Form 1040 SR — Form 6251

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Research and Experimental Costs	L2R $	<Enter> MINUS (-)	Enter the amount from line 2r.
(18)	Income from Certain Installment Sales	L2S $	<Enter>	Enter the amount from line 2s.
(19)	Intangible Drilling Costs	L2T $	<Enter>	Enter the amount from line 2t.
(20)	Other Adjustments	LN3 $	<Enter> MINUS (-)	Enter the amount from line 3.
(21)	Alternative Min. Tax Foreign Tax Credit	LN8 $	<Enter>	Enter the amount from line 8.

Exhibit 3.24.3-29 (01-03-2022)
Section 33 - Form 1040 / Form 1040 SR — Form 8615

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"33"** always.
(2)	Parent's Name Control	PARNC	<Enter>	Enter the Name Control as shown or edited from the **"Parent's Name"**, line A. If two Name Controls are present, enter the first one. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(3)	Parent's SSN	PARSSN	<Enter>	Enter the SSN from the **"Parent's Social Security Number"** box, line B.
(4)	Gross Unearned Income	LN1 $	<Enter>	Enter the amount from line 1.
(5)	Deductions	LN2 $	<Enter>	Enter the amount from line 2.
(6)	F8615 Tax	LN18 $	<Enter>	Enter the amount from line 18.

Exhibit 3.24.3-30 (10-30-2019)

Sections 34 and 35 - Form 1040 / Form 1040 SR — Form 2555/2555-EZ

Note: **FOR FOREIGN RETURNS ONLY - For all sites other than AUSPC enter Action Code 651 in Section 01. For AUSPC, enter Action Code 610 if the return is misblocked.**

Note: If any of the dates are **prior to 1950**, enter 19 for CC, even if not edited.

Exhibit 3.24.3-30 (Cont. 1) (10-30-2019)
Sections 34 and 35 - Form 1040 / Form 1040 SR — Form 2555/2555-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"34"** for 1st Form 2555/2555-EZ. b. **"35"** for 2nd Form 2555/2555-EZ. ***Note:*** For Form 2555–EZ, only Elements (2), (3), (4), (7), (8), (9), (10), (15), and (16) are to be entered.
(2)	Post of Duty	TOPCTR	<Enter>	Enter the two edited alpha characters from the top center margin. a. Enter a period for each illegible character. b. If more than two characters, enter the first two.
(3)	Beginning Date	10BEG	<Enter>	Enter the Beginning Date as edited from the line 10 area in YYMM format. a. Enter a period (.) for an illegible digit. b. For Form 2555-EZ, enter the edited Beginning Date from the line 1b area.
(4)	Ending Date	10END	<Enter>	Enter the Ending Date as edited from the line 10 area in YYMM format. a. Enter a period (.) for an illegible digit. b. For Form 2555-EZ, enter the edited Ending Date from the line 1b area.
(5)	Declaration	13MAR	<Enter>	Enter the edited "**4**" to the right of line 13A.
(6)	Number of Days in US	14MAR	<Enter>	Enter the edited code in the line 14 area.

Exhibit 3.24.3-30 (Cont. 2) (10-30-2019)
Sections 34 and 35 - Form 1040 / Form 1040 SR — Form 2555/2555-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Beginning Date	16FROM	<Enter>	Enter the From Date as edited from the line 16 area in YYMM format. a. Enter a period (.) for an illegible digit. b. For Form 2555-EZ, enter the edited From Date from the line 2b area.
(8)	Ending Date	16THRU	<Enter>	Enter the Through Date as edited from the line 16 area in YYMM format. a. Enter a period (.) for an illegible digit. b. For Form 2555-EZ, enter the edited Through Date from the line 2b area.
(9)	Number of Days in US	18MAR	<Enter>	Enter the edited code to the right of line 18. a. For Form 2555-EZ, enter the edited code to the right of line 12.
(10)	Wages	L19 $	<Enter>	Enter the amount from line 19. a. For Form 2555-EZ, enter the amount from line 17.
(11)	Total Allowances	22G $	<Enter>	Enter the amount from line 22g.
(12)	Meals and Lodging	L25 $	<Enter>	Enter the amount from line 25.
(13)	Housing Expense	L33 $	<Enter>	Enter the amount from line 33.
(14)	Housing Exclusion	L36 $	<Enter>	Enter the amount from line 36.
(15)	Foreign Earned Income Exclusion	L42 $	<Enter>	Enter the amount from line 42. a. For Form 2555-EZ, enter the amount from line 18.
(16)	Total Foreign Income/ Housing Exclusion	L45 $	<Enter>	Enter the amount from line 45. a. For Form 2555-EZ, enter the amount from line 18.
(17)	Housing Deduction	L50 $	<Enter>	Enter the amount from line 50.

Exhibit 3.24.3-31 (10-30-2019)
Section 37 - Form 1040 / Form 1040 SR — Form 4835

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"37"** always.
(2)	Income from Production	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Cooperative Distributions	L2A $	<Enter>	Enter the amount from line 2a.
(4)	Agricultural Program Payments	L3A $	<Enter>	Enter the amount from line 3a.
(5)	CCC Loans Reported	L4A $	<Enter>	Enter the amount from line 4a.
(6)	CCC Loans Forfeited	L4B $	<Enter>	Enter the amount from line 4b.
(7)	Crop Insurance Amount Received	L5A $	<Enter>	Enter the amount from line 5a.
(8)	Other Income	LN6 $	<Enter>	Enter the amount from line 6.

Exhibit 3.24.3-32 (01-01-2024)
Section 38 - Form 1040 / Form 1040 SR — Form 8839

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"38"** always.
(2)	Child 1 Name Control	1A1NC	<Enter>	Enter the Name Control as shown or edited for the first child, line 1, Column (a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(3)	Child 1 Year of Birth	1B1YR	<Enter>	Enter the digits shown in YY format (99, 02, etc.) from line 1, Column (b) for the first child.
(4)	Child 1 Disabled Indicator	1C1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (c) for the first child.
(5)	Child 1 Special Needs Indicator	1D1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (d) for the first child.
(6)	Child 1 Foreign Child Indicator	1E1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e) for the first child.
(7)	Child 1 Identifying Number	1F1ID	<Enter>	Enter the TIN from line 1, Column (f) for the first child.
(8)	Child 1 Final Adoption Indicator	1G1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (g) for the first child.
(9)	Child 2 Name Control	1A2NC	<Enter>	Enter the Name Control as shown or edited for the second child, line 1, Column (a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(10)	Child 2 Year of Birth	1B2YR	<Enter>	Enter the digits shown in YY format (99, 02, etc.) from line 1, Column (b) for the second child.
(11)	Child 2 Disabled Indicator	1C2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (c) for the second child.

Exhibit 3.24.3-32 (Cont. 1) (01-01-2024)
Section 38 - Form 1040 / Form 1040 SR — Form 8839

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Child 2 Special Needs Indicator	1D2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (d) for the second child.
(13)	Child 2 Foreign Child Indicator	1E2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e) for the second child.
(14)	Child 2 Identifying Number	1F2ID	<Enter>	Enter the TIN from line 1, Column (f) for the second child.
(15)	Child 2 Final Adoption Indicator	1G2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (g) for the second child.
(16)	Child 3 Name Control	1A3NC	<Enter>	Enter the Name Control as shown or edited for the third child, line 1, Column (a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(17)	Child 3 Year of Birth	1B3YR	<Enter>	Enter the digits shown in YY format (99, 02, etc.) from line 1, Column (b) for the third child.
(18)	Child 3 Disabled Indicator	1C3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (c) for the third child.
(19)	Child 3 Special Needs Indicator	1D3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (d) for the third child.
(20)	Child 3 Foreign Child Indicator	1E3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e) for the third child.
(21)	Child 3 Identifying Number	1F3ID	<Enter>	Enter the TIN from line 1, Column (f) for the third child.
(22)	Child 3 Final Adoption Indicator	1G3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (g) for the third child.
(23)	Documentation Indicator	RTMAR(3)	<Enter>	Enter the edited digit below line 1, Column (g).
(24)	Child 1 Prior Year Adoption Amount	3CH1 $	<Enter>	Enter the amount from line 3, Child 1 Column.
(25)	Child 2 Prior Year Adoption Amount	3CH2 $	<Enter>	Enter the amount from line 3, Child 2 Column.

Exhibit 3.24.3-32 (Cont. 2) (01-01-2024)
Section 38 - Form 1040 / Form 1040 SR — Form 8839

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Child 3 Prior Year Adoption Amount	3CH3 $	<Enter>	Enter the amount from line 3, Child 3 Column.
(27)	Child 1 Adoption Expenses	5CH1 $	<Enter>	Enter the amount from line 5, Child 1 Column.
(28)	Child 2 Adoption Expenses	5CH2 $	<Enter>	Enter the amount from line 5, Child 2 Column.
(29)	Child 3 Adoption Expenses	5CH3 $	<Enter>	Enter the amount from line 5, Child 3 Column.
(30)	Child 1 Total Adoption Credit Amount	11CH1 $	<Enter>	Enter the amount from line 11, Child 1 Column.
(31)	Child 2 Total Adoption Credit Amount	11CH2 $	<Enter>	Enter the amount from line 11, Child 2 Column.
(32)	Child 3 Total Adoption Credit Amount	11CH3 $	<Enter>	Enter the amount from line 11, Child 3 Column.
(33)	Credit Carryforward Amount	L13 $	<Enter>	Enter the amount from line 13.
(34)	Total Employer Benefits	L21 $	<Enter>	Enter the amount from line 21.
(35)	Child 1 Employer Excluded Benefits	27CH1 $	<Enter>	Enter the amount from line 27, Child 1 Column.
(36)	Child 2 Employer Excluded Benefits	27CH2 $	<Enter>	Enter the amount from line 27, Child 2 Column.
(37)	Child 3 Employer Excluded Benefits	27CH3 $	<Enter>	Enter the amount from line 27, Child 3 Column.
(38)	Employer Excluded Benefits	L28 $	<Enter>	Enter the amount from line 28.
(39)	Employer Taxable Benefits	L29 $	<Enter> MINUS (-)	Enter the amount from line 29.

Exhibit 3.24.3-33 (10-30-2019)
Section 39 - Form 1040 / Form 1040 SR — Form 8853

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"39"** always.
(2)	MSA SSN	SSN	<Enter>	Enter the SSN from the top right of page 1.
(3)	Employer Contribution	LN1 $	<Enter>	Enter the amount from line 1.
(4)	MSA Contributions	LN2 $	<Enter>	Enter the amount from line 2.
(5)	Limitation Amount	LN3 $	<Enter>	Enter the amount from line 3.
(6)	Compensation/High Deductible	LN4 $	<Enter>	Enter the amount from line 4.

Exhibit 3.24.3-34 (10-30-2019)
Sections 40, 41 and 42 - Form 1040 / Form 1040 SR — Form 8814

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"40"** for 1st Form 8814. b. **"41"** for 2nd Form 8814. c. **"42"** for 3rd Form 8814.
(2)	Child's Name Control	CNC	<Enter>	Enter the Name Control as shown or edited from the **"Child's Name"**, line A. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(3)	Child's SSN	CSSN	<Enter>	Enter the SSN from **"Child's Social Security Number"** box, line B.
(4)	Taxable Interest	L1A $	<Enter>	Enter the amount from line 1a.
(5)	Tax Exempt Interest	L1B $	<Enter>	Enter the amount from line 1b.
(6)	Ordinary Dividends	L2A $	<Enter>	Enter the amount from line 2a.
(7)	Capital Gain Distributions	LN3 $	<Enter>	Enter the amount from line 3.
(8)	8814 Tax	L15 $	<Enter>	Enter the amount from line 15.

Exhibit 3.24.3-35 (01-01-2022)
Section 43 - Form 1040 / Form 1040 SR — Schedule EIC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"43"** always.
(2)	MFS Checkbox	CKBX	<Enter>	Enter "1" if the Married Filing Separately box under the SSN is marked.
(3)	First Child's Name Control	L1NC#1	<Enter>	Enter the first Name Control as shown or edited from line 1. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor. ***Note:*** For this element and the following related Elements (3) through (7): If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(4)	Child's SSN #1	L2#1	<Enter>	Enter the SSN relating to the first child's Name Control from line 2.
(5)	Child's Year of Birth #1	L3#1	<Enter>	Enter the Year of Birth as shown or edited from line 3 relating to the first child's Name Control in CCYY format. a. Enter a period (.) for an illegible digit. b. If present and unable to determine the year of birth, fill the field with periods.
(6)	Student/Disabled Code #1	4A/B#1	<Enter>	Enter the code from the yes boxes on lines 4a and 4b relating to the first child's Name Control as follows: a. **"1"** if yes box 4a is marked. b. **"2"** if yes box 4b is marked. c. **"2"** if both yes boxes are marked.

Exhibit 3.24.3-35 (Cont. 1) (01-01-2022)
Section 43 - Form 1040 / Form 1040 SR — Schedule EIC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Child's Relationship Indicator #1	L5#1	<Enter>	Enter the edited digit from line 5 relating to the first child's Name Control.
(8)	Child's Number of Months #1	L6#1	<Enter>	Enter the digits as shown or edited from line 6 relating to the first child's Name Control. ***Exception:*** If the letters **"KC"** are edited, enter **"KC"**.
(9)	Second Child's Name Control	L1NC#2	<Enter>	Enter the second Name Control as shown or edited from line 1. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor. ***Note:*** For this element and the following related Elements (9) through (13): If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(10)	Child's SSN #2	L2#2	<Enter>	Enter the SSN relating to the second child's Name Control from line 2.
(11)	Child's Year of Birth #2	L3#2	<Enter>	Enter the Year of Birth as shown or edited from line 3 relating to the second child's Name Control in CCYY format. a. Enter a period (.) for an illegible digit. b. If present and unable to determine the year of birth, fill the field with periods.

Exhibit 3.24.3-35 (Cont. 2) (01-01-2022)
Section 43 - Form 1040 / Form 1040 SR — Schedule EIC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Student/Disabled Code #2	4A/B#2	<Enter>	Enter the code from the yes boxes on lines 4a and 4b relating to the second child's Name Control as follows: a. **"1"** if yes box 4a is marked. b. **"2"** if yes box 4b is marked. c. **"2"** if both yes boxes are marked.
(13)	Child's Relationship Indicator #2	L5#2	<Enter>	Enter the edited digit from line 5 relating to the second child's Name Control.
(14)	Child's Number of Months #2	L6#2	<Enter>	Enter the digits as shown or edited from line 6 relating to the second child's Name Control. ***Exception:*** If the letters **"KC"** are edited, enter **"KC"**.
(15)	Third Child's Name Control	L1NC#3	<Enter>	Enter the third Name Control as shown or edited from line 1. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor. ***Note:*** For this element and the following related Elements (15) through (19): If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(16)	Child's SSN #3	L2#3	<Enter>	Enter the SSN relating to the third child's Name Control from line 2.
(17)	Child's Year of Birth #3	L3#3	<Enter>	Enter the Year of Birth as shown or edited from line 3 relating to the third child's Name Control in CCYY format. a. Enter a period (.) for an illegible digit. b. If present and unable to determine the year of birth, fill the field with periods.

Exhibit 3.24.3-35 (Cont. 3) (01-01-2022)
Section 43 - Form 1040 / Form 1040 SR — Schedule EIC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Student/Disabled Code #3	4A/B#3	<Enter>	Enter the code from the yes boxes on lines 4a and 4b relating to the third child's Name Control as follows: a. **"1"** if yes box 4a is marked. b. **"2"** if yes box 4b is marked. c. **"2"** if both yes boxes are marked.
(19)	Child's Relationship Indicator #3	L5#3	<Enter>	Enter the edited digit from line 5 relating to the third child's Name Control.
(20)	Child's Number of Months #3	L6#3	<Enter>	Enter the digits as shown or edited from line 6 relating to the third child's Name Control. ***Exception:*** If the letters **"KC"** are edited, enter **"KC"**.

Exhibit 3.24.3-36 (01-01-2025)
Sections 44 and 45 - Form 1040 / Form 1040 SR — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"44"** for 1st Schedule H. b. **"45"** for 2nd Schedule H.
(2)	Name Control	NC	<Enter>	Enter the Name Control as shown or edited from the Name of employer box. a. If two Name Controls are present, enter the first one.
(3)	SSN	SSN	<Enter>	Enter the SSN from the Social security number box.
(4)	EIN	EIN	<Enter>	Enter the EIN from the Employer identification number box.
(5)	Total Social Security Wages	LN1$	<Enter>	Enter the amount from line 1.
(6)	Total Medicare Wages	LN3 $	<Enter>	Enter the amount from line 3.
(7)	Total Cash Wages/ Additional Medicare Tax	LN5 $	<Enter>	Enter the amount from line 5.
(8)	Additional Medicare Tax	LN6 $	<Enter>	Enter the amount from line 6.
(9)	Income Tax Withheld	LN7 $	<Enter>	Enter the amount from line 7.
(10)	Total SS/Medicare/ Income Taxes	LN8 $	<Enter>	Enter the amount from line 8.
(11)	FUTA Indicator	PG2MAR	<Enter>	Enter the edited digit from below the Yes/No boxes at the top of page 2.

Exhibit 3.24.3-36 (Cont. 1) (01-01-2025)
Sections 44 and 45 - Form 1040 / Form 1040 SR — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	State Code-1	13/17A1	<Enter>	Enter the first State Code as shown or edited, or the State Code for the state present from line 13 area or the first state present from line 17, Column (a). a. If the State Code is **"circled"** or **"Xed"**, do not enter the State Code, but do enter the remaining fields from that section. b. If there are entries in both Sections A and B, enter Section B only. c. If the State Code was entered from Section A, then the data for Elements (14) through (16) should also be entered from Section A. d. If the State Code was entered from Section B, then the data for Elements (13) through (16) should be entered from Section B.
(13)	State Code-2	17A#2	<Enter>	Enter the second State Code as shown or edited, or the State Code for the second state present from line 17, Column (a). a. If the State Code is **"circled"** or **"Xed"**, do not enter the State Code, but do enter the remaining fields from that section.
(14)	Contributions Paid	14$/18H$	<Enter>	Enter the amount from line 14 or line 18, Column (h). a. If there are entries in both Sections A and B, enter the amount from line 18, Column (h).
(15)	FUTA Wages	15$/20$	<Enter>	Enter the amount from line 15 or line 20. a. If there are entries in both Sections A and B, enter the amount from line 20.

Exhibit 3.24.3-36 (Cont. 2) (01-01-2025)
Sections 44 and 45 - Form 1040 / Form 1040 SR — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	FUTA Tax	16$/24$	<Enter>	Enter the amount from line 16 or line 24. a. If there are entries in both Sections A and B, enter the amount from line 24.
(17)	Tentative Credit	L19 $	<Enter>	Enter the amount from line 19.
(18)	Total Credit Reduction Amount	L23 $	<Enter>	Enter the amount from line 23.
(19)	Additional States Indicator	BOT LF	<Enter>	Enter the edited digit from the bottom left margin.

Exhibit 3.24.3-37 (01-01-2025)

Section 47 - Form 1040 / Form 1040 SR — Schedule 8812

Note: **Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"47"** always. ***Note:*** Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.
(2)	Additional Child Tax Credit Opt Out	15CKBX	<Enter>	Enter a **"1"** if the checkbox at the end of line 15 is marked.
(3)	Earned Income	18A $	<Enter>	Enter the amount from line 18a.
(4)	Nontaxable Combat Pay	18B $	<Enter>	Enter the amount from line 18b.
(5)	Total SS and Medicare Taxes	L21 $	<Enter> ★★★★★★	Enter the amount from line 21.

Exhibit 3.24.3-38 (11-09-2018)
Sections 48 and 49 - Form 1040 / Form 1040 SR — Form 8606

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"48"** for 1st Form 8606. b. **"49"** for 2nd Form 8606.
(2)	Spouse Indicator	TOPLF	<Enter>	Enter the edited **"1"** or **"2"** to the left of the form title area.
(3)	Distributions from SEP and Simple IRAs	LN7 $	<Enter>	Enter the amount from line 7.
(4)	Taxable Amount	15C $	<Enter>	Enter the amount from line 15c.
(5)	Net Amount Converted to Roth IRAs	L16 $	<Enter>	Enter the amount from line 16.
(6)	IRA Basis Before Conversion	L17 $	<Enter>	Enter the amount from line 17.
(7)	Taxable Amount of Conversion	L18 $	<Enter>	Enter the amount from line 18.
(8)	Basis in Roth IRA Contributions	L22 $	<Enter>	Enter the amount from line 22.

Exhibit 3.24.3-39 (01-01-2021)
Section 50 - Form 1040 / Form 1040 SR — Form 8863

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"50"** always.
(2)	Total American Opportunity Credit	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Total Lifetime Learning Credit	L10 $	<Enter>	Enter the amount from line 10.

There may be up to three Part IIIs to input.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Education Credit Name Control Student 1	NC1	<Enter>	Enter the Name Control as shown or edited of Student #1, line 20 of the first Part III. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor. ***Note:*** For tax years 2011 and prior, enter the first Name Control from the edited line 20.
(5)	Education Credit SSN Student 1	SSN1	<Enter>	Enter the SSN relating to the Name Control of Student #1, line 21 of the first Part III. ***Note:*** For tax years 2011 and prior, enter the first SSN from the edited line 21.
(6)	Educational Institution Federal ID Number Student 1	22A4#1	<Enter>	Enter the EIN from line 22, column a, line (4), first Part III.
(7)	Secondary Educational Institution Federal ID Number Student 1	22B4#1	<Enter>	Enter the EIN from line 22, column b, line (4), first Part III.

Exhibit 3.24.3-39 (Cont. 1) (01-01-2021)
Section 50 - Form 1040 / Form 1040 SR — Form 8863

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Prior Year Hope Scholarship or AOT Credit Claimed Indicator Student 1	23#1	<Enter>	Enter the Yes/No checkboxes from line 23, first Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(9)	Academic Eligibility Indicator Student 1	24#1	<Enter>	Enter the Yes/No checkboxes from line 24, first Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(10)	Post-Secondary Education Indicator Student 1	25#1	<Enter>	Enter the Yes/No checkboxes from line 25, first Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(11)	Felony Conviction Indicator Student 1	26#1	<Enter>	Enter the Yes/No checkboxes from line 26, first Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Second Part III, Form 8863

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Education Credit Name Control Student 2	NC2	<Enter>	Enter the Name Control as shown or edited of Student #2, line 20 of the second Part III. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor. ***Note:*** For tax years 2011 and prior, enter the second Name Control from the edited line 20.

Exhibit 3.24.3-39 (Cont. 2) (01-01-2021)
Section 50 - Form 1040 / Form 1040 SR — Form 8863

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Education Credit SSN Student 2	SSN2	<Enter>	Enter the SSN relating to the Name Control of Student #2, line 21 of the second Part III. ***Note:*** For tax years 2011 and prior, enter the second SSN from the edited line 21.
(14)	Educational Institution Federal ID Number Student 2	22A4#2	<Enter>	Enter the EIN from line 22, column a, line (4), second Part III.
(15)	Secondary Educational Institution Federal ID Number Student 2	22B4#2	<Enter>	Enter the EIN from line 22, column b, line (4), second Part III.
(16)	Prior Year Hope Scholarship or AOT Credit Claimed Indicator Student 2	23#2	<Enter>	Enter the Yes/No checkboxes from line 23, second Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(17)	Academic Eligibility Indicator Student 2	24#2	<Enter>	Enter the Yes/No checkboxes from line 24, second Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(18)	Post-Secondary Education Indicator Student 2	25#2	<Enter>	Enter the Yes/No checkboxes from line 25, second Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(19)	Felony Conviction Indicator Student 2	26#2	<Enter>	Enter the Yes/No checkboxes from line 26, second Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Exhibit 3.24.3-39 (Cont. 3) (01-01-2021)
Section 50 - Form 1040 / Form 1040 SR — Form 8863

Third Part III, Form 8863

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(20)	Education Credit Name Control Student 3	NC3	<Enter>	Enter the Name Control as shown or edited of Student #3, line 20 of the third Part III. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor. ***Note:*** For tax years 2011 and prior, enter the third Name Control from the edited line 20.
(21)	Education Credit SSN Student 3	SSN3	<Enter>	Enter the SSN relating to the Name Control of Student #3, line 21 of the third Part III. ***Note:*** For tax years 2011 and prior, enter the third SSN from the edited line 21.
(22)	Educational Institution Federal ID Number Student 3	22A4#3	<Enter>	Enter the EIN from line 22, column a, line (4), third Part III.
(23)	Secondary Educational Institution Federal ID Number Student 3	22B4#3	<Enter>	Enter the EIN from line 22, column b, line (4), third Part III.
(24)	Prior Year Hope Scholarship or AOT Credit Claimed Indicator Student 3	23#3	<Enter>	Enter the Yes/No checkboxes from line 23, third Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(25)	Academic Eligibility Indicator Student 3	24#3	<Enter>	Enter the Yes/No checkboxes from line 24, third Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(26)	Post-Secondary Education Indicator Student 3	25#3	<Enter>	Enter the Yes/No checkboxes from line 25, third Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Exhibit 3.24.3-39 (Cont. 4) (01-01-2021)
Section 50 - Form 1040 / Form 1040 SR — Form 8863

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(27)	Felony Conviction Indicator Student 3	26#3	<Enter>	Enter the Yes/No checkboxes from line 26, third Part III as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Exhibit 3.24.3-40 (10-30-2019)
Section 51 - Form 1040 / Form 1040 SR — Form 4952

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"51"** always.
(2)	Smaller of 4d or Net Capital Gain	L4E $	<Enter>	Enter the amount from line 4e.
(3)	Include in Investment Income	L4G $	<Enter>	Enter the amount from line 4g.

Exhibit 3.24.3-41 (02-24-2017)
Sections 52 and 53 - Form 1040 / Form 1040 SR — Form 8889

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Enter as **"52"** or **"53"** as shown or edited as the Attachment Sequence No. in the upper right of the form. Disregard additional Forms 8889 if the indicated Section has already been entered.
(2)	High Deductible Self Only/Family Checkbox	L1CKBX	<Enter>	a. Enter a **"1"** if the Self Only box is marked on line 1. b. Enter a **"2"** if the Family box or both boxes are marked.
(3)	HSA Contributions	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Deductible Amount	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Total Archer MSA Contribution	LN4 $	<Enter>	Enter the amount from line 4.
(6)	Limited HSA Contributions	LN5 $	<Enter>	Enter the amount from line 5.
(7)	1/2 HSA Deductible	LN6 $	<Enter>	Enter the amount from line 6.
(8)	Additional Contribution	LN7 $	<Enter>	Enter the amount from line 7.
(9)	Total HSA High Deductible Coverage	LN8 $	<Enter>	Enter the amount from line 8.
(10)	Employer HSA Contributions	LN9 $	<Enter>	Enter the amount from line 9.
(11)	Qualified HSA Funding Distributions	L10 $	<Enter>	Enter the amount from line 10.
(12)	Total Qualified Distributions	L11 $	<Enter>	Enter the amount from line 11.
(13)	Total Additional HSA Contributions	L12 $	<Enter>	Enter the amount from line 12.
(14)	Total HSA Deductions	L13 $	<Enter>	Enter the amount from line 13.
(15)	Total HSA Distribution	14A $	<Enter>	Enter the amount from line 14a.
(16)	Rolled Over Amount	14B $	<Enter>	Enter the amount from line 14b.
(17)	Allowable HSA Distributions	14C $	<Enter>	Enter the amount from line 14c.
(18)	Qualified Medical Expenses	L15 $	<Enter>	Enter the amount from line 15.

Exhibit 3.24.3-41 (Cont. 1) (02-24-2017)
Sections 52 and 53 - Form 1040 / Form 1040 SR — Form 8889

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Taxable HSA Distributions	L16 $	<Enter>	Enter the amount from line 16.
(20)	Exceptions to Additional 10% Checkbox	17ACKBX	<Enter>	Enter a **"1"** if the box is marked on line 17a.
(21)	Total Additional 10% Tax	17B $	<Enter>	Enter the amount from line 17b.
(22)	Last Month Rule	L18 $	<Enter>	Enter the amount from line 18.
(23)	Qualified HSA Funding	L19 $	<Enter>	Enter the amount from line 19.
(24)	Total Income HDHP Coverage	L20 $	<Enter>	Enter the amount from line 20.
(25)	Additional Tax HDHP Coverage	L21 $	<Enter>	Enter the amount from line 21.

Exhibit 3.24.3-42 (10-30-2019)
Section 54 - Form 1040 / Form 1040 SR — Form 8880

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"54"** always.
(2)	Contribution for Primary Taxpayer	L6A $	<Enter>	Enter the amount from line 6, Column (a).
(3)	Contribution for Secondary Taxpayer	L6B $	<Enter>	Enter the amount from line 6, Column (b).

Exhibit 3.24.3-43 (01-03-2022)
Section 55 - Form 1040 / Form 1040 SR - Form 8995 / Form 8995-A / Schedule C (Form 8995-A)

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"55"** always. ***Note:*** For this section, entries are made from either Form 8995 or a combination of Form 8995-A and Form 8995-A Schedule C. Line numbers to the right of the slash in the prompt name indicate that this would be the line from Form 8995-A or Form 8995-A Schedule C.
(2)	Total Qualified Business Income or Loss	LN2	<Enter>	Enter the amount from Form 8995 line 2.
(3)	Qualified Business Net (Loss) Carryforward	L3 / SCHC L2	<Enter>	Enter the amount from line 3 or Schedule C line 2 as follows: a. Enter the amount from Form 8995 line 3. b. Enter the amount from Form 8995-A Sch C line 2.
(4)	Qualified Business Income Component	L5 / L27	<Enter>	Enter the amount from line 5 or line 27 as follows: a. Enter the amount from Form 8995 line 5. b. Enter the amount from Form 8995-A Part IV line 27.
(5)	Qualified REIT Dividends and PTP Income or Loss	L6 / L28	<Enter>	Enter the amount from line 6 or line 28 as follows: a. Enter the amount from Form 8995 line 6. b. Enter the amount from Form 8995-A Part IV line 28.
(6)	Qualified REIT Dividends & PTP (Loss) Carryforward	L7 / L29	<Enter>	Enter the amount from line 7 or line 29 as follows: a. Enter the amount from Form 8995 line 7. b. Enter the amount from Form 8995-A Part IV line 29.

Exhibit 3.24.3-43 (Cont. 1) (01-03-2022)
Section 55 - Form 1040 / Form 1040 SR - Form 8995 / Form 8995-A / Schedule C (Form 8995-A)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	REIT and PTP Component	L9 / L31	<Enter>	Enter the amount from line 9 or line 31 as follows: a. Enter the amount from Form 8995 line 9. b. Enter the amount from Form 8995-A Part IV line 31.
(8)	Net Capital Gains	L12 / L34	<Enter>	Enter the amount from line 12 or line 34 as follows: a. Enter the amount from Form 8995 line 12. b. Enter the amount from Form 8995-A Part IV line 34.
(9)	Total Qualified Business (Loss) Carryforward	L16 / SCHC L6	<Enter>	Enter the amount from line 16 or Schedule C line 6 as follows: a. Enter the amount from Form 8995 line 16. b. Enter the amount from Form 8995-A Sch C line 6.
(10)	Form 8995 Domestic Production Activities Deduction	/L38	<Enter>	Enter the amount from Form 8995-A Part IV line 38.
(11)	Total Qualified REIT Dividend & PTP (Loss) Carryforward	L17 / L40	<Enter>	Enter the amount from line 17 or line 40 as follows: a. Enter the amount from Form 8995 line 17. b. Enter the amount from Form 8995-A Part IV line 40.

Exhibit 3.24.3-44 (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Exhibit 3.24.3-44 (Cont. 1) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"56"** always. See IRM 3.24.3.1.10.14 for specific examples.
(2)	Account 1 Depositor Amount - 1a	1A	<Enter>	Enter the amount from line 1a, .
(3)	Routing and Transit Number (RTN) - 1b	1B	<Enter>	Enter up to 9 digits of the RTN from line 1b. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-44 (Cont. 2) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Depositor Account Number - 1d	1D	<Enter>	Enter the alpha/numeric Account Number from line 1d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(5)	DAN for verification -1d	1D	<Enter>	This is a MUST ENTER field if the previous field (Element 4) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (4), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-44 (Cont. 3) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Type Depositor Account (TDA) - 1c	1C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 1c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(7)	Account 2 Depositor Amount - 2a	2A	<Enter>	Enter the amount from line 2a.,
(8)	Routing and Transit Number (RTN) - 2b	2B	<Enter>	Enter up to 9 digits of the RTN from line 2b. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-44 (Cont. 4) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Depositor Account Number - 2d	2D	<Enter>	Enter the alpha/numeric Account Number from line 2d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(10)	DAN for Verification - 2d	2D	<Enter>	This is a MUST ENTER field if the previous field (Element 9) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (9), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-44 (Cont. 5) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Type Depositor Account (TDA) - 2c	2C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 2c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(12)	Account 3 Depositor Amount - 3a	3A	<Enter>	Enter the amount from line 3a.
(13)	Routing and Transit Number (RTN) - 3b	3B	<Enter>	Enter up to 9 digits of the RTN from line 3b. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-44 (Cont. 6) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Depositor Account Number - 3d	3D	<Enter>	Enter the alpha/numeric Account Number from line 3d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(15)	DAN for Verification - 3d	3D	<Enter>	This is a MUST ENTER field if the previous field (Element 14) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (14), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-44 (Cont. 7) (01-01-2025)
Section 56 - Form 1040 / Form 1040 SR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Type Depositor Account (TDA) - 3c	3C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 3c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
				.
(17)	Paper Check	L4	<Enter>	Enter the amount from line 4.

Exhibit 3.24.3-45 (01-01-2023)
Section 57 — Form 1040 / Form 1040 SR — Form 8978

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"57"** always.
(2)	Source of Adjustments Checkbox	CKBX	<Enter>	From the Source of review adjustments checkboxes, enter as follows: a. **"1"** if the BBA box is marked. b. **"2"** if the AAR box is marked. c. **"3"** if both boxes are marked.
(3)	Total Change to Reporting Year Tax	L14	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part I, line 14.
(4)	Total Penalties	L16	<Enter>	Enter the amount from Part II, line 16.
(5)	Total Interest	L18	<Enter>	Enter the amount from Part III, line 18.

Exhibit 3.24.3-46 (10-30-2019)
Sections 58 and 59 — Form 1040 / Form 1040 SR — Form 5405

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **58** for 1st Form 5405. b. **59** for 2nd Form 5405. ***Note:*** For prior year forms, refer to IRM 3.24.3.1.10.15 for further instructions.
(2)	SSN	SSN	<Enter>	Enter the SSN from the **Your social security Number** box.
(3)	Main Home Change Date	LN1	<Enter>	Enter the date from Part I, line 1, in MMDDYY format.
(4)	Disposition Code	3CKBX	<Enter>	Enter the letter of the first box marked from Part I, line 3.
(5)	Credit Claimed in Prior Years	LN4	<Enter>	Enter the amount from Part II, line 4.
(6)	Repayment of Home Purchased in 2008	LN5	<Enter>	Enter the amount from Part II, line 5.
(7)	Gain on Sale of Main Home	LN7	<Enter>	Enter the amount from Part II, line 7.
(8)	Repayment Amount	LN8	<Enter>	Enter the amount from Part II, line 8.

Exhibit 3.24.3-47 (10-30-2019)
Sections 61 and 62 - Form 1040 / Form 1040 SR — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"61"** for 1st Form 8919. b. **"62"** for 2nd Form 8919.
(2)	SSN	SSN	<Enter>	Enter the SSN from the **Social security number** box.
(3)	Firm 1 Name	1(A)	<Enter>	Enter up to 18 characters as shown on line 1, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Firm 1 EIN	1(B)	<Enter>	Enter the EIN from line 1, Column (b).
(5)	Firm 1 Reason Code	1(C)	<Enter>	Enter the first Reason Code from line 1, Column (c).
(6)	Firm 1 Determination or Correspondence Date	1(D)	<Enter>	Enter the date from line 1, Column (d) in MMDDYY format.
(7)	Firm 1 1099-Misc Received Indicator	1(E)	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e).
(8)	Firm 1 Total Wages Received with no Social Security or Medicare Tax	1(F) $	<Enter>	Enter the amount from line 1, Column (f).

Exhibit 3.24.3-47 (Cont. 1) (10-30-2019)
Sections 61 and 62 - Form 1040 / Form 1040 SR — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Firm 2 Name	2(A)	<Enter>	Enter up to 18 characters as shown on line 2, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(10)	Firm 2 EIN	2(B)	<Enter>	Enter the EIN from line 2, Column (b).
(11)	Firm 2 Reason Code	2(C)	<Enter>	Enter the first Reason Code from line 2, Column (c).
(12)	Firm 2 Determination or Correspondence Date	2(D)	<Enter>	Enter the date from line 2, Column (d) in MMDDYY format.
(13)	Firm 2 1099-Misc Received Indicator	2(E)	<Enter>	Enter a **"1"** if the box is marked on line 2, Column (e).
(14)	Firm 2 Total Wages Received with no Social Security or Medicare Tax	2(F) $	<Enter>	Enter the amount from line 2, Column (f).
(15)	Firm 3 Name	3(A)	<Enter>	Enter up to 18 characters as shown on line 3, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.

Exhibit 3.24.3-47 (Cont. 2) (10-30-2019)
Sections 61 and 62 - Form 1040 / Form 1040 SR — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Firm 3 EIN	3(B)	<Enter>	Enter the EIN from line 3, Column (b).
(17)	Firm 3 Reason Code	3(C)	<Enter>	Enter the first Reason Code from line 3, Column (c).
(18)	Firm 3 Determination or Correspondence Date	3(D)	<Enter>	Enter the date from line 3, Column (d) in MMDDYY format.
(19)	Firm 3 1099-Misc Received Indicator	3(E)	<Enter>	Enter a **"1"** if the box is marked on line 3, Column (e).
(20)	Firm 3 Total Wages Received with no Social Security or Medicare Tax	3(F) $	<Enter>	Enter the amount from line 3, Column (f).
(21)	Total Wages	LN6 $	<Enter> ★★★★★★	Enter the amount from line 6.
(22)	Total Social Security Wages & Tips	LN8 $	<Enter>	Enter the amount from line 8.
(23)	Total Uncollected Social Security & Medicare Tax on Wages	L13 $	<Enter>	Enter the amount from line 13.

Exhibit 3.24.3-48 (10-30-2019)
Section 63 - Form 1040 / Form 1040 SR — Form 8958

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"63"** always.
(2)	Spouse or Partner First Name	SPFRST	<Enter>	Enter up to 17 characters as shown or edited from the **Spouse's or Partner's first name box**. The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(3)	Spouse or Partner Last Name	SPLAST	<Enter>	Enter up to 17 characters as shown or edited from the **Spouse's or Partner's last name box**. The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Spouse or Partner SSN	SPSSN	<Enter>	Enter the SSN as shown in the **"Spouse's or Partner's social security number"** box.

Exhibit 3.24.3-49 (01-01-2024)
Section 64 - Form 1040 / Form 1040 SR - Form 461

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"64"** always.
(2)	Other Income or Loss Not Otherwise Reported	LN8 $	<Enter> MINUS (-)	Enter the amount from Part I, line 8.
(3)	Gross Income or Loss	LN9 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part I, line 9.
(4)	Non-Attributable Income or Gain	L10 $	<Enter> ★★★★★★	Enter the amount from Part II, line 10.
(5)	Non-Attributable Loss or Deductions	L11 $	<Enter>	Enter the amount from Part II, line 11.
(6)	Income and Gain Less Losses and Deductions	L12 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part II, line 12.
(7)	Excess Business Losses	L16 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part III, line 16.

Exhibit 3.24.3-50 (10-30-2019)
Sections 65 and 66 - Form 1040 / Form 1040 SR — Form 8941

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **65** for 1st Form 8941. b. **66** for 2nd Form 8941.
(2)	Identifying Number	ID#	<Enter>	Enter the TIN from the Identifying Number box.
(3)	SHOP Checkbox	LNA	<Enter>	a. Enter the edited code from the left margin of line A. b. If no code is edited, enter from line A as follows: 1. **"1"** if the Yes box is marked. 2. **"2"** if the No box is marked. 3. **"3"** if both boxes are marked.
(4)	EIN Used to Report Employment Taxes	LNB	<Enter>	Enter the EIN from line B.
(5)	Previous Form 8941 Filed Checkbox	LNC	<Enter>	a. Enter the edited code from the left margin of line C. b. If no code is edited, enter from line C as follows: 1. **"1"** if the Yes box is marked. 2. **"2"** if the No box is marked. 3. **"3"** if both boxes are marked.
(6)	Number of Employees	LN1	<Enter>	Enter the amount from line 1. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.

Exhibit 3.24.3-50 (Cont. 1) (10-30-2019)
Sections 65 and 66 - Form 1040 / Form 1040 SR — Form 8941

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Number of Full Time Employees	LN2	<Enter>	Enter the amount from line 2. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.
(8)	Average Annual Wages	LN3 $	<Enter>	Enter the amount from line 3.
(9)	Premiums Paid	LN4 $	<Enter>	Enter the amount from line 4.
(10)	Premiums you would have Paid	LN5 $	<Enter>	Enter the amount from line 5.
(11)	State Premium Subsidies Paid	L10 $	<Enter>	Enter the amount from line 10.
(12)	If Line 12 is Zero	L13	<Enter>	Enter the amount from line 13. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.
(13)	Number of Full Time Equivalent Employees	L14	<Enter>	Enter the amount from line 14. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.
(14)	Credit for Small Employer	L15 $	<Enter>	Enter the amount from line 15.
(15)	Add Lines 12 and 15	L16 $	<Enter>	Enter the amount from line 16.

Exhibit 3.24.3-51 (01-03-2022)
Section 67 - Form 1040 / Form 1040 SR - Form 6252

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"67"** always.
(2)	Description Of Property	LN1	<Enter> ★★★★★★	Enter the numeric digit from line 1. If there is no digit present, enter the digit corresponding to the information on line 1 as follows: 0 = Illegible or Incomplete 1 = Timeshare or Residential Lots 2 = Sale by an individual of personal use property 3 = Sale of any property used or produced in the trade of business of farming 4 = Other
(3)	Date Acquired	L2A	<Enter>	Enter the date from line 2a in MMDDYY format.
(4)	Date Sold	L2B	<Enter>	Enter the date from line 2b in MMDDYY format.
(5)	Total	LN7	<Enter>	Enter the amount from Part I, line 7.
(6)	Gross Profits Percentage	L19	<Enter>	Enter the edited five digits from Part II, line 19.
(7)	Current Payments Received	L21	<Enter>	Enter the amount from Part II, line 21.
(8)	Past Payments Received	L23	<Enter>	Enter the amount from Part II, line 23.

Exhibit 3.24.3-52 (01-03-2024)
Section 68 - Form 1040 / Form 1040 SR — Form 8910

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"68"** always.
(2)	Year of Vehicle 1	L1(A)	<Enter>	Enter the year from line 1, Column (a) in YY format.
(3)	Year of Vehicle 2	L1(B)	<Enter>	Enter the year from line 1, Column (b) in YY format.
(4)	Vehicle 1 Identification Number	L2(A)	<Enter>	Enter up to 17 characters as shown from line 2, Column (a). ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.
(5)	Vehicle 2 Identification Number	L2(B)	<Enter>	Enter up to 17 characters as shown from line 2, Column (b). ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.

Exhibit 3.24.3-53 (01-01-2025)
Section 69 - Form 1040 / Form 1040 SR — Form 8936

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"69"** always.
(2)	F8936 PY Modified AGI Amount	L4 $	<Enter> MINUS (-)	Enter the amount from F8936 line 4.
(3)	F8936 TY 2023 Filing Status	L5	<Enter>	Enter as follows from line 5: a. **0** if there is no entry. b. **1** if "S" is present. c. **2** if "MFJ" is present. d. **3** if "MFS" is present. e. **4** if"HOH" is present. f. **5** if "QSS" is present.
(4)	F8936 New Clean Vehicle Partnership or S Corp Credit Amt	L7 $	<Enter>	Enter the amount from F8936 line 7.
(5)	F8936 Qualified Commercial Vehicle Partnership or S Corp Credit Amt	L20 $	<Enter>	Enter the amount from F8936 line 20.
(6)	Additional F8936A Indicator	SCHA	<Enter>	From the first attached F8936 Sch A, enter the edited **0** or **1** from the right margin of line 2.
(7)	F8936A Vehicle 1 VIN	L2(A)	<Enter>	From the first attached F8936 Sch A, enter up to 17 characters as shown from line 2. ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.
(8)	Vehicle 1 Placed in Service Date	L3(A)	<Enter>	From the first attached F8936 Sch A, enter the date from line 3 in MMDDYY format for TY2023 only. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(9)	F8936A Vehicle 1 Sellers Report Transferred Amount	L4a (A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 4a.

Exhibit 3.24.3-53 (Cont. 1) (01-01-2025)
Section 69 - Form 1040 / Form 1040 SR — Form 8936

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	F8936A Vehicle 1 Repayment Indicator	L4b (A)	<Enter>	From the first attached F8936 Sch A, enter**1** if the checkbox at the end of line 4b is marked.
(11)	Vehicle 1 Tentative Credit Amount	L9(A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 9.
(12)	Vehicle 1 Business Use Percentage	L10(A)	<Enter>	From the first attached F8936 Sch A, enter the three edited digits from line 10.
(13)	Prev Owned Clean Vehicle 1 Credit	L17(A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 17.
(14)	Qual Commercial Clean Vehicle 1 Credit	L26(A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 26.
(15)	F8936A Vehicle 2 VIN	2ND L2(A)	<Enter>	From the second attached F8936 Sch A,enter up to 17 characters as shown from line 2. ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.
(16)	Vehicle 2 Placed in Service Date	2ND L3(A)	<Enter>	From the second attached F8936 Sch A, enter the date from line 3 in MMDDYY format for TY2023 only. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(17)	Vehicle 2 Sellers Report Transferred Amount	2ND L4A (A) $	<Enter>	From the second attached F8936 Sch A, enter the amount from line 4a.
(18)	Vehicle 2 Repayment Indicator	2ND L4B(A)	<Enter>	From the second attached F8936 Sch A, enter **1** if the checkbox at the end of line 4b is marked.
(19)	Vehicle 2 Tentative Credit Amount	2ND L9(A) $	<Enter>	From the second attached F8936 Sch A, enter the amount from line 9.
(20)	Vehicle 2 Business Use Percentage	2ND L10(A)	<Enter>	From the second attached F8936 Sch A, enter the three edited digits from line 10.

Exhibit 3.24.3-53 (Cont. 2) (01-01-2025)
Section 69 - Form 1040 / Form 1040 SR — Form 8936

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Prev Owned Clean Vehicle 2 Credit	2ND L17(A) $	<Enter>	From the second attached F8936 Sch A,enter the amount from line 17.
(22)	Qual Commercial Clean Vehicle 2 Credit	2ND L26(A) $	<Enter>	From the second attached F8936 Sch A, enter the amount from line 26.

Exhibit 3.24.3-54 (10-30-2019)
Section 70 - Form 1040 / Form 1040 SR — Form 8867

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"70"** always. ***Note:*** For prior year forms, refer to IRM 3.24.3.1.10.15 for further instructions.
(2)	Credits claimed on return EIC	BXEIC	<Enter>	Enter a **"1"** if the EIC box is marked. ***Note:*** For 2015 and prior, enter a ″1″ always.
(3)	Credits claimed on return CTC/ACTC/ODC	BXCTC	<Enter>	Enter a **"1"** if the CTC/ACTC/ODC box is marked.
(4)	Credits claimed on return AOTC	BXAOTC	<Enter>	Enter a **"1"** if the AOTC box is marked.
(5)	HOH Filing Status Claimed Indicator	BXHOH	<Enter>	Enter a **"1"** if the HOH box is marked.
(6)	Form 8867 Answers to Certification Code	L15	<Enter>	Enter the Yes/No checkboxes from line 15, as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Exhibit 3.24.3-55 (10-30-2019)
Section 71 - Form 1040 / Form 1040 SR — Form 8959

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"71"** always.
(2)	Medicare Wages	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Unreported Tips Form 4137	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Wages Form 8919	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Additional Medicare Tax	LN7 $	<Enter>	Enter the amount from line 7.
(6)	Self-Employment Income	LN8 $	<Enter>	Enter the amount from line 8.
(7)	Additional Medicare Tax on SE Income	L13 $	<Enter>	Enter the amount from line 13.
(8)	Railroad Retirement Compensation	L14 $	<Enter>	Enter the amount from line 14.
(9)	Tier I Additional Medicare Tax	L17 $	<Enter>	Enter the amount from line 17.
(10)	Total Additional Medicare Tax	L18 $	<Enter>	Enter the amount from line 18.
(11)	Medicare Tax Withheld	L19 $	<Enter>	Enter the amount from line 19.
(12)	Additional Medicare Tax Box 14 W-2	L23 $	<Enter>	Enter the amount from line 23.
(13)	Total Additional Medicare Tax	L24 $	<Enter>	Enter the amount from line 24.

Exhibit 3.24.3-56 (10-30-2019)
Section 72 - Form 1040 / Form 1040 SR — Form 8960

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"72"** always.
(2)	Investment Income Checkboxes	CKBX	<Enter>	Enter the edited digit above line 1.
(3)	Taxable Interest	LN1 $	<Enter>	Enter the amount from line 1.
(4)	Ordinary Dividends	LN2 $	<Enter>	Enter the amount from line 2.
(5)	Annuities	LN3 $	<Enter>	Enter the amount from line 3.
(6)	Rent Royalties Partnerships	L4A $	<Enter> MINUS (-)	Enter the amount from line 4a.
(7)	Adjustments for Net Income or Loss	L4B $	<Enter> MINUS (-)	Enter the amount from line 4b.
(8)	Net Gains from Disposition of Property	L5A $	<Enter> MINUS (-)	Enter the amount from line 5a.
(9)	Net Gain or Loss	L5B $	<Enter> MINUS (-)	Enter the amount from line 5b.
(10)	Adjustment from Disposition of Partnership Interest/S Corp	L5C $	<Enter> MINUS (-)	Enter the amount from line 5c.
(11)	Change to Investment Income	LN6 $	<Enter> MINUS (-)	Enter the amount from line 6.
(12)	Other Modifications to Investment Income	LN7 $	<Enter> MINUS (-)	Enter the amount from line 7.
(13)	Total Investment Income	LN8 $	<Enter> MINUS (-)	Enter the amount from line 8.
(14)	Investment Interest Expenses	L9A $	<Enter>	Enter the amount from line 9a.
(15)	State Income Tax	L9B $	<Enter>	Enter the amount from line 9b.
(16)	Miscellaneous Investment Expenses	L9C $	<Enter>	Enter the amount from line 9c.
(17)	Additional Modifications	L10 $	<Enter>	Enter the amount from line 10.
(18)	Total Deductions and Modifications	L11 $	<Enter>	Enter the amount from line 11.
(19)	Modified Adjusted Gross Income	L13 $	<Enter> MINUS (-)	Enter the amount from line 13.

Exhibit 3.24.3-56 (Cont. 1) (10-30-2019)
Section 72 - Form 1040 / Form 1040 SR — Form 8960

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(20)	Enter the Smaller of Line 12 or Line 15	L16 $	<Enter>	Enter the amount from line 16.
(21)	Net Investment Income	L17 $	<Enter>	Enter the amount from line 17.

Exhibit 3.24.3-57 (01-03-2022)
Section 73 - Form 1040 / Form 1040 SR — Form 8962, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"73"** always.
(2)	Married Filing Separate PTC Exception Checkbox	CKBX	<Enter>	Enter the edited **"1"** if present in the right margin above line 1.
(3)	Dependents Modified AGI	L2B $	<Enter> MINUS (-)	Enter the amount from line 2b.
(4)	Federal Poverty Level Checkbox	LN4	<Enter> ★★★★★★	a. Enter the edited code from the far right of line 4. b. If no code is edited, enter from the boxes on line 4 as follows: 1. **"A"** if the Alaska box is marked. 2. **"B"** if the Hawaii box is marked. 3. **"C"** if: • Other 48 states and DC box is marked. • Multiple boxes are marked. • No boxes are marked and there are other entries for this section.
(5)	Monthly Contribution for Healthcare	L8B $	<Enter>	Enter the amount from line 8b.
(6)	Annual Premium Amount	11A $	<Enter>	Enter the amount from line 11, column A.
(7)	Annual Premium SLCSP Amount	11B $	<Enter>	Enter the amount from line 11, column B.
(8)	Annual Advance PTC Amount	11F $	<Enter>	Enter the amount from line 11, column F.
(9)	January Monthly Premium Amount	12A $	<Enter>	Enter the amount from line 12, column A.
(10)	January Monthly Premium SLCSP Amount	12B $	<Enter>	Enter the amount from line 12, column B.

Exhibit 3.24.3-57 (Cont. 1) (01-03-2022)
Section 73 - Form 1040 / Form 1040 SR — Form 8962, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	January Monthly Advance PTC Amount	12F $	<Enter>	Enter the amount from line 12, column F.
(12)	February Monthly Premium Amount	13A $	<Enter>	Enter the amount from line 13, column A.
(13)	February Monthly Premium SLCSP Amount	13B $	<Enter>	Enter the amount from line 13, column B.
(14)	February Monthly Advance PTC Amount	13F $	<Enter>	Enter the amount from line 13, column F.
(15)	March Monthly Premium Amount	14A $	<Enter>	Enter the amount from line 14, column A.
(16)	March Monthly Premium SLCSP Amount	14B $	<Enter>	Enter the amount from line 14, column B.
(17)	March Monthly Advance PTC Amount	14F $	<Enter>	Enter the amount from line 14, column F.
(18)	April Monthly Premium Amount	15A $	<Enter>	Enter the amount from line 15, column A.
(19)	April Monthly Premium SLCSP Amount	15B $	<Enter>	Enter the amount from line 15, column B.
(20)	April Monthly Advance PTC Amount	15F $	<Enter>	Enter the amount from line 15, column F.
(21)	May Monthly Premium Amount	16A $	<Enter>	Enter the amount from line 16, column A.
(22)	May Monthly Premium SLCSP Amount	16B $	<Enter>	Enter the amount from line 16, column B.
(23)	May Monthly Advance PTC Amount	16F $	<Enter>	Enter the amount from line 16, column F.
(24)	June Monthly Premium Amount	17A $	<Enter>	Enter the amount from line 17, column A.
(25)	June Monthly Premium SLCSP Amount	17B $	<Enter>	Enter the amount from line 17, column B.
(26)	June Monthly Advance PTC Amount	17F $	<Enter>	Enter the amount from line 17, column F.
(27)	July Monthly Premium Amount	18A $	<Enter>	Enter the amount from line 18, column A.

Exhibit 3.24.3-57 (Cont. 2) (01-03-2022)
Section 73 - Form 1040 / Form 1040 SR — Form 8962, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(28)	July Monthly Premium SLCSP Amount	18B $	<Enter>	Enter the amount from line 18, column B.
(29)	July Monthly Advance PTC Amount	18F $	<Enter>	Enter the amount from line 18, column F.
(30)	August Monthly Premium Amount	19A $	<Enter>	Enter the amount from line 19, column A.
(31)	August Monthly Premium SLCSP Amount	19B $	<Enter>	Enter the amount from line 19, column B.
(32)	August Monthly Advance PTC Amount	19F $	<Enter>	Enter the amount from line 19, column F.
(33)	September Monthly Premium Amount	20A $	<Enter>	Enter the amount from line 20, column A.
(34)	September Monthly Premium SLCSP Amount	20B $	<Enter>	Enter the amount from line 20, column B.
(35)	September Monthly Advance PTC Amount	20F $	<Enter>	Enter the amount from line 20, column F.
(36)	October Monthly Premium Amount	21A $	<Enter>	Enter the amount from line 21, column A.
(37)	October Monthly Premium SLCSP Amount	21B $	<Enter>	Enter the amount from line 21, column B.
(38)	October Monthly Advance PTC Amount	21F $	<Enter>	Enter the amount from line 21, column F.
(39)	November Monthly Premium Amount	22A $	<Enter>	Enter the amount from line 22, column A.
(40)	November Monthly Premium SLCSP Amount	22B $	<Enter>	Enter the amount from line 22, column B.
(41)	November Monthly Advance PTC Amount	22F $	<Enter>	Enter the amount from line 22, column F.
(42)	December Monthly Premium Amount	23A $	<Enter>	Enter the amount from line 23, column A.
(43)	December Monthly Premium SLCSP Amount	23B $	<Enter>	Enter the amount from line 23, column B.

Exhibit 3.24.3-57 (Cont. 3) (01-03-2022)
Section 73 - Form 1040 / Form 1040 SR — Form 8962, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(44)	December Monthly Advance PTC Amount	23F $	<Enter>	Enter the amount from line 23, column F.
(45)	Total Premium Tax Credit Amount	L24 $	<Enter> ★★★★★★	Enter the amount from line 24.
(46)	Advance Premium Tax Credit Amount	L25 $	<Enter>	Enter the amount from line 25.

Exhibit 3.24.3-58 (10-30-2019)
Section 74 - Form 1040 / Form 1040 SR — Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"74"** always.
(2)	Policy Number #1	30A	<Enter>	Enter up to 15 characters as shown on line 30, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons, and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(3)	SSN of Filer Sharing Allocation #1	30B	<Enter>	Enter the SSN for Sharing Allocation #1 entry as shown on line 30, column b.
(4)	Allocation Start Month #1	30C	<Enter>	Enter the Start Month from line 30, column c in MM format.
(5)	Allocation Stop Month #1	30D	<Enter>	Enter the Stop Month from line 30, column d in MM format.
(6)	Premium Percentage #1	30E	<Enter>	Enter the edited digits from line 30, column e. a. If not edited, press <Enter> only.
(7)	SLCSP Percentage #1	30F	<Enter>	Enter the edited digits from line 30, column f. a. If not edited, press <Enter> only.
(8)	Advance PTC Percentage #1	30G	<Enter>	Enter the edited digits from line 30, column g. a. If not edited, press <Enter> only.

Exhibit 3.24.3-58 (Cont. 1) (10-30-2019)
Section 74 - Form 1040 / Form 1040 SR — Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Policy Number #2	31A	<Enter>	Enter up to 15 characters as shown on line 31, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(10)	SSN of Filer Sharing Allocation #2	31B	<Enter>	Enter the SSN for Sharing Allocation #2 entry as shown on line 31, column b.
(11)	Allocation Start Month #2	31C	<Enter>	Enter the Start Month from line 31, column c in MM format.
(12)	Allocation Stop Month #2	31D	<Enter>	Enter the Stop Month from line 31, column d in MM format.
(13)	Premium Percentage #2	31E	<Enter>	Enter the edited digits from line 31, column e. a. If not edited, press <Enter> only.
(14)	SLCSP Percentage #2	31F	<Enter>	Enter the edited digits from line 31, column f. a. If not edited, press <Enter> only.
(15)	Advance PTC Percentage #2	31G	<Enter>	Enter the edited digits from line 31, column g. a. If not edited, press <Enter> only.

Exhibit 3.24.3-58 (Cont. 2) (10-30-2019)
Section 74 - Form 1040 / Form 1040 SR — Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Policy Number #3	32A	<Enter>	Enter up to 15 characters as shown on line 32, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(17)	SSN of Filer Sharing Allocation #3	32B	<Enter>	Enter the SSN for Sharing Allocation #3 entry as shown on line 32, column b.
(18)	Allocation Start Month #3	32C	<Enter>	Enter the Start Month from line 32, column c in MM format.
(19)	Allocation Stop Month #3	32D	<Enter>	Enter the Stop Month from line 32, column d in MM format.
(20)	Premium Percentage #3	32E	<Enter>	Enter the edited digits from line 32, column e. a. If not edited, press <Enter> only.
(21)	SLCSP Percentage #3	32F	<Enter>	Enter the edited digits from line 32, column f. a. If not edited, press <Enter> only.
(22)	Advance PTC Percentage #3	32G	<Enter>	Enter the edited digits from line 32, column g. a. If not edited, press <Enter> only.

Exhibit 3.24.3-58 (Cont. 3) (10-30-2019)
Section 74 - Form 1040 / Form 1040 SR — Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Policy Number #4	33A	<Enter>	Enter up to 15 characters as shown on line 33, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(24)	SSN of Filer Sharing Allocation #4	33B	<Enter>	Enter the SSN for Sharing Allocation #4 entry as shown on line 33, column b.
(25)	Allocation Start Month #4	33C	<Enter>	Enter the Start Month from line 33, column c in MM format.
(26)	Allocation Stop Month #4	33D	<Enter>	Enter the Stop Month from line 33, column d in MM format.
(27)	Premium Percentage #4	33E	<Enter>	Enter the edited digits from line 33, column e. a. If not edited, press <Enter> only.
(28)	SLCSP Percentage #4	33F	<Enter>	Enter the edited digits from line 33, column f. a. If not edited, press <Enter> only.
(29)	Advance PTC Percentage #4	33G	<Enter>	Enter the edited digits from line 33, column g. a. If not edited, press <Enter> only.
(30)	Primary Alternative Family Size	35A	<Enter> ★★★★★★	Enter the amount from line 35, column a.
(31)	Primary Monthly Contribution	35B $	<Enter>	Enter the amount from line 35, column b.
(32)	Primary Alternative Start Month	35C	<Enter>	Enter the Start Month from line 35, column c in MM format.
(33)	Primary Alternative Stop Month	35D	<Enter>	Enter the Stop Month from line 35, column d in MM format.

Exhibit 3.24.3-58 (Cont. 4) (10-30-2019)
Section 74 - Form 1040 / Form 1040 SR — Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(34)	Spouse Alternative Family Size	36A	<Enter>	Enter the amount from line 36, column a.
(35)	Spouse Monthly Contribution	36B $	<Enter>	Enter the amount from line 36, column b.
(36)	Spouse Alternative Start Month	36C	<Enter>	Enter the Start Month from line 36, column c in MM format.
(37)	Spouse Alternative Stop Month	36D	<Enter>	Enter the Stop Month from line 36, column d in MM format.

Exhibit 3.24.3-59 (01-01-2025)
Section 75 - Form 1040 / Form 1040 SR — Form 5695

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **75**.
(2)	Qualified Solar Electric Property Costs	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Qualified Solar Heating Property Costs	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Qualified Small Wind Energy Property Costs	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Qualified Geothermal Heat Pump Property Costs	LN4 $	<Enter>	Enter the amount from line 4.
(6)	Qualified Battery Storage Technology Indicator	5ABX	<Enter>	From line 5a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(7)	Qualified Battery Technology Costs	L5B $	<Enter>	Enter the amount from line 5b.
(8)	Qualified Fuel Cell Property Indicator	7ABX	<Enter>	From line 7a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(9)	Joint Occupancy Part 1 Indicator	7CBX	<Enter>	From line 7c, enter **1** if the box is marked.
(10)	Qualified Fuel Cell Property Costs	LN8 $	<Enter>	Enter the amount from line 8.
(11)	Kilowatt Capacity	L10…	<Enter>	Enter the eight edited digits from the dotted portion of line 10.
(12)	Credit Carryforward from PY	L12 $	<Enter>	Enter the amount from line 12.
(13)	Credit Carryforward to Next Year	L16 $	<Enter>	Enter the amount from line 16.
(14)	Qualified Energy Efficiency Improvements Indicator	17ABX	<Enter>	From line 17a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.

Exhibit 3.24.3-59 (Cont. 1) (01-01-2025)
Section 75 - Form 1040 / Form 1040 SR — Form 5695

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Original User Indicator	17BBX	<Enter>	From line 17b, enter as follows: a. "1" if Yes box is marked b. "2" if No box is marked c. "3" if both boxes are marked.
(16)	Components Expected to Remain Indicator	17CBX	<Enter>	From line 17c, enter as follows: a. "1" if Yes box is marked b. "2" if No box is marked c. "3" if both boxes are marked.
(17)	Insulation Material Costs	18A $	<Enter>	Enter the amount from line 18a.
(18)	Highest Expense Door Costs	19A $	<Enter>	Enter the amount from line 19a.
(19)	Other Exterior Doors Costs	19C $	<Enter>	Enter the amount from line 19c.
(20)	Exterior Windows Costs	20A $	<Enter>	Enter the amount from line 20a.
(21)	Qualified Property Installation Indicator	21ABX	<Enter>	From line 21a, enter as follows: a. "1" if Yes box is marked b. "2" if No box is marked c. "3" if both boxes are marked.
(22)	Original Service Indicator	21BBX	<Enter>	From line 21b, enter as follows: a. "1" if Yes box is marked b. "2" if No box is marked c. "3" if both boxes are marked.
(23)	Central Air Conditioner Costs	22A $	<Enter>	Enter the amount from line 22a.
(24)	Natural Gas Propane Oil Heater Costs	23A $	<Enter>	Enter the amount from line 23a.
(25)	Natural Gas Propane Oil Furnace or Boiler Costs	24A $	<Enter>	Enter the amount from line 24a.
(26)	Panelboards Circuits or Feeders Costs	25A $	<Enter>	Enter the amount from line 25a.
(27)	Home Energy Audit Indicator	26ABX	<Enter>	From line 26a, enter as follows: a. "1" if Yes box is marked b. "2" if No box is marked c. "3" if both boxes are marked.
(28)	Home Energy Audit Costs	26B $	<Enter>	Enter the amount from line 26b.

Exhibit 3.24.3-59 (Cont. 2) (01-01-2025)
Section 75 - Form 1040 / Form 1040 SR — Form 5695

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(29)	Electric or Gas Heat Pump Costs	29A $	<Enter>	Enter the amount from line 29a.
(30)	Electric or Gas Heat Pump Water Heater Costs	29B $	<Enter>	Enter the amount from line 29b.
(31)	Biomass Stoves and Boilers Costs	29C $	<Enter>	Enter the amount from line 29c.
(32)	Joint Occupancy Part 2 Indicator	32ABX	<Enter>	From line 32a, enter **1** if the box is marked.

Exhibit 3.24.3-60 (01-03-2022)
Section 76 - Form 1040 / Form 1040 SR — Form 965-A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter “76”.
(2)	Election or Transfer Year 1	PTI A1 YR	<Enter>	Enter the last two digits of the year from Part I, column (a).
(3)	Election or Transfer Year 2	PTI A2 YR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(4)	Election or Transfer Year 3	PTI A3 YR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(5)	Election or Transfer Year 4	PTI A4 YR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(6)	Election or Transfer Year 5	PTI A5 YR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(7)	Part I Form 965-A Indicator	PTI IND	<Enter>	Enter the edited digit from the margin of Part I to the right of column (e).
(8)	Net 965 Tax Liability Transferred 1	PTI J1 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(9)	Net 965 Tax Liability Transferred 2	PTI J2 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(10)	Net 965 Tax Liability Transferred 3	PTI J3 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(11)	Net 965 Tax Liability Transferred 4	PTI J4 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(12)	Net 965 Tax Liability Transferred 5	PTI J5 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(13)	Tax Identification Number 1	PTI K1 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J1 $ contains an entry.
(14)	Tax Identification Number 2	PTI K2 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J2 $ contains an entry.

Exhibit 3.24.3-60 (Cont. 1) (01-03-2022)
Section 76 - Form 1040 / Form 1040 SR — Form 965-A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Tax Identification Number 3	PTI K3 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J3 $ contains an entry.
(16)	Tax Identification Number 4	PTI K4 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J4 $ contains an entry.
(17)	Tax Identification Number 5	PTI K5 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J5 $ contains an entry.
(18)	Net 965 Tax Liability Triggered 1	PTIV F1 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(19)	Net 965 Tax Liability Triggered 2	PTIV F2 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(20)	Net 965 Tax Liability Triggered 3	PTIV F3 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(21)	Net 965 Tax Liability Triggered 4	PTIV F4 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(22)	Net 965 Tax Liability Triggered 5	PTIV F5 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(23)	Part IV Indicator	PTIV IND	<Enter>	Enter “1” if additional information is present in Part IV. Enter the edited digit from the margin of Part IV to the right of column (i).
(24)	Total	IV TOTAL $	<Enter> ★★★★★★	Enter the amount from Part IV, Total below column (i).

Exhibit 3.24.3-61 (01-03-2022)

Section 77 - Form 1040 / Form 1040 SR — Schedule LEP and Form 9000

Note: Schedule LEP, Sequence No. 77A, and Form 9000, Sequence No. 77, are transcribed into one section, but are independent of one another. If either Sch LEP or F9000 is missing or Xed, transcribe the available form.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "77". ***Note:*** Taxpayers may file up to two Schedules LEP or Forms 9000. Information from both will be entered in Section 77. ***Caution:*** Prompt names do not depict location, please refer to instructions for accurate transcription.
(2)	Primary Alternative Media Code	PTI LN1	<Enter>	From Form 9000, if an edited **"1"** appears to the right of the SSN, enter the first two-digit code marked on line 1.
(3)	Primary Alternative Language Code	PTI LN2	<Enter>	From Sch LEP, if an edited **"1"** appears to the right of the SSN, enter the first three-digit code marked on line 1.
(4)	Secondary Alternative Media Code	2ND PTI LN1	<Enter>	From Form 9000, if an edited **"2"** appears to the right of the SSN, enter the first two-digit code marked on line 1.
(5)	Secondary Alternative Language Code	2ND PTI LN2	<Enter>	From Sch LEP, if an edited **"2"** appears to the right of the SSN, enter the first three-digit code marked on line 1.

Exhibit 3.24.3-62 (01-01-2025)
Section 78 - Form 1040 / Form 1040 SR — Form 8997

Note: ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "78".
(2)	Part I Qualified Opportunity Fund (QOF) EIN	PTI (A)	<Enter>	Enter the first EIN from Part I, column a.
(3)	Part I Date QOF Investment Acquired	PTI (B)	<Enter>	Enter the first Date from Part I, column b in MMDDYY format.
(4)	Part I Special Gain Code	PTI (D)	<Enter>	Enter the first alpha-character from Part I, column d. ***Note:*** If **I** or no alpha present, press <Enter> only.
(5)	Part I Amount of Short-Term Deferred Gain Remaining in QOF	PTI (E)	<Enter>	Enter the first amount from Part I, column e.
(6)	Part I Amount of Long-Term Deferred Gain Remaining in QOF	PTI (F)	<Enter>	Enter the first amount from Part I, column f.
(7)	Part I Additional Info Indicator	PTIMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part I, column f.
(8)	Part I Short-Term Deferred Gain 2E	PTI 2E	<Enter>	Enter the amount from Part I, line 2, column e.
(9)	Part I Long-Term Deferred Gain 2F	PTI 2F	<Enter>	Enter the amount from Part I, line 2, column f.
(10)	Part II Qualified Opportunity Fund (QOF) EIN	PTII (A)	<Enter>	Enter the first EIN from Part II, column a.
(11)	Part II Date QOF Investment Acquired	PTII (B)	<Enter>	Enter the first Date from Part II, column b in MMDDYY format.
(12)	Part II Special Gain Code	PTII (D)	<Enter>	Enter the first alpha-character from Part II, column d. ***Note:*** If**I** or no alpha present, press <Enter> only.

Exhibit 3.24.3-62 (Cont. 1) (01-01-2025)
Section 78 - Form 1040 / Form 1040 SR — Form 8997

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Part II Amount of Short-Term Deferred Gain Remaining in QOF	PTII (E)	<Enter>	Enter the first amount from Part II, column e.
(14)	Part II Amount of Long-Term Deferred Gain Remaining in QOF	PTII (F)	<Enter>	Enter the first amount from Part II, column f.
(15)	Part II Additional Info Indicator	PTIIMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part II, column f.
(16)	Part II Short-Term Deferred Gain 2E	PTII 2E	<Enter>	Enter the amount from Part II, line 2, column e.
(17)	Part II Long-Term Deferred Gain 2F	PTII 2F	<Enter>	Enter the amount from Part II, line 2, column f.
(18)	Part III Qualified Opportunity Fund (QOF) EIN	PTIII (A)	<Enter>	Enter the first EIN from Part III, column a.
(19)	Part III Date QOF Investment Acquired	PTIII (B)	<Enter>	Enter the first Date from Part III, column b in MMDDYY format.
(20)	Part III Special Gain Code	PTIII (D)	<Enter>	Enter the first alpha-character from Part III, column d. ***Note:*** If **I** or no alpha present, press <Enter> only.
(21)	Part III Amount of Short-Term Deferred Gain Remaining in QOF	PTIII (E)	<Enter>	Enter the first amount from Part III, column e.
(22)	Part III Amount of Long-Term Deferred Gain Remaining in QOF	PTIII (F)	<Enter>	Enter the first amount from Part III, column f.
(23)	Part III Additional Info Indicator	PTIIIMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part III, column f.
(24)	Part III Short-Term Deferred Gain 2E	PTIII 2E	<Enter>	Enter the amount from Part III, line 2, column e.
(25)	Part III Long-Term Deferred Gain 2F	PTIII 2F	<Enter>	Enter the amount from Part III, line 2, column f.

Exhibit 3.24.3-62 (Cont. 2) (01-01-2025)
Section 78 - Form 1040 / Form 1040 SR — Form 8997

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Part IV Qualified Opportunity Fund (QOF) EIN	PTIV (A)	<Enter>	Enter the first EIN from Part IV, column a.
(27)	Part IV Date QOF Investment Acquired	PTIV (B)	<Enter>	Enter the first Date from Part IV, column b in MMDDYY format.
(28)	Part IV Special Gain Code	PTIV (D)	<Enter>	Enter the first alpha-character from Part IV, column d. ***Note:*** If **I** or no alpha present, press <Enter> only.
(29)	Part IV Amount of Short-Term Deferred Gain Remaining in QOF	PTIV (E)	<Enter>	Enter the first amount from Part IV, column e.
(30)	Part IV Amount of Long-Term Deferred Gain Remaining in QOF	PTIV (F)	<Enter>	Enter the first amount from Part IV, column f.
(31)	Part IV Additional Info Indicator	PTIVMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part IV, column f.
(32)	Part IV Short-Term Deferred Gain 2E	PTIV 2E	<Enter>	Enter the amount from Part IV, line 2, column e.
(33)	Part IV Long-Term Deferred Gain 2F	PTIV 2F	<Enter>	Enter the amount from Part IV, line 2, column f.

Exhibit 3.24.3-63 (01-01-2024)
Section 79- Form 1040 / Form 1040 SR — Form 4136

Note: **Do not enter any amount that does not have a corresponding CRN.**

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"79"** always.
(2)	Amount of Claim #1	AMT1(D) $	<Enter>	Enter the first amount from Column (d).
(3)	Credit Reference #1	CRN1(E)	<Enter>	Enter the CRN from Column (e) for the first amount.
(4)	Amount of Claim #2	AMT2(D) $	<Enter>	Enter the second amount from Column (d).
(5)	Credit Reference #2	CRN2(E)	<Enter>	Enter the CRN from Column (e) for the second amount.
(6)	Amount of Claim #3	AMT3(D) $	<Enter>	Enter the third amount from Column (d).
(7)	Credit Reference #3	CRN3(E)	<Enter>	Enter the CRN from Column (e) for the third amount.
(8)	Amount of Claim #4	AMT4(D) $	<Enter>	Enter the fourth amount from Column (d).
(9)	Credit Reference #4	CRN4(E)	<Enter>	Enter the CRN from Column (e) for the fourth amount.
(10)	Amount of Claim #5	AMT5(D) $	<Enter>	Enter the fifth amount from Column (d).
(11)	Credit Reference #5	CRN5(E)	<Enter>	Enter the CRN from Column (e) for the fifth amount.
(12)	Amount of Claim #6	AMT6(D) $	<Enter>	Enter the sixth amount from Column (d).
(13)	Credit Reference #6	CRN6(E)	<Enter>	Enter the CRN from Column (e) for the sixth amount.
(14)	Amount of Claim #7	AMT7(D) $	<Enter>	Enter the seventh amount from Column (d).
(15)	Credit Reference #7	CRN7(E)	<Enter>	Enter the CRN from Column (e) for the seventh amount.
(16)	Amount of Claim #8	AMT8(D) $	<Enter>	Enter the eighth amount from Column (d).
(17)	Credit Reference #8	CRN8(E)	<Enter>	Enter the CRN from Column (e) for the eighth amount.

Exhibit 3.24.3-63 (Cont. 1) (01-01-2024)
Section 79- Form 1040 / Form 1040 SR — Form 4136

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Amount of Claim #9	AMT9(D) $	<Enter>	Enter the ninth amount from Column (d).
(19)	Credit Reference #9	CRN9(E)	<Enter>	Enter the CRN from Column (e) for the ninth amount.
(20)	Amount of Claim #10	AMT10(D) $	<Enter>	Enter the tenth amount from Column (d).
(21)	Credit Reference #10	CRN10(E)	<Enter>	Enter the CRN from Column (e) for the tenth amount.
(22)	Amount of Claim #11	AMT11(D) $	<Enter>	Enter the eleventh amount from Column (d).
(23)	Credit Reference #11	CRN11(E)	<Enter>	Enter the CRN from Column (e) for the eleventh amount.
(24)	Amount of Claim #12	AMT12(D) $	<Enter>	Enter the twelfth amount from Column (d).
(25)	Credit Reference #12	CRN12(E)	<Enter>	Enter the CRN from Column (e) for the twelfth amount.
(26)	Amount of Claim #13	AMT13(D) $	<Enter>	Enter the thirteenth amount from Column (d).
(27)	Credit Reference #13	CRN13(E)	<Enter>	Enter the CRN from Column (e) for the thirteenth amount.
(28)	Amount of Claim #14	AMT14(D) $	<Enter>	Enter the fourteenth amount from Column (d).
(29)	Credit Reference #14	CRN14(E)	<Enter>	Enter the CRN from Column (e) for the fourteenth amount.
(30)	Amount of Claim #15	AMT15(D) $	<Enter>	Enter the fifteenth amount from Column (d).
(31)	Credit Reference #15	CRN15(E)	<Enter>	Enter the CRN from Column (e) for the fifteenth amount.
(32)	Amount of Claim #16	Amt16(D) $	<Enter>	Enter the sixteenth amount from Column (d).
(33)	Credit Reference #16	CRN16(E)	<Enter>	Enter the CRN from Column (e) for the sixteenth amount.
(34)	Amount of Claim #17	AMT17(D) $	<Enter>	Enter the seventeenth amount from Column (d).
(35)	Credit Reference #17	CRN17(E)	<Enter>	Enter the CRN from Column (e) for the seventeenth amount.

Exhibit 3.24.3-63 (Cont. 2) (01-01-2024)
Section 79- Form 1040 / Form 1040 SR — Form 4136

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(36)	Amount of Claim #18	AMT18(D) $	<Enter>	Enter the eighteenth amount from Column (d).
(37)	Credit Reference #18	CRN18(E)	<Enter>	Enter the CRN from Column (e) for the eighteenth amount.
(38)	Amount of Claim #19	AMT19(D) $	<Enter>	Enter the nineteenth amount from Column (d).
(39)	Credit Reference #19	CRN19(E)	<Enter>	Enter the CRN from Column (e) for the nineteenth amount.
(40)	Amount of Claim #20	AMT20(D) $	<Enter>	Enter the twentieth amount from Column (d).
(41)	Credit Reference #20	CRN20(E)	<Enter>	Enter the CRN from Column (e) for the twentieth amount.

Exhibit 3.24.3-64 (01-01-2025)

Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Note: **Presence of the following characters in the Elem. No. Column indicates the prompt will appear for that Type of Entity.**
S - Short
I - Intermediate

Exhibit 3.24.3-64 (Cont. 1) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1) S, I	Section Number	SECT:	(auto)	Section **"01"** is system-generated; no required entry.
(2) S, I	Serial Number	SER#	<Enter>	Enter the last two digits before the hyphen of the DLN from the upper portion of the form. ***Example:*** XXxxxXXXxxx**XX** - X
(3) S, I	Type of Entity	TYPE OF ENTITY	<Enter>	a. Enter **"S"** if **no** edited or underlined address. b. Enter **"I"** if edited or underlined address.
(4) S, I	Check Digit	CD	<Enter	Press <Enter> always.
(5) S, I	Name Control	NC	<Enter>	Enter the Name Control for the Primary Taxpayer. a. See IRM 3.24.3.1.10.9 and IRM 3.24.37.6.12, ISRP System, General Instructions, for procedures.
(6) S, I	Primary SSN	SSN	(auto) ★★★★★★	Enter the SSN as shown in the **"Your social security number"** box. a. See IRM 3.24.37.6.8, ISRP System, General Instructions, for procedures.
(7) S, I	Secondary SSN	SSSN	<Enter>	Enter the SSN present in the **"Spouse's social security number"** box. a. If prompted, and no data is present, press <F7> to override. b. See IRM 3.24.37.6.8, ISRP System, General Instructions, for procedures.

Exhibit 3.24.3-64 (Cont. 2) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Name	NAME1	<Enter>	Enter the full name(s) as shown or edited on the return. ***Exception:*** If it is obvious that the taxpayer has signed their initials between their first and last name, ignore the initials when entering NAME1. a. See IRM 3.24.3.1.10.10, IRM 3.24.3.1.11.6.1 and IRM 3.24.37.6.14, ISRP System, General Instructions, for procedures.
(9)	Additional Information Line	AIL	<Enter>	Enter additional information as underlined or instructed. a. Do not enter the caret (<) in the AIL. b. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions. c. For **"in care of (c/o)"** names, enter the percent sign (%), space and the name, unless otherwise instructed. See IRM 3.24.37.6.15, ISRP System, General Instructions. d. For decedent returns see IRM 3.24.37.6.15(4), ISRP System, General Instructions. e. See IRM 3.24.37.6.15, ISRP System, General Instructions, for procedures.

Exhibit 3.24.3-64 (Cont. 3) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10) I	Street Address	ADD	<Enter>	Enter the address as shown or edited on the return. ***Reminder:*** If present, enter the apartment number in the **"Apt. no."** box/area to the right of the street address. a. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions, for procedures. b. See IRM 3.24.37.6.16, ISRP System, General Instructions, for procedures and Exhibit 3.24.37-1, ISRP System, General Instructions, for standard abbreviations.

Exhibit 3.24.3-64 (Cont. 4) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11) I	City/State	C/S	<Enter>	Enter as follows: a. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions, for procedures. b. See IRM 3.24.37.6.17, ISRP System, General Instructions, for procedures for entering the city, state, and ZIP Code. Sight verify if generated. c. Use Major City Codes at your option. Do not enter the slash or state abbreviations if a Major City Code is entered. For Major City Codes, refer to IRM 3.24.37, Exhibit 3.24.37-3, ISRP System, General Instructions. ***Note:*** If entry of city and state is required, the following rules apply: d. Enter the edited or underlined city/(slash) state code (with no space before or after the slash). e. Correct obviously misspelled cities. f. Always use standard state abbreviations. g. For APO/DPO/FPO addresses, see IRM 3.24.37.6.17.2, ISRP System, General Instructions. h. If the city is not present, enter as: /state code then press <Enter>. i. If the state is not present, enter as: city/ then press <Enter>.

Exhibit 3.24.3-64 (Cont. 5) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12) I	ZIP Code	ZIP	<Enter>	If ZIP Code is not present on the screen, enter the digits shown to the right of the state name. a. For International returns, see IRM 3.24.37.6.18, ISRP System, General Instructions, for procedures. b. Enter the five-digit or nine-digit ZIP Code. c. If the ZIP Code is less than five digits, press <Enter> only. d. If the ZIP Code is more than five digits and less than nine, enter the first five digits. e. If the ZIP Code is more than nine digits, enter the first nine. f. If missing or if any illegible digits, press <Enter> only. g. If two or more ZIP Codes are present, press <Enter> only.
(13) S, I	Tax Period	TAXPR	<Enter>	Scan the area of the tax year from the upper right or upper center portion of the form for an indication the Tax Period may be for other than the **programmed calendar** Tax Year, i.e., a Prior Year. a. If the document is a current year return, press <Enter>. b. Enter the 4 digits shown, underlined, or edited in YYMM format. c. If only two digits are underlined, enter those two digits followed by **"12"**. d. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures. e. All Prior Year forms **MUST** have a Tax Period. • If the document is a current year return, enter the current programmed calendar year (2412). • If the document does not reflect a Tax Period, fill the field with periods.

Exhibit 3.24.3-64 (Cont. 6) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14) S, I	Filing Status Code	FSC	<Enter> ★★★★★★	Enter as follows: a. 1040X/8379 - edited digit from the space above the yes/no boxes. b. Unedited, enter as follows: 1. Enter **"1"** if the Single box is marked. 2. Enter **"2"** if the Married filing jointly box is marked. 3. Enter **"3"** if the Married filing separate box is marked. 4. Enter **"4"** if the Head of household box is marked. 5. Enter **"5"** if the Qualifying surviving spouse box is marked. ***Note:*** For 2021 and prior, enter **"5"** if the Qualifying widow(er) box is marked. c. If no boxes are marked, enter a **"1"** if one taxpayer is present in the entity area, or a **"2"** if two taxpayers are present.
(15) S, I	Computer Condition Codes	CCC	<Enter>	Enter the edited characters as follows: a. Do **not** enter **"G"**, if edited. It will be generated. b. 1040X Dummy PECF-enter the edited **"5"** or **"6"** shown to the right of Column c. c. Enter a pound sign (#) for each illegible character.

Exhibit 3.24.3-64 (Cont. 7) (01-01-2025)
Section 01 - Forms 1040 (Amended) /1040X-Dummy PECF, 8379

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16) S, I	Received Date	DATE	<Enter> ★★★★★★	Enter the 6 digits for the Received Date in MMDDYY format. The Received Date is shown on the return as: a. Stamped or edited on the face of the return. ***Note:*** Do not enter any edited dates from the margin or entity area of the form. b. Enter 6 periods if the Received Date is missing. c. If a **"G"** Code is present in the **CCC** and the return is a **non-remittance**, end the document after this element. d. **"G"** Code is present in the **"CCC"** and the return is a **remittance**, press <Enter> after this element. The system will automatically take you to Sec. 03 for entry of the Remittance. e. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.

Exhibit 3.24.3-65 (01-06-2023)
Section 03 - Form 1040/1040X — Dummy PECF

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Auto>	Press <Enter> if already present on the screen; otherwise enter **"03"** always.
(2)	Remittance	RMT	<Enter>	This is a MUST ENTER field if the CR prompt (Element 5, Prejournalized Credit Amount) in the Block Header contains an entry. a. Enter the amount imprinted by a cash register or the amount edited or underlined in green pencil in the Refund or Amount You Owe area. b. Enter the RPS amount printed in the upper right corner of the return **ONLY** if underlined in green. c. If a cash register or green penciled amount is not present on the document, or if such an amount is present on a reinput document but is also circled by editing, enter a **"0"** (zero). d. If an edited return is attached to the front of an original return, enter the Remittance amount from the original return. e. If the amount is illegible, use the Form 813 amount for this Serial Number.

Exhibit 3.24.3-66 (01-01-2025)

Section 01 - Form 1040-NR, Page 1

Note: **Presence of the following characters in the Elem. No. Column indicates the prompt will appear for that Type of Entity.**
S -Short
I - Intermediate
P - Partial
L - Long

Exhibit 3.24.3-66 (Cont. 1) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1) S, I, P, L	Section Number	SECT:	(auto)	Section **"01"** is system-generated; no required entry.
(2) S, I, P, L	Serial Number	SER#	<Enter>	Enter the last two digits before the hyphen of the DLN from the upper portion of the form. ***Example:*** XXxxxXXXxxx**XX** - X
(3) S, I, P, L	Type of Entity	TYPE OF ENTITY	<Enter>	Enter Type of Entity: **"S"**, **"L"** or <Enter> for E-EIF.
(4) S, I, P, L	Check Digit	CD	<Enter>	Press <Enter> always.
(5) S, I, P, L	Name Control	NC	<Enter>	Enter the Name Control for the Primary Taxpayer. a. If the primary last name is missing or any of the first four characters of the last name are illegible, enter as Long Entity. b. See IRM 3.24.3.1.10.9 and IRM 3.24.37.6.13, ISRP System, General Instructions, for procedures.
(6) S, I, P, L	Primary SSN	SSN	<Enter>	Enter the SSN as shown in the **"Identifying number"** box. a. If missing, illegible, incomplete, more than 9 digits, multiple SSNs on the same line/box, or is a TIN that begins with a red edited **"9"**, enter as Long Entity.

Exhibit 3.24.3-66 (Cont. 2) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7) P, L	Name	NAME1	<Enter>	Enter the full name as shown or edited on the return. ***Exception:*** If it is obvious that the taxpayer has signed their initials between their first and last name, ignore the initials when entering NAME1. a. If multiple names are present, enter the first full name. b. See IRM 3.24.3.1.10.10, IRM 3.24.3.1.11.6.1 and IRM 3.24.37.6.14, ISRP System, General Instructions, for procedures.
(8) P, L	Additional Information Line	AIL	<Enter>	Enter as follows: a. For an address within the 50 states, Washington DC, APO/DPO/FPO, and US Possessions, see IRM 3.24.37.6.15 through IRM 3.24.37.6.17, ISRP System, General Instructions. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.
(9) I, L	Street Address	ADD	<Enter>	Enter as follows: a. For an address within the 50 states, Washington DC, APO/DPO/FPO, and US Possessions, see IRM 3.24.37.6.16 through IRM 3.24.37.6.17, ISRP System, General Instructions. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.

Exhibit 3.24.3-66 (Cont. 3) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10) I, L	City/State	C/S	<Enter>	Enter as follows: a. For an address within the 50 states, Washington DC, APO/DPO/FPO, and US Possessions, see IRM 3.24.37.6.16 through IRM 3.24.37.6.17, ISRP System, General Instructions. Also, see Exhibit 3.24.3-3(11) for specific instructions on entry of city/state. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.
(11) I, L	ZIP Code	ZIP	<Enter>	If the ZIP Code is not present on the screen, enter as follows: a. For an address within the 50 states, Washington DC, APO/DPO/FPO, and US Possessions, see IRM 3.24.37.6.16 through IRM 3.24.37.6.17, ISRP System, General Instructions. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.

Exhibit 3.24.3-66 (Cont. 4) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12) S, I, P, L	Tax Period	TAXPR	<Enter>	Scan the area of the tax year from the upper right or upper center portion of the form for an indication the Tax Period may be for other than the **programmed calendar** Tax Year, i.e., a Prior Year. a. The programmed calendar year is 2024. The Tax Period for the current year is 2412. ***Note:*** Do not enter the Tax Period for current year documents, unless the TAXPR field is a MUST ENTER. b. Enter the 4 digits shown, underlined, or edited in YYMM format. c. If only two digits are underlined, enter those two digits followed by **"12"**. d. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures. e. This is a MUST ENTER field for Prior Year forms. • If the document is a current year return, enter the current year Tax Period (2314). • If the document does not reflect a Tax Period, fill the field with periods.
(13) S, I, P, L	Foreign Country Code	COUNCD	<Enter>	Enter the edited letters from the right margin, to the right of "City, town or post office." a. Enter a period for each illegible character.
(14) S, I, P, L	Filing Status Code	FSC	<Enter> ★★★★★★	Enter the number edited to the left of the **"Filing Status"** boxes. a. If not edited, enter **"1"**.

Exhibit 3.24.3-66 (Cont. 5) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15) S, I, P, L	Digital Assets Code	DA CD	<Enter>	Enter as follows from the Digital Assets checkboxes: a. Enter **"1"** if the Yes box is marked. b. Enter **"2"** if the No box is marked. c. Enter **"3"** if both boxes are marked. d. Press <Enter> if neither box is marked. ***Note:*** For 2020 and 2021, enter from the virtual currency question checkboxes.
(16) S, I, P, L	Special Processing Codes	SPC	<Enter>	Enter the edited character(s) shown in the right margin to the right of Apt. No box. a. Enter a pound sign (#) for each illegible character. ***Note:*** For 2021 and prior, enter the edited character(s) shown in the right margin between the Identifying Number and the Individual/ Estate or Trust checkboxes.

Exhibit 3.24.3-66 (Cont. 6) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17) S, I, P, L	Computer Condition Code	CCC	<Enter>	Enter the edited characters shown in the blank space above the "Dependents" area. ***Note:*** For Form 1040-NR-EZ, enter the edited characters from the right of the "Filing Status" boxes. a. Valid characters are alpha A - Z and numeric 1-9. ***Note:*** If an **"O"** Code is present for this element, enter an alpha **"O"**. b. Enter a pound sign (#) for each illegible character. c. If a **"G"** Code is present for this element, see **"G"** Code instructions in the Received Date element. Do not press <F6>.

Exhibit 3.24.3-66 (Cont. 7) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18) S, I, P, L	Received Date	DATE	<Enter> ★★★★★★	Enter the 6 digits for the Received Date in MMDDYY format. The Received Date is shown on the return as: a. Stamped on the face of the return. b. Edited in the "Dependents" area. ***Note:*** For 2019 and prior, the DATE will be edited around the dotted portion of line 8. ***Note:*** Do not enter any edited dates from the margin or entity area of the form. c. If a **"G"** Code is present in the **"CCC"** and the return is a **non-remittance**, end the document after entering this element. d. If a **"G"** Code is present in the **"CCC"** and the return is a **remittance**, press <Enter> after entering this element. The system will automatically take you to Sec. 03 for entry of the Remittance. e. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(19) S, I, P, L	Exemptions	EXEMP	<Enter>	a. Enter the first two vertically edited digits shown to the right of the Dependents area. • If the first two digits are both zero, press <Enter> only. • Never end this field with a zero. • If either line is more than 9, illegible, or invalid, press <Enter> only.

Exhibit 3.24.3-66 (Cont. 8) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(20) S, I, P, L	Exemption/EIC/ Overflow	E/O	<Enter>	a. Enter the vertically edited digits shown to the right of the Dependents area beginning with the third edited digit. • Enter up to four digits. • **Never end this field with a zero.** • If either line is more than 9, illegible, or invalid, press <Enter> only.
(21) S, I, P, L	Dependent Status Indicator	DSI	<Enter>	Enter a **"1"**, if edited, directly above the Child Tax Credit Indicator, Column (4).
(22) S, I, P, L	First Dependent Name Control	NC1	<Enter>	Enter the Name Control for the first dependent entry as shown or edited from line 7 (2018 and later) or line 7c (2017 and prior).
(23) S, I, P, L	First Dependent SSN	SSN1	<Enter>	Enter the SSN for the first dependent entry. The Name Control need not be present. a. **This is a MUST ENTER field if "EXEMP" contains an entry.** b. If no data is present, press <F7> to override.

Exhibit 3.24.3-66 (Cont. 9) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24) S, I, P, L	Dependent 1 Child Tax and Other Dependent Credit Code	DEP(4)1	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the first dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. d. Enter a **"1"** if the checkbox on line 7c (2017 and prior) is marked. ***Note:*** The Name Control or SSN need not be present. e. This is a MUST ENTER field is NC1 or SSN1 contains an entry. f. If no data is present, press <F7> to override.
(25) S, I, P, L	Second Dependent Name Control	NC2	<Enter>	Enter the Name Control for the second dependent entry as shown or edited from line 7 (2018 and later) or line 7c (2017 and prior).
(26) S, I, P, L	Second Dependent SSN	SSN2	<Enter>	Enter the SSN for the second dependent entry. The Name Control need not be present.

Exhibit 3.24.3-66 (Cont. 10) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(27) S, I, P, L	Dependent 2 Child Tax and Other Dependent Credit Code	DEP(4)2	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the second dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. d. Enter a **"1"** if the checkbox on line 7c (2017 and prior) is marked. ***Note:*** The Name Control or SSN need not be present. e. This is a MUST ENTER field is NC2 or SSN2 contains an entry. f. If no data is present, press <F7> to override.
(28) S, I, P, L	Third Dependent Name Control	NC3	<Enter>	Enter the Name Control for the third dependent entry as shown or edited from line 7 (2018 and later) or line 7c (2017 and prior).
(29) S, I, P, L	Third Dependent SSN	SSN3	<Enter>	Enter the SSN for the third dependent entry. The Name Control need not be present.

Exhibit 3.24.3-66 (Cont. 11) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(30) S, I, P, L	Dependent 3 Child Tax and Other Dependent Credit Code	DEP(4)3	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the third dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. d. Enter a **"1"** if the checkbox on line 7c (2017 and prior) is marked. ***Note:*** The Name Control or SSN need not be present. e. This is a MUST ENTER field is NC3 or SSN3 contains an entry. f. If no data is present, press <F7> to override.
(31) S, I, P, L	Fourth Dependent Name Control	NC4	<Enter>	Enter the Name Control for the fourth dependent entry as shown or edited from line 7 (2018 and later) or line 7c (2017 and prior).
(32) S, I, P, L	Fourth Dependent SSN	SSN4	<Enter>	Enter the SSN for the fourth dependent entry. The Name Control need not be present.

Exhibit 3.24.3-66 (Cont. 12) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(33) S, I, P, L	Dependent 4 Child Tax and Other Dependent Credit Code	DEP(4)4	<Enter>	Enter from the checkboxes in Column (4) of the Dependents area as follows relating to the fourth dependent entry: a. Enter a **"1"** if the Child tax credit box is marked. b. Enter a **"2"** if the Credit for other dependents box is marked. c. Enter a **"1"** if both boxes are marked. d. Enter a **"1"** if the checkbox on line 7c (2017 and prior) is marked. ***Note:*** The Name Control or SSN need not be present. e. This is a MUST ENTER field is NC4 or SSN4 contains an entry. f. If no data is present, press <F7> to override.
(34) S, I, P, L	Form Processing Code	FPC	<Enter>	Enter the edited characters shown to the right of line 7. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character.
(35) S, I, P, L	Return Processing Code	RPC	<Enter> ★★★★★★	Enter the edited characters from the bottom left margin. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present, press <F7> to override.

Exhibit 3.24.3-66 (Cont. 13) (01-01-2025)
Section 01 - Form 1040-NR, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(36) S, I, P, L	ERS Action Code	ACT C	<Enter>	Enter the 3 edited digits shown in the bottom center margin. a. If Action Code is in the **"600"** series and the return is a **non-remittance**, end the document after this element. b. If Action Code is in the **"600"** series and the return is a **remittance**, press <Enter> after this element. The system will automatically take you to Section 03 for entry of the Remittance. c. If illegible or less than three digits, press <Enter>. d. If multiple Action Codes apply, enter the highest number.
(37) S, I, P, L	Audit Codes	AUD C	<Enter>	Enter the edited characters shown in the bottom right margin. a. Enter a pound sign (#) for each illegible character.

Exhibit 3.24.3-67 (01-01-2017)
Section 02 — Form 1040-NR — Form 3471, Edit Sheet

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section 02 will **NOT** be prompted. If data is present for Section 02, overlay **"03"** with **"02"**.
(2)	Unallowable Code 1	CD1	<Enter>	Enter the two-digit code from line 1.
(3)	Unallowable Amount 1	AMT1 $	<Enter>	Enter the amount from line 1.
(4)	Unallowable Code 2	CD2	<Enter>	Enter the two-digit code from line 2.
(5)	Unallowable Amount 2	AMT2 $	<Enter>	Enter the amount from line 2.
(6)	Unallowable Code 3	CD3	<Enter>	Enter the two-digit code from line 3.
(7)	Unallowable Amount 3	AMT3 $	<Enter>	Enter the amount from line 3.
(8)	Return Processed Date	RPD	<Enter>	Enter the date from line 4 in MMDDYY format. ***Exception:*** If multiple Forms 3471 are attached with different RPD dates, fill the field with periods. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(9)	Late Filing Code	LATE	<Enter>	Enter the code from line 6.
(10)	Pre-Delinquent Penalty	DEL-P $	<Enter>	Enter the amount from line 7.
(11)	Form 4563 Indicator	4563	<Enter>	Enter the digit from line 8.
(12)	ID Number Penalty	ID-P	<Enter>	Enter the digits from line 11.

Exhibit 3.24.3-68 (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"03"** always.
(2)	W-2 Wages	L1A $	<Enter>	Enter the amount from line 1a. ***Note:*** For 2021 and prior, enter the edited amount identified as "1a/1z" for both prompts L1A $ and L1Z $.
(3)	Nontaxable Combat Pay Election	L1I $	<Enter>	Press <Enter> always.
(4)	Treaty Exempt Income	L1K $	<Enter>	Enter the amount from line 1k.
(5)	Total Wages	L1Z $	<Enter> ★★★★★★	Enter the amount from line 1z. ***Note:*** For 2021 and prior, enter the edited amount identified as "1a/1z" for both prompts L1A $ and L1Z $.
(6)	Tax-Exempt Interest	L2A $	<Enter>	Enter the amount from line 2a.
(7)	Interest	L2B $	<Enter> MINUS (-)	Enter the amount from line 2b.
(8)	Qualified Dividends	L3A $	<Enter>	Enter the amount from line 3a.
(9)	Ordinary Dividends	L3B $	<Enter>	Enter the amount from line 3b.
(10)	Gross IRA Distributions	L4A $	<Enter>	Enter the amount from line 4a.
(11)	Taxable IRA Distributions	L4B $	<Enter>	Enter the amount from line 4b.
(12)	Gross Pensions Annuities	L5A $	<Enter>	Enter the amount from line 5a.
(13)	Taxable Pensions/ Annuities	L5B $	<Enter>	Enter the amount from line 5b.
(14)	Schedule D Profit/ Loss	LN7 $	<Enter> MINUS (-)	Enter the amount from line 7.
(15)	Additional Income	LN8 $	<Enter> MINUS (-)	Enter the amount from line 8.

Exhibit 3.24.3-68 (Cont. 1) (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Total Income	LN9 $	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 9. a. If the Zero Balance Error message appears, sight verify raised boxes. b. See IRM 3.24.3.1.11.1 for correction procedures.
(17)	Total Adjustments	L10 $	<Enter>	Enter the amount from line 10.
(18)	Adjusted Gross Income	L11 $	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 11. a. If the Zero Balance Error message appears, sight verify raised boxes. b. See IRM 3.24.3.1.11.1 for correction procedures.
(19)	Qualified Business Deduction	L13A $	<Enter>	Enter the amount from line 13a.
(20)	Taxable Income Amount	L15 $	<Enter>	Enter the amount from line 15. If the taxpayer has indicated a minus, press Enter only.
(21)	Tentative Tax 8814/ 4972	L16 $	<Enter>	Enter the amount from line 16.
(22)	Child or Other Dependent Credit	L19 $	<Enter>	Enter the amount from line 19.
(23)	Total Statutory Credit	L21 $	<Enter>	Enter the amount from line 21.
(24)	Tax on Income	L23A $	<Enter>	Enter the amount from line 23a.
(25)	Total Other Taxes	L23B $	<Enter>	Enter the amount from line 23b.
(26)	Transportation Tax	L23C $	<Enter>	Enter the amount from line 23c.
(27)	Total Tax	L24	<Enter> ★★★★★★	Enter the amount from line 24. **ENTER DOLLARS AND CENTS.**
(28)	Withholding Tax	L25D	<Enter> ★★★★★★	Enter the amount from line 25d.
(29)	8805 Tax	L25E	<Enter>	Enter the amount from line 25e.
(30)	8288-A Tax	L25F	<Enter>	Enter the amount from line 25f.
(31)	1042-S Tax	L25G	<Enter>	Enter the amount from line 25g.
(32)	Estimated Tax Credits	L26	<Enter>	Enter the amount from line 26.

Exhibit 3.24.3-68 (Cont. 2) (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(33)	Additional Child Tax Credit	L28	<Enter>	Enter the amount from line 28.
(34)	1040C Credit	L29	<Enter>	Enter the amount from line 29.
(35)	Refundable Credits	L32	<Enter>	Enter the amount from line 32.
(36)	Total Payments	L33	<Enter> ★★★★★★	Enter the amount from line 33.
(37)	Refund Amount	L35A	<Enter> MINUS (–)	Enter the amount from line 35a. a. Press <Enter> if: • the words **"Do Not Refund"** or variation are present in the refund area. • the amount on line 35a is **"Xed"** and not corrected. • the form line has been marked through and not corrected. b. If lines 35a, 36, and 37 have no entries, but there is an amount on line 34, enter line 34 amount for this field. c. If no data is present, press <Enter>. ***Note:*** The amount on this line appears as a negative always. ***Caution:*** If the refund is $100 million or more, enter Action Code 341.
(38)	ES Credit Elect	L36	<Enter> ★★★★★★	Enter the amount from line 36.
(39)	Amount You Owe	L37	<Enter> ★★★★★★	Enter the amount from line 37. ***Exception:*** If the amount is the same as Element (49), Remittance, enter a **"0"** (zero) only and press <Enter>.

Exhibit 3.24.3-68 (Cont. 3) (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(40)	Pre-Determined ES Penalty	L38	<Enter> ★★★★★★	Enter the amount from line 38.
(41)	3rd Party Designee Checkbox	3Y/N	<Enter>	If the Yes box has a red edited checkmark OR if **only** the Yes box is marked in the Third Party Designee area, enter a **"1"** and enter the Third Party Information. a. In all other cases, press <Enter> and do not enter any of the Third Party information. ***Note:*** Taxpayer editing to the Third Party Information Yes/No boxes will **not** be honored unless the taxpayer has initialed the change. b. Do not enter the checkbox for tax years 2000 and prior.
(42)	3rd Party Designee Name	3NAME	<Enter>	Enter as shown in the Third Party Designee area. a. A-Z, 0-9, and blanks are valid. b. Space for illegible or special characters. ***Exception:*** Do not space for apostrophes. c. Do not enter the words **"Preparer"**, **"Prep"**, **"Self-Prepared"**, or any phrases or variations of **"Preparer"**. d. Do not enter relationship titles such as father, sister, etc. e. Follow name line rules in IRM 3.24.37.6.14, ISRP System, General Instructions, that have not been addressed in (a) through (d).

Exhibit 3.24.3-68 (Cont. 4) (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(43)	3rd Party ID#	3ID#	<Enter>	Enter the Personal Identification Number in the Third Party Designee area. a. A-Z, 0-9, and blanks are valid. b. Ignore special characters. c. Space for illegible characters. d. Enter up to 9 characters. e. Do not enter **"Applied For"**, **"Pending"**, or any phrases or variations of applied for.
(44)	Primary Taxpayer Identity Protection PIN	IDEN#	<Enter>	Enter the six numerics from the Identity Protection PIN box. a. If illegible or other than six numerics, press <Enter>.
(45)	Preparer PTIN	PTIN	<Enter>	Enter from the PTIN line or from the stamp, label, or written as shown in the Preparer's area. This entry can consist of the letter **"P"** or **"S"** followed by 8 digits. a. If the **"P"** or **"S"** is followed by the letter(s) **"O"**, consider the letter **"O"** to be a zero (**0**). b. See IRM 3.24.37.6.8, ISRP System, General Instructions, for procedures.

Exhibit 3.24.3-68 (Cont. 5) (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(46)	Preparer Telephone #	TEL#	<Enter>	Enter the first 10 characters of the preparer's telephone number from the "Phone no." line or from the stamp, label, or written in the Preparer's area. a. A-Z and 0-9 are valid. b. If two telephone numbers are present, enter the first 10 characters of the first complete telephone number. c. Ignore special characters and blanks. d. Disregard a leading **"1"** or **"011"**, hyphens, and parentheses. e. Do not enter the telephone number if it is incomplete (not at least 10 digits), if any digits are illegible, or if all the digits are the same.
(47)	EIN	EIN	<Enter>	Enter the digits from the Firm's EIN line or from the stamp, label, or written as shown in the Paid Preparer's area. a. See IRM 3.24.37.6.8, ISRP System - General Instructions for procedures.
(48)	Preparer Code	CODE	<Enter>	Enter the edited letter in the margin to the right of the Self-Employed checkbox.

Exhibit 3.24.3-68 (Cont. 6) (01-01-2025)
Section 03 — Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(49)	Remittance	RMT	<Enter>	This is a MUST ENTER field if the CR prompt (Element 5, Prejournalized Credit Amount) in the Block Header contains an entry. a. Enter the amount imprinted by a cash register or the amount edited or underlined in green pencil in the Refund or Amount You Owe area. b. Enter the RPS amount printed in the upper right corner of the return **ONLY** if underlined in green. c. If a cash register or green penciled amount is not present on the document, or if such an amount is present on a reinput document but is also circled by editing, enter a **"0"** (zero). d. If an edited return is attached to the front of an original return, enter the Remittance amount from the original return. e. If the amount is illegible, use the Form 813 amount for this Serial Number. f. If a **"G"** Condition Code or an Action Code in the **"600"** series is present in Section 01, the system will automatically end the document after <Enter> is pressed.

Exhibit 3.24.3-69 (01-01-2025)
Section 04 — Form 1040-NR, Schedule 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"04"** always.
(2)	1099K Amount	1099K $	<Enter>	Enter the amount for Form 1099K from Schedule 1 above Part I.
(3)	State Income Tax Refund	LN1 $	<Enter>	Enter the amount from Schedule 1, line 1.
(4)	Schedule C Profit/ Loss	LN3 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 3.
(5)	Other Gains/Loss	LN4 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 4.
(6)	Schedule E Profit/ Loss	LN5 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 5.
(7)	Combined Schedule F Profit/Loss	LN6 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 6.
(8)	Unemployment Compensation	LN7 $	<Enter>	Enter the amount from Schedule 1, line 7.
(9)	Scholarship and Fellowship Grants	L8R $	<Enter>	Enter the amount from Schedule 1, line 8r.
(10)	Other Income	LN9 $	<Enter> MINUS (-)	Enter the amount from Schedule 1, line 9.
(11)	Form 982 Indicator	982	<Enter>	Enter the edited **"1"** from the dotted portion of Schedule 1 left of line 11.
(12)	Educator Expenses	L11 $	<Enter>	Enter the amount from Schedule 1, line 11.
(13)	Business Expenses/ Certain Reservists/ Etc.	L12 $	<Enter>	Enter the amount from Schedule 1, line 12.
(14)	Health Savings Account Deduction	L13 $	<Enter>	Enter the amount from Schedule 1, line 13.
(15)	Moving Expenses	L14 $	<Enter>	Enter the amount from Schedule 1, line 14.
(16)	Deduction for SE Tax	L15 $	<Enter>	Enter the amount from Schedule 1, line 15.
(17)	SEP/SIMPLE Payments	L16 $	<Enter>	Enter the amount from Schedule 1, line 16.

Exhibit 3.24.3-69 (Cont. 1) (01-01-2025)
Section 04 — Form 1040-NR, Schedule 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	SE Health Insurance	L17 $	<Enter>	Enter the amount from Schedule 1, line 17.
(19)	Early Withdrawal Penalty	L18 $	<Enter>	Enter the amount from Schedule 1, line 18.
(20)	IRA Deduction	L20 $	<Enter>	Enter the amount from Schedule 1, line 20.
(21)	Student Loan Interest Deduction	L21 $	<Enter>	Enter the amount from Schedule 1, line 21.
(22)	Medical Savings Account	L23 $	<Enter>	Enter the amount from Schedule 1, line 23.
(23)	Other Adjustments	L25 $	<Enter>	Enter the amount from Schedule 1, line 25.

Exhibit 3.24.3-70 (01-01-2025)
Section 05 — Form 1040-NR, Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"05"** always.
(2)	Advance Premium Tax Credit Repayment	L1A $	<Enter>	Enter the amount from Schedule 2, line 1a.
(3)	Repayment of Clean Vehicle Credits	L1B $	<Enter>	Enter the amount from Schedule 2, line 1b.
(4)	Repayment of Previously Owned Clean Vehicle Credits	L1C $	<Enter>	Enter the amount from Schedule 2, line 1c.
(5)	F8933 Net EPE Recapture	L1D $	<Enter>	Enter the amount from Schedule 2, line 1d.
(6)	F4255 Excessive Payments Amount	L1E $	<Enter>	Enter the amount from Schedule 2, line 1e.
(7)	F4255 Excessive Payments Checkbox	L1E CKBX	<Enter>	Enter the checkboxes as follows: a. If the first checkbox (i) is marked, enter a **1** in the first position. b. If the second checkbox (ii) is marked, enter a **2** in the second position. c. If the third checkbox (iii) is marked, enter a **3** in the third position. d. If the fourth checkbox (iv) is marked, enter a **4** in the fourth position. e. If any checkbox is not marked, enter a **0** for that position. f. If no checkboxes are marked, press <Enter> only. ***Note:*** Once started, all four positions of the field must be entered.
(8)	F4255 Chapter 1 Tax Amount	L1F $	<Enter>	Enter the amount from Schedule 2, line 1f.

Exhibit 3.24.3-70 (Cont. 1) (01-01-2025)
Section 05 — Form 1040-NR, Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	F4255 Chapter 1 Tax Checkbox	L1F CKBX	<Enter>	Enter the checkboxes as follows: a. If the first checkbox (i) is marked, enter a **1** in the first position. b. If the second checkbox (ii) is marked, enter a **2** in the second position. c. If the third checkbox (iii) is marked, enter a **3** in the third position. d. If the fourth checkbox (iv) is marked, enter a **4** in the fourth position. e. If any checkbox is not marked, enter a **0** for that position. f. If no checkboxes are marked, press <Enter> only, ***Note:*** Once started, all four positions of the field must be entered.
(10)	Other Additions to Tax	L1Y $	<Enter>	Enter the amount from Schedule 2, line 1y.
(11)	Alternative Minimum Tax	LN2 $	<Enter>	Enter the amount from Schedule 2, line 2.
(12)	Combined SE Tax	LN4 $	<Enter>	Enter the amount from Schedule 2, line 4.
(13)	Total Social Security & Medicare Tax (4137/8919)	LN7 $	<Enter>	Enter the amount from Schedule 2, line 7.
(14)	Tax on Qualified Retirement - F5329	LN8 $	<Enter>	Enter the amount from Schedule 2, line 8.
(15)	Household Employment Sch H	LN9 $	<Enter>	Enter the amount from Schedule 2, line 9.
(16)	First Time Homebuyer Repayment	L10 $	<Enter>	Enter the amount from Schedule 2, line 10.
(17)	F8959 Additional Medicare Tax	L11 $	<Enter>	Enter the amount from Schedule 2, line 11.
(18)	F8960 Net Investment Income Tax	L12 $	<Enter>	Enter the amount from Schedule 2, line 12.

Exhibit 3.24.3-70 (Cont. 2) (01-01-2025)
Section 05 — Form 1040-NR, Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19)	UT Tax	L13 $	<Enter>	Enter the amount from Schedule 2, line 13.
(20)	Interest on Tax Due on Installment Income	L14 $	<Enter>	Enter the amount from Schedule 2, line 14.
(21)	Interest on Deferred Tax	L15 $	<Enter>	Enter the amount from Schedule 2, line 15.
(22)	Form 8611 Recapture Tax	L16 $	<Enter>	Enter the amount from Schedule 2, line 16.
(23)	Total Additional Taxes	L18 $	<Enter>	Enter the amount from Schedule 2, line 18.
(24)	F3468 Part IV NET EPE Recapture	L19 $	<Enter>	Enter the amount from Schedule 2, line 19.
(25)	Net 965 Tax Liability	L20 $	<Enter>	Enter the amount from Schedule 2, line 20.

Schedule 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Foreign Tax Credit	SCH3 LN1 $	<Enter> ★★★★★★	Enter the amount from Schedule 3, line 1.
(27)	Credit for Child and Dependent Care	LN2 $	<Enter>	Enter the amount from Schedule 3, line 2.
(28)	Retirement Savings Contributions	LN4 $	<Enter>	Enter the amount from Schedule 3, line 4.
(29)	Residential Clean Energy Credit	L5A $	<Enter>	Enter the amount from Schedule 3, line 5a.
(30)	Energy Efficient Home Improvement Credit	L5B $	<Enter>	Enter the amount from Schedule 3, line 5b.
(31)	3800 -Business Credit “a”	L6A $	<Enter>	Enter the amount from Schedule 3, line 6a.
(32)	8801 – PY Minimum Tax “b”	L6B $	<Enter>	Enter the amount from Schedule 3, line 6b.
(33)	Adoption Credit	L6C $	<Enter>	Enter the amount from Schedule 3, line 6c.

Exhibit 3.24.3-70 (Cont. 3) (01-01-2025)
Section 05 — Form 1040-NR, Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(34)	F8910 Alternative Motor Vehicle Credit Amt	L6E $	<Enter>	For TY 2022, enter the amount from Schedule 3, line 6e.
(35)	F8936 Clean Vehicle Credit Amt	L6F $	<Enter>	Enter the amount from Schedule 3, line 6f.
(36)	Mortgage Certificate Credit	L6G $	<Enter>	Enter the amount from Schedule 3, line 6g.
(37)	Other Statutory Credit	6H-L $	<Enter>	Enter the **first** amount present from Schedule 3, lines 6h-6l.
(38)	Previously Owned Clean Vehicles Credit	L6M $	<Enter>	Enter the amount from Schedule 3, line 6m.
(39)	Total Other Nonrefundable Credits	LN7 $	<Enter>	Enter the amount from Schedule 3, line 7.

Note: THE FOLLOWING MONEY AMOUNT FIELDS ARE ENTERED AS DOLLARS AND CENTS.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(40)	Premium Tax Credit Amount	LN9	<Enter>	Enter the amount from Schedule 3, line 9.
(41)	Form 4868	L10	<Enter>	Enter the amount from Schedule 3, line 10.
(42)	Excess SST Withheld	L11	<Enter>	Enter the amount from Schedule 3, line 11.
(43)	F4136 Fuel Tax Credit	L12	<Enter>	Enter the amount from Schedule 3, line 12.
(44)	F2439 Regulated Investment Credit	13A	<Enter>	Enter the amount from Schedule 3, line 13a.
(45)	Credit for Earlier Year Income Repayment	13B	<Enter>	Enter the amount from Schedule 3, line 13b.
(46)	Elective Payment Election Amount	13C	<Enter>	For TY 2023 & TY 2024, enter the amount from Schedule 3, line 13c.

Exhibit 3.24.3-70 (Cont. 4) (01-01-2025)
Section 05 — Form 1040-NR, Schedules 2 and 3

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(47)	Total other payments & Refundable Credits	L14	<Enter>	Enter the amount from Schedule 3, line 14.

Exhibit 3.24.3-71 (01-05-2021)
Section 06 - Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"06"** always. See IRM 3.24.3.1.10.14 for specific examples.
(2)	Routing Transit Number	RTN	<Enter>	Enter up to 9 digits of the RTN from line 35b. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-71 (Cont. 1) (01-05-2021)
Section 06 - Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(3)	Depositor Account Number	DAN	<Enter> ★★★★★★	Enter the alpha/numeric Account Number from line 35d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(4)	DAN For Verification	DAN	<Enter> ★★★★★★	Enter the DAN **again** for verification. a. If entry does not match Element (3), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both **"DAN"** fields agree.

Exhibit 3.24.3-71 (Cont. 2) (01-05-2021)
Section 06 - Form 1040-NR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Type of Depositor Account	TYPE	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 35c. ***Exception:*** If entering a "blank" section, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. c. If only the TYPE box is marked, press <Enter> to enter a **blank** section. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.

Exhibit 3.24.3-72 (01-06-2023)

Section 07 — Form 1040-NR, Schedules A and NEC

1. **Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.**

a. **Schedules A , Sequence No. 7A, NEC, Sequence No. 7B, and OI, Sequence No. 7C are transcribed into one section. If Schedule A, Sequence No. 7A, is "Xed", do not enter Schedule NEC, Sequence No. 7B, nor Schedule OI, Sequence No. 7C.**
b. Elements (10)PG4D%LF through (16)13DRT can be found on Schedule NEC.
c. For 2019 and prior, Schedule A is found on Form 1040-NR, page 3.
d. For 2019 and prior, Schedule NEC is found on Form 1040-NR, page 4.

Note: **ENTER DOLLARS ONLY FOR FIELDS THROUGH LINE 8.**

Exhibit 3.24.3-72 (Cont. 1) (01-06-2023)
Section 07 — Form 1040-NR, Schedules A and NEC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"07"** always. ***Note:*** Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.
(2)	State & Local Income Tax	SCH-A 1A $	<Enter>	Enter the amount from line 1a, Schedule A.
(3)	Gifts by Cash or Check	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Other Contributions	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Carryover Gifts	LN4 $	<Enter>	Enter the amount from line 4.
(6)	Total Gifts to Charities	LN5 $	<Enter>	Enter the amount from line 5.
(7)	Total Casualty/Theft Loss	LN6 $	<Enter>	Enter the amount from line 6.
(8)	Other Miscella-neous Deductions	LN7 $	<Enter>	Enter the amount from line 7.
(9)	Itemized Deductions	LN8 $	<Enter> ★★★★★★	Enter the amount from line 8. a. If the Zero Balance Error Message appears, sight verify raised boxes. b. See IRM 3.24.3.1.11.1 for correction procedures.
(10)	Column D %1	PG4D%LF	<Enter>	Enter the edited % digits from Schedule NEC, upper right, Column (d), left entry. a. If not edited, press <Enter> only.
(11)	Column D %2	D%RT	<Enter>	Enter the edited % digits from Schedule NEC, upper right, Column (d), right entry. a. If not edited, press <Enter> only.

Exhibit 3.24.3-72 (Cont. 2) (01-06-2023)
Section 07 — Form 1040-NR, Schedules A and NEC

THE FOLLOWING FIVE FIELDS FOR LINE 13 SHOULD BE ENTERED AS DOLLARS AND CENTS.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Amount of Income (a)	13A	<Enter>	Enter the amount from line 13, Column (a).
(13)	Amount of Income (b)	13B	<Enter>	Enter the amount from line 13, Column (b).
(14)	Amount of Income (c)	13C	<Enter>	Enter the amount from line 13, Column (c).
(15)	Amount of Income (d)1	13DLF	<Enter>	Enter the amount from line 13, Column (d)1, left most amount.
(16)	Amount of Income (d)2	13DRT	<Enter>	Enter the amount from line 13, Column (d)2, right most amount.
(17)	M1 Checkbox	CKBX M1	<Enter>	Enter a 1 if the box on letter M, line 1 from Schedule OI is marked.
(18)	M2 Checkbox	CKBX M2	<Enter>	Enter a 1 if the box on letter M, line 2 from Schedule OI is marked.

Exhibit 3.24.3-73 (01-19-2024)
Sections 09, 10, and 11 - Form 1040-NR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"09"** for 1st Schedule C or C-EZ. b. **"10"** for 2nd Schedule C or C-EZ. c. **"11"** for 3rd Schedule C or C-EZ. ***Note:*** For Schedule C-EZ, only Elements (2) through (6), (9) through (12), and (30) are to be entered. ***Note:*** If only the RISK is to be entered, DO NOT ENTER THE SECTION.)
(2)	SSN	SSN	<Enter>	Enter the SSN from the SSN box.
(3)	Principal Business or Profession	LNA	<Enter>	Enter up to 20 characters as shown on line A. Without changing the business name, the operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** An address, **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	NAICS Code	LNB	<Enter>	Enter the numeric digits, including zeros, from line B. a. If more than 6 digits, press <Enter>. b. If more than one code is present, enter the first code listed. c. If 6 or fewer digits are present, enter digits and press <Enter>. d. If there are any illegible characters, press <Enter>.

Exhibit 3.24.3-73 (Cont. 1) (01-19-2024)
Sections 09, 10, and 11 - Form 1040-NR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Business Name	LNC	<Enter>	Enter up to 20 characters as shown on line C. Without changing the business name, the operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** An address, **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(6)	E. I. Number	LND	<Enter>	Enter the EIN from the Employer ID Number box, line D.
(7)	Accounting Method Code	LNF	<Enter>	Enter a **"1"**, **"2"**, or **"3"** representing the box marked on line F. a. If more than one box is marked, press <Enter> only. b. **Do not enter for Schedule C-EZ.**
(8)	The First Schedule C Filed	LNH	<Enter>	Enter a **"1"** if the box on line H is marked.
(9)	Form 1099 Required	LNI/LNF	<Enter>	Enter the Yes/No checkboxes from line I as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. c. Schedule C-EZ enter from line F.
(10)	Form 1099 Filed	LNJ/LNG	<Enter>	Enter the Yes/No checkboxes from line J as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. c. Schedule C-EZ enter from line G.
(11)	Statutory Employee W-2 Income	1BX	<Enter>	Enter a **"1"** if the box on line 1 is marked.

Exhibit 3.24.3-73 (Cont. 2) (01-19-2024)
Sections 09, 10, and 11 - Form 1040-NR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Gross Receipts/ Gross Income	LN1 $	<Enter>	Enter the amount from line 1. a. Schedule C-EZ — after entering this element, press <F6>. The system will take you to Prompt 28/2, **"Total Expenses"** for entry.
(13)	Returns & Allowances	LN2 $	<Enter>	Enter the amount from line 2. **Do not enter for Schedule C-EZ.**
(14)	Net Gross Receipts	LN3 $	<Enter>	Enter the amount from line 3. **Do not enter for Schedule C-EZ.**
(15)	Cost of Goods Sold	LN4 $	<Enter>	Enter the amount from line 4.
(16)	Other Income	LN6 $	<Enter> MINUS (-)	Enter the amount from line 6.
(17)	Car/Truck Expense	LN9 $	<Enter>	Enter the amount from line 9.
(18)	Depreciation	L13 $	<Enter>	Enter the amount from line 13.
(19)	Insurance	L15 $	<Enter>	Enter the amount from line 15.
(20)	Mortgage Interest	16A $	<Enter>	Enter the amount from line 16a.
(21)	Legal & Professional Services	L17 $	<Enter>	Enter the amount from line 17.
(22)	Office Expenses	L18 $	<Enter>	Enter the amount from line 18.
(23)	Repairs & Maintenance	L21 $	<Enter>	Enter the amount from line 21.
(24)	Travel	24A $	<Enter>	Enter the amount from line 24a.
(25)	Net Meals and Entertainment	24B $	<Enter>	Enter the amount from line 24b.
(26)	Utilities	L25 $	<Enter>	Enter the amount from line 25.
(27)	Schedule C Wages	L26 $	<Enter>	Enter the amount from line 26.
(28)	Other Expenses	27A $	<Enter>	Enter the amount from line 27a.
(29)	Energy Efficient Deduction Amount	27B $	<Enter>	Enter the amount from line 27b.
(30)	Total Expenses	28/2 $	<Enter> ★★★★★★	Enter the amount from line 28. a. Schedule C-EZ — enter from line 2.

Exhibit 3.24.3-73 (Cont. 3) (01-19-2024)
Sections 09, 10, and 11 - Form 1040-NR — Schedule C/Schedule C-EZ

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(31)	Expenses for Business Use of Home	L30 $	<Enter>	Enter the amount from line 30.
(32)	At Risk Indicator	RISK	<Enter>	Always enter as follows: a. If line 32a checkbox is marked, enter a **"1"**. b. If line 32b checkbox or if both checkboxes are marked, enter a **"2 "**. c. If no checkboxes are marked, enter a **"3"**. d. For Schedule C-EZ, always press <Enter>. ***Note:*** This is a MUST ENTER field if either Element (7) or (13) have an entry.
(33)	Inventory at Beginning of Year	L35 $	<Enter>	Enter the amount from line 35.
(34)	Inventory at End of Year	L41 $	<Enter>	Enter the amount from line 41.

Exhibit 3.24.3-74 (01-05-2021)
Section 12 - Form 1040-NR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "**12**" always.
(2)	Dispose of Investment in Qualified Opportunity Fund	CKBX	<Enter> ★★★★★★	Enter from the Yes/No boxes above Part I as follows: a. Enter a "**1**" if the Yes box is marked. b. Enter a "**2**" if the No box is marked. c. Enter a "**3**" if both boxes are marked. d. Enter a "**0**" if neither box is marked. ***Note:*** Enter "**0**" for 2018 and prior.
(3)	Short Term 1A Sales Price	L1A(D) $	<Enter>	Enter the amount from line 1a, Column (d).
(4)	Short Term 1A Cost Amount	L1A(E) $	<Enter>	Enter the amount from line 1a, Column (e).
(5)	Short Term 1B Sales Price	L1B(D) $	<Enter>	Enter the amount from line 1b, Column (d).
(6)	Short Term Cost 1B Amount	L1B(E) $	<Enter>	Enter the amount from line 1b, Column (e).
(7)	Short Term 1B Adjustments	L1B(G) $	<Enter> MINUS (-)	Enter the amount from line 1b, Column (g).
(8)	Short Term 2 Sales Price	L2(D) $	<Enter>	Enter the amount from line 2, Column (d).
(9)	Short Term 2 Cost Amount	L2(E) $	<Enter>	Enter the amount from line 2, Column (e).
(10)	Short Term 2 Adjustments	L2(G) $	<Enter> MINUS (-)	Enter the amount from line 2, Column (g).
(11)	Short Term 3 Sales Price	L3(D) $	<Enter>	Enter the amount from line 3, Column (d).
(12)	Short Term 3 Cost Amount	L3(E) $	<Enter>	Enter the amount from line 3, Column (e).
(13)	Short Term 3 Adjustments	L3(G) $	<Enter> MINUS (-)	Enter the amount from line 3, Column (g).

Exhibit 3.24.3-74 (Cont. 1) (01-05-2021)
Section 12 - Form 1040-NR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Short Term Schedule K-1 Gain/Loss	LN5 $	<Enter> MINUS (-)	Enter the amount from line 5, Column (h).
(15)	Net Short Term Gain/Loss	LN7 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 7, Column (h).
(16)	Long Term 1A Sales Price	L8A(D) $	<Enter>	Enter the amount from line 8a, Column (d).
(17)	Long Term 1A Cost Amount	L8A(E) $	<Enter>	Enter the amount from line 8a, Column (e).
(18)	Long Term 1B Sales Price	L8B(D) $	<Enter>	Enter the amount from line 8b, Column (d).
(19)	Long Term Cost 1B Amount	L8B(E) $	<Enter>	Enter the amount from line 8b, Column (e).
(20)	Long Term 1B Adjustments	L8B(G) $	<Enter> MINUS (-)	Enter the amount from line 8b, Column (g).
(21)	Long Term 2 Sales Price	L9(D) $	<Enter>	Enter the amount from line 9, Column (d).
(22)	Long Term 2 Cost Amount	L9(E) $	<Enter>	Enter the amount from line 9, Column (e).
(23)	Long Term 2 Adjustments	L9(G) $	<Enter> MINUS (-)	Enter the amount from line 9, Column (g).
(24)	Long Term 3 Sales Amount	L10(D) $	<Enter>	Enter the amount from line 10, Column (d).
(25)	Long Term 3 Cost Amount	L10(E) $	<Enter>	Enter the amount from line 10, Column (e).
(26)	Long Term 3 Adjustments	L10(G) $	<Enter> MINUS (-)	Enter the amount from line 10, Column (g).
(27)	Long Term Schedule K-! Gain/Loss	L12 $	<Enter> MINUS (-)	Enter the amount from line 12, Column (h).
(28)	Capital Gain Distributions	L13 $	<Enter>	Enter the amount from line 13, Column (h).
(29)	Net Long-Term Gain/Loss	L15 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 15, Column (h).
(30)	28% Rate Gain	L18 $	<Enter>	Enter the amount from line 18.

Exhibit 3.24.3-74 (Cont. 2) (01-05-2021)
Section 12 - Form 1040-NR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(31)	Unrecaptured Section 1250 Gain	L19 $	<Enter>	Enter the amount from line 19.
(32)	Z EIN for QOF Short-Term Investment	Z PTI 1(A)	<Enter>	Enter the first TIN identified by an edited “Z” from Form 8949 ,Part I, Line 1, column (a).
(33)	Z Date Acquired for QOF Short-Term Investment	Z PTI 1(B)	<Enter>	Enter the date from Form 8949, Part I, Line 1, column (b) in MMDDYYYY format relating to the first TIN identified by an edited “Z”.
(34)	Z Adjustment Amount for QOF Short-Term Investment	Z PTI 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949, Part I, Line 1, column (g) relating to the first TIN identified by an edited “Z”.
(35)	Z Additional QOF Short-Term Investments Indicator	Z PTI IND	<Enter> ★★★★★★	Enter as follows: a. Enter a “**1**” if edited in the right margin relating to the first TIN from Part I, Line 1, identified by an edited “Z”. b. Otherwise, enter “**0**”.
(36)	Y EIN for QOF Short-Term Investment	Y PTI 1(A)	<Enter>	Enter the first TIN identified by an edited “Y” from Form 8949 , Part I, Line 1, column (a).
(37)	Y Code Date Sold or Disposed of	Y PTI 1(C)	<Enter>	Enter the date from Form 8949 Part I, Line 1, column (c) in MMDDYYYY format relating to the first TIN identified by an edited “Y”.
(38)	Y Code Recaptured Deferral Amount	Y PTI 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949 Part I, Line 1, column (g) relating to the first TIN identified by an edited “Y”.
(39)	Y Additional QOF Short-Term Investments Indicator	Y PTI IND	<Enter> ★★★★★★	Enter as follows: a. Enter a “**1**” if edited in the right margin relating to the first TIN from Part I, Line 1, identified by an edited “Y”. b. Otherwise, enter “**0**”.
(40)	Z EIN for QOF Long-Term Investment	Z PTII 1(A)	<Enter>	Enter the first TIN identified by an edited “Z” from Form 8949, Part II, Line 1, column (a).

Exhibit 3.24.3-74 (Cont. 3) (01-05-2021)
Section 12 - Form 1040-NR — Schedule D and Form 8949

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(41)	Z Date Acquired for QOF Long-Term Investment	Z PTII 1(B)	<Enter>	Enter the date from Form 8949, Part II, Line 1, column (b) in MMDDYYYY format relating to the first TIN identified by an edited "Z".
(42)	Z Adjustment Amount for QOF Long-Term Investment	Z PTII 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949,Part II, Line 1, column (g) relating to the first TIN identified by an edited "Z".
(43)	Z Additional QOF Long-Term Investments Indicator	Z PTII IND	<Enter> ★★★★★★	Enter as follows: a. Enter a "**1**" if edited in the right margin relating to the first TIN from Part II, Line 1, identified by an edited "Z". b. Otherwise, enter "**0**".
(44)	Y EIN for QOF Long-Term Investment	Y PTII 1(A)	<Enter>	Enter the first TIN identified by an edited "Y" from Form 8949, Part II, Line 1, column (a).
(45)	Y Code Date Sold or Disposed of	Y PTII 1(C)	<Enter>	Enter the date from Form 8949, Part II, Line 1, column (c) in MMDDYYYY format relating to the first TIN identified by an edited "Y".
(46)	Y Code Recaptured Deferral Amount	Y PTII 1(G) $	<Enter> MINUS (-)	Enter the amount from Form 8949,Part II, Line 1, column (g) relating to the first TIN identified by an edited "Y".
(47)	Y Additional QOF Long-Term Investments Indicator	Y PTII IND	<Enter> ★★★★★★	Enter as follows: a. Enter a "**1**" if edited in the right margin relating to the first TIN from Part II, Line 1, identified by an edited "Y". b. Otherwise, enter "**0**".

Exhibit 3.24.3-75 (11-09-2018)
Section 13 - Form 1040-NR — Schedule E

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"13"** always.
(2)	Form 1099 Required	LNA	<Enter>	Enter the Yes/No checkboxes from line A as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. ***Note:*** Do not enter LNA for tax years 2010 and prior.
(3)	Form 1099 Filed	LNB	<Enter>	Enter the Yes/No checkboxes from line B as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked. ***Note:*** Do not enter LNB for tax years 2010 and prior.
(4)	Repairs, Column A	14A $	<Enter>	Enter the amount from line 14, Column A.
(5)	Repairs, Column B	14B $	<Enter>	Enter the amount from line 14, Column B.
(6)	Repairs, Column C	14C $	<Enter>	Enter the amount from line 14, Column C.
(7)	Total Rental Income Reported	23A $	<Enter>	Enter the amount from line 23a. ***Note:*** Do not enter 23A $ for tax years 2010 and prior.
(8)	Total Royalty Income Reported	23B $	<Enter>	Enter the amount from line 23b. ***Note:*** Do not enter 23B $ for tax years 2010 and prior.
(9)	Total Mortgage Interest	23C $	<Enter>	Enter the amount from line 23c. ***Note:*** Do not enter 23C $ for tax years 2010 and prior.
(10)	Total Rental Depreciation	23D $	<Enter>	Enter the amount from line 23d.

Exhibit 3.24.3-75 (Cont. 1) (11-09-2018)
Section 13 - Form 1040-NR — Schedule E

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Gross Total Expenses	23E $	<Enter>	Enter the amount from line 23e.
(12)	Rental and Royalty Income	L24 $	<Enter> ★★★★★★	Enter the amount from line 24.
(13)	Rental and Royalty Loss	L25 $	<Enter>	Enter the amount from line 25.
(14)	Passive Losses Not Reported on Form 8582 Yes/No	27CKBX	<Enter> ★★★★★★	Enter the Yes/No checkboxes from line 27 as follows: a. **"1"** if the Yes box is marked or if both the Yes and No boxes are marked. b. **"2"** if the No box is marked. c. **"0"** (zero) if neither box is marked **and** other entries are present on the form.
(15)	Partnership/ Corporation Passive Income	29AH $	<Enter>	Enter the amount from line 29a, Column (h).
(16)	Partnership/ Corporation Non Passive Income	29AK $	<Enter>	Enter the amount from line 29a, Column (k).
(17)	Partnership/ Corporation Passive Loss	29BG $	<Enter>	Enter the amount from line 29b, Column (g).
(18)	Partnership/ Corporation Non Passive Loss	29BI $	<Enter>	Enter the amount from line 29b, Column (i).
(19)	Partnership/ Corporation Income	L30 $	<Enter> ★★★★★★	Enter the amount from line 30.
(20)	Partnership/ Corporation Loss	L31 $	<Enter>	Enter the amount from line 31.
(21)	Estate/Trust Passive Income	34AD $	<Enter>	Enter the amount from line 34a, Column (d).
(22)	Estate/Trust Passive Loss	34BC $	<Enter>	Enter the amount from line 34b, Column (c).
(23)	Estate/Trust Income	L35 $	<Enter>	Enter the amount from line 35.
(24)	Estate/Trust Loss	L36 $	<Enter>	Enter the amount from line 36.

Exhibit 3.24.3-75 (Cont. 2) (11-09-2018)
Section 13 - Form 1040-NR — Schedule E

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	K-1 ES Payment Indicator	37...	<Enter>	Enter a **"1"** if the words **"K-1 ES Payment"**, **ES Payment Claimed** , or other variation is present on the dotted portion of line 37.
(26)	REMICs	L39 $	<Enter> MINUS (-)	Enter the amount from line 39.
(27)	Net Farm Rent Income/Loss	L40 $	<Enter> MINUS (-)	Enter the amount from line 40.
(28)	Total Farm and Fishing Income	L42 $	<Enter>	Enter the amount from line 42.
(29)	Reconciliation for Real Estate Professionals	L43 $	<Enter> MINUS(-)	Enter the amount from line 43.

Exhibit 3.24.3-76 (01-01-2017)
Sections 14 and 15 - Form 1040-NR — Schedule F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"14"** for 1st Schedule F. b. **"15"** for 2nd Schedule F. ***Note:*** If only the RISK is to be entered, DO NOT ENTER THE SECTION.
(2)	NAICS Code	LNB	<Enter>	Enter the numeric digits, including zeros, from line B. a. If more than 6 digits are present, press <Enter>. b. If more than one code is present, enter the first code listed. c. If 6 or fewer digits are present, enter digits and press <Enter>. d. If there are any illegible characters, press <Enter>.
(3)	E. I. Number	LND	<Enter>	Enter the EIN from the Employer ID Number box, line D.
(4)	Form 1099 Required	LNF	<Enter>	Enter the Yes/No checkboxes from line F as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(5)	Form 1099 Files	LNG	<Enter>	Enter the Yes/No checkboxes from line G as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(6)	Cost of Purchased Items	L1B $	<Enter>	Enter the amount from line 1b.
(7)	Products Raised Sales	LN2 $	<Enter>	Enter the amount from line 2.
(8)	Gross Cooperative Distributions	L3A $	<Enter>	Enter the amount from line 3a.
(9)	Taxable Cooperative Distributions	L3B $	<Enter>	Enter the amount from line 3b.

Exhibit 3.24.3-76 (Cont. 1) (01-01-2017)
Sections 14 and 15 - Form 1040-NR — Schedule F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Agriculture Program Payments—Cash	L4A $	<Enter>	Enter the amount from line 4a.
(11)	Taxable Agricultural Program Payments	L4B $	<Enter>	Enter the amount from line 4b.
(12)	CCC Loans Forfeited/Repaid	L5B $	<Enter>	Enter the amount from line 5b.
(13)	Gross Crop Insurance - Cash	L6A $	<Enter>	Enter the amount from line 6a.
(14)	Taxable Crop Insurance - Cash	L6B $	<Enter>	Enter the amount from line 6b.
(15)	Custom Hire Income	LN7 $	<Enter>	Enter the amount from line 7.
(16)	Gross Income	LN9 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 9.
(17)	Custom Hire Expense	L13 $	<Enter>	Enter the amount from line 13.
(18)	Gasoline Fuel Oil	L19 $	<Enter>	Enter the amount from line 19.
(19)	Mortgage Interest	21A $	<Enter>	Enter the amount from line 21a.
(20)	Repairs & Maintenance	L25 $	<Enter>	Enter the amount from line 25.
(21)	Supplies Purchased	L28 $	<Enter>	Enter the amount from line 28.
(22)	Total Farm Expense	L33 $	<Enter> ★★★★★★	Enter the amount from line 33.
(23)	At Risk Indicator	RISK	<Enter> ★★★★★★	Enter as follows: a. If line 36a checkbox is marked, enter a **"1"**. b. If line 36b checkbox or if both checkboxes are marked, enter a **"2"**. c. If no checkboxes are marked, enter a **"3"**.
(24)	Cooperative Distributions	38A $	<Enter>	Enter the amount from line 38a.

Exhibit 3.24.3-76 (Cont. 2) (01-01-2017)
Sections 14 and 15 - Form 1040-NR — Schedule F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	Cooperative Distributions Taxable Amount	38B $	<Enter>	Enter the amount from line 38b.
(26)	Agricultural Program Payments	39A $	<Enter>	Enter the amount from line 39a.
(27)	CCC Loans Forfeited	40B $	<Enter>	Enter the amount from line 40b.
(28)	Total Income	L44 $	<Enter>	Enter the amount from line 44.
(29)	Gross Income	L50 $	<Enter> MINUS (-)	Enter the amount from line 50.

Exhibit 3.24.3-77 (01-01-2024)
Section 17 - Form 1040-NR — Schedule SE

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"17"** always.
(2)	SSN	SSN	<Enter>	Enter the digits shown or edited from the SSN box.
(3)	Net Profit/Loss Farm	L1A $	<Enter> MINUS (-)	Enter the amount from line 1a.
(4)	Conservation Reserve Program Payments	L1B $	<Enter>	Enter the amount from line 1b.
(5)	Net Profit/Loss Non-Farm	LN2 $	<Enter> MINUS (-)	Enter the amount from line 2.
(6)	Tentative Earnings	LN3 $	<Enter> MINUS (-)	Enter the amount from line 3.
(7)	SE Quarters Covered	QTRS	<Enter>	Enter the edited digit from the right margin of line 4c. ***Note:*** For 2019 and prior Section A, enter the edited digit from the right margin of line 4. End the section after this prompt.
(8)	Tentative Church Wages	L5A $	<Enter>	Enter the amount from line 5a.
(9)	Total Social Security Wages/ Tips/RRT and Unreported Tips	L8D $	<Enter>	Enter the amount from line 8d.
(10)	SE Farm Method Code	CODE	<Enter>	Always press <Enter>.

Exhibit 3.24.3-78 (01-01-2022)
Section 19 - Form 1040-NR — Form 1116

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"19"** always.
(2)	Additional Forms 1116 Attached	PTI RT	<Enter>	Enter the edited digit from the margin to the far right of the title **"Part I"**.
(3)	Gross Income from Foreign Source	L1A $	<Enter>	Enter the amount from Part I, line 1a, Total Column.
(4)	Applicable Deductions and Losses	LN6 $	<Enter>	Enter the amount from Part I, line 6, Total Column.
(5)	Taxable Income from Foreign Source	LN7 $	<Enter>	Enter the amount from Part I, line 7, Total Column.
(6)	Total Foreign Tax Paid	LN8 $	<Enter>	Enter the amount from Part II, line 8.
(7)	Total Foreign Tax Available for Credit	L14 $	<Enter>	Enter the amount from Part III, line 14.
(8)	Adjustment to Taxable Income	L16 $	<Enter>	Enter the amount from Part III, line 16.
(9)	Net Taxable Income from Foreign Source	L17 $	<Enter> MINUS (-)	Enter the amount from Part III, line 17.
(10)	Maximum Allowable Credit	L21 $	<Enter>	Enter the amount from Part III, line 21.
(11)	Excess Limitation (Section 960(c))	L22 $	<Enter>	Enter the amount from Part III, line 22.
(12)	Total (Lines 21 & 22)	L23 $	<Enter>	Enter the amount from Part III, line 23.
(13)	Tentative Foreign Tax Credit	L24 $	<Enter>	Enter the amount from Part III, line 24.
(14)	International Boycott	L34 $	<Enter>	Enter the amount from Part IV, line 34.
(15)	Foreign Tax Credit	L35 $	<Enter>	Enter the amount from Part IV, line 35.

Exhibit 3.24.3-79 (01-01-2017)
Section 20 - Form 1040-NR — Schedule J

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"20"** always.
(2)	Elected Farm Income	L2A $	<Enter> MINUS (-)	Enter the amount from line 2a.
(3)	Excess Net Long-Term Gain	L2B $	<Enter>	Enter the amount from line 2b.
(4)	3 Year Old Schedule J Tax	LN8 $	<Enter>	Enter the amount from line 8.
(5)	2 Year Old Schedule J Tax	L12 $	<Enter>	Enter the amount from line 12.
(6)	1 Year Old Schedule J Tax	L16 $	<Enter>	Enter the amount from line 16.
(7)	3 Year Old Actual Tax	L19 $	<Enter>	Enter the amount from line 19.
(8)	2 Year Old Actual Tax	L20 $	<Enter>	Enter the amount from line 20.
(9)	1 Year Old Actual Tax	L21 $	<Enter>	Enter the amount from line 21.

Exhibit 3.24.3-80 (01-01-2025)
Section 21 - Form 1040-NR — Form 2441

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"21"** always.
(2)	Qualified Married Filing Separate Checkbox	CKBX A	<Enter>	Enter **"1"** if the checkbox on line A is marked.
(3)	Student or Disabled Checkbox	CKBX B	<Enter>	Enter **"1"** if the checkbox on line B is marked.
(4)	Provider Name Control	L1A	<Enter>	Enter the first **edited** Name Control from line 1a. ***Note:*** This Name Control may be BMF and include alphas, numerics, hyphens, and ampersands (&). Ignore any other special characters.
(5)	Provider TIN	L1C	<Enter>	Enter the TIN from line 1(c) relating to the **edited** Provider Name Control.
(6)	Household Employee Indicator	PTI (D)	<Enter>	For TY 2022 and later, from line 1(d) relating to the **edited** Provider Name Control, enter as follows: a. "1" if Yes box is marked b. "2" if No box is marked c. "3" if both boxes are marked.
(7)	Qualifying Individuals	PT2Q#	<Enter> ★★★★★★	Enter as follows: 1. If one SSN is present on line 2, enter **"1"**. 2. If two or more SSNs are present, enter **"2"**. 3. If no SSN is present on line 2, enter **"0"** (zero). ***Note:*** If an edited **"X"** appears to the left of the name or the SSN contains all the same numbers, do not count the SSN.

Exhibit 3.24.3-80 (Cont. 1) (01-01-2025)
Section 21 - Form 1040-NR — Form 2441

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Child Name Control-1	2NC1	<Enter>	Enter the 1st Name Control as shown or edited from line 2(a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(9)	Child SSN-1	SSN1	<Enter>	Enter the SSN from line 2(b) relating to the first Name Control.
(10)	Qualifying Child Indicator 1	PTII (C)1	<Enter>	Enter a **1** if the box from line 2(c) is marked relating to the first Name Control.
(11)	Child Amount-1	2AMT1 $	<Enter>	Enter the amount from line 2(c) relating to the first Name Control.
(12)	Child Name Control - 2	2NC2	<Enter>	Enter the 2nd Name Control as shown or edited from line 2(a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(13)	Child SSN-2	SSN2	<Enter>	Enter the SSN from line 2(b), relating to the second Name Control.
(14)	Qualifying Child Indicator 2	PTII (C)2	<Enter>	Enter a **1** if the box from line 2(c) is marked relating to the second Name Control.
(15)	Child Amount-2	2AMT2 $	<Enter>	Enter the amount from line 2(c) relating to the second Name Control.
(16)	Qualified Expenses	LN3 $	<Enter>	Enter the amount from line 3.
(17)	Earned Income Primary	LN4 $	<Enter>	Enter the amount from line 4.
(18)	Earned Income Secondary	LN5 $	<Enter>	Enter the amount from line 5.
(19)	Prior Year Expenses	L9B $	<Enter>	Enter the amount from line 9b.

Exhibit 3.24.3-80 (Cont. 2) (01-01-2025)
Section 21 - Form 1040-NR — Form 2441

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(20)	Dependent Care Benefits	L12 $	<Enter>	Enter the amount from line 12.
(21)	Qualified Expenses Incurred	L16 $	<Enter>	Enter the amount from line 16.
(22)	Dependent Care Exclusion	L25 $	<Enter>	Enter the amount from line 25.
(23)	Dependent Care Taxable	L26 $	<Enter>	Enter the amount from line 26.

Exhibit 3.24.3-81 (01-01-2025)
Section 22 - Form 1040-NR — Form 3800

Note: F3800 begins in Section 22 and continues to Section 23.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"22"** always.

Part I

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(2)	Non Passive Activity Credit Amount	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Passive Activity Credit Included Amount	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Part 1 Passive Activity Credit Allowed Amount	LN3 $	<Enter>	Enter the amount from line 3.
(5)	F3800 Carryover Credit Amount	LN4 $	<Enter>	Enter the amount from line 4.
(6)	F3800 Carryback Credit Amount	LN5 $	<Enter>	Enter the amount from line 5.

Part II

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Part 2 Passive Activity Credit Allowed Amount	L24 $	<Enter>	Enter the amount from line 24.
(8)	Empowerment Zone Employment Credit Included	L25 $	<Enter>	Enter the amount from line 25.
(9)	Empowerment Zone Employment Credit Allowed	L26 $	<Enter>	Enter the amount from line 26.
(10)	Allowable General Business Credit	L36 $	<Enter>	Enter the amount from line 36.

Exhibit 3.24.3-81 (Cont. 1) (01-01-2025)
Section 22 - Form 1040-NR — Form 3800

Part III

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Consolidated Part III Checkbox	IIICKBX	<Enter>	Enter a **"1"** if checkbox I in Part III is marked.
(12)	Statutory Investment Credit	1A(G) $	<Enter>	Enter the amount from line 1a, Column (g).
(13)	F7207 Elective Payment or Transfer Registration Number	LNB (B)	<Enter>	Enter the registration number from line 1b, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(14)	F7207 Credit Transfer Election Amount	1B(F) $	<Enter> MINUS (-)	Enter the amount from line 1b, Column (f).
(15)	F7207 Credit	1B(G) $	<Enter>	Enter the amount from line 1b, Column (g).
(16)	F7207 Gross Elective Payment Election Amount	1B(H) $	<Enter>	Enter the amount from line 1b, Column (h).
(17)	F7207 Net Elective Payment	1B(J) $	<Enter>	Enter the amount from line 1b, Column (j).
(18)	Research Credit	1C(G) $	<Enter>	Enter the amount from line 1c, Column (g).
(19)	F3468 Part III Credit Elective Payment or Transfer Registration Number	LND (B)	<Enter>	Enter the registration number from line 1d, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(20)	F3468 Part III Credit Transfer Election Amount	1D(F) $	<Enter> MINUS (-)	Enter the amount from line 1d, Column (f).

Exhibit 3.24.3-81 (Cont. 2) (01-01-2025)
Section 22 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	F3468 Part III Credit	1D(G) $	<Enter>	Enter the amount from line 1d, Column (g).
(22)	Disabled Access Credit	1E(G) $	<Enter>	Enter the amount from line 1e, Column (g).
(23)	F8835 Credit Elective Payment or Transfer Registration Number	LNF (B)	<Enter>	Enter the registration number from line 1f, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(24)	F8835 Credit Transfer Election Amount	1F(F) $	<Enter> MINUS (-)	Enter the amount from line 1f, Column (f).
(25)	F8835 Credit	1F(G) $	<Enter>	Enter the amount from line 1f, Column (g).
(26)	F7210 Elective Payment or Transfer Registration Number	LNG (B)	<Enter>	Enter the registration number from line 1g, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(27)	F7210 Credit Transfer Election Amount	1G(F) $	<Enter> MINUS (-)	Enter the amount from line 1g, Column (f).
(28)	F7210 Credit	1G(G) $	<Enter>	Enter the amount from line 1g, Column (g).
(29)	F7210 Gross Elective Payment Election Amount	1G(H) $	<Enter>	Enter the amount from line 1g, Column (h).
(30)	F7210 Net Elective Payment	1G(J) $	<Enter>	Enter the amount from line 1g, Column (j).
(31)	Orphan Drug Credit	1H(G) $	<Enter>	Enter the amount from line 1h, Column (g).

Exhibit 3.24.3-81 (Cont. 3) (01-01-2025)
Section 22 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(32)	New Markets Credit	1I(G) $	<Enter>	Enter the amount from line 1i, Column (g).
(33)	Small Employer Pension Plan Credit	1J(G) $	<Enter>	Enter the amount from line 1j, Column (g).
(34)	Emp. Provided Child Care Credit	1K(G) $	<Enter> ★★★★★★	Enter the amount from line 1k, Column (g).
(35)	Biodiesel Fuels Credit	1L(G) $	<Enter>	Enter the amount from line 1l, Column (g).
(36)	Low Sulfur Diesel Fuel Credit	1M(G) $	<Enter>	Enter the amount from line 1m, Column (g).
(37)	Distilled Spirits	1N(G) $	<Enter>	Enter the amount from line 1n, Column (g).
(38)	F3468 Part IV Elective Payment or Transfer Registration Number	LNO (B)	<Enter>	Enter the registration number from line 1o, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(39)	F3468 Part IV Credit	1O(G) $	<Enter>	Enter the amount from line 1o, Column (g).
(40)	F3468 Part IV Gross Elective Payment Election Amount	1O(H) $	<Enter>	Enter the amount from line 1o, Column (h).
(41)	F3468 Part IV Net Elective Payment Election Amount	1O(J) $	<Enter>	Enter the amount from line 1o, Column (j).
(42)	Energy Efficient Home Credit	1P(G) $	<Enter>	Enter the amount from line 1p, Column (g).

Exhibit 3.24.3-81 (Cont. 4) (01-01-2025)
Section 22 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(43)	F7218 Elective Payment or Transfer Registration Number	1Q(B)	<Enter>	Enter the registration number from line 1q, Column (b). a. If more than one number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(44)	F7218 Credit Transfer Election Amount	1Q(F) $	<Enter>	Enter the amount from line 1q, Column (f).
(45)	F7218 Credit	1Q(G) $	<Enter>	Enter the amount from line 1q, Column (g).
(46)	Alternative Motor Vehicle Credit	1R(G) $	<Enter>	For TY 2022 and prior, enter the amount from line 1r, Column (g).
(47)	F8911 Elective Payment or Transfer Registration Number	LNS (B)	<Enter>	Enter the registration number from line 1s, Column b.
(48)	F8911 Credit Transfer Election Amount	1S(F) $	<Enter> MINUS (-)	Enter the amount from line 1s, Column (f).
(49)	F8911 Credit	1S(G) $	<Enter>	Enter the amount from line 1s, Column (g).
(50)	Enhanced Oil Recovery Credit	1T(G) $	<Enter>	Enter the amount from line 1t, Column (g).

Exhibit 3.24.3-82 (01-01-2025)
Section 23 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"23"** always.
(2)	F7213 Elective Payment or Transfer Registration Number	LNU (B)	<Enter>	Enter the registration number from line 1u, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(3)	F7213 Credit Transfer Election Amount	1U(F) $	<Enter>	Enter the amount from line 1u, Column (f).
(4)	F7213 Credit	1U(G) $	<Enter>	Enter the amount from line 1u, Column (g).
(5)	F3468 Part V Elective Payment or Transfer Registration Number	1V(B)	<Enter>	Enter the registration number from line 1v, Column b. a. If more than one registration number, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(6)	F3468 Part V Credit Transfer Election Amount	1V(F) $	<Enter>	Enter the amount from line 1v, Column (f).
(7)	F3468 Part V Credit	1V(G) $	<Enter>	Enter the amount from line 1v, Column (g).
(8)	Employer Differential Wage Payments Credit	1W(G) $	<Enter>	Enter the amount from line 1w Column (g).
(9)	F8933 Elective Payment or Transfer Registration Number	LNX (B)	<Enter>	Enter the registration number from line 1x, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.

Exhibit 3.24.3-82 (Cont. 1) (01-01-2025)
Section 23 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	F8933 Credit Transfer Election Amount	1X(F) $	<Enter> MINUS (-)	Enter the amount from line 1x, Column (f).
(11)	F8933 Credit	1X(G) $	<Enter>	Enter the amount from line 1x, Column (g).
(12)	F8933 Gross Elective Payment Election	1X(H) $	<Enter>	Enter the amount from line 1x, Column (h).
(13)	F8933 Net Elective Payment	1X(J) $	<Enter>	Enter the amount from line 1x, Column (j).
(14)	F8936 Part II Credit	1Y(G) $	<Enter>	Enter the amount from line 1y, Column (g).
(15)	F8936 Part V Credit	1AA(G) $	<Enter>	Enter the amount from line 1aa, Column (g).
(16)	F8904 Credit	1BB(G) $	<Enter>	Enter the amount from line 1bb, Column (g).
(17)	F7213 Credit	1CC(G) $	<Enter>	Enter the amount from line 1cc, Column (g).
(18)	F8881 Part I Credit	1DD(G) $	<Enter>	Enter the amount from line 1dd, Column (g).
(19)	F8881 Part II Credit	1EE(G) $	<Enter>	Enter the amount from line 1ee, Column (g).
(20)	F8864 Line 8 Credit	1FF(G) $	<Enter>	Enter the amount from line 1ff, Column (g).
(21)	F7211 Elective Payment or Transfer Registration Number	1GG(B)	<Enter>	Enter the registration number from line 1gg, Column (b). a. If more than one registration number is present, press <Enter>. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(22)	F7211 Credit Transfer Election Amount	1GG(F) $	<Enter>	Enter the amount from line 1gg, Column (f).
(23)	F7211 Credit	1GG(G) $	<Enter>	Enter the amount from line 1gg, Column (g).

Exhibit 3.24.3-82 (Cont. 2) (01-01-2025)
Section 23 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Other Credits	1ZZ(G) $	<Enter>	Enter the amount from line 1zz, Column (g).
(25)	Certified Historic Structures Credit	BOTRT $	<Enter>	Enter the edited amount from the bottom right margin of page 3. ***Note:*** If not edited, press <Enter> only.
(26)	F3800 Part V, Column B Data Present Indicator	BOTPG3	<Enter>	Enter the edited **0** or **1** from the bottom center margin of page 3. ***Note:*** If not edited or if a number other than 0 or 1, press <Enter> only.
(27)	F8844 Credit	L3(G) $	<Enter>	Enter the amount from line 3, Column (g).
(28)	F3468 Part VI Elective Payment or Transfer Registration Number	L4A (B)	<Enter>	Enter the registration number from line 4a, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(29)	F3468 Part VI Credit Transfer Election Amount	4A(F) $	<Enter>	Enter the amount from line 4a, Column (f).
(30)	F3468 Part VI Credit	4A(G) $	<Enter>	Enter the amount from line 4a, Column (g).
(31)	F8835 Sect 6417 Elective Payment or Transfer Registration Number	L4E (B)	<Enter>	Enter the registration number from line 4e, Column b. a. If more than one registration number is present, enter the first listed. b. If more than or less than 12 characters, press <Enter>. c. If there are any illegible characters, press <Enter>.
(32)	F8835 Sect 6417 Transfer Election Amount	4E(F) $	<Enter>	Enter the amount from line 4e, Column (f).

Exhibit 3.24.3-82 (Cont. 3) (01-01-2025)
Section 23 - Form 1040-NR — Form 3800

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(33)	F8835 Sect 6417 Credit Amount	4E(G) $	<Enter>	Enter the amount from line 4e, Column (g).
(34)	Credit for Small Employer Health Insurance Premiums	4H(G) $	<Enter>	Enter the amount from line 4h, Column (g).
(35)	Employer Credit for Paid Family and Medical Leave	4J(G) $	<Enter>	Enter the amount from line 4j, Column (g).
(36)	F3468 Part VII Credit	4K(G) $	<Enter>	Enter the amount from line 4k, Column (g).
(37)	Total Additional Business Credit Amount	L5(G) $	<Enter>	Enter the amount from line 5, Column (g).

Exhibit 3.24.3-83 (01-01-2021)
Section 24 - Form 1040-NR — Form 4137

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"24"** always.
(2)	SSN	SSN	<Enter>	Enter the SSN from the Social Security Number box.
(3)	Employer A Name	1A(A)	<Enter>	Enter up to 18 characters as shown on line 1A, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Employer A EIN	1A(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1A, Column (b).
(5)	Employer A Tips Received	1A(C) $	<Enter>	Enter the amount from line 1A, Column (c).
(6)	Employer A Tips Reported	1A(D) $	<Enter>	Enter the amount from line 1A, Column (d).
(7)	Employer B Name	1B(A)	<Enter>	Enter up to 18 characters as shown on line 1B, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(8)	Employer B EIN	1B(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1B, Column (b).

Exhibit 3.24.3-83 (Cont. 1) (01-01-2021)
Section 24 - Form 1040-NR — Form 4137

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Employer B Tips Received	1B(C) $	<Enter>	Enter the amount from line 1B, Column (c).
(10)	Employer B Tips Reported	1B(D) $	<Enter>	Enter the amount from line 1B, Column (d).
(11)	Employer C Name	1C(A)	<Enter>	Enter up to 18 characters as shown on line 1C, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(12)	Employer C EIN	1C(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1C, Column (b).
(13)	Employer C Tips Received	1C(C) $	<Enter>	Enter the amount from line 1C, Column (c).
(14)	Employer C Tips Reported	1C(D) $	<Enter>	Enter the amount from line 1C, Column (d).
(15)	Employer D Name	1D(A)	<Enter>	Enter up to 18 characters as shown on line 1D, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(16)	Employer D EIN	1D(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1D, Column (b).
(17)	Employer D Tips Received	1D(C) $	<Enter>	Enter the amount from line 1D, Column (c).

Exhibit 3.24.3-83 (Cont. 2) (01-01-2021)
Section 24 - Form 1040-NR — Form 4137

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Employer D Tips Reported	1D(D) $	<Enter>	Enter the amount from line 1D, Column (d).
(19)	Employer E Name	1E(A)	<Enter>	Enter up to 18 characters as shown on line 1E, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** **"N/A"**, **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(20)	Employer E EIN	1E(B)	<Enter>	Enter the EIN from the Employer ID Number box, line 1E, Column (b).
(21)	Employer E Tips Received	1E(C) $	<Enter>	Enter the amount from line 1E, Column (c).
(22)	Employer E Tips Reported	1E(D) $	<Enter>	Enter the amount from line 1E, Column (d).
(23)	Total Cash and Charge Tips Received	LN2 $	<Enter> ★★★★★★	Enter the amount from line 2.
(24)	Total Cash and Charge Tips Reported	LN3 $	<Enter>	Enter the amount from line 3.
(25)	Cash and Charge Tips less than $20	LN5 $	<Enter>	Enter the amount from line 5.
(26)	Unreported Tips	LN6 $	<Enter>	Enter the amount from line 6.
(27)	Total Social Security Wages and Tips on W-2	LN8 $	<Enter>	Enter the amount from line 8.

Exhibit 3.24.3-84 (07-03-2023)
Section 26 - Form 1040-NR — Form 4684

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"26"** always.
(2)	FEMA Disaster Declaration Number	FEMA#	<Enter>	Enter the first disaster declaration number found above line 1. a. Enter leading DR- or EM-. b. Enter up to 7 characters. c. Enter punctuation as shown. ***Exception:*** Do not enter periods.
(3)	Most Impacted Property Zip Code	LN1(A) ZIP	<Enter>	Enter the five-digit ZIP Code from line 1, Property A. a. If the ZIP Code is more than five digits, enter only the first five-digits. b. If the ZIP Code is less than five digits, press <Enter> only. c. If missing or if any illegible digits, press <Enter> only. d. If two or more ZIP codes are present, press <Enter> only.
(4)	Total Personal Use Property Gains	L13 $	<Enter>	Enter the amount from Section A, line 13.
(5)	Total Personal Use Property Losses	L14 $	<Enter>	Enter the amount from Section A, line 14.
(6)	Gross Casualty and Theft	L16 $	<Enter>	Enter the amount from Section A, line 16.

Exhibit 3.24.3-85 (01-01-2022)
Section 27 - Form 1040-NR — Form 4797

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"27"** always.
(2)	Gross Proceeds from Sale/Exchange of Real Estate	L1A $	<Enter>	Enter the amount from line 1a.
(3)	Total Gain due to Partial Disposition of MACRS Assets	L1B $	<Enter>	Enter the amount from line 1b.
(4)	Total Loss due to Partial Disposition of MACRS Assets	L1C $	<Enter>	Enter the amount from line 1c.
(5)	Section 1231 Gain/ Loss	LN7 $	<Enter> MINUS (-)	Enter the amount from line 7, Column (g).
(6)	Nonrecaptured Net Section 1231 Losses	LN8 $	<Enter>	Enter the amount from line 8, Column (g).
(7)	Total Sales of Business Property	LN9 $	<Enter>	Enter the amount from line 9, Column (g).
(8)	Positive Amount from Gain on Sale of Animals	BCM $	<Enter>	Enter the edited amount from the bottom center margin.

Exhibit 3.24.3-86 (01-01-2017)
Section 28 - Form 1040-NR — Form 4972

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"28"** always.
(2)	Was Distribution of One Kind	LN1	<Enter>	Enter the Yes/No checkboxes from line 1 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(3)	Did You Roll Over Any Part	LN2	<Enter>	Enter The Yes/No checkboxes from line 2 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(4)	Was This Distribution Paid/as Beneficiary	LN3	<Enter>	Enter the Yes/No checkboxes from line 3 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(5)	Were You a Plan Participant at Least 5 Years	LN4	<Enter>	Enter the Yes/No checkboxes from line 4 as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(6)	Prior Year Distribution Indicator	L5A	<Enter>	Enter the Yes/No checkboxes from line 5a as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(7)	Death Beneficiary Indicator	L5B	<Enter>	Enter the Yes/No checkboxes from line 5b as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.
(8)	Capital Gain	LN6 $	<Enter>	Enter the amount from line 6.
(9)	Current Annuity Value	L11 $	<Enter>	Enter the amount from line 11.
(10)	Adjusted Taxable Amount	L12 $	<Enter>	Enter the amount from line 12.
(11)	Estate Tax Amount	L18 $	<Enter>	Enter the amount from line 18.

Exhibit 3.24.3-86 (Cont. 1) (01-01-2017)
Section 28 - Form 1040-NR — Form 4972

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Tax on Lump-Sum Distributions	L30 $	<Enter>	Enter the amount from line 30.

Exhibit 3.24.3-87 (01-01-2017)
Section 29 - Form 1040-NR — Form 5329

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"29"** always.
(2)	Spouse Indicator	TOPLF	<Enter>	Enter the edited **"1"** or **"2"** to the left of the form title area.
(3)	Additional Tax on Early Distributions	LN4 $	<Enter>	Enter the amount from line 4.
(4)	Additional Tax on Distributions from Education Accounts	LN8 $	<Enter>	Enter the amount from line 8.
(5)	Tax on Excess Contributions to IRA	L17 $	<Enter>	Enter the amount from line 17.
(6)	Tax on Excess Contributions to Roth IRAs	L25 $	<Enter>	Enter the amount from line 25.
(7)	Tax on Excess Contributions to Coverdell ESAs	L33 $	<Enter>	Enter the amount from line 33.
(8)	Tax on Excess MSA Contributions	L41 $	<Enter>	Enter the amount from line 41.
(9)	Tax on Excess Contributions to HSAs	L49 $	<Enter>	Enter the amount from line 49.
(10)	Tax on Excess ABLE Contributions	L51 $	<Enter>	Enter the amount from line 51.
(11)	Tax on Excess Accumulation	L55 $	<Enter>	Enter the amount from line 55.
(12)	IRA Condition Codes	BOTRT	<Enter>	Enter the edited digit(s) from the bottom right margin of page 2. If page 2 is not present, enter from the bottom right margin of page 1.

Exhibit 3.24.3-88 (01-05-2021)
Section 31 - Form 1040-NR — Form 6198

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"31"** always.
(2)	Overall Loss	LN5 $	<Enter> MINUS (-)	Enter the amount from line 5. ***Note:*** The amount on this line appears as a negative always.
(3)	At Risk Amount	L20 $	<Enter>	Enter the amount from line 20.
(4)	Deductible Loss	L21 $	<Enter>	Enter the amount from line 21.

Exhibit 3.24.3-89 (11-09-2018)

Section 32 - Form 1040-NR — Form 6251

Note: **Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.**

Exhibit 3.24.3-89 (Cont. 1) (11-09-2018)
Section 32 - Form 1040-NR — Form 6251

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"32"** always. ***Note:*** Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.
(2)	Investment Interest Expense Deduction	L2C $	<Enter> MINUS (-)	Enter the amount from line 2c.
(3)	Depletion	L2D $	<Enter> MINUS (-)	Enter the amount from line 2d.
(4)	Net Operating Loss Deduction	L2E $	<Enter>	Enter the amount from line 2e.
(5)	Alternative Tax Net Operating Loss	L2F $	<Enter>	Enter the amount from line 2f.
(6)	Interest from Private Activity Bonds	L2G $	<Enter>	Enter the amount from line 2g.
(7)	Qualified Stock	L2H $	<Enter>	Enter the amount from line 2h.
(8)	Exercise of Incentive Stock Options	L2I $	<Enter> MINUS (-)	Enter the amount from line 2i.
(9)	Estates and Trusts	L2J $	<Enter> MINUS (-)	Enter the amount from line 2j.
(10)	Gain/Loss on Disposition of Property	L2K $	<Enter> MINUS (-)	Enter the amount from line 2k.
(11)	Depreciation of Assets	L2L $	<Enter> MINUS (-)	Enter the amount from line 2l.
(12)	Passive Activities	L2M $	<Enter> MINUS (-) ★★★★★★	Enter the amount from line 2m.
(13)	Loss Limitations	L2N $	<Enter> MINUS (-)	Enter the amount from line 2n.
(14)	Circulation Costs	L2O $	<Enter> MINUS (-)	Enter the amount from line 2o.
(15)	Long-Term Contracts	L2P $	<Enter> MINUS(-)	Enter the amount from line 2p.

Exhibit 3.24.3-89 (Cont. 2) (11-09-2018)
Section 32 - Form 1040-NR — Form 6251

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Mining Costs	L2Q $	<Enter> MINUS(-)	Enter the amount from line 2q.
(17)	Research and Experimental Costs	L2R $	<Enter> MINUS(-)	Enter the amount from line 2r.
(18)	Income from Certain Installment Sales	L2S $	<Enter>	Enter the amount from line 2s.
(19)	Intangible Drilling Costs	L2T $	<Enter>	Enter the amount from line 2t.
(20)	Other Adjustments	LN3 $	<Enter> MINUS(-)	Enter the amount from line 3.
(21)	Foreign Tax Credit	LN8 $	<Enter>	Enter the amount from line 8.

Exhibit 3.24.3-90 (01-03-2022)
Section 33 - Form 1040-NR — Form 8615

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"33"** always.
(2)	Parent's Name Control	PARNC	<Enter>	Enter the Name Control as shown or edited from the **" Parent's Name"** line A. If two Name Controls are present, enter the first one. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(3)	Parent's SSN	PARSSN	<Enter>	Enter the SSN from the **"Parent's Social Security Number box,"** line B.
(4)	Gross Unearned Income	LN1 $	<Enter>	Enter the amount from line 1.
(5)	Deductions	LN2 $	<Enter>	Enter the amount from line 2.
(6)	F8615 Tax	LN18 $	<Enter>	Enter the amount from line 18.

Exhibit 3.24.3-91 (01-01-2017)
Section 37 - Form 1040-NR — Form 4835

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"37"** always.
(2)	Income from Production	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Cooperative Distributions	L2A $	<Enter>	Enter the amount from line 2a.
(4)	Agricultural Program Payments	L3A $	<Enter>	Enter the amount from line 3a.
(5)	CCC Loans Reported	L4A $	<Enter>	Enter the amount from line 4a.
(6)	CCC Loans Forfeited	L4B $	<Enter>	Enter the amount from line 4b.
(7)	Crop Insurance Amount Received	L5A $	<Enter>	Enter the amount from line 5a.
(8)	Other Income	LN6 $	<Enter>	Enter the amount from line 6.

Exhibit 3.24.3-92 (01-01-2024)
Section 38 - Form 1040-NR — Form 8839

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen, otherwise enter **"38"** always.
(2)	Child 1 Name Control	1A1NC	<Enter>	Enter the Name Control as shown or edited for the first child, line 1, Column (a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(3)	Child 1 Year of Birth	1B1YR	<Enter>	Enter the digits shown in YY format (99, 02, etc.) from line 1, Column (b) for the first child.
(4)	Child 1 Disabled Indicator	1C1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (c) for the first child.
(5)	Child 1 Special Needs Indicator	1D1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (d) for the first child.
(6)	Child 1 Foreign Child Indicator	1E1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e) for the first child.
(7)	Child 1 Identifying Number	1F1ID	<Enter>	Enter the TIN from line 1, Column (f) for the first child.
(8)	Child 1 Final Adoption Indicator	1G1BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (g) for the first child.
(9)	Child 2 Name Control	1A2NC	<Enter>	Enter the Name Control as shown or edited for the second child, line 1, Column (a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(10)	Child 2 Year of Birth	1B2YR	<Enter>	Enter the digits shown in YY format (99, 02, etc.) from line 1, Column (b) for the second child.
(11)	Child 2 Disabled Indicator	1C2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (c) for the second child.

Exhibit 3.24.3-92 (Cont. 1) (01-01-2024)
Section 38 - Form 1040-NR — Form 8839

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(12)	Child 2 Special Needs Indicator	1D2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (d) for the second child.
(13)	Child 2 Foreign Child Indicator	1E2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e) for the second child.
(14)	Child 2 Identifying Number	1F2ID	<Enter>	Enter the TIN from line 1, Column (f) for the second child.
(15)	Child 2 Final Adoption Indicator	1G2BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (g) for the second child.
(16)	Child 3 Name Control	1A3NC	<Enter>	Enter the Name Control as shown or edited for the third child, line 1, Column (a). ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(17)	Child 3 Year of Birth	1B3YR	<Enter>	Enter the digits shown in YY format (99, 02, etc.) from line 1, Column (b) for the third child.
(18)	Child 3 Disabled Indicator	1C3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (c) for the third child.
(19)	Child 3 Special Needs Indicator	1D3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (d) for the third child.
(20)	Child 3 Foreign Child Indicator	1E3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (e) for the third child.
(21)	Child 3 Identifying Number	1F3ID	<Enter>	Enter the TIN from line 1, Column (f) for the third child.
(22)	Child 3 Final Adoption Indicator	1G3BX	<Enter>	Enter a **"1"** if the box is marked on line 1, Column (g) for the third child.
(23)	Documentation Indicator	RTMAR(3)	<Enter>	Enter the edited digit below line 1, Column (g).
(24)	Child 1 Prior Year Adoption Amount	3CH1 $	<Enter>	Enter the amount from line 3, Child 1 Column.
(25)	Child 2 Prior Year Adoption Amount	3CH2 $	<Enter>	Enter the amount from line 3, Child 2 Column.

Exhibit 3.24.3-92 (Cont. 2) (01-01-2024)
Section 38 - Form 1040-NR — Form 8839

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(26)	Child 3 Prior Year Adoption Amount	3CH3 $	<Enter>	Enter the amount from line 3, Child 3 Column.
(27)	Child 1 Adoption Expenses	5CH1 $	<Enter>	Enter the amount from line 5, Child 1 Column.
(28)	Child 2 Adoption Expenses	5CH2 $	<Enter>	Enter the amount from line 5, Child 2 Column.
(29)	Child 3 Adoption Expenses	5CH3 $	<Enter>	Enter the amount from line 5, Child 3 Column.
(30)	Child 1 Total Adoption Credit Amount	11CH1 $	<Enter>	Enter the amount from line 11, Child 1 Column.
(31)	Child 2 Total Adoption Credit Amount	11CH2 $	<Enter>	Enter the amount from line 11, Child 2 Column.
(32)	Child 3 Total Adoption Credit Amount	11CH3 $	<Enter>	Enter the amount from line 11, Child 3 Column.
(33)	Credit Carryforward Amount	L13 $	<Enter>	Enter the amount from line 13.
(34)	Total Employer Benefits	L21 $	<Enter>	Enter the amount from line 21.
(35)	Child 1 Employer Excluded Benefits	27CH1 $	<Enter>	Enter the amount from line 27, Child 1 Column.
(36)	Child 2 Employer Excluded Benefits	27CH2 $	<Enter>	Enter the amount from line 27, Child 2 Column.
(37)	Child 3 Employer Excluded Benefits	27CH3 $	<Enter>	Enter the amount from line 27, Child 3 Column.
(38)	Employer Excluded Benefits	L28 $	<Enter>	Enter the amount from line 28.
(39)	Employer Taxable Benefits	L29 $	<Enter> MINUS (-)	Enter the amount from line 29.

Exhibit 3.24.3-93 (01-01-2017)
Section 39 - Form 1040-NR — Form 8853

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen, otherwise enter **"39"** always.
(2)	MSA SSN	SSN	<Enter>	Enter the SSN from the top right of page 1.
(3)	Employer Contributions	LN1 $	<Enter>	Enter the amount from line 1.
(4)	MSA Contributions	LN2 $	<Enter>	Enter the amount from line 2.
(5)	Limitation Amount	LN3 $	<Enter>	Enter the amount from line 3.
(6)	Compensation/High Deductible	LN4 $	<Enter>	Enter the amount from line 4.

Exhibit 3.24.3-94 (01-01-2017)
Sections 40, 41, and 42 - Form 1040-NR — Form 8814

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"40"** for 1st Form 8814. b. **"41"** for 2nd Form 8814. c. **"42"** for 3rd Form 8814.
(2)	Child's Name Control	CNC	<Enter>	Enter the Name Control as shown or edited from the **" Child's Name"**, line A. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt in Section 01 and advance the cursor.
(3)	Child's SSN	CSSN	<Enter>	Enter the SSN from **"Child's Social Security Number "** box, line B.
(4)	Taxable Interest	L1A $	<Enter>	Enter the amount from line 1a.
(5)	Tax Exempt Interest	L1B $	<Enter>	Enter the amount from line 1b.
(6)	Ordinary Dividends	L2A $	<Enter>	Enter the amount from line 2a.
(7)	Capital Gains Distributions	LN3 $	<Enter>	Enter the amount from line 3.
(8)	8814 Tax	L15 $	<Enter>	Enter the amount from line 15.

Exhibit 3.24.3-95 (01-01-2025)
Section 44 - Form 1040-NR — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"44"** always.
(2)	Name Control	NC	<Enter>	Enter the Name Control as shown or edited from the Name of Employer box. a. If two Name Controls are present, enter the first one.
(3)	SSN	SSN	<Enter>	Enter the SSN from the Social Security Number box.
(4)	EIN	EIN	<Enter>	Enter the EIN from the Employer identification number box.
(5)	Total Social Security Wages	LN1 $	<Enter>	Enter the amount from line 1.
(6)	Total Medicare Wages	LN3 $	<Enter>	Enter the amount from line 3.
(7)	Total Cash Wages/ Additional Medicare Tax	LN5 $	<Enter>	Enter the amount from line 5.
(8)	Additional Medicare Tax	LN6 $	<Enter>	Enter the amount from line 6.
(9)	Income Tax Withheld	LN7 $	<Enter>	Enter the amount from line 7.
(10)	Total SS/Medicare Income Taxes	LN8 $	<Enter>	Enter the amount from line 8.
(11)	FUTA Indicator	PG2MAR	<Enter>	Enter the edited digit from below the Yes/No boxes at the top of page 2.

Exhibit 3.24.3-95 (Cont. 1) (01-01-2025)
Section 44 - Form 1040-NR — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(12)	State Code-1	13/17A1	<Enter>	Enter the first State Code as shown or edited, or the State Code for the state present from line 13 area or the first state present from line 17, Column (a). a. If the State Code is **" circled"** or **"Xed"** , do not enter the State Code, but do enter the remaining fields from that section. b. If there are entries in both Sections A and B, enter Section B only. c. If the State Code was entered from Section A, then the data for Elements (14) through (16) should also be entered from Section A. d. If the State Code was entered from Section B, then the data for Elements (13) through (16) should be entered from Section B.
(13)	State Code - 2	17A#2	<Enter>	Enter the second State Code as shown or edited or the State Code for the state present from line 17, Column (a). a. If the State Code is **"circled"** or **"Xed"** , do not enter the State Code, but do enter the remaining fields from that section.
(14)	Contributions Paid	14$/18H$	<Enter>	Enter the amount from line 14 or line 18, Column (h). a. If there are entries in both Sections A and B, enter the amount from line 18, Column (h).
(15)	FUTA Wages	15$/20$	<Enter>	Enter the amount from line 15 or line 20. a. If there are entries in both Sections A and B, enter the amount from line 20.

Exhibit 3.24.3-95 (Cont. 2) (01-01-2025)
Section 44 - Form 1040-NR — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(16)	FUTA Tax	16$/24$	<Enter>	Enter the amount from line 16 or line 24. a. If there are entries in both Sections A and B, enter the amount from line 24.
(17)	Tentative Credit	L19 $	<Enter>	Enter the amount from line 19.
(18)	Total Credit Reduction Amount	L23 $	<Enter>	Enter the amount from line 23.
(19)	Additional States Indicator	BOT LF	<Enter>	Enter the edited digit from the bottom left margin.

Exhibit 3.24.3-96 (01-01-2025)

Section 47 - Form 1040-NR — Schedule 8812/Form 8812

Note: **Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"47"** always. ***Note:*** Enter the section, if present, even if there are no lines to transcribe. Enter a zero in the MUST ENTER field.
(2)	Additional Child Tax Credit Opt Out	15CKBX	<Enter>	Enter a **"1"** if the checkbox at the end of line 15 is marked.
(3)	Earned Income	18A $	<Enter> (+/-)	Enter the amount from line 18a.
(4)	Nontaxable Combat Pay	18B $	<Enter>	Enter the amount from line 18b.
(5)	Total SS and Medicare Taxes	L21 $	<Enter> ★★★★★★	Enter the amount from line 21.

Exhibit 3.24.3-97 (11-09-2018)
Section 48 - Form 1040-NR — Form 8606

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter **"48"** always.
(2)	Spouse Indicator	TOPLF	<Enter>	Enter the edited **"1"** or **"2"** from the left of the form title area.
(3)	Distributions from SEP and Simple IRAs	LN7 $	<Enter>	Enter the amount from line 7.
(4)	Taxable Amount	15C $	<Enter>	Enter the amount from line 15c.
(5)	Net Amount Converted to Roth IRAs	L16 $	<Enter>	Enter the amount from line 16.
(6)	IRA Basis Before Conversion	L17 $	<Enter>	Enter the amount from line 17.
(7)	Taxable Amount of Conversion	L18 $	<Enter>	Enter the amount from line 18.
(8)	Basis in Roth IRA Contributions	L22 $	<Enter>	Enter the amount from line 22.

Exhibit 3.24.3-98 (01-01-2017)
Section 51 - Form 1040-NR — Form 4952

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"51"** always.
(2)	Smaller of 4d or Net Capital Gain	L4E $	<Enter>	Enter the amount from line 4e.
(3)	Include in Investment Income	L4G $	<Enter>	Enter the amount from line 4g.

Exhibit 3.24.3-99 (01-01-2017)
Section 52 - Form 1040-NR — Form 8889

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"52"** always. ***Note:*** For 1040-NR, always enter as Section 52.
(2)	High Deductible Self Only/Family Checkbox	L1CKBX	<Enter>	a. Enter a **"1"** if the Self Only checkbox is marked on line 1. b. Enter a **"2"** if the Family box or both boxes are marked.
(3)	HSA Contributions	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Deductible Amount	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Total Archer MSA Contribution	LN4 $	<Enter>	Enter the amount from line 4.
(6)	Limited HSA Contributions	LN5 $	<Enter>	Enter the amount from line 5.
(7)	1/2 HSA Deductible	LN6 $	<Enter>	Enter the amount from line 6.
(8)	Additional Contributions	LN7 $	<Enter>	Enter the amount from line 7.
(9)	Total HSA High Deductible Coverage	LN8 $	<Enter>	Enter the amount from line 8.
(10)	Employer HSA Contributions	LN9 $	<Enter>	Enter the amount from line 9.
(11)	Qualified HSA Funding Distributions	L10 $	<Enter>	Enter the amount from line 10.
(12)	Total Qualified Distributions	L11 $	<Enter>	Enter the amount from line 11.
(13)	Total Additional HSA Contributions	L12 $	<Enter>	Enter the amount from line 12.
(14)	Total HSA Deductions	L13 $	<Enter>	Enter the amount from line 13.
(15)	Total HSA Distribution	14A $	<Enter>	Enter the amount from line 14a.
(16)	Rolled Over Amount	14B $	<Enter>	Enter the amount from line 14b.
(17)	Allowable HSA Distributions	14C $	<Enter>	Enter the amount from line 14c.

Exhibit 3.24.3-99 (Cont. 1) (01-01-2017)
Section 52 - Form 1040-NR — Form 8889

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Qualified Medical Expenses	L15 $	<Enter>	Enter the amount from line 15.
(19)	Taxable HSA Distributions	L16 $	<Enter>	Enter the amount from line 16.
(20)	Exceptions to Additional 10% Checkbox	17ACKBX	<Enter>	Enter a **"1"** if the box is marked on line 17a.
(21)	Total Additional 10% Tax	17B $	<Enter>	Enter the amount from line 17b.
(22)	Last Month Rule	L18 $	<Enter>	Enter the amount from line 18.
(23)	Qualified HSA Funding	L19 $	<Enter>	Enter the amount from line 19.
(24)	Total Income HDHP Coverage	L20 $	<Enter>	Enter the amount from line 20.
(25)	Additional tax HDHP Coverage	L21 $	<Enter>	Enter the amount from line 21.

Exhibit 3.24.3-100 (01-01-2017)
Section 54 - Form 1040-NR — Form 8880

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen, otherwise enter **"54"** always.
(2)	Contributions for Primary Taxpayer	L6A $	<Enter>	Enter the amount from line 6, Column (a).
(3)	Contributions for Secondary Taxpayer	L6B $	<Enter>	Enter the amount from line 6, Column (b).

Exhibit 3.24.3-101 (01-03-2022)
Section 55 - Form 1040-NR Form 8995 / 8995-A / Schedule C (Form 8995-A)

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"55"** always. ***Note:*** For this section, entries are made from either Form 8995 or a combination of Form 8995-A and Form 8995-A Schedule C. Line numbers to the right of the slash in the prompt name indicate that this would be the line from Form 8995-A or Form 8995-A Schedule C.
(2)	Total Qualified Business Income or Loss	LN2	<Enter>	Enter the amount from Form 8995 line 2.
(3)	Qualified Business Net (Loss) Carryforward	L3 / SCHC L2	<Enter>	Enter the amount from line 3 or Schedule C line 2 as follows: a. Enter the amount from Form 8995 line 3. b. Enter the amount from Form 8995-A Sch C line 2.
(4)	Qualified Business Income Component	L5 / L27	<Enter>	Enter the amount from line 5 or line 27 as follows: a. Enter the amount from Form 8995 line 5. b. Enter the amount from Form 8995-A Part IV line 27.
(5)	Qualified REIT Dividends and PTP Income or Loss	L6 / L28	<Enter>	Enter the amount from line 6 or line 28 as follows: a. Enter the amount from Form 8995 line 6. b. Enter the amount from Form 8995-A Part IV line 28.
(6)	Qualified REIT Dividends & PTP (Loss) Carryforward	L7 / L29	<Enter>	Enter the amount from line 7 or line 29 as follows: a. Enter the amount from Form 8995 line 7. b. Enter the amount from Form 8995-A Part IV line 29.

Exhibit 3.24.3-101 (Cont. 1) (01-03-2022)
Section 55 - Form 1040-NR Form 8995 / 8995-A / Schedule C (Form 8995-A)

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(7)	REIT and PTP Component	L9 / L31	<Enter>	Enter the amount from line 9 or line 31 as follows: a. Enter the amount from Form 8995 line 9. b. Enter the amount from Form 8995-A Part IV line 31.
(8)	Net Capital Gains	L12 / L34	<Enter>	Enter the amount from line 12 or line 34 as follows: a. Enter the amount from Form 8995 line 12. b. Enter the amount from Form 8995-A Part IV line 34.
(9)	Total Qualified Business (Loss) Carryforward	L16 / SCHC L6	<Enter>	Enter the amount from line 16 or Schedule C line 6 as follows: a. Enter the amount from Form 8995 line 16. b. Enter the amount from Form 8995-A Sch C line 6.
(10)	Form 8995 Domestic Production Activities Deduction	/L38	<Enter>	Enter the amount from Form 8995-A Part IV line 38.
(11)	Total Qualified REIT Dividends & PTP (Loss) Carryforward	L17 / L40	<Enter>	Enter the amount from line 17 or line 40 as follows: a. Enter the amount from Form 8995 line 17. b. Enter the amount from Form 8995-A Part IV line 40.

Exhibit 3.24.3-102 (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Exhibit 3.24.3-102 (Cont. 1) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"56"** always. See IRM 3.24.3.1.10.14 for specific examples.
(2)	Account 1 Depositor Amount - 1a	1A	<Enter>	Enter the amount from line 1a, .
(3)	Routing and Transit Number (RTN) - 1b	1B	<Enter>	Enter up to 9 digits of the RTN from line 1b. a. Ignore excess digits, alphas, blanks or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-102 (Cont. 2) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Depositor Account Number - 1d	1D	<Enter>	Enter the alpha/numeric Account Number from line 1d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(5)	DAN for Verification - 1d	1D	<Enter>	This is a MUST ENTER field if the previous field (Element 4) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (4), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-102 (Cont. 3) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Type Depositor Account (TDA) - 1c	1C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 1c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(7)	Account 2 Depositor Amount - 2a	2A	<Enter>	Enter the amount from line 2a.
(8)	Routing and Transit Number (RTN) - 2b	2B	<Enter>	Enter up to 9 digits of the RTN from line 2b. a. Ignore excess digits, alphas, blanks or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-102 (Cont. 4) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Depositor Account Number - 2d	2D	<Enter>	Enter the alpha/numeric Account Number from line 2d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(10)	DAN for Verification - 2d	2D	<Enter>	This is a MUST ENTER field if the previous field (Element 9) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (9), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-102 (Cont. 5) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Type Depositor Account (TDA) - 2c	2C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 2c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(12)	Account 3 Depositor Amount - 3a	3A	<Enter>	Enter the amount from line 3a.
(13)	Routing and Transit Number (RTN) - 3b	3B	<Enter>	Enter up to 9 digits of the RTN from line 3b. a. Ignore excess digits, alphas, blanks or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-102 (Cont. 6) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Depositor Account Number - 3d	3D	<Enter>	Enter the alpha/numeric Account Number from line 3d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(15)	DAN for Verification - 3d	3D	<Enter>	This is a MUST ENTER field if the previous field (Element 14) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (14), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both **"DAN"** fields agree.

Exhibit 3.24.3-102 (Cont. 7) (01-01-2025)
Section 56 - Form 1040-NR — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Type Depositor Account (TDA) - 3c	3C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 3c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(17)	Paper Check	L4	<Enter>	Enter the amount from line 4 .

Exhibit 3.24.3-103 (01-01-2023)
Section 57 - Form 1040-NR - Form 8978

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"57"** always.
(2)	Source of Adjustments Checkbox	CKBX	<Enter>	From the Source of review adjustments checkboxes, enter as follows: a. **"1"** if the BBA box is marked. b. **"2"** if the AAR box is marked. c. **"3"** if both boxes are marked.
(3)	Total Additional Reporting Year Tax	L14	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part I, line 14.
(4)	Total Penalties	L16	<Enter>	Enter the amount from Part II, line 16.
(5)	Total Interest	L18	<Enter>	Enter the amount from Part III, line 18.

Exhibit 3.24.3-104 (01-01-2018)
Section 58 - Form 1040-NR — Form 5405

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"58"** always. ***Note:*** For prior year forms, refer to IRM 3.24.3.1.10.15 for further instructions.
(2)	SSN	SSN	<Enter>	Enter the SSN from the **Your social security number** box.
(3)	Main Home Change Date	LN1	<Enter>	Enter the date from Part I, line 1, in MMDDYY format.
(4)	Disposition Code	3CKBX	<Enter>	Enter the letter of the first box marked from Part I, line 3.
(5)	Credit Claimed in Prior Years	LN4	<Enter>	Enter the amount from Part II, line 4.
(6)	Repayment of Home Purchased in 2008	LN5	<Enter>	Enter the amount from Part II, line 5.
(7)	Gain on Sale of Main Home	LN7	<Enter>	Enter the amount from Part II, line 7.
(8)	Repayment Amount	LN8	<Enter>	Enter the amount from Part II, line 8.

Exhibit 3.24.3-105 (01-01-2017)
Section 61 - Form 1040-NR — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"61"** always.
(2)	SSN	SSN	<Enter>	Enter the SSN from the Social security number box.
(3)	Firm 1 Name	1(A)	<Enter>	Enter up to 18 characters as shown on line 1, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, "**Same**", or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Firm 1 EIN	1(B)	<Enter>	Enter the EIN from line 1, Column (b).
(5)	Firm 1 Reason Code	1(C)	<Enter>	Enter the first Reason Code from line 1, Column (c).
(6)	Firm 1 Determination or Correspondence Date	1(D)	<Enter>	Enter the date from line 1, Column (d) in MMDDYY format.
(7)	Firm 1 1099-MISC Received Indicator	1(E)	<Enter>	Enter a "**1**" if the box is marked on line 1, Column (e).
(8)	Firm 1 Total Wages Received with no Social Security or Medicare Tax	1(F) $	<Enter>	Enter the amount from line 1, Column (f).

Exhibit 3.24.3-105 (Cont. 1) (01-01-2017)
Section 61 - Form 1040-NR — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Firm 2 Name	2(A)	<Enter>	Enter up to 18 characters as shown on line 2, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, "**Same**", or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(10)	Firm 2 EIN	2(B)	<Enter>	Enter the EIN from line 2, Column (b).
(11)	Firm 2 Reason Code	2(C)	<Enter>	Enter the first Reason Code from line 2, Column (c).
(12)	Firm 2 Determination or Correspondence Date	2(D)	<Enter>	Enter the date from line 2, Column (d) in MMDDYY format.
(13)	Firm 2 1099-MISC Received Indicator	2(E)	<Enter>	Enter a "**1**" if the box is marked on line 2, Column (e).
(14)	Firm 2 Total Wages Received with no Social Security or Medicare Tax	2(F) $	<Enter>	Enter the amount from line 2, Column (f).
(15)	Firm 3 Name	3(A)	<Enter>	Enter up to 18 characters as shown on line 3, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(16)	Firm 3 EIN	3(B)	<Enter>	Enter the EIN from line 3, Column (b).

Exhibit 3.24.3-105 (Cont. 2) (01-01-2017)
Section 61 - Form 1040-NR — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Firm 3 Reason Code	3(C)	<Enter>	Enter the first Reason Code from line 3, Column (c).
(18)	Firm 3 Determination or Correspondence Date	3(D)	<Enter>	Enter the date from line 3, Column (d) in MMDDYY format.
(19)	Firm 3 1099-MISC Received Indicator	3(E)	<Enter>	Enter a "**1**" if the box is marked on line 3, Column (e).
(20)	Firm 3 Total Wages Received with no Social Security or Medicare Tax	3(F) $	<Enter>	Enter the amount from line 3, Column (f).
(21)	Total Wages	LN6 $	<Enter> ★★★★★★	Enter the amount from line 6.
(22)	Total Social Security Wages & Tips	LN8 $	<Enter>	Enter the amount from line 8.
(23)	Total Uncollected Social Security & Medicare Tax on Wages	L13 $	<Enter>	Enter the amount from line 13.

Exhibit 3.24.3-106 (01-07-2021)
Section 63 - Form 1040-NR - Form 8958

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"63"** always.
(2)	Spouse or Partner First Name	SPFRST	<Enter>	Enter up to 17 characters as shown or edited from the **Spouse's or Partner's first name box**. The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(3)	Spouse or Partner Last Name	SPLAST	<Enter>	Enter up to 17 characters as shown or edited from the **Spouse's or Partner's last name box**. The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Spouse or Partner SSN	SPSSN	<Enter>	Enter the SSN as shown in the **"Spouse's or Partner's social security number"** box.

Exhibit 3.24.3-107 (01-01-2024)
Section 64 - Form 1040-NR - Form 461

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"64"** always.
(2)	Other Income or Loss Not Otherwise Reported	LN8 $	<Enter> MINUS (-)	Enter the amount from Part I, line 8.
(3)	Gross Income or Loss	LN9 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part I, line 9.
(4)	Non-Attributable Income or Gain	L10 $	<Enter> ★★★★★★	Enter the amount from Part II, line 10.
(5)	Non-Attributable Loss or Deductions	L11 $	<Enter>	Enter the amount from Part II, line 11.
(6)	Income and Gain Less Losses and Deductions	L12 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part II, line 12.
(7)	Excess Business Losses	L16 $	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part III, line 16.

Exhibit 3.24.3-108 (01-03-2017)
Section 65 - Form 1040-NR — Form 8941

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"65"** always. ***Note:*** Do not enter Section 66, even if a second Form 8941 is present.
(2)	Identifying Number	ID#	<Enter>	Enter the TIN from the Identifying Number box.
(3)	SHOP Checkbox	LNA	<Enter>	a. Enter the edited code from the left margin of line A. b. If no code is edited, enter from line A as follows: 1. **"1"** if the Yes box is marked. 2. **"2"** if the No box is marked. 3. **"3"** if both boxes are marked.
(4)	EIN Used to Report Employment Taxes	LNB	<Enter>	Enter the EIN from line B.
(5)	Previous Form 8941 filed Checkbox	LNC	<Enter>	a. Enter the edited code from the left margin of line C. b. If no code is edited, enter from line C as follows: 1. **"1"** if the Yes box is marked. 2. **"2"** if the No box is marked. 3. **"3"** if both boxes are marked.
(6)	Number of Employees	LN1	<Enter>	Enter the amount from line 1. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.

Exhibit 3.24.3-108 (Cont. 1) (01-03-2017)
Section 65 - Form 1040-NR — Form 8941

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Number of Full Time Employees	LN2	<Enter>	Enter the amount from line 2. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.
(8)	Average Annual Wages	LN3 $	<Enter>	Enter the amount from line 3.
(9)	Premiums Paid	LN4 $	<Enter>	Enter the amount from line 4.
(10)	Premiums you would have Paid	LN5 $	<Enter>	Enter the amount from line 5.
(11)	State Premium Subsidies Paid	L10 $	<Enter>	Enter the amount from line 10.
(12)	If Line 12 is Zero	L13	<Enter>	Enter the amount from line 13. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.
(13)	Number of Full Time Equivalent Employees	L14	<Enter>	Enter the amount from line 14. ***Note:*** If the taxpayer enters a number with a decimal point, disregard numbers after the decimal point and enter the whole number only.
(14)	Small Employer Health Insurance	L15 $	<Enter>	Enter the amount from line 15.
(15)	Add Lines 12 through 15 / Form 3800 Amount	L16 $	<Enter>	Enter the amount from line 16.

Exhibit 3.24.3-109 (01-03-2022)
Section 67 - Form 1040-NR - Form 6252

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"67"** always.
(2)	Description Of Property	LN1	<Enter> ★★★★★★	Enter the numeric digit from line 1. Valid entries are: 0 = Illegible or Incomplete 1 = Timeshare or Residential Lots 2 = Sale by an individual of personal use property 3 = Sale of any property used or produced in the trade of business of farming 4 = Other
(3)	Date Acquired	L2A	<Enter>	Enter the date from line 2a in MMDDYY format.
(4)	Date Sold	L2B	<Enter>	Enter the date from line 2b in MMDDYY format.
(5)	Total	LN7	<Enter>	Enter the amount from Part I, line 7.
(6)	Gross Profits Percentage	L19	<Enter>	Enter the edited five digits from Part II, line 19.
(7)	Current Payments	L21	<Enter>	Enter the amount from Part II, line 21.
(8)	Past Payments	L23	<Enter>	Enter the amount from Part II, line 23.

Exhibit 3.24.3-110 (01-03-2024)
Section 68 - Form 1040-NR — Form 8910

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"68"** always.
(2)	Year of Vehicle 1	L1(A)	<Enter>	Enter the year from line 1, Column (a) in YY format.
(3)	Year of Vehicle 2	L1(B)	<Enter>	Enter the year from line 1, Column (b) in YY format.
(4)	Vehicle 1 Identification Number	L2(A)	<Enter>	Enter up to 17 characters as shown from line 2, Column (a). ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.
(5)	Vehicle 2 Identification Number	L2(B)	<Enter>	Enter up to 17 characters as shown from line 2, Column (b). ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.

Exhibit 3.24.3-111 (01-01-2025)
Section 69 - Form 1040-NR — Form 8936

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"69"** always.
(2)	F8936 PY Modified AGI Amount	L4 $	<Enter> MINUS (-)	Enter the amount from F8936 line 4.
(3)	F8936 TY2023 Filing Status	L5	<Enter>	Enter as followsfrom line 5: a. **0** if there is no entry. b. **1** if "S" is present. c. **2** if "MFJ" is present. d. **3** if "MFS" is present. e. **4** if "HOH" is present. f. **5** if "QSS" is present.
(4)	F8936 New Clean Vehicle Partnership or S Corp Credit Amt	L7 $	<Enter>	Enter the amount from F8936 line 7.
(5)	F8936 Qualified Commercial Vehicle Partnership or S Corp Credit Amt	L20 $	<Enter>	Enter the amount from F8936 line 20.
(6)	Additional F8936A Indicator	SCHA	<Enter>	From the first attached F8936 Sch A, enter the edited **0** or **1** from the right margin of line 2.
(7)	F8936A Vehicle 1 VIN	L2(A)	<Enter>	From the first attached F8936 Sch A, enter up to 17 characters as shown from line 2. ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.
(8)	Vehicle 1 Placed in Service Date	L3(A)	<Enter>	From the first attached F8936 Sch A, enter the date from line 3 in MMDDYY format for TY2023 only. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(9)	F8936 Vehicle 1 Sellers Report Transferred Amount	L4A(A)	<Enter>	From the first attached F8936 Sch A, enter the amount from line 4a.

Exhibit 3.24.3-111 (Cont. 1) (01-01-2025)
Section 69 - Form 1040-NR — Form 8936

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	F8936 Vehicle 1 Repayment Indicator	L4B(A)	<Enter>	From the first attached F8936 Sch A, enter as follows: a. **0** if box not checked. b. **1** if box checked.
(11)	Vehicle 1 Tentative Credit Amount	L9(A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 9.
(12)	Vehicle 1 Business Use Percentage	L10(A)	<Enter>	From the first attached F8936 Sch A, enter the three edited digits from line 10.
(13)	Prev Owned Clean Vehicle 1 Credit	L17(A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 17.
(14)	Qual Commercial Clean Vehicle 1 Credit	L26(A) $	<Enter>	From the first attached F8936 Sch A, enter the amount from line 26.
(15)	F8936A Vehicle 2 VIN	2ND L2(A)	<Enter>	From the second attached F8936 Sch A, enter up to 17 characters as shown from line 2. ***Note:*** Letters I, O, and Q should never be present. a. Enter a space for illegible characters. Do not enter two consecutive spaces.
(16)	Vehicle 1 Placed in Service Date	2ND L3(A)	<Enter>	From the second attached F8936 Sch A, enter the date from line 3 in MMDDYY format for TY2023 only. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(17)	Vehicle 1 Sellers Report Transferred Amount	2ND L4(A)	<Enter>	From the second attached F8936 Sch A, enter the amount from line 4a.
(18)	Vehicle 1 Repayment Indicator	2ND L4B(A)	<Enter>	From the second attached F8936 Sch A, enter as follows: a. **0**if box not checked. b. **1**if box checked.
(19)	Vehicle 1 Tentative Credit Amount	2ND L9(A) $	<Enter>	From the second attached F8936 Sch A, enter the amount from line 9.
(20)	Vehicle 1 Business Use Percentage	2ND L10(A)	<Enter>	From the second attached F8936 Sch A, enter the three edited digits from line 10.

Exhibit 3.24.3-111 (Cont. 2) (01-01-2025)
Section 69 - Form 1040-NR — Form 8936

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Prev Owned Clean Vehicle 1 Credit	2ND L17(A) $	<Enter>	From the second attached F8936 Sch A, enter the amount from line 17.
(22)	Qual Commercial Clean Vehicle 1 Credit	2ND L26(A) $	<Enter>	From the second attached F8936 Sch A, enter the amount from line 26.

Exhibit 3.24.3-112 (11-09-2018)
Section 70 - Form 1040-NR - Form 8867

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"70"** always. ***Note:*** For prior year forms, refer to IRM 3.24.3.1.10.15 for further instructions.
(2)	Credits claimed on return CTC/ACTC/ ODC	BXCTC	<Enter>	Enter a **"1"** if the CTC/ACTC/ODC box is marked.
(3)	Form 8867 Answers Certification Code	L15	<Enter>	Enter the Yes/No checkboxes from line 15, as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Exhibit 3.24.3-113 (01-01-2017)
Section 71 - Form 1040-NR — Form 8959

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"71"** always.
(2)	Medicare Wages	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Unreported Tips Form 4137	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Wages Form 8919	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Additional Medicare Tax	LN7 $	<Enter>	Enter the amount from line 7.
(6)	Self-Employment Income	LN8 $	<Enter>	Enter the amount from line 8.
(7)	Additional Medicare Tax on SE Income	L13 $	<Enter>	Enter the amount from line 13.
(8)	Railroad Retire-ment Compensation	L14 $	<Enter>	Enter the amount from line 14.
(9)	Tier I Additional Medicare Tax	L17 $	<Enter>	Enter the amount from line 17.
(10)	Total Additional Medicare Tax	L18 $	<Enter>	Enter the amount from line 18.
(11)	Medicare Tax Withheld	L19 $	<Enter>	Enter the amount from line 19.
(12)	Additional Medicare Tax Box 14 W-2	L23 $	<Enter>	Enter the amount from line 23.
(13)	Total Additional Medicare Tax	L24 $	<Enter>	Enter the amount from line 24.

Exhibit 3.24.3-114 (01-01-2017)
Section 72 - Form 1040-NR -Form 8960

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"72"** always.
(2)	Investment Income Checkboxes	CKBX	<Enter>	Enter the edited digit above line 1.
(3)	Taxable Interest	LN1 $	<Enter>	Enter the amount from line 1.
(4)	Ordinary Dividends	LN2 $	<Enter>	Enter the amount from line 2.
(5)	Annuities	LN3 $	<Enter>	Enter the amount from line 3.
(6)	Rent Royalties Partnerships	L4A $	<Enter> MINUS (-)	Enter the amount from line 4a.
(7)	Adjustments for Net Income or Loss	L4B $	<Enter> MINUS (-)	Enter the amount from line 4b.
(8)	Net Gains from Disposition of Property	L5A $	<Enter> MINUS (-)	Enter the amount from line 5a.
(9)	Net Gain or Loss	L5B $	<Enter> MINUS (-)	Enter the amount from line 5b.
(10)	Adjustment from Disposition of Partnership Interest/S Corp	L5C $	<Enter> MINUS (-)	Enter the amount from line 5c.
(11)	Change to Investment Income	LN6 $	<Enter> MINUS (-)	Enter the amount from line 6.
(12)	Other Modifications to Investment Income	LN7 $	<Enter> MINUS (-)	Enter the amount from line 7.
(13)	Total Investment Income	LN8 $	<Enter> MINUS (-)	Enter the amount from line 8.
(14)	Investment Interest Expenses	L9A $	<Enter>	Enter the amount from line 9a.
(15)	State Income Tax	L9B $	<Enter>	Enter the amount from line 9b.
(16)	Miscellaneous Investment Expenses	L9C $	<Enter>	Enter the amount from line 9c.
(17)	Additional Modifications	L10 $	<Enter>	Enter the amount from line 10.

Exhibit 3.24.3-114 (Cont. 1) (01-01-2017)
Section 72 - Form 1040-NR -Form 8960

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Total Deductions and Modifications	L11 $	<Enter>	Enter the amount from line 11.
(19)	Modified Adjusted Gross Income	L13 $	<Enter> MINUS (-)	Enter the amount from line 13.
(20)	Enter the Smaller of Line 12 or Line 15	L16 $	<Enter>	Enter the amount from line 16.
(21)	Net Investment Income	L17 $	<Enter>	Enter the amount from line 17.

Exhibit 3.24.3-115 (01-03-2022)
Section 73 - Form 1040-NR - Form 8962

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"73"** always.
(2)	Married Filling Separate PTC Exception Checkbox	CKBX	<Enter>	Enter the edited **"1"** if present in the right margin above line 1.
(3)	Dependents Modified AGI	L2B $	<Enter> MINUS (-)	Enter the amount from line 2b.
(4)	Federal Poverty Level Checkbox	LN4	<Enter> ★★★★★★	a. Enter the edited code from the far right of line 4. b. If no code is edited, enter from the boxes on line 4 as follows: 1. **"A"** if the Alaska box is marked. 2. **"B"** if the Hawaii box is marked. 3. **"C"** if: • Other 48 states and DC box is marked. • Multiple boxes are marked. • No boxes are marked and there are other entries for this section.
(5)	Monthly Contribution for Healthcare	L8B $	<Enter>	Enter the amount from line 8b.
(6)	Annual Premium Amount	11A $	<Enter>	Enter the amount from line 11, column A.
(7)	Annual Premium of SLCSP Amount	11B $	<Enter>	Enter the amount from line 11, column B.
(8)	Annual Advance PTC	11F $	<Enter>	Enter the amount from line 11, column F.
(9)	January Monthly Premium Amount	12A $	<Enter>	Enter the amount from line 12, column A.
(10)	January Monthly Premium SLCSP Amount	12B $	<Enter>	Enter the amount from line 12, column B.

Exhibit 3.24.3-115 (Cont. 1) (01-03-2022)
Section 73 - Form 1040-NR - Form 8962

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	January Monthly Advance PTC Amount	12F $	<Enter>	Enter the amount from line 12, column F.
(12)	February Monthly Premium Amount	13A $	<Enter>	Enter the amount from line 13, column A.
(13)	February Monthly Premium SLCSP Amount	13B $	<Enter>	Enter the amount from line 13, column B.
(14)	February Monthly Advance PTC Amount	13F $	<Enter>	Enter the amount from line 13, column F.
(15)	March Monthly Premium Amount	14A $	<Enter>	Enter the amount from line 14, column A.
(16)	March Monthly Premium SLCSP Amount	14B $	<Enter>	Enter the amount from line 14, column B.
(17)	March Monthly Advance PTC Amount	14F $	<Enter>	Enter the amount from line 14, column F.
(18)	April Monthly Premium Amount	15A $	<Enter>	Enter the amount from line 15, column A.
(19)	April Monthly Premium SLCSP Amount	15B $	<Enter>	Enter the amount from line 15, column B.
(20)	April Monthly Advance PTC Amount	15F $	<Enter>	Enter the amount from line 15, column F.
(21)	May Monthly Premium Amount	16A $	<Enter>	Enter the amount from line 16, column A.
(22)	May Monthly Premium SLCSP Amount	16B $	<Enter>	Enter the amount from line 16, column B.
(23)	May Monthly Advance PTC Amount	16F $	<Enter>	Enter the amount from line 16, column F.
(24)	June Monthly Premium Amount	17A $	<Enter>	Enter the amount from line 17, column A.

Exhibit 3.24.3-115 (Cont. 2) (01-03-2022)
Section 73 - Form 1040-NR - Form 8962

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(25)	June Monthly Premium SLCSP Amount	17B $	<Enter>	Enter the amount from line 17, column B.
(26)	June Monthly Advance PTC Amount	17F $	<Enter>	Enter the amount from line 17, column F.
(27)	July Monthly Premium Amount	18A $	<Enter>	Enter the amount from line 18, column A.
(28)	July Monthly Premium SLCSP Amount	18B $	<Enter>	Enter the amount from line 18, column B.
(29)	July Monthly Advance PTC Amount	18F $	<Enter>	Enter the amount from line 18, column F.
(30)	August Monthly Premium Amount	19A $	<Enter>	Enter the amount from line 19, column A.
(31)	August Monthly Premium SLCSP Amount	19B $	<Enter>	Enter the amount from line 19, column B.
(32)	August Monthly Advance PTC Amount	19F $	<Enter>	Enter the amount from line 19, column F.
(33)	September Monthly Premium Amount	20A $	<Enter>	Enter the amount from line 20, column A.
(34)	September Monthly Premium SLCSP Amount	20B $	<Enter>	Enter the amount from line 20, column B.
(35)	September Monthly Advance PTC Amount	20F $	<Enter>	Enter the amount from line 20, column F.
(36)	October Monthly Premium Amount	21A $	<Enter>	Enter the amount from line 21, column A.
(37)	October Monthly Premium SLCSP Amount	21B $	<Enter>	Enter the amount from line 21, column B.
(38)	October Monthly Advance Amount	21F $	<Enter>	Enter the amount from line 21, column F.

Exhibit 3.24.3-115 (Cont. 3) (01-03-2022)
Section 73 - Form 1040-NR - Form 8962

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(39)	November Monthly Premium Amount	22A $	<Enter>	Enter the amount from line 22, column A.
(40)	November Monthly Premium SLCSP Amount	22B $	<Enter>	Enter the amount from line 22, column B.
(41)	November Monthly Advance Amount	22F $	<Enter>	Enter the amount from line 22, column F.
(42)	December Monthly Premium Amount	23A $	<Enter>	Enter the amount from line 23, column A.
(43)	December Monthly Premium SLCSP Amount	23B $	<Enter>	Enter the amount from line 23, column B.
(44)	December Monthly Advance Amount	23F $	<Enter>	Enter the amount from line 23, column F.
(45)	Total Premium Tax Credit Amount	L24 $	<Enter> ★★★★★★	Enter the amount from line 24.
(46)	Advance Premium Tax Credit Amount	L25 $	<Enter>	Enter the amount from line 25.

Exhibit 3.24.3-116 (01-01-2017)
Section 74 - Form 1040-NR - Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"74"** always.
(2)	Policy Number #1	30A	<Enter>	Enter up to 15 characters as shown on line 30, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(3)	SSN of Filer Sharing Allocation #1	30B	<Enter>	Enter the SSN for Sharing Allocation #1 entry as shown on line 30, column b.
(4)	Allocation Start Month #1	30C	<Enter>	Enter the Start Month from line 30, column c in MM format.
(5)	Allocation Stop Month #1	30D	<Enter>	Enter the Stop Month from line 30, column d in MM format.
(6)	Premium Percentage #1	30E	<Enter>	Enter the edited digits from line 30, column e. a. If not edited, press <Enter> only.
(7)	SLCSP Percentage #1	30F	<Enter>	Enter the edited digits from line 30, column f. a. If not edited, press <Enter> only.
(8)	Advance PTC Percentage #1	30G	<Enter>	Enter the edited digits from line 30, column g. a. If not edited, press <Enter> only.
(9)	Policy Number #2	31A	<Enter>	Enter up to 15 characters as shown on line 31, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.

Exhibit 3.24.3-116 (Cont. 1) (01-01-2017)
Section 74 - Form 1040-NR - Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	SSN of Filer Sharing Allocation #2	31B	<Enter>	Enter the SSN for Sharing Allocation #2 entry as shown on line 31, column b.
(11)	Allocation Start Month #2	31C	<Enter>	Enter the Start Month from line 31, column c in MM format.
(12)	Allocation Stop Month #2	31D	<Enter>	Enter the Stop Month from line 31, column d in MM format.
(13)	Premium Percentage #2	31E	<Enter>	Enter the edited digits from line 31, column e. a. If not edited, press <Enter> only.
(14)	SLCSP Percentage #2	31F	<Enter>	Enter the edited digits from line 31, column f. a. If not edited, press <Enter> only.
(15)	Advance PTC Percentage #2	31G	<Enter>	Enter the edited digits from line 31, column g. a. If not edited, press <Enter> only.
(16)	Policy Number #3	32A	<Enter>	Enter up to 15 characters as shown on line 32, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(17)	SSN of Filer Sharing Allocation #3	32B	<Enter>	Enter the SSN for Sharing Allocation #3 entry as shown on line 32, column b.
(18)	Allocation Start Month #3	32C	<Enter>	Enter the Start Month from line 32, column c in MM format.
(19)	Allocation Stop Month #3	32D	<Enter>	Enter the Stop Month from line 32, column d in MM format.
(20)	Premium Percentage #3	32E	<Enter>	Enter the edited digits from line 32, column e. a. If not edited, press <Enter> only.
(21)	SLCSP Percentage #3	32F	<Enter>	Enter the edited digits from line 32, column f. a. If not edited, press <Enter> only.

Exhibit 3.24.3-116 (Cont. 2) (01-01-2017)
Section 74 - Form 1040-NR - Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(22)	Advance PTC Percentage #3	32G	<Enter>	Enter the edited digits from line 32, column g. a. If not edited, press <Enter> only.
(23)	Policy Number #4	33A	<Enter>	Enter up to 15 characters as shown on line 33, column a. ***Note:*** If there is an edited slash (/) in the policy number, begin entry after the slash (/). a. Enter hyphens, colons and underscores where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(24)	SSN of Filer Sharing Allocation #4	33B	<Enter>	Enter the SSN for Sharing Allocation #4 entry as shown on line 33, column b.
(25)	Allocation Start Month #4	33C	<Enter>	Enter the Start Month from line 33, column c in MM format.
(26)	Allocation Stop Month #4	33D	<Enter>	Enter the Stop Month from line 33, column d in MM format.
(27)	Premium Percentage #4	33E	<Enter>	Enter the edited digits from line 33, column e. a. If not edited, press <Enter> only.
(28)	SLCSP Percentage #4	33F	<Enter>	Enter the edited digits from line 33, column f. a. If not edited, press <Enter> only.
(29)	Advance PTC Percentage #4	33G	<Enter>	Enter the edited digits from line 33, column g. a. If not edited, press <Enter> only.
(30)	Primary Alternative Family Size	35A	<Enter> ★★★★★★	Enter the amount from line 35, column a.
(31)	Primary Monthly Contribution	35B $	<Enter>	Enter the amount from line 35, column b.
(32)	Primary Alternative Start Month	35C	<Enter>	Enter the Start Month from line 35, column c in MM format.
(33)	Primary Alternative Stop Month	35D	<Enter>	Enter the Stop Month from line 35, column d in MM format.
(34)	Spouse Alternative Family Size	36A	<Enter>	Enter the amount from line 36, column a.

Exhibit 3.24.3-116 (Cont. 3) (01-01-2017)
Section 74 - Form 1040-NR - Form 8962, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(35)	Spouse Monthly Contribution	36B $	<Enter>	Enter the amount from line 36, column b.
(36)	Spouse Alternative Start Month	36C	<Enter>	Enter the Start Month from line 36, column c in MM format.
(37)	Spouse Alternative Stop Month	36D	<Enter>	Enter the Stop Month from line 36, column d in MM format.

Exhibit 3.24.3-117 (01-01-2025)
Section 75 - Form 1040-NR — Form 5695

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **75**.
(2)	Qualified Solar Electric Property Costs	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Qualified Solar Heating Property Costs	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Qualified Small Wind Energy Property Costs	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Qualified Geothermal Heat Pump Property Costs	LN4 $	<Enter>	Enter the amount from line 4.
(6)	Qualified Battery Storage Technology Indicator	5ABX	<Enter>	From line 5a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(7)	Qualified Battery Technology Costs	L5B $	<Enter>	Enter the amount from line 5b.
(8)	Qualified Fuel Cell Property Indicator	7ABX	<Enter>	From line 7a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(9)	Joint Occupancy Part 1 Indicator	7CBX	,Enter>	From line 7c, enter **1** if the box is marked.
(10)	Qualified Fuel Cell Property Costs	LN8 $	<Enter>	Enter the amount from line 8.
(11)	Kilowatt Capacity	L10…	<Enter>	Enter the eight edited digits from the dotted portion of line 10.
(12)	Credit Carryforward from PY	L12 $	<Enter>	Enter the amount from line 12.
(13)	Credit Carryforward to Next Year	L16 $	<Enter>	Enter the amount from line 16.
(14)	Qualified Energy Efficiency Improvements Indicator	17ABX	<Enter>	From line 17a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.

Exhibit 3.24.3-117 (Cont. 1) (01-01-2025)
Section 75 - Form 1040-NR — Form 5695

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Original User Indicator	17BBX	<Enter>	From line 17b, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(16)	Components Expected to Remain Indicator	17CBX	<Enter>	From line 17c, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(17)	Insulation Material Costs	18A $	<Enter>	Enter the amount from line 18a.
(18)	Highest Expense Door Costs	19A $	<Enter>	Enter the amount from line 19a.
(19)	Other Exterior Doors Costs	19C $	<Enter>	Enter the amount from line 19c.
(20)	Exterior Windows Costs	20A $	<Enter>	Enter the amount from line 20a.
(21)	Qualified Property Installation Indicator	21ABX	<Enter>	From line 21a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(22)	Original Service Indicator	21BBX	<Enter>	From line 21b, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(23)	Central Air Conditioner Costs	22A $	<Enter>	Enter the amount from line 22a.
(24)	Natural Gas Propane Oil Heater Costs	23A $	<Enter>	Enter the amount from line 23a.
(25)	Natural Gas Propane Oil Furnace or Boiler Costs	24A $	<Enter>	Enter the amount from line 24a.
(26)	Panelboards Circuits or Feeders Costs	25A $	<Enter>	Enter the amount from line 25a.
(27)	Home Energy Audit Indicator	26ABX	<Enter>	From line 26a, enter as follows: a. “1” if Yes box is marked b. “2” if No box is marked c. “3” if both boxes are marked.
(28)	Home Energy Audit Costs	26B $	<Enter>	Enter the amount from line 26b.

Exhibit 3.24.3-117 (Cont. 2) (01-01-2025)
Section 75 - Form 1040-NR — Form 5695

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(29)	Electric or Gas Heat Pump Costs	29A $	<Enter>	Enter the amount from line 29a.
(30)	Electric or Gas Heat Pump Water Heater Costs	29B $	<Enter>	Enter the amount from line 29b.
(31)	Biomass Stoves and Boilers Costs	29C $	<Enter>	Enter the amount from line 29c.
(32)	Joint Occupancy Part 2 Indicator	32ABX	<Enter>	From line 32a, enter **1** if the box is marked.

Exhibit 3.24.3-118 (01-03-2022)
Section 76 - Form 1040-NR — Form 965-A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter “76”.
(2)	Election or Transfer Year 1	PTI A1 YEAR	<Enter>	Enter the last two digits of the year from Part I, column (a).
(3)	Election or Transfer Year 2	PTI A2 YEAR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(4)	Election or Transfer Year 3	PTI A3 YEAR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(5)	Election or Transfer Year 4	PTI A4 YEAR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(6)	Election or Transfer Year 5	PTI A5 YEAR	<Enter> ★★★★★★	Enter the last two digits of the year from Part I, column (a).
(7)	Part I Form 965-A Indicator	PTI IND	<Enter>	Enter the edited digit from the margin of Part I to the right of column (e).
(8)	Net 965 Tax Liability Transferred 1	PTI J1 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(9)	Net 965 Tax Liability Transferred 2	PTI J2 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(10)	Net 965 Tax Liability Transferred 3	PTI J3 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(11)	Net 965 Tax Liability Transferred 4	PTI J4 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(12)	Net 965 Tax Liability Transferred 5	PTI J5 $	<Enter> MINUS (-)	Enter the amount from Part I, column (j).
(13)	Tax Identification Number 1	PTI K1 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J1 $ contains an entry.
(14)	Tax Identification Number 2	PTI K2 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J2 $ contains an entry.

Exhibit 3.24.3-118 (Cont. 1) (01-03-2022)
Section 76 - Form 1040-NR — Form 965-A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Tax Identification Number 3	PTI K3 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J3 $ contains an entry.
(16)	Tax Identification Number 4	PTI K4 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J4 $ contains an entry.
(17)	Tax Identification Number 5	PTI K5 TIN	<Enter>	Enter the TIN from Part I, column (k). ***Note:*** This is a MUST ENTER field if PTI J5 $ contains an entry.
(18)	Net 965 Tax Liability Triggered 1	PTIV F1 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(19)	Net 965 Tax Liability Triggered 2	PTIV F2 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(20)	Net 965 Tax Liability Triggered 3	PTIV F3 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(21)	Net 965 Tax Liability Triggered 4	PTIV F4 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(22)	Net 965 Tax Liability Triggered 5	PTIV F5 $	<Enter> MINUS (-)	Enter the amount from Part IV, column (f).
(23)	Part IV Indicator	PTIV IND	<Enter>	Enter the edited digit from the margin of Part IV to the right of column (i).
(24)	Total	PTIV TOT $	<Enter> ★★★★★★	Enter the amount from Part IV, Total below column (i).

Exhibit 3.24.3-119 (01-03-2022)

Section 77 - Form 1040-NR — Schedule LEP and Form 9000

Note: Schedule LEP, Sequence No. 77A, and Form 9000, Sequence No. 77, are transcribed into one section, but are independent of one another. If either Sch LEP or F9000 is missing or Xed, transcribe the available form.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "77". ***Caution:*** Prompt names do not depict location, please refer to instructions for accurate transcription.
(2)	Primary Alternative Media Code	PTI LN1	<Enter>	From Form 9000, if an edited **"1"** appears to the right of the SSN, enter the first two-digit code marked on line 1.
(3)	Primary Alternative Language Code	PTI LN2	<Enter>	From Sch LEP, if an edited **"1"** appears to the right of the SSN, enter the first three-digit code marked on line 1.

Exhibit 3.24.3-120 (01-01-2025)
Section 78 - Form 1040-NR — Form 8997

Note: ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter “78”.
(2)	Part I Qualified Opportunity Fund (QOF) EIN	PTI (A)	<Enter>	Enter the first EIN from Part I, column a.
(3)	Part I Date QOF Investment Acquired	PTI (B)	<Enter>	Enter the first Date from Part I, column b in MMDDYY format.
(4)	Part I Special Gain Code	PTI (D)	<Enter>	Enter the first alpha-character from Part I, column d. ***Note:*** If **I** or no alpha present, press <Enter> only.
(5)	Part I Amount of Short-Term Deferred Gain Remaining in QOF	PTI (E)	<Enter>	Enter the first amount from Part I, column e.
(6)	Part I Amount of Long-Term Deferred Gain Remaining in QOF	PTI (F)	<Enter>	Enter the first amount from Part I, column f.
(7)	Part I Additional Info Indicator	PTIMAR	<Enter>	Enter a “**1**” if edited in the right margin next to Part I, column f.
(8)	Part I Short-Term Deferred Gain 2E	PTI 2E	<Enter>	Enter the amount from Part I, line 2, column e.
(9)	Part I Long-Term Deferred Gain 2F	PTI 2F	<Enter>	Enter the amount from Part I, line 2, column f.
(10)	Part II Qualified Opportunity Fund (QOF) EIN	PTII (A)	<Enter>	Enter the first EIN from Part II, column a.
(11)	Part II Date QOF Investment Acquired	PTII (B)	<Enter>	Enter the first Date from Part II, column b in MMDDYY format.
(12)	Part II Special Gain Code	PTII (D)	<Enter>	Enter the first alpha-character from Part II, column d. ***Note:*** If **I** or no alpha present, press <Enter> only.

Exhibit 3.24.3-120 (Cont. 1) (01-01-2025)
Section 78 - Form 1040-NR — Form 8997

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Part II Amount of Short-Term Deferred Gain Remaining in QOF	PTII (E)	<Enter>	Enter the first amount from Part II, column e.
(14)	Part II Amount of Long-Term Deferred Gain Remaining in QOF	PTII (F)	<Enter>	Enter the first amount from Part II, column f.
(15)	Part II Additional Info Indicator	PTIIMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part II, column f.
(16)	Part II Short-Term Deferred Gain 2E	PTII 2E	<Enter>	Enter the amount from Part II, line 2, column e.
(17)	Part II Long-Term Deferred Gain 2F	PTII 2F	<Enter>	Enter the amount from Part II, line 2, column f.
(18)	Part III Qualified Opportunity Fund (QOF) EIN	PTIII (A)	<Enter>	Enter the first EIN from Part III, column a.
(19)	Part III Date QOF Investment Acquired	PTIII (B)	<Enter>	Enter the first Date from Part III, column b in MMDDYY format.
(20)	Part III Special Gain Code	PTIII (D)	<Enter>	Enter the first alpha-character from Part III, column d. ***Note:*** If**I** or no alpha present, press <Enter> only..
(21)	Part III Amount of Short-Term Deferred Gain Remaining in QOF	PTIII (E)	<Enter>	Enter the first amount from Part III, column e.
(22)	Part III Amount of Long-Term Deferred Gain Remaining in QOF	PTIII (F)	<Enter>	Enter the first amount from Part III, column f.
(23)	Part III Additional Info Indicator	PTIIIMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part III, column f.
(24)	Part III Short-Term Deferred Gain 2E	PTIII 2E	<Enter>	Enter the amount from Part III, line 2, column e.
(25)	Part III Long-Term Deferred Gain 2F	PTIII 2F	<Enter>	Enter the amount from Part III, line 2, column f.

Exhibit 3.24.3-120 (Cont. 2) (01-01-2025)
Section 78 - Form 1040-NR — Form 8997

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Part IV Qualified Opportunity Fund (QOF) EIN	PTIV (A)	<Enter>	Enter the first EIN from Part IV, column a.
(27)	Part IV Date QOF Investment Acquired	PTIV (B)	<Enter>	Enter the first Date from Part IV, column b in MMDDYY format.
(28)	Part IV Special Gain Code	PTIV (D)	<Enter>	Enter the first alpha-character from Part IV, column d. ***Note:*** If**I** or no alpha present, press <Enter> only.
(29)	Part IV Amount of Short-Term Deferred Gain Remaining in QOF	PTIV (E)	<Enter>	Enter the first amount from Part IV, column e.
(30)	Part IV Amount of Long-Term Deferred Gain Remaining in QOF	PTIV (F)	<Enter>	Enter the first amount from Part IV, column f.
(31)	Part IV Additional Info Indicator	PTIVMAR	<Enter>	Enter a "**1**" if edited in the right margin next to Part IV, column f.
(32)	Part IV Short-Term Deferred Gain 2E	PTIV 2E	<Enter>	Enter the amount from Part IV, line 2, column e.
(33)	Part IV Long-Term Deferred Gain 2F	PTIV 2F	<Enter>	Enter the amount from Part IV, line 2, column f.

Exhibit 3.24.3-121 (01-01-2024)
Section 79- Form 1040-NR — Form 4136

Note: **Do not enter any amount that does not have a corresponding CRN.**

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"79"** always.
(2)	Amount of Claim #1	AMT1(D) $	<Enter>	Enter the first amount from Column (d).
(3)	Credit Reference #1	CRN1(E)	<Enter>	Enter the CRN from Column (e) for the first amount.
(4)	Amount of Claim #2	AMT2(D) $	<Enter>	Enter the second amount from Column (d).
(5)	Credit Reference #2	CRN2(E)	<Enter>	Enter the CRN from Column (e) for the second amount.
(6)	Amount of Claim #3	AMT3(D) $	<Enter>	Enter the third amount from Column (d).
(7)	Credit Reference #3	CRN3(E)	<Enter>	Enter the CRN from Column (e) for the third amount.
(8)	Amount of Claim #4	AMT4(D) $	<Enter>	Enter the fourth amount from Column (d).
(9)	Credit Reference #4	CRN4(E)	<Enter>	Enter the CRN from Column (e) for the fourth amount.
(10)	Amount of Claim #5	AMT5(D) $	<Enter>	Enter the fifth amount from Column (d).
(11)	Credit Reference #5	CRN5(E)	<Enter>	Enter the CRN from Column (e) for the fifth amount.
(12)	Amount of Claim #6	AMT6(D) $	<Enter>	Enter the sixth amount from Column (d).
(13)	Credit Reference #6	CRN6(E)	<Enter>	Enter the CRN from Column (e) for the sixth amount.
(14)	Amount of Claim #7	AMT7(D) $	<Enter>	Enter the seventh amount from Column (d).
(15)	Credit Reference #7	CRN7(E)	<Enter>	Enter the CRN from Column (e) for the seventh amount.
(16)	Amount of Claim #8	AMT8(D) $	<Enter>	Enter the eighth amount from Column (d).
(17)	Credit Reference #8	CRN8(E)	<Enter>	Enter the CRN from Column (e) for the eighth amount.

Exhibit 3.24.3-121 (Cont. 1) (01-01-2024)
Section 79- Form 1040-NR — Form 4136

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Amount of Claim #9	AMT9(D) $	<Enter>	Enter the ninth amount from Column (d).
(19)	Credit Reference #9	CRN9(E)	<Enter>	Enter the CRN from Column (e) for the ninth amount.
(20)	Amount of Claim #10	AMT10(D) $	<Enter>	Enter the tenth amount from Column (d).
(21)	Credit Reference #10	CRN10(E)	<Enter>	Enter the CRN from Column (e) for the tenth amount.
(22)	Amount of Claim #11	AMT11(D) $	<Enter>	Enter the eleventh amount from Column (d).
(23)	Credit Reference #11	CRN11(E)	<Enter>	Enter the CRN from Column (e) for the eleventh amount.
(24)	Amount of Claim #12	AMT12(D) $	<Enter>	Enter the twelfth amount from Column (d).
(25)	Credit Reference #12	CRN12(E)	<Enter>	Enter the CRN from Column (e) for the twelfth amount.
(26)	Amount of Claim #13	AMT13(D) $	<Enter>	Enter the thirteenth amount from Column (d).
(27)	Credit Reference #13	CRN13(E)	<Enter>	Enter the CRN from Column (e) for the thirteenth amount.
(28)	Amount of Claim #14	AMT14(D) $	<Enter>	Enter the fourteenth amount from Column (d).
(29)	Credit Reference #14	CRN14(E)	<Enter>	Enter the CRN from Column (e) for the fourteenth amount.
(30)	Amount of Claim #15	AMT15(D) $	<Enter>	Enter the fifteenth amount from Column (d).
(31)	Credit Reference #15	CRN15(E)	<Enter>	Enter the CRN from Column (e) for the fifteenth amount.
(32)	Amount of Claim #16	Amt16(D) $	<Enter>	Enter the sixteenth amount from Column (d).
(33)	Credit Reference #16	CRN16(E)	<Enter>	Enter the CRN from Column (e) for the sixteenth amount.
(34)	Amount of Claim #17	AMT17(D) $	<Enter>	Enter the seventeenth amount from Column (d).
(35)	Credit Reference #17	CRN17(E)	<Enter>	Enter the CRN from Column (e) for the seventeenth amount.

Exhibit 3.24.3-121 (Cont. 2) (01-01-2024)
Section 79- Form 1040-NR — Form 4136

Elem No.	Data Element Name	Prompt	Fld. Term.	Instructions
(36)	Amount of Claim #18	AMT18(D) $	<Enter>	Enter the eighteenth amount from Column (d).
(37)	Credit Reference #18	CRN18(E)	<Enter>	Enter the CRN from Column (e) for the eighteenth amount.
(38)	Amount of Claim #19	AMT19(D) $	<Enter>	Enter the nineteenth amount from Column (d).
(39)	Credit Reference #19	CRN19(E)	<Enter>	Enter the CRN from Column (e) for the nineteenth amount.
(40)	Amount of Claim #20	AMT20(D) $	<Enter>	Enter the twentieth amount from Column (d).
(41)	Credit Reference #20	CRN20(E)	<Enter>	Enter the CRN from Column (e) for the twentieth amount.

Exhibit 3.24.3-122 (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Note: **Presence of the following characters in the Elem. No. Column indicates the prompt will appear for that Type of Entity.**
S -Short
I - Intermediate
P - Partial
L - Long

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1) S, I, P, L	Section Number	SECT:	(auto)	Section **"01"** is system-generated; no required entry.
(2) S, I, P, L	Serial Number	SER#	<Enter>	Enter the last two digits before the hyphen of the DLN from the upper portion of the form. ***Example:*** XXxxxXXXxxx**XX** - X
(3) S, I, P, L	Type of Entity	TYPE OF ENTITY	<Enter>	Enter Type of Entity: **"S"**, **"L"**, or <Enter> for E-EIF.
(4) S, I	Check Digit	CD	<Enter>	Press <Enter> always.
(5) S, I	Name Control	NC	<Enter>	Enter the Name Control for the Primary Taxpayer. a. If the primary last name is missing or any of the first four characters of the last name are illegible, enter as Long Entity. b. See IRM 3.24.3.1.10.9 and IRM 3.24.37.6.13, ISRP System, General Instructions, for procedures.
(6) S, I, P, L	Primary SSN	SSN	(auto) ★★★★★★	Enter the SSN as shown in the **"Your social security"** box. a. If missing, illegible, incomplete, more than 9 digits, multiple SSNs on the same line/box, or is a TIN that begins with a red edited **"9"**, enter as Long Entity.
(7) S, I, P, L	Secondary SSN	SSSN	<Enter>	Enter the SSN present in the **"Spouse's social security number"** box or written around Part I, line 1. a. If prompted and no data is present, enter <F7> to override.

Exhibit 3.24.3-122 (Cont. 1) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8) P, L	Name	NAME1	<Enter>	Enter the full name(s) as shown or edited on the return. ***Exception:*** If it is obvious that the taxpayer has signed their initials between their first and last name, ignore the initials when entering NAME1. a. See IRM 3.24.3.1.10.10, IRM 3.24.3.1.11.6.1, and IRM 3.24.37.6.14, ISRP System, General Instructions, for procedures.
(9) P, L	Additional Information Line	AIL	<Enter>	Enter as follows: a. For an address within the 50 states, Washington DC, APO/DPO/FPO, and US Possessions, see IRM 3.24.37.6.15 through IRM 3.24.37.6.17, ISRP System, General Instructions. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.
(10) I, L	Street Address	ADD	<Enter>	Enter as follows: a. For an address within the 50 states, Washington DC, APO/DPO/FPO, and US Possessions, see IRM 3.24.37.6.15 through IRM 3.24.37.6.17, ISRP System, General Instructions. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.

Exhibit 3.24.3-122 (Cont. 2) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11) I, L	City/State	C/S	<Enter>	Enter as follows: a. For an address within the 50 states, Washington DC, APO/ DPO/FPO, and US Possessions, see IRM 3.24.37.6.15 through IRM 3.24.37.6.17, ISRP System, General Instructions. Also see Exhibit 3.24.3-3(11) for specific instructions on entry of city/state. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.
(12) I, L	ZIP Code	ZIP	<Enter>	If the ZIP Code is not present on the screen, enter as follows: a. For an address within the 50 states, Washington DC, APO/ DPO/FPO, and US Possessions, see IRM 3.24.37.6.15 through IRM 3.24.37.6.17, ISRP System, General Instructions. b. For an address outside the 50 states, excluding US Possessions, see IRM 3.24.37.6.18, ISRP System, General Instructions.

Exhibit 3.24.3-122 (Cont. 3) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13) S, I, P, L	Tax Period	TAXPR	<Enter>	Scan the area of the tax year from the upper right or upper center portion of the form for an indication the Tax Period may be for other than the **programmed calendar** Tax Year, i.e., a Prior Year. a. The programmed calendar year is 2024. The Tax Period for the current year is 2412. b. Enter the 4 digits shown, underlined, or edited in YYMM format. c. If only two digits are underlined, enter those two digits followed by **"12"**. d. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures. e. This is a MUST ENTER field for Prior Year forms. • If the document is a current year return, enter the current year Tax Period (2412). • If the document does not reflect a Tax Period, fill the field with periods.
(14) S, I, P, L	Spouse Name Control	2NDNC	<Enter>	Enter the spouse's Name Control, if present. a. Use the spouse's last name in the entity area. b. See IRM 3.24.37.6.13, ISRP System, General Instructions, for procedures. c. Enter a period for each illegible character. d. If no data is present, press <Enter>. ***Exception:*** This is a MUST ENTER field if FSC is 2. If prompted and no data is present, press <F7> to override.

Exhibit 3.24.3-122 (Cont. 4) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15) S, I, P, L	Digital Assets Code	DA CD	<Enter>	Enter as follows from the Digital Assets checkboxes: a. Enter **"1"** if the Yes box is marked. b. Enter **"2"** if the No box is marked. c. Enter **"3"** if both boxes are marked. d. Press <Enter> if neither box is marked. ***Note:*** For 2020 and 2021, enter from the virtual currency question checkboxes.
(16) S, I, P, L	Special Processing Codes	SPC	<Enter>	Enter the edited character(s) shown to the right of the spouse's social security number box. a. Enter a pound sign (#) for each illegible character.
(17) S, I, P, L	Filing Status Code	FSC	<Enter> ★★★★★★	Enter the number edited to the left of the **"Filing Status"** boxes. a. If not edited, enter a **"1"** if one taxpayer is present in the entity area or **"2"** if two taxpayers are present.
(18) S, I, P, L	Computer Condition Code	CCC	<Enter>	Enter the edited characters shown in the upper portion of the **"Filing Status"** area. a. Valid characters are alpha A - Z and numeric 1-9. ***Note:*** If an **"O"** Code is present for this element, enter an alpha **"O"**. b. Enter a pound sign (#) for each illegible character. c. If a **"G"** Code is present for this element, see **"G"** Code instructions in the Received Date element. Do not press <F6>.

Exhibit 3.24.3-122 (Cont. 5) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19) S, I, P, L	Received Date	DATE	<Enter> ★★★★★★	Enter the 6 digits for the Received Date in MMDDYY format. The Received Date is shown on the return as: a. Stamped on the face of the return. b. Edited to the left (dotted portion) of line 5. ***Note:*** Do not enter any edited dates from the margin or entity area of the form. c. If a **"G"** Code is present in the **"CCC"** and the return is a **non-remittance**, end the document after this element. d. If a **"G"** Code is present in the **"CCC"** and the return is a **remittance**, press <Enter> after this element. The system will automatically take you to Sec. 03 for entry of the Remittance. e. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(20) S, I, P, L	First Dependent Name Control	NC1	<Enter>	Enter the Name Control for the first dependent entry as shown or edited from line 2a. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(21) S, I, P, L	First Dependent SSN	SSN1	<Enter>	Enter the SSN for the first dependent entry. The Name Control need not be present.

Exhibit 3.24.3-122 (Cont. 6) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(22) S, I, P, L	Child Tax Credit Indicator 1	DEP(4)1	<Enter>	Enter a **"1"** if a red, edited checkmark appears in the Col. 2(c) area for the first dependent entry. The Name Control need not be present. a. **This is a MUST ENTER field if NC1 or SSN1 contains an entry.** b. If no data is present, press <F7> to override. ***Note:*** Do not enter child tax credit indicator for tax years 1997 and prior.
(23) S, I, P, L	Second Dependent Name Control	NC2	<Enter>	Enter the Name Control for the second dependent entry as shown or edited from line 2a. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(24) S, I, P, L	Second Dependent SSN	SSN2	<Enter>	Enter the SSN for the second dependent entry. The Name Control need not be present.
(25) S, I, P, L	Child Tax Credit Indicator 2	DEP(4) 2	<Enter>	Enter a **"1"** if a red, edited checkmark appears in the Col. 2(c) area for the second dependent entry. The Name Control need not be present. a. **This is a MUST ENTER field if NC2 or SSN2 contains an entry.** b. If no data is present, press <F7> to override. ***Note:*** Do not enter child tax credit indicator for tax years 1997 and prior.

Exhibit 3.24.3-122 (Cont. 7) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26) S, I, P, L	Third Dependent Name Control	NC3	<Enter>	Enter the Name Control for the third dependent entry as shown or edited from line 2a. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(27) S, I, P, L	Third Dependent SSN	SSN3	<Enter>	Enter the SSN for the third dependent entry. The Name Control need not be present.
(28) S, I, P, L	Child Tax Credit Indicator 3	DEP(4)3	<Enter>	Enter a **"1"** if a red, edited checkmark appears in the Col. 2(c) area for the third dependent entry. The Name Control need not be present. a. **This is a MUST ENTER field if NC3 or SSN3 contains an entry.** b. If no data is present, press <F7> to override. ***Note:*** Do not enter child tax credit indicator for tax years 1997 and prior.
(29) S, I, P, L	Fourth Dependent Name Control	NC4	<Enter>	Enter the Name Control for the fourth dependent entry as shown or edited from line 2a. ***Note:*** Pressing <F11> will copy the Name Control entered at the primary NC prompt and advance the cursor. ***Note:*** If an edited **"X"** appears to the left of the name, do not enter any information for that Name Control.
(30) S, I, P, L	Fourth Dependent SSN	SSN4	<Enter>	Enter the SSN for the fourth dependent entry. The Name Control need not be present.

Exhibit 3.24.3-122 (Cont. 8) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(31) S, I, P, L	Child Tax Credit Indicator 4	DEP(4)4	<Enter>	Enter a **"1"** if a red, edited checkmark appears in the Col. 2(c) area for the fourth dependent entry. The Name Control need not be present. a. **This is a MUST ENTER field if NC4 or SSN4 contains an entry.** b. If no data is present, press <F7> to override. ***Note:*** Do not enter child tax credit indicator for tax years 1997 and prior.
(32) S, I, P, L	Form Processing Code	FPC	<Enter>	Enter the edited characters shown to the right of line 7. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character.
(33) S, I, P, L	Return Processing Code	RPC	<Enter> ★★★★★★	Enter the edited characters shown in the bottom left margin. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present, press <F7> to override.
(34) S, I, P, L	ERS Action Code	ACT C	<Enter>	Enter the 3 edited digits shown in the bottom center margin. a. If Action Code is in the **600** series and the return is a **non-remittance**, end the document after this element. b. If Action Code is in the **"600"** series and the return is a **remittance**, press <Enter> after this element. The system will automatically take you to Section 03 for entry of the Remittance. c. If illegible or less than three digits, press <Enter>. d. If multiple Action Codes apply, enter the highest number.

Exhibit 3.24.3-122 (Cont. 9) (01-01-2025)
Section 01 - Form 1040-SS, Page 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(35) S, I, P, L	Audit Code	AUD C	<Enter>	Enter the edited characters shown in the bottom right margin. a. Enter a pound sign (#) for each illegible character.

Exhibit 3.24.3-123 (01-01-2017)
Section 02 - Form 1040-SS — Form 3471, Edit Sheet

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section 02 will **NOT** be prompted. If data is present for Section 02, overlay **"03"** with **"02"**.
(2)	Return Processed Date	RPD	<Enter>	Enter the date from line 4 in MMDDYY format. ***Exception:*** If multiple Forms 3471 are attached with different RPD dates, fill the field with periods. a. See IRM 3.24.37.6.7, ISRP System, General Instructions, for procedures.
(3)	Late Filing Code	LATE	<Enter>	Enter the code from line 6.
(4)	Pre-Delinquent Penalty	DEL-P $	<Enter>	Enter the amount from line 7.
(5)	ID Number Penalty	ID-P	<Enter>	Enter the digits from line 11.

Exhibit 3.24.3-124 (01-01-2025)
Section 03 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"03"** always.
(2)	Combined SE Tax	LN3 $	<Enter>	Enter the amount from line 3.
(3)	Household Employment Taxes	LN4 $	<Enter>	Enter the amount from line 4.
(4)	Other Taxes	LN6	<Enter>	Enter the amount from line 6. **ENTER DOLLARS AND CENTS.**
(5)	Total Tax	LN7	<Enter>	Enter the amount from line 7.
(6)	Estimated Tax Credits	LN8	<Enter>	Enter the amount from line 8.
(7)	Excess (FICA) SST	LN9	<Enter>	Enter the amount from line 9.
(8)	Additional Child Tax Credit	LN10	<Enter>	Enter the amount from line10.
(9)	Form 4868 Payment	11B	<Enter>	Enter the amount from line 11b.
(10)	Total Payments	L12	<Enter>	Enter the amount from line 12.

Exhibit 3.24.3-124 (Cont. 1) (01-01-2025)
Section 03 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Refund Amount	14A	<Enter> MINUS (-)	Enter the amount from line 14a. a. Press <Enter> if: • the words **"Do Not Refund"** or variation are present in the refund area. • the amount on line 14a is **"Xed"** and not corrected. • the form line has been marked through and not corrected. b. If lines 14a, 15, and 16 have no entries, but there is an amount on line 13, enter line 13 amount for this field. c. If no data is present, press <Enter>. ***Note:*** The amount on this line appears as a negative always. ***Caution:*** If the refund is $100 million or more, enter Action Code 341.
(12)	ES Credit Elect	L15	<Enter>	Enter the amount from line 15.
(13)	Amount You Owe	L16	<Enter> ★★★★★★	Enter the amount from line 16. ***Exception:*** If the amount is the same as Element (24), Remittance, enter a **"0"** (zero) only and press <Enter>.

Exhibit 3.24.3-124 (Cont. 2) (01-01-2025)
Section 03 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Third Party Designee Checkbox	3Y/N	<Enter>	If the Yes box has a red edited checkmark OR if **only** the Yes box is marked in the Third Party Designee area, enter a **"1"** and enter the Third Party Information. a. In all other cases, press <Enter> and do not enter any of the Third Party information. ***Note:*** Taxpayer editing to the Third Party Information Yes/No boxes will **not** be honored unless the taxpayer has initialed the change. b. Do not enter the checkbox for tax years 2000 and prior.
(15)	Third Party Designee Name	3NAME	<Enter>	Enter as shown in the Third Party Designee area. a. A-Z, 0-9, and blanks are valid. b. Space for illegible or special characters. ***Exception:*** Do not space for apostrophes. c. Do not enter the words **Preparer**, **"Prep."**, **"Self-Prepared"**, or any phrases or variations of **"Preparer"**. d. Do not enter relationship titles such as father, sister, etc. e. Follow name line rules in IRM 3.24.37.6.14, ISRP System, General Instructions, which have not been addressed in (a) through (d).
(16)	Third Party Designee ID#	3ID#	<Enter>	Enter the Personal Identification Number in the Third Party Designee area. a. A-Z, 0-9, and blanks are valid. b. Ignore special characters. c. Space for illegible characters. d. Enter up to 9 characters. e. Do not enter **"Applied For"**, **"Pending"**, or any phrases or variations of applied for.

Exhibit 3.24.3-124 (Cont. 3) (01-01-2025)
Section 03 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	E-File Mandate Waiver Indicator, Form 8948	E-WAIV	<Enter>	Enter the edited digit to the right of the Identity Theft Personal Identification Number. a. If multiple digits are edited, enter the first digit. b. Press <Enter> for an illegible digit. ***Note:*** For 2019 and prior Form 1040-PR, enter the edited digit to the right of the Daytime phone number box.
(18)	Primary Identity Theft Personal Identification Number	IDEN#	<Enter>	Enter the six numerics from the Identity Protection PIN box to the right of the signature line. a. If illegible or other than six numerics, press Enter.
(19)	Secondary Taxpayer Identity Protection PIN	2ND IDEN#	<Enter>	Enter the six numerics from the Identity Protection PIN box to the right of the Spouse's signature line. a. If illegible or other than six numerics, press Enter.
(20)	Preparer Code	CODE	<Enter>	Enter the edited letter to the right of the EIN.
(21)	Preparer PTIN	PTIN	<Enter>	Enter from the PTIN line or from the stamp, label, or written as shown in the Preparer's area. a. This entry can consist of the letter **"P"** or **"S"** followed by 8 digits. If the **"P"** or **"S"** is followed by the letter(s) **"O"**, consider the letter **"O"** to be a zero (**0**). b. See IRM 3.24.37.6.8, ISRP System, General Instructions, for procedures.
(22)	Preparer EIN	EIN	<Enter>	Enter the numerics from the Firm's EIN line or from the stamp, label, or written as shown in the Preparer's area. a. See IRM 3.24.37.6.8, ISRP System, General Instructions, for procedures.

Exhibit 3.24.3-124 (Cont. 4) (01-01-2025)
Section 03 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Preparer Telephone #	TEL#	<Enter>	Enter the first 10 characters of the preparer's telephone number from the "Phone no." line or from the stamp, label, or written in the Preparer's area. a. A-Z and 0-9 are valid. b. If two telephone numbers are present, enter the first 10 characters of the first complete telephone number. c. Ignore special characters or blanks. d. Disregard a leading **"1"** or **"011"**, hyphens, and parentheses. e. Do not enter the telephone number if it is incomplete (not at least 10 digits), if any digits are illegible, or if all the digits are the same.

Exhibit 3.24.3-124 (Cont. 5) (01-01-2025)
Section 03 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Remittance	RMT	<Enter>	This is a MUST ENTER field if the CR prompt (Element 5, Prejournalized Credit Amount) in the Block Header contains an entry. a. Enter the amount imprinted by a cash register or the amount edited or underlined in green pencil in the Refund or Amount You Owe area. b. Enter the RPS amount printed in the upper right corner of the return **ONLY** if underlined in green. c. If a cash register or green penciled amount is not present on the document, or if such an amount is present on a reinput document but is also circled by editing, enter a **"0"** (zero). d. If an edited return is attached to the front of an original return, enter the Remittance amount from the original return. e. If the amount is illegible, use the Form 813 amount for this Serial Number. f. If a **"G"** Condition Code or an Action Code in the **"600"** series is present in Section 01, the system will automatically end the document after <Enter> is pressed.

Exhibit 3.24.3-125 (01-05-2021)
Section 06 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"06"** always. See IRM 3.24.3.1.10.14 for examples.
(2)	Routing Transit Number	RTN	<Enter>	Enter up to 9 digits of the RTN from line 14b. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-125 (Cont. 1) (01-05-2021)
Section 06 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(3)	Depositor Account Number	DAN	<Enter> ★★★★★★	Enter the alpha/numeric Account Number from line 14d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(4)	DAN For Verification	DAN	<Enter> ★★★★★★	Enter the DAN **again** for verification. a. If entry does not match Element (3), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both **"DAN"** fields agree.

Exhibit 3.24.3-125 (Cont. 2) (01-05-2021)
Section 06 - Form 1040-SS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Type of Depositor Account	TYPE	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 14c. ***Exception:*** If entering a "blank" section, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. c. If only the TYPE box is marked, press <Enter> to enter a **blank** section. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.

Exhibit 3.24.3-126 (01-01-2024)
Section 07 - Form 1040-SS — Part II, Page 2

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"07"** always.
(2)	Income from Puerto Rico	PT2L3 $	<Enter>	Enter the amount from line 3, Part II.
(3)	Withheld SS and Medicare	13F $	<Enter>	Enter the amount from line 13f, Part II.

Exhibit 3.24.3-127 (01-03-2024)
Sections 09, 10, 11 - Form 1040-SS — Schedule C

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: a. **"09"** for 1st Sch C, b. **"10"** for 2nd Sch C, c. **"11"** for 3rd Sch C.
(2)	Gross Receipts Amt	LN1 $	<Enter>	Enter the amount from Sch C, line 1.
(3)	Office Expenses	L18 $	<Enter>	Enter the amount from Sch C, line 18.
(4)	Utilities	L25 $	<Enter>	Enter the amount from Sch C, line 25.
(5)	Wages	L26 $	<Enter>	Enter the amount from Sch C, line 26.

Exhibit 3.24.3-128 (03-11-2024)
Sections 17 and 18 - Form 1040-SS — Schedule SE

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as edited or as follows: a. **"17"** for 1st Schedule SE. b. **"18"** for 2nd Schedule SE.
(2)	SSN	PT5SSN	<Enter>	Enter the digits shown or edited from the SSN box.
(3)	Net Profit/Loss from Farm	L1A $	<Enter> MINUS (-)	Enter the amount from line 1a.
(4)	Conservation Reserve Program	L1B $	<Enter>	Enter the amount from line 1b.
(5)	Net Non-Farm Profit/Loss	LN2 $	<Enter> MINUS (-)	Enter the amount from line 2.
(6)	Tentative Earnings	LN3 $	<Enter> MINUS (-)	Enter the amount from line 3.
(7)	SE Quarters Covered	4CRT	<Enter>	Enter the edited digit from the right margin of line 4c.
(8)	Tentative Church Wages	L5A $	<Enter>	Enter the amount from line 5a.
(9)	Total Social Security Wages/ Tips/RRT and Unreported Tips	L8D $	<Enter>	Enter the amount from line 8d.
(10)	SE Farm Method Code	9...	<Enter>	Enter the edited digit from the left of line 9.

Exhibit 3.24.3-129 (01-01-2025)
Sections 44 and 45 - Form 1040-SS — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; unless edited, enter as follows: a. **"44"** for 1st Schedule H. b. **"45"** for 2nd Schedule H.
(2)	Name Control	NC	<Enter>	Enter the Name Control as shown or edited from the Name of Employer box. If two Name Controls are present, enter the first one.
(3)	SSN	SSN	<Enter>	Enter the SSN from the Social Security Number box.
(4)	EIN	EIN	<Enter>	Enter the EIN from the Employer ID Number box.
(5)	Total Social Security Wages	LN1 $	<Enter>	Enter the amount from line 1.
(6)	Total Medicare Wages	LN3 $	<Enter>	Enter the amount from line 3.
(7)	Total Cash Wages/Additional Medicare Tax	LN5 $	<Enter>	Enter the amount from line 5.
(8)	Additional Medicare Tax	LN6 $	<Enter>	Enter the amount from line 6.
(9)	Total SS/Medicare Taxes	LN8 $	<Enter>	Enter the amount from line 8.
(10)	FUTA Indicator	PG2MAR	<Enter>	Enter the edited digit from below the Yes/No boxes at the top of page 2.

Exhibit 3.24.3-129 (Cont. 1) (01-01-2025)
Sections 44 and 45 - Form 1040-SS — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	State Code-1	13/17A1	<Enter>	Enter the first State Code as shown or edited, or the State Code for the state present from line 13 area or the first state present from line 17, Column (a). a. If the State Code is **"circled"** or **"Xed"**, do not enter the State Code, but do enter the remaining fields from that section. b. If there are entries in both Sections A and B, enter Section B only. c. If the State Code was entered from Section A, then the data for Elements (18) through (20) should also be entered from Section A. d. If the State Code was entered from Section B, then the data for Elements (17) through (20) should be entered from Section B.
(12)	State Code-2	17A#2	<Enter>	Enter the second State Code as shown or edited or the second State Code for the state present from line 17, Column (a). a. If the State Code is **"circled"** or **"Xed"**, do not enter the State Code, but do enter the remaining fields from that section.
(13)	Contributions Paid	14$/18H$	<Enter>	Enter the amount from line 14 or line 18, Column (h). a. If there are entries in both Sections A and B, enter the amount from line 18, Column (h).
(14)	FUTA Wages	15$/20$	<Enter>	Enter the amount from line 15 or line 20. a. If there are entries in both Sections A and B, enter the amount from line 20.
(15)	FUTA Tax	16$/24$	<Enter>	Enter the amount from line 16 or line 24. a. If there are entries in both Sections A and B, enter the amount from line 24.
(16)	Tentative Credit	L19 $	<Enter>	Enter the amount from line 19.

Exhibit 3.24.3-129 (Cont. 2) (01-01-2025)
Sections 44 and 45 - Form 1040-SS — Schedule H

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Total Credit Reduction Amount	L23 $	<Enter>	Enter the amount from line 23.
(18)	Additional States Indicator	BOT LF	<Enter>	Enter the edited digit from the bottom left margin.

Exhibit 3.24.3-130 (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Note: **ALL MONEY AMOUNTS SHOULD BE ENTERED AS DOLLARS AND CENTS.**

Exhibit 3.24.3-130 (Cont. 1) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"56"** always. See IRM 3.24.3.1.10.14 for examples.
(2)	Account 1 Depositor Amount - 1a	1A	<Enter>	Enter the amount from line 1a.
(3)	Routing and Transit Number (RTN) - 1b	1B	<Enter>	Enter up to 9 digits of the RTN from line 1b. a. Ignore excess digits, alphas, blanks or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-130 (Cont. 2) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Depositor Account Number - 1d	1D	<Enter>	Enter the alpha/numeric Account Number from line 1d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(5)	DAN for Verification - 1d	1D	<Enter>	This is a MUST ENTER field if the previous field (Element 4) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (4), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-130 (Cont. 3) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Type Depositor Account (TDA) - 1c	1C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 1c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. enter the section. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(7)	Account 2 Depositor Amount - 2a	2A	<Enter>	Enter the amount from line 2a.
(8)	Routing and Transit Number (RTN) - 2b	2B	<Enter>	Enter up to 9 digits of the RTN from line 2b. a. Ignore excess digits, alphas, blanks or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-130 (Cont. 4) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Depositor Account Number - 2d	2D	<Enter>	Enter the alpha/numeric Account Number from line 2d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(10)	DAN for Verification - 2d	2D	<Enter>	This is a MUST ENTER field if the previous field (Element 9) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (9), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both DAN fields agree.

Exhibit 3.24.3-130 (Cont. 5) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Type Depositor Account (TDA) - 2c	2C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 2c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(12)	Account 3 Depositor Amount - 3a	3A	<Enter>	Enter the amount from line 3a, Part I.
(13)	Routing and Transit Number (RTN) - 3b	3B	<Enter>	Enter up to 9 digits of the RTN from line 3b. a. Ignore excess digits, alphas, blanks or special characters shown. b. Press <Enter> if: • the RTN is not present and there is other data to be entered for this section. • an illegible character is present in either the RTN or DAN. • one or more numbers have been altered, white-out, or marked through in either the RTN or DAN. • one or more numbers have been written over to **CHANGE** an existing entry in either the RTN or DAN.

Exhibit 3.24.3-130 (Cont. 6) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Depositor Account Number - 3d	3D	<Enter>	Enter the alpha/numeric Account Number from line 3d. a. Only alphas, numerics and hyphens (-) are valid. b. **Enter hyphens (-)** where shown. c. Ignore any blanks or other special characters shown. d. Enter a single period and press <Enter> if: • the DAN is not present and there is other data to be entered for this Direct Deposit section. • an illegible character is present in either the RTN or DAN. • one or more characters have been altered, white-out, or marked through in either the RTN or DAN. • one or more characters have been written over to **CHANGE** an existing entry in either the RTN or DAN. e. If more than 17 characters, enter a pound sign (#) in the last position.
(15)	DAN for Verification - 3d	3D	<Enter>	This is a MUST ENTER field if the previous field (Element 14) was entered. Enter the DAN **again** for verification. a. If entry does not match Element (14), a DAN MIS-MATCH error message will appear, and the cursor will be positioned on the first character of this field. b. **"DAN MIS-MATCH"** error message will be displayed until both **"DAN"** fields agree.

Exhibit 3.24.3-130 (Cont. 7) (01-01-2025)
Section 56 - Form 1040-SS — Form 8888

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Type Depositor Account (TDA) - 3c	3C	<Enter>	Enter the **"S"** or **"C"** that represents the box marked for Savings or Checking from line 3c. ***Exception:*** If entering a "blank" section for this line, press <Enter>. See IRM 3.24.3.1.10.14. a. If both boxes are marked, press <Enter>. b. If neither box is marked, press <Enter>. ***Note:*** When <Enter> is pressed, the system generates a **"C"**.
(17)	Paper Check	L4	<Enter>	Enter the amount from line 4.

Exhibit 3.24.3-131 (01-01-2017)
Section 61 and 62 1040-SS — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter as follows: (a) **"61"** for 1st Form 8919. (b) **"62"** for 2nd Form 8919.
(2)	SSN	SSN	<Enter>	Enter the SSN from the Social security number box.
(3)	Firm 1 Name	1(A)	<Enter>	Enter up to 18 characters as shown on line 1, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Firm 1 EIN	1(B)	<Enter>	Enter the EIN from line 1, Column (b).
(5)	Firm 1 Reason Code	1(C)	<Enter>	Enter the first Reason Code from line 1, Column (c).
(6)	Firm 1 Determination or Correspondence Date	1(D)	<Enter>	Enter the date from line 1, Column (d) in MMDDYY format.
(7)	Firm 1 1099-MISC Received Indicator	1(E)	<Enter>	Enter a "**1**" if the box is marked on line 1, Column (e).
(8)	Firm 1 Total Wages Received with no Social Security or Medicare Tax	1(F) $	<Enter>	Enter the amount from line 1, Column (f).

Exhibit 3.24.3-131 (Cont. 1) (01-01-2017)
Section 61 and 62 1040-SS — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Firm 2 Name	2(A)	<Enter>	Enter up to 18 characters as shown on line 2, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, "**Same**", or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(10)	Firm 2 EIN	2(B)	<Enter>	Enter the EIN from line 2, Column (b).
(11)	Firm 2 Reason Code	2(C)	<Enter>	Enter the first Reason Code from line 2, Column (c).
(12)	Firm 2 Determination or Correspondence Date	2(D)	<Enter>	Enter the date from line 2, Column (d) in MMDDYY format.
(13)	Firm 2 1099-MISC Received Indicator	2(E)	<Enter>	Enter a "**1**" if the box is marked on line 2, Column (e).
(14)	Firm 2 Total Wages Received with no Social Security or Medicare Tax	2(F) $	<Enter>	Enter the amount from line 2, Column (f).
(15)	Firm 3 Name	3(A)	<Enter>	Enter up to 18 characters as shown on line 3, Column (a). The operator has the option of whether or not to enter special characters, punctuation, and/or approved abbreviations. ***Exception:*** Ignore special characters <, >, and (. ***Note:*** "**N/A**", **"None"**, **"Same"**, or other variation should not be entered. a. Enter a space for each illegible character. Do not enter two consecutive spaces.
(16)	Firm 3 EIN	3(B)	<Enter>	Enter the EIN from line 3, Column (b).

Exhibit 3.24.3-131 (Cont. 2) (01-01-2017)
Section 61 and 62 1040-SS — Form 8919

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Firm 3 Reason Code	3(C)	<Enter>	Enter the first Reason Code from line 3, Column (c).
(18)	Firm 3 Determination or Correspondence Date	3(D)	<Enter>	Enter the date from line 3, Column (d) in MMDDYY format.
(19)	Firm 3 1099-MISC Received Indicator	3(E)	<Enter>	Enter a "**1**" if the box is marked on line 3, Column (e).
(20)	Firm 3 Total Wages Received with no Social Security or Medicare Tax	3(F) $	<Enter>	Enter the amount from line 3, Column (f).
(21)	Total Wages	LN6 $	<Enter> ★★★★★★	Enter the amount from line 6.
(22)	Total Social Security Wages & Tips	LN8 $	<Enter>	Enter the amount from line 8.
(23)	Total Uncollected Social Security & Medicare Tax on Wages	L13 $	<Enter>	Enter the amount from line 13.

Exhibit 3.24.3-132 (11-09-2018)
Section 70 - Form 1040-SS — Form 8867

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"70"** always. ***Note:*** For prior year forms, refer to IRM 3.24.3.1.10.15 for further instructions.
(2)	Credits claimed on return CTC/ ACTC/ODC	BXCTC	<Enter>	Enter a **"1"** if the CTC/ACTC/ODC box is marked.
(3)	Form 8867 Answers Certification Code	L15	<Enter>	Enter the Yes/No checkboxes from line 15, as follows: a. **"1"** if the Yes box is marked. b. **"2"** if the No box or both boxes are marked.

Exhibit 3.24.3-133 (01-01-2016)
Section 71 - Form 1040-SS — Form 8959

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"71"** always.
(2)	Medicare Wages	LN1 $	<Enter>	Enter the amount from line 1.
(3)	Unreported Tips Form 4137	LN2 $	<Enter>	Enter the amount from line 2.
(4)	Wages Form 8919	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Additional Medicare Tax	LN7 $	<Enter>	Enter the amount from line 7.
(6)	Self-Employment Income	LN8 $	<Enter>	Enter the amount from line 8.
(7)	Additional Medicare Tax on SE Income	L13 $	<Enter>	Enter the amount from line 13.
(8)	Railroad Retire-ment Compensation	L14 $	<Enter>	Enter the amount from line 14.
(9)	Tier I Additional Medicare Tax	L17 $	<Enter>	Enter the amount from line 17.
(10)	Total Additional Medicare Tax	L18 $	<Enter>	Enter the amount from line 18.
(11)	Medicare Tax Withheld	L19 $	<Enter>	Enter the amount from line 19.
(12)	Additional Medicare Tax Box 14 W-2	L23 $	<Enter>	Enter the amount from line 23.
(13)	Total Additional Medicare Tax	L24 $	<Enter>	Enter the amount from line 24.

Exhibit 3.24.3-134 (01-03-2022)

Section 77 - Form Form 1040-SS — Schedule LEP and Form 9000

Note: Schedule LEP, Sequence No. 77A, and Form 9000, Sequence No. 77, are transcribed into one section, but are independent of one another. If either Sch LEP or F9000 is missing or Xed, transcribe the available form.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter **"77"** always. ***Note:*** Taxpayers may file up to two Schedules LEP or Forms 9000. Information from both will be entered in Section 77. ***Caution:*** Prompt names do not depict location, please refer to instructions for accurate transcription.
(2)	Primary Alternative Media Code	PTI LN1	<Enter>	From Form 9000, if an edited **"1"** appears to the right of the SSN, enter the first two-digit code marked on line 1.
(3)	Primary Alternative Language Code	PTI LN2	<Enter>	From Sch LEP, if an edited **"1"** appears to the right of the SSN, enter the first three-digit code marked on line 1.
(4)	Secondary Alternative Media Code	2ND PTI LN1	<Enter>	From Form 9000, if an edited **"2"** appears to the right of the SSN, enter the first two-digit code marked on line 1.
(5)	Secondary Alternative Language Code	2ND PTI LN2	<Enter>	From Sch LEP, if an edited **"2"** appears to the right of the SSN, enter the first three-digit code marked on line 1.

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