



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.8

DECEMBER 4, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.8, ISRP System, Information Return Processing.

MATERIAL CHANGES

- (1) IRM 3.24.8.1 (7) Changed Paper Processing Branch to Return Processing Branch. IPU 24U0030 issued 01-03-2024
- (2) IRM 3.24.8.2.1 (1) Added a note to hold processing of Form 1099-K, due to programming updates. IPU 24U0030 issued 01-03-2024
- (3) IRM 3.24.8.2.1 (1) Remove note to hold processing of Form 1099-K, programming has been updated.
- (4) IRM 3.24.8.3.2(9) Updated instructions regarding entering names. IPU 24U0320 issued 03-04-2024
- (5) Exhibit 3.24.8-19 Added a note to hold processing of Form 1099-K, due to programming updates. IPU 24U0030 issued 01-03-2024
- (6) Exhibit 3.24.8-19 Remove note to hold processing of Form 1099-K, programming has been updated.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.8 dated November 22, 2023 (effective January 01, 2024) is superseded. This IRM incorporates the following IRM Procedural Updates (IPU): IPU 24U0030 issued 01-03-2024 and IPU 24U0320 issued 03-04-2024.

AUDIENCE

Taxpayer Services - Submission Processing, Data Conversion Operation

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3.24.8

Information Returns Processing

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3.24.8.1
(01-01-2025)
Program Scope and Objectives

- (1) This section provides instructions for entering and verifying data from information documents and block control forms for the Information Returns Program (IRP), using the Integrated Submission and Remittance Processing System (ISRP).
 - a. This chapter also provides information for Quality Review in performing the review of information transcribed on ISRP.
 - b. Use IRM 1.11.10, Interim Guidance Process, and elevated through the proper channels for operational situations, temporary procedures, pilot program, or a change to current procedures.
- (2) **Purpose:** The instructions in this section apply to the processing of IRP returns through ISRP.
- (3) The following is a list of the control documents:
 - Form 1332, Block and Selection Record
 - Form 3893, Re-entry Document Control Slip
- (4) The list of IRP source documents is in Exhibit 3.24.8-44, Source Document List.
- (5) **Audience:** The content in this IRM is intended for the use of the following audience:
 - Taxpayer Services
 - Submission Processing
 - Data Conversion clerks and ISRP support staff.
- (6) **Policy Owner:** Director, Submission Processing, Taxpayer Services.
- (7) **Program Owner:** Return Processing Branch, Mail Management/Data Conversion Section (an Organization within Submission Processing).
- (8) **Primary Stakeholders:** Submission Processing, Receipt and Control IRP Sort Team, Data Conversion ISRP processing personnel and Input Corrections Error Resolution personnel.
- (9) **Program Goals:** Capture IRP data through data transcription of information via the ISRP system and output records downstream to the Information Return Master File (IRMF), Payer Master File (PMF) and the Information Returns Database (IRDB).

3.24.8.1.1
(11-14-2017)
Internal Control

- (1) The Federal Managers' Financial Integrity Act (FMFIA) of 1982 requires each executive agency to conduct annual evaluations of its systems of control using guidelines set by the Office of Management and Budget (OMB).
- (2) In December 2004, OMB issued Circular Number A-123, revised, to provide guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control.
- (3) For specific guidelines and responsibilities, refer to the Circular, and to IRM 1.4.1, Management Roles and Responsibilities, and IRM 1.4.2, Monitoring and Improving Internal Control.

3.24.8.1.2
(01-01-2020)
Background

- (1) Among the updates made to this IRM were items necessitated by legislative mandates as listed below:
- Public Law (PL) 114-113, PATH Act, provision 201 created changes on Form 1099-MISC, Miscellaneous Information.
 - Public Law (PL) 114-113, PATH Act, provision 201 created new Form 1099-NEC, Nonemployee Compensation.
 - Public Law (PL) 115-97, Tax Reform, provision 11011 created changes for Form 1099-PATR, Taxable Distributions Received from Cooperatives.

3.24.8.1.3
(11-14-2017)
Authority

- (1) This IRM takes into consideration information contained in 26 CFR 601.602 and Rev. Proc. 2016-35.

3.24.8.1.4
(11-14-2017)
Responsibilities

- (1) At each processing site execution of instructions within this IRM are to be applied by the following personnel as listed below:
- a. Planning and Analysis - Works in unison with the Data Conversion Operation (DCO) Manager to ensure that all specific business goals are accomplished timely for applicable site.
 - b. Data Conversion Operation Manager - Executes work plan decisions to enable applicable site to timely meet Program Completion Dates (PCD).
 - c. ISRP Department Manager - Ensures that work plan decisions directed by the DCO Operation Manager are executed to ensure PCD are met timely.
 - d. ISRP team leader - Provides direct leadership and guidance to local ISRP personnel on processing and releasing of tax returns to maximize efficiency critical to meeting established PCD.

3.24.8.1.5
(11-14-2017)
Program Objectives and Review

- (1) Program Goals - Ensure that PCD is met timely as specified in IRM 3.30.123, Work Planning and Control, Processing Timeliness: Cycles, Criteria, and Critical Dates.
- (2) Annual Review - An IRM Document Clearance review is completed annually to ensure accuracy of the contents and to promote consistent tax administration. The reviewers are provided with the opportunity to provide feedback to the IRM author for consideration in completing the IRM.

3.24.8.1.6
(01-01-2019)
Acronyms/Definitions

- (1) The following is a list of terms and acronyms used within this IRM.

Acronym	Definition
BMF	Business Master File
DLN	Document Locator Number
EIN	Employer Identification Number
GPP	General Purpose Programming
IMF	Individual Master File
ISRP	Integrated Submission and Remittance Processing

Acronym	Definition
KV	Key Verification
MCC	Major City Code
OE	Original Entry
SOP	Supervisory Operator
SSN	Social Security Number
TIN	Taxpayer Identification Number

3.24.8.1.7
(01-01-2020)
Related Resources

- (1) IRM 3.24.37, ISRP System - IMF General Instructions, and IRM 3.24.38, ISRP System - BMF General Instructions, should be used when specific instruction is not given.
- (2) IRMs are found on Servicewide Electronic Research Program (SERP) at the following site: <http://serp.enterprise.irs.gov/homepage.html>. Specific instructional links are available on the IMF Data Conversion Research Portal found at <http://serp.enterprise.irs.gov/databases/portals/sp/imf/data-conversion/data-conversion.html>.
- (3) The IRS adopted the Taxpayer Bill of Rights in June 2014. Employees are responsible for being familiar with and following taxpayer rights. See IRC 7803(a)(3), and the following site for more information about the *Taxpayer Bill of Rights*: <https://www.irs.gov/taxpayer-bill-of-rights>.

3.24.8.1.8
(01-01-2020)
IRM Deviations

- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevated through proper channels for executive approval. No deviations can begin until reviewed by the program owner and approved at the executive level.

3.24.8.2
(11-14-2017)
**Information Return
Program Processing
Information**

- (1) This section provides vital information needed for the processing of Income IRP returns on ISRP.

3.24.8.2.1
(01-03-2024)
**Forms/Program
Numbers/Tax Class and
Document Codes/Format
Codes**

- (1) The following covers the Forms, Program Numbers, Tax Class (5), Document Codes, and Format Codes:

FORM NUMBER	PROGRAM CODE (ISRP SYSTEM INPUT)	TAX CLASS AND DOCUMENT CODE	FORMAT CODE
Form 1096 Note: Master File Tax Code (MFT) "69" MUST be present when processing this IRP document.	44310	569	007
Form 1097-BTC	44307	550	050
Form 1098	44312	581	353
Form 1098-C	44312	578	357
Form 1098-E	44312	584	358
Form 1098-F	44300	503	360
Form 1098-Q	44311	574	355
Form 1098-T	44312	583	359
Form 1099-A	44309	580	354
Form 1099-B	44301	579	021
Form 1099-C	44303	585	397
Form 1099-CAP	44303	573	029
Form 1099-DIV	44302	591	032
Form 1099-G	44303	586	026
Form 1099-INT	44300	592	033
Form 1099-K	44300	510	037
Form 1099-LS	44300	516	361
Form 1099-LTC	44300	593	034
Form 1099-MISC	44305	595	040
Form 1099-NEC	44300	571	571
Form 1099-OID	44304	596	060
Form 1099-PATR	44307	597	061
Form 1099-Q	44308	531	031
Form 1099-QA	44351	51A	514
Form 1099-R	44306	598	025
Form 1099-S	44308	575	396
Form 1099-SA	44300	594	035
Form 1099-SB	44300	543	362

FORM NUMBER	PROGRAM CODE (ISRP SYSTEM INPUT)	TAX CLASS AND DOCUMENT CODE	FORMAT CODE
Form 3921	44317	525	048
Form 3922	44318	526	049
Form 5498	44313	528	022
Form 5498-ESA	44313	572	028
Form 5498-QA	44352	52A	515
Form 5498-SA	44315	527	023
Form W-2G	44314	532	010

3.24.8.2.2
(11-14-2017)
Payer Identifier

- (1) This document shows a change in payer identifier.

3.24.8.2.2.1
(08-26-2019)
**Blocks with Payer
Identifier Label Attached**

- (1) Payer identifier labels are usually red.
- (2) The block may have more than one payer identifier, but a payer identifier must be attached to the first document. If not present, see your supervisor.

Note: If there is only one document in the block and there is no payer identifier present, input the data.

- (3) Enter the payer's name, taxpayer identification number (TIN), complete address, and payer document locator number in Section 16 of any document attached to a payer identifier.
- DO NOT** enter Section 16 on subsequent documents until another payer identifier appears. Section 16 automatically duplicate until a new payer is presented.
- Note:** You **must** enter a new Section 16 each time the payer changes.
- DO NOT** enter foreign payer addresses in Section 16.
- (4) If a payer's identifier is attached to a document, but the payer's name and TIN are not underlined or identified, enter the data if it can be determined. If there is a change to the TIN in Section 16, it must be transcribed.
- (5) If a payer's identifier is not attached, and the payer information has changed from the previous document, stop processing the block and consult your supervisor for return to the Control Team. Change in payer not identified in the payer header count will result in block out of balance instances requiring reprocessing. A change in any one of the following is considered a change in payer: TIN, name, address, and payer DLN.

Caution: Payer count on Form 1332, Block and Selection Record, must be verified against total payers entered to avoid block out of balance conditions.

3.24.8.2.2.2
(11-14-2017)

**Blocks without Payer
Identifier Label Attached**

- (1) This block won't have any payer identifiers attached to the information documents. Each information document is for a new payer and should be treated as if a payer identifier were attached.
- (2) Enter the underlined payer data in Section 16 of each document, except Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- (3) If the payer data isn't underlined, enter the data if it can be determined.

3.24.8.2.2.3
(11-14-2017)

Document Blocking

- (1) All documents in any given block should be of the same type, for example, all Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. If documents of multiple types are present in the batch (mixed), consult your supervisor.

3.24.8.3
(01-01-2019)

**Specific Instructions for
Entry of Data**

- (1) IRM 3.24.37, ISRP System - General Instructions, and IRM 3.24.38, ISRP System - BMF General Instructions, should be used when specific instruction is not given.
- (2) IRM 3.24.37, ISRP System - General Instructions, and Exhibit 3.24.8-45, Entity Abbreviations, are available when entering or shortening an address or shortening business name.

3.24.8.3.1
(01-01-2016)

Required Sections

- (1) Original Entry - Section 01 and Section 06 are always required.
- (2) Key Verification - Section 01 and Section 06 always require verification.

3.24.8.3.2
(03-04-2024)

**Name Entries - Business
Master File (BMF) and
Individual Master File
(IMF)**

- (1) Except as noted below, enter the information exactly as shown or edited on the document, including all trust numbers and dates if part of name line.

Example of Taxpayer Entry	Enter as:
Iris Frank	IRIS FRANK
Estate of Lilly Family	ESTATE OF LILLY FAMILY
Trust 11323	TRUST 11323

- (2) Space before and after an ampersand (&). In the payer's name line, enter "and" or "&" as shown.

Example of Taxpayer Entry	Enter as:
Jim Lime and Joe Doe, Ptrs.	JIM LIME AND JOE DOE PTRS
J. Elm & R. Ash, Inc.	J ELM & R ASH INC

- (3) Omit all punctuation, except for hyphens (-). The hyphen will be keyed using the MINUS (-) Field Termination key.

Example of Taxpayer Entry	Enter as:
O'Talcum	OTALCUM
Maple-Pecan	MAPLE-PECAN

(4) Space within a true last name (surname), if shown.

Example of Taxpayer Entry	Enter as:
De Pine	DE PINE
Van Yew	VAN YEW

(5) Enter underlined entity information as the second name line. Enter the SURNAME even if not underlined when only a first name or title has been underlined.

Example: Alexander Redwood or Jane Redwood

Enter name	In Prompt
ALEXANDER REDWOOD	(First Name Line)
JANE REDWOOD	(Second Name Line)

Example: Joe and Ann Walnut

Enter name	In Prompt
JOE WALNUT	(First Name Line)
ANN WALNUT	(Second Name Line)

(6) In the second name line, change “and” to “&”.

Example: Roger Banana c/o Anaconda Trucking and Moving Corporation

Enter name	In Prompt
ROGER BANANA	(First Name Line)
% ANACONDA TRUCKING & MOVING CORP	(Second Name Line)

(7) If there are two or more names in the second name line, separate them with the word “OR,” unless “and” (&) or “C/O” (%) is present. Enter “&C” when edited after second name line data (no space between the two characters).

Example: Wood N Willow, Tulip R. Spaniel or Rose E. Locust, Edmund Beech, Evergreen R. Henry &C

Enter name	In Prompt
WOOD N WILLOW	(First Name Line)
TULIP R SPANIEL OR ROSE E LOCUST &C	(Second Name Line)

Example: Robert Woodpecker OR Eleanor Woodpecker or Gloria Robin

Enter name	In Prompt
ROBERT WOODPECKER	(First Name Line)
ELEANOR WOODPECKER OR GLORIA ROBIN	(Second Name Line)

Example: Albert Palm, Jr. OR Rose Holly or Robert Coffee

Enter name	In Prompt
ALBERT PALM JR	(First Name Line)
ROSE HOLLY OR ROBERT COFFEE	(Second Name Line)

Example: Arthur AND Roberta Poplar or Stephen Poplar

Enter name	In Prompt
ARTHUR POPLAR	(First Name Line)
ROBERTA POPLAR OR STEPHEN POPLAR	(Second Name Line)

- (8) If the filer submitted the same name twice on a form, enter it only once. If Name 1 and Name 2 are exactly the same, delete Name 2 field. If there is any information that is different from Name 1 in Name 2, leave the information as is on Name 2.
- (9) **IMF Only** - Don't enter titles such as Mr., Mrs., Capt., Dr., Rev., in any individual's name in Section 01 (except for Form 1096, Annual Summary and Transmittal of U.S. Information Returns).

Exception: Enter "MRS" or "MS" when the taxpayer places it before a masculine name, initials or a first name that could be for a male or female.

Example: Taxpayer entry is Mr. or Mrs. Joe Walnut.

Enter name	In Prompt
JOE WALNUT	(First Name Line)
MRS JOE WALNUT	(Second Name Line)

(10) **BMF Only**

- a. Abbreviate name information only when it is abbreviated on the document, except standard corporate must use abbreviations.

Note: The standard corporate abbreviations that must be used are:

CO for Company,
CORP for Corporation,
INC for Incorporated,
LLC for Limited Liability Corporation,
PA for Professional Association,
PC for Professional Corporation,
PS for Professional Service and
SC for Small Corporation.

- b. For the “#” symbol, enter “NO”.
 c. For the “¢” symbol, enter “CENT”.
 d. Omit designations only and input any data following the designation listed: “TA, DBA, AKA, Owner, Proprietor.”

Note: Do not enter the designation or any data that follows these specific designations: “Formerly Known As (FKA), formerly or formerly DBA.”

- e. If a city or state is shown as part of the first name line, enter the complete name of the city or state, **with no abbreviations**.
 f. If the name begins with the word “The” and has **more than one word following “The” DO NOT** enter “The”.
 g. If the name begins with the word “The” and has **only one word following “The”** enter “The” as the first word on the name line.
 h. If there are initials in a person’s name or a company name with abbreviations such as “LLC, MD, PC, Ltd.,” don’t space for periods.
 i. If there are titles included in a corporate name line such as Dr. or Mr., then include the title as part of the official corporate name.
 j. Enter a space for special characters unless otherwise instructed above. If the business name line begins with a special character, omit the special character and don’t enter a space. The following special characters are neither alpha nor numeric:

Symbol	Definition
!	exclamation point
#	pound or number sign
%	percent sign
^	caret
&	ampersand
*	asterisk
()	left and right parentheses
—	underscore
-	hyphen or minus sign

Symbol	Definition
=	equal sign
{ }	left and right braces
	vertical bar
;	semi-colon
:	colon
'	apostrophe
.	period
,	comma
> <	angle brackets
?	question mark
~	tilde accent
á	a letter with an acute accent
"	quotation mark

- k. The following special characters can be spelled out: plus (+), at (@), dollar (\$), and for .com enter a space for the period (.). See IRM 3.24.38.3.4.14.6, Name Line Entries, for further instruction on BMF name lines.

BMF NAME LINE ENTRY EXAMPLES

Example of Paragraph (9) alpha above	Taxpayer entry	Enter (First Name Line) as
a, f	The Spaniel Corporation <i>Apple Spaniel, Pres.</i>	SPANIEL CORP APPLE SPANIEL PRES (Second Name Line)
b	Banana Dental Office #5 Ltd.	BANANA DENTAL OFFICE NO 5 LTD
a	Fig Spaniel Corporation	FIG SPANIEL CORP
i	Dr. Fig Spaniel Inc.	DR FIG SPANIEL INC
c	5 & 10 & 25¢ Store	5 & 10 & 25 CENT STORE
d, h	Service Cleaners L.L.C. DBA The Clean Machine	SERVICE CLEANERS LLC CLEAN MACHINE (Second Name Line)
d, f	The Clean Machine, Irene R. Servis Proprietor	CLEAN MACHINE IRENE R SERVIS (Second Name Line)
e	First Bank of GA	FIRST BANK OF GEORGIA
g	The Hideaway	THE HIDEAWAY

3.24.8.3.3
(01-01-2019)
Address Elements

- (1) Enter the Major City Code (MCC) if the city is in the designated district. For Major City Codes, see IRM 3.24.37, ISRP System - General Instructions.
- (2) Enter standard abbreviations for street addresses as shown in IRM 3.24.37, ISRP System - General Instructions.
 - a. If the address begins with P.O. BOX, press <F11> in place of P.O. BOX.
Note: You do not need to space between pressing <F11> and entering the box number.
 - b. If the address is illegible, missing, or coded “Z,” enter a “Z” and press <Enter>.
- (3) If more than one address is present (including a P.O. BOX) enter as much of both addresses as possible.
- (4) Enter standard abbreviations for states and territories as shown in IRM 3.24.37, ISRP System - General Instructions.
- (5) Enter all “City, State, ZIP Code” elements, if present; otherwise leave the field blank.
Exception: If the city is missing, illegible, or coded “ZZZ”, enter “ZZZ” and press <Enter>.
- (6) For APO, FPO, and DPO instructions, see IRM 3.24.37, ISRP System - General Instructions.
- (7) If two addresses are present OR field overflow, enter as many characters as permitted. Follow the standard street abbreviations found in IRM 3.24.37, ISRP System - General Instructions, then press <Enter>, DO NOT ENTER the (#) pound sign.

3.24.8.3.4
(01-01-2016)
Foreign Address

- (1) The foreign **street address** should be transcribed in the “NAME2” field (2nd Name Line, Section 01).
- (2) IRM 3.24.37, ISRP System - General Instructions, general address rules apply for this field, except for the special characters hyphen (-), slash (/), and pound sign (#).
- (3) This field should **NOT** be used for “in care of” information.
- (4) The foreign **city, state or province, and mailing code**, if present, should be transcribed in the “ADDR” field (Street Address, Section 02).
- (5) The foreign “**country**” should be transcribed in the “CITY” field.
- (6) A dollar sign (\$) will be edited in the city/state area. **Always enter a period (.) instead of the dollar sign (\$)** in the first position of the “ST” field (State).
- (7) Foreign addresses should **NEVER** be entered in Section 16. Enter through the payer address fields if not circled out by Code and Edit.

3.24.8.3.5
(01-01-2016)
Amount Fields

- (1) Amount box field numbers correspond to the preprinted number on each document, except when changed by Code and Edit.
- (2) On other than standard forms, the amount box field numbers will be edited.

- (3) If an amount is illegible, or more than one amount is entered in one amount box, press the question mark (?) key on the keyboard. It may or may not be necessary to press <Enter>.
- (4) All fields will be **dollars only**. A space and a dollar sign following the prompt (i.e., LN2_ \$) denote dollars only fields.
- (5) Negative amounts won't necessarily be bracketed in red. A taxpayer shows an amount is negative with either a minus sign (-) before the amount or parentheses around the amount, honor the taxpayer's intent. If the taxpayer enters a negative amount in positive only field, enter zero.

Example: If “**-\$10,000**” or parentheses around the amount “**(\$10,000)**” enter the amount as negative.

3.24.8.3.6
(01-01-2016)
MUST ENTER Fields

- (1) 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 (★★★★★). See IRM 3.24.37, ISRP System - General Instructions, for procedures related to **MUST ENTER** fields.

3.24.8.3.7
(01-01-2016)
All Dates

- (1) See IRM 3.24.37, ISRP System - General Instructions, for procedures for all dates. Enter the date in **MMDDYY** format.

3.24.8.3.8
(01-01-2016)
Rejecting Blocks

- (1) For all documents processed using this IRM, “RB” (Reject Block) may be entered for any section.

3.24.8.4
(01-01-2025)
**ISRP Transcription
Operation Sheets**

- (1) The following exhibits represent specific data entry procedures.
Note: With the Taxpayer First Act (TFA) Provision 2102 processing of IRP documents has changed. All IRP forms will be processed through SCRIPS as of processing year 2023.

Exception: Form 5498-QA and prior year Form 1096 will continue to be processed through ISRP.

Caution: These instructions are currently being left as a back-up to SCRIPS.

Exhibit 3.24.8-1 (01-01-2022)**Block Header Data Entry Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

Exception: See Exhibit 3.24.8-38, Block Header Data Entry Form 1332, Block and Selection Record, For All Form 1099-QA and Form 5498-QA Block Inputs General Purpose Programming (GPP), for input instruction.

Block Header Data Entry
Source Document or Record: Form 1332 or Form 3893

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(1)	SC Block Control	ABC	<Enter>	The screen displays the ABC that was entered in the EOP dialog box, as described in IRM 3.24.37.2.5. It cannot be changed. Note: Change the SOP if the ABC is already in use.
(2)	Block DLN	DLN	<Enter>	Enter the 11-digits as shown: a. Form 1332 - from the Document Locator No. b. Form 3893 - from box 2. c. 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. Form 1332 - from the batch control number box. b. Form 3893 - from box 3. c. If not present, secure the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter>	Enter the document count as follows: a. Form 1332 - the circled serial number. If a block (100 documents) or if a number is not circled enter 100. b. Form 3893 - from box 4.
(5)	Credit Amount	CR	<Enter>	No entry required. Press <Enter> only.
(6)	Debit Amount	DB	<Enter>	No entry required. Press <Enter> only.

Exhibit 3.24.8-1 (Cont. 1) (01-01-2022)**Block Header Data Entry Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(7)	Tax Year Indicator	TRCODE	<Enter>	Enter the last two digits of the “ tax year ” as follows: a. Form 1332 - two “ edited digits ” from the upper right corner. b. Form 3893 - last two digits of the tax year from the first document in the block. Note: This field is valid for Form 1096 only and should be the TAX YEAR of the documents being transcribed.
(8)	Account Type Code Amend Doc Code Count Code	IRPACC	<Enter> ★★★★★	Enter the alpha-numeric digits from the “Trans. Code” box. Do not enter a hyphen (-) if present. Note: If no digits are present in the TRANS. CODE box, see supervisor.
(9)	MFT	MFT	<Enter>	a. Enter the MFT “69” for Form 1096. b. If not Form 1096, press <Enter> only.
(10)	Secondary Amount	SECAMT	<Enter>	No entry required. Press <Enter> only.
(11)	Source Code	SOURCE	<Enter>	If the control document is Form 3893, enter “4”.
(12)	Year Digit	YEAR	<Enter> ★★★★★	a. Enter the year digit as follows for all prior year (Form 1096) documents. b. If the control document is a Form 3893, enter the digit from box 12 (current or otherwise) or written on the top. Note: This is a MUST ENTER FIELD if the Source Code “4” has been entered.
(13)	Prior Year Prompt	PRIOR YEAR	<Enter>	Auto generates “0”.

Exhibit 3.24.8-1 (Cont. 2) (01-01-2022)**Block Header Data Entry Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

Elem. No.	Data Element Name	Prompt	Fld. Term	Instructions
(14)	RPS	RPS	<Enter>	Enter this field as a blank for all IRP programs covered in this IRM. Enter a blank if misblocked, but under the right program.

Exhibit 3.24.8-2 (01-01-2019)**Section 01 ALL Information Return Processing Documents Transmitted By Form 1096, Annual Summary and Transmittal of U.S. Information Returns**

Exception: See Exhibit 3.24.8-39, Section 01 Form 1099-QA Distributions from ABLE Accounts, and Form 5498-QA, ABLE Account Contribution Information, (Program 44351 and 44352), input instruction.

Section 01
Source Document or Record: All Documents

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section “01” is always generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.37.4.5) verify that it matches the document being entered.
(3)	TIN of Payee (Payer for Form 1096)	TIN	<Enter>	<p>Enter the nine-digit TIN</p> <ol style="list-style-type: none"> If not present press <Enter> only. If less than nine-digits, enter the numeric digits shown followed by period(s). If more than nine digits, enter the first eight numeric digits followed by a period. Form 1096 - If both employee identification number (EIN) and social security number (SSN) are present, enter the EIN. If two TINs of like type are present, enter periods. For Form 1096 - If 9- (one nine is followed by a dash) , enter nine “9s”. Form W-2G - Enter from box 9, 11 or 12. If illegible, enter periods. <p>Note: If documents in the block lack editing, alert your manager.</p>

Exhibit 3.24.8-2 (Cont. 1) (01-01-2019)

Section 01 ALL Information Return Processing Documents Transmitted By Form 1096, Annual Summary and Transmittal of U.S. Information Returns

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Delete Indicator	DELE	<Enter>	<p>Enter a “D” in this field and end the document whenever it is determined a document is misblocked or misplaced.</p> <p>Example: 1099-A is mixed with a block of 1099-S’s.</p> <p>Caution: DO NOT REMOVE THE DOCUMENT FROM THE BLOCK.</p>
(5)	First Name Line	NAME1	<Enter>	<p>Enter the full name(s) as shown or edited on the document. If present but illegible, enter a period (.) for the illegible characters. If blank enter a single period. DO NOT apply to Section 16 entries.</p> <p>Note: Examples of special rules are presented in the narratives.</p>
(6)	Second Name Line	NAME2	<Enter>	<p>Enter the second name line as follows:</p> <ol style="list-style-type: none"> For in care of, enter the percent symbol (%), space and the name. See special instructions in the narrative. If present but illegible, enter a period (.) for the for illegible characters. Use this field for a foreign street address. See narrative portion of this IRM for foreign address procedures.

Exhibit 3.24.8-3 (01-01-2017)**Section 02 ALL Information Return Processing Documents Transmitted By Form 1096, Annual Summary and Transmittal of U.S. Information Returns**

Exception: See Exhibit 3.24.8-40, Section 02, Form 1099-QA , Distributions from ABLE Accounts, and Form 5498-QA, ABLE Account Contribution Information, (Program 44351 and 44352) for input instruction.

SECTION 02**Source Document or Record: All Documents**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "02" always. Note: See narrative portion of this IRM for address and foreign address procedures.
(2)	Street Address	ADDR	<Enter>	Enter the street address from the employee's, recipient's, or payer's (Form 1096) entity area. a. If the address is illegible, missing, or coded "Z," enter a "Z" and press <Enter>. b. Use this field for foreign city, state or province, and mailing code.
(3)	City	CITY	<Enter>	Enter the city from the entity area. a. Use Major City Codes (MCC), if available. b. If the city is missing, illegible, or coded "ZZZ", enter "ZZZ" and press <Enter>.
(4)	State Code	ST	<Enter>	Enter the state code. a. Press <Enter> only if a MCC is used. b. If foreign address, use the first position of this field for the period (.).
(5)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code.
(6)	Payee Account number	PACCT#	<Enter>	Enter the alpha-numeric digits from the account number box. Omit any special characters.

Exhibit 3.24.8-3 (Cont. 1) (01-01-2017)**Section 02 ALL Information Return Processing Documents Transmitted By Form 1096, Annual Summary and Transmittal of U.S. Information Returns**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	2nd TIN Notification	2NDTIN	<Enter>	<p>a. If a circled “U” is coded to the right of the name on Name Line 1, enter “U” in the 2nd TIN Notification field Section 02.</p> <p>b. Enter a “1” if the 2nd TIN Notification box is checked at the bottom of the form; otherwise, leave blank.</p>
(8)	Amended Document Code	ADC	<Enter>	<p>Enter a “G” if the “Corrected” box is checked or marked.</p> <p>Note: For Form 1096, press <Enter> always, including prior year.</p>

Exhibit 3.24.8-4 (01-01-2021)**Section 06 Form 1096, Annual Summary and Transmittal of U.S. Information Returns, (Program 44310)**

SECTION 06
Source Document or Record: Form 1096

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Number of Original Documents	BOX3/	<Enter> ★★★★★	a. Enter the count from box 3 only if a slash (/) has been edited. b. Enter the count shown to the left of the slash.
(3)	Number of Amended Documents	/BOX3	<Enter>	a. Enter the count from box 3 only if a slash (/) has been edited. b. Enter the count shown to the right of the slash.
(4)	Federal Income Tax Withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(5)	Total Amount Reported	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(6)	TIN Type and Document Code	T/DC	<Enter> ★★★★★	Enter the three digits identifying which document series was transmitted as follows: a. TIN Type - Enter the edited "1" for an EIN or "2" for a SSN. If not edited determine the TIN Type. b. Doc. Code - Enter the pre-printed or edited doc. code from the checked box. c. If less than three digits, enter the digits present and press <Enter> and alert your manager the forms are improperly coded. d. If no box is marked in box 6, enter 95 as the doc code. e. If multiple boxes are marked, use the document code of the first boxed marked.
(7)	Kind of Payments Reported Code	PC	<Enter>	Enter the edited alpha character from the area to the right of the bold words "INSTRUCTIONS," if present.

Exhibit 3.24.8-4 (Cont. 1) (01-01-2021)

Section 06 Form 1096, Annual Summary and Transmittal of U.S. Information Returns, (Program 44310)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Delinquent Return Code	CODE	<Enter>	Enter the edited code shown in the first "For Official Use Only" box to right of the entity area. Note: Edits made in pencil or pen other than red will be present in this field.
(9)	Received Date	DATE	<Enter>	Enter the date in MMDDYY format as follows: Note: Edits made in pencil or pen other than red may be present in this field. a. The edited or stamped received date shown above the six "For Official Use Only" boxes, OR b. The edited received date shown in the "For Official Use Only" boxes to the right of the delinquent return code box. c. Do not enter the date if either of the following conditions exist: 1. There is no "X" coded in the first "For Official Use Only" box, OR 2. Penalty has been assessed is written on the Form 1096. d. For standard instructions, see IRM 3.24.37, ISRP System - General Instructions.
(10)	Correspondence Indicators	CORR	<Enter>	Enter the edited digits from the last two positions of the "For Official Use Only" boxes.
(11)	Number of Original Documents Subject to Penalty	BOT LF/	<Enter>	a. Enter the edited digits from the bottom left margin of the form. b. If a slash (/) has been edited, enter only the count to the left of the slash.

Exhibit 3.24.8-4 (Cont. 2) (01-01-2021)**Section 06 Form 1096, Annual Summary and Transmittal of U.S. Information Returns, (Program 44310)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Number of Amended Documents Subject to Penalty	/BOT LF	<Enter>	<p>a. Enter the edited digits from the bottom left margin of the form.</p> <p>b. If a slash (/) has been edited, enter only the count to the right of the slash.</p>
(13)	Year Indicator Note: Prior year only.	BOT RT	<Enter>	<p>a. Enter the edited year digits (YY) from the bottom right margin. The century digits will generate.</p> <p>b. If prior year documents are not edited, enter the year digits of the documents if noticed.</p> <p>Note: The document will automatically end after the last item has been entered.</p>

Exhibit 3.24.8-5 (05-20-2021)**Section 06 Form 1097-BTC, Bond Tax Credit, (Program 44307)**

Section 06
Source Document or Record: Form 1097-BTC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Total	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Code	BOX2A	<Enter>	Enter the code present in box 2a. Note: Valid codes are "A, C or O."
(4)	Unique identifier	BOX2B	<Enter>	Enter the ID from box 2b.
(5)	Bond type code	BOX3	<Enter>	Enter the three-digits from box 3.
(6)	January	BOX5A \$	<Enter> ★★★★★	Enter the amount from box 5a.
(7)	February	BOX5B \$	<Enter> ★★★★★	Enter the amount from box 5b.
(8)	March	BOX5C \$	<Enter> ★★★★★	Enter the amount from box 5c.
(9)	April	BOX5D \$	<Enter> ★★★★★	Enter the amount from box 5d.
(10)	May	BOX5E \$	<Enter> ★★★★★	Enter the amount from box 5e.
(11)	June	BOX5F \$	<Enter> ★★★★★	Enter the amount from box 5f.
(12)	July	BOX5G \$	<Enter> ★★★★★	Enter the amount from box 5g.
(13)	August	BOX5H \$	<Enter> ★★★★★	Enter the amount from box 5h.
(14)	September	BOX5I \$	<Enter> ★★★★★	Enter the amount from box 5i.
(15)	October	BOX5J \$	<Enter> ★★★★★	Enter the amount from box 5j.
(16)	November	BOX5K \$	<Enter> ★★★★★	Enter the amount from box 5k.
(17)	December	BOX5L \$	<Enter> ★★★★★	Enter the amount from box 5l.

Exhibit 3.24.8-5 (Cont. 1) (05-20-2021)**Section 06 Form 1097-BTC, Bond Tax Credit, (Program 44307)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	1097-BTC issuer checkbox	5LFCKBX	<Enter> ★★★★★	Enter “ 1 ” if the first check box is marked. Enter “ 2 ” if the second box is marked. Enter “ 3 ” if both boxes are marked.

Exhibit 3.24.8-6 (05-20-2021)**Section 06 Form 1098, Mortgage Interest Statement (Program 44312)**

Section 06
Source Document or Record: Form 1098

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Mortgage interest	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Outstanding mortgage principal	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Mortgage origination date	BOX3	<Enter>	Enter the date from box 3 in MMDDYY format.
(5)	Refund of overpaid interest	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Mortgage insurance premium	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Points paid on purchase of principal residence	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Address of property verification checkbox	BOX7	<Enter>	Enter “1” if box 7 is marked. Press <Enter> if box is not marked.
(9)	Address of property securing mortgage	BOX8	<Enter>	Enter information if present.
(10)	Number of mortgaged properties	BOX9	<Enter> ★★★★★	Enter the information from box 9.
(11)	Other	BOX10	<Enter>	Enter the information if present.
(12)	Mortgage acquisition date	BOX11	<Enter>	Enter the date from box 11 in MMDDYY format.

Exhibit 3.24.8-7 (05-20-2021)**Section 06 Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (Program 44312)**

Section 06
Source Document or Record: Form 1098-C

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Date of contribution	BOX1	<Enter>	Enter the date from box 1, in the MMDDYY format.
(3)	Year	BOX2A Caution: Screen prompt does not match form box 2b.	<Enter>	Enter the information from box 2b, in YYYY format.
(4)	Make	BOX2B Caution: Screen prompt does not match form box 2c.	<Enter>	Enter alpha characters from box 2c. Do not enter numeric or special characters.
(5)	Model	BOX2C Caution: Screen prompt does not match form box 2d.	<Enter>	Enter the alpha numeric information from box 2d. Do not enter special characters.
(6)	Vehicle or other identification number	BOX3	<Enter>	Enter the information from box 3.
(7)	Vehicle sold at arms length checkbox	4ACKBX	<Enter>	Enter a "1" if box 4a is checked. Press <Enter> if box is not marked.
(8)	Date of sale	BOX4B	<Enter>	Enter the date from box 4b, in the MMDDYY format.

Exhibit 3.24.8-7 (Cont. 1) (05-20-2021)**Section 06 Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (Program 44312)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Gross proceeds from sale	BOX4C \$	<Enter> ★★★★★	Enter the amount from box 4c.
(10)	Vehicle will not be transferred checkbox	5ACKBX	<Enter>	Enter a “1” if box 5a is checked. Press <Enter> if box is not marked.
(11)	Donee certifies needy individual	5BCKBX	<Enter>	Enter a “1” if box 5b is checked. Press <Enter> if box is not marked.
(12)	Description of material improvements	BOX5C	<Enter>	Enter the description from box 5c up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.
(13)	Did you provide goods or services	6ACKBX	<Enter>	Enter a a. “1” if box 6a is checked yes. b. Enter a “2” if box 6a is checked no. c. Press <Enter> if boxes are not marked.
(14)	Value of goods provided	BOX6B \$	<Enter> ★★★★★	Enter the amount from box 6b.
(15)	Description of goods and services	BOX6C	<Enter>	Enter the description from box 6c up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.
(16)	Intangible religious benefit	6CCKBX	<Enter>	Enter a “1” if box 6c is checked. Press <Enter> if box is not marked.
(17)	Under law cannot claim more than \$500	7CKBX	<Enter>	Enter a “1” if box 7 is checked. Press <Enter> if box is not marked.

Exhibit 3.24.8-8 (05-20-2021)**Section 06 Form 1098-E, Student Loan Interest Statement (Program 44312)**

Section 06
Source Document or Record: Form 1098-E

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Student loan interest received by lender	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Check if box 1 does not include loan origination fees	BOX2	<Enter>	Enter a "1" if box 2 is checked. Press <Enter> if box is not marked.

Exhibit 3.24.8-9 (01-01-2024)**Section 06 Form 1098-F, Fines, Penalties, and Other Amounts**

Section 06
Source Document or Record: Form 1098-F

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Total amount required to be paid	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Amount to be paid for violation or potential violation	BOX2	<Enter>	Enter the amount from box 2.
(4)	Restitution/ remediation amount	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Compliance amount	BOX4\$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Date of order or agreement	BOX5	<Enter>	Enter the date from box 5, in the MMDDYY format.
(7)	Court or Entity	BOX6	<Enter>	Enter the description from box 6 up to 39 alpha, numeric and special characters.
(8)	Case number	BOX7	<Enter>	Enter the description from box 7 up to 39 alpha, numeric and special characters.
(9)	Name or description of matter/suit/ agreement	BOX8	<Enter>	Enter the description from box 8 up to 39 alpha, numeric, and special characters. Abbreviate, if possible, to enter as much data as possible.
(10)	Code	BOX9	<Enter>	Enter the code present from box 9 up to five characters.

Exhibit 3.24.8-10 (05-20-2021)**Section 06 Form 1098-Q, Qualifying Longevity Annuity Contract Information (Program 44311)**

Section 06
Source Document or Record: Form 1098-Q

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Annuity amount on start date	BOX1A \$	<Enter> ★★★★★	Enter the amount from box 1a.
(3)	Annuity start date	BOX1B	<Enter>	Enter the date from box 1b in MMDDYY format. The century will generate.
(4)	Start date may be accelerated checkbox	BOX2	<Enter>	Enter "1" if box is marked. Press <Enter> if box is not marked.
(5)	Total premiums	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(6)	FMV of QLAC	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(7)	January amount	BOX5A \$	<Enter> ★★★★★	Enter the amount from box 5a.
(8)	February amount	BOX5B \$	<Enter> ★★★★★	Enter the amount from box 5b.
(9)	March amount	BOX5C \$	<Enter> ★★★★★	Enter the amount from box 5c.
(10)	April amount	BOX5D \$	<Enter> ★★★★★	Enter the amount from box 5d.
(11)	May amount	BOX5E \$	<Enter> ★★★★★	Enter the amount from box 5e.
(12)	June amount	BOX5F \$	<Enter> ★★★★★	Enter the amount from box 5f.
(13)	July amount	BOX5G \$	<Enter> ★★★★★	Enter the amount from box 5g.
(14)	August amount	BOX5H \$	<Enter> ★★★★★	Enter the amount from box 5h.
(15)	September amount	BOX5I \$	<Enter> ★★★★★	Enter the amount from box 5i.
(16)	October amount	BOX5J \$	<Enter> ★★★★★	Enter the amount from box 5j.

Exhibit 3.24.8-10 (Cont. 1) (05-20-2021)**Section 06 Form 1098-Q, Qualifying Longevity Annuity Contract Information (Program 44311)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	November amount	BOX5K \$	<Enter> ★★★★★	Enter the amount from box 5k.
(18)	December amount	BOX5L \$	<Enter> ★★★★★	Enter the amount from box 5l.

Exhibit 3.24.8-11 (05-20-2021)**Section 06 Form 1098-T, Tuition Statement (Program 44312)**

Section 06
Source Document or Record: Form 1098-T

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Qualified tuition and related expenses	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Student's TIN indicator	TINCKBX	<Enter>	Enter a "1" if box is marked. Press <Enter> if box is not marked.
(4)	Adjustments made for a prior year	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(5)	Scholarships or grants	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(6)	Adjustments to scholarships or grants for a prior year	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(7)	Checkbox academic period Jan-Mar	BOX7	<Enter>	Enter a "1" if box 7 is checked. Press <Enter> if box is not marked.
(8)	Check if at least half-time student	BOX8	<Enter>	Enter a "1" if box 8 is checked. Press <Enter> if box is not marked.
(9)	Check if a graduate student	BOX9	<Enter>	Enter a "1" if box 9 is checked. Press <Enter> if box is not marked.
(10)	Ins. reimb./refund	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.

Exhibit 3.24.8-12 (05-20-2021)**Section 06 Form 1099-A, Acquisition or Abandonment of Secured Property (Program 44309)**

Section 06
Source Document or Record: Form 1099-A

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “ 06 ” always.
(2)	Balance of principal outstanding	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(3)	Fair market value of property	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(4)	Check here if the borrower was personally liable >	BOX5	<Enter>	Enter “ 1 ” if box 5 is checked. Press <Enter> if box is not checked.
(5)	Description of property	BOX6	<Enter>	Enter the description from box 6 up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.

Exhibit 3.24.8-13 (05-20-2021)**Section 06 Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (Program 44301)**

Section 06
Source Document or Record: Form 1099-B

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Description of property	BOX1A	<Enter>	Enter the description from box 1a up to 39 alpha, numeric and special characters. Abbreviate if possible, to enter as much data as possible.
(3)	Date acquired	BOX1B	<Enter>	Enter the date from box 1b, in MMDDYY format.
(4)	Date sold or disposed	BOX1C	<Enter>	Enter the date from box 1c, in MMDDYY format.
(5)	Proceeds	BOX1D \$	<Enter> MINUS (-) ★★★★★	Enter the amount from box 1d.
(6)	Cost or other basis	BOX1E \$	<Enter> ★★★★★	Enter the amount from box 1e.
(7)	Accrued market discount	BOX1F \$	<Enter> ★★★★★	Enter the amount from box 1f.
(8)	Wash sale disallowed	BOX1G \$	<Enter> MINUS (-) ★★★★★	Enter the amount from box 1g.
(9)	Type of gain or loss	2CKBX	<Enter>	Enter the checked boxes from box 2 as follows: a. “1” if Short-term box is checked. b. “2” if Long-term box is checked. c. “3” if Ordinary and Short-Term boxes are checked. d. “4” if Ordinary and Long-Term boxes are checked. e. Press <Enter> if there are no boxes checked or if only the Ordinary box is checked.

Exhibit 3.24.8-13 (Cont. 1) (05-20-2021)

Section 06 Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (Program 44301)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Check if proceeds from	3CKBX	<Enter>	Enter the checked boxes from box 3 as follows: a. "1" if the Collectibles box is checked. b. "2" if the QOF box is checked. c. "3" if both boxes are checked. d. If no boxes are checked, press <Enter>.
(11)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(12)	Check if noncovered security	5CKBX	<Enter>	Enter "1" if box 5 is checked. Press <Enter> if box is not checked.
(13)	Report to IRS Gross/ Net	6CKBX	<Enter>	Enter the checked boxes from box 6 as follows: a. "1" if the Gross proceeds box is checked. b. "2" if the Net proceeds box is checked. c. "3" if both boxes are checked. d. If no boxes are checked, press <Enter>.
(14)	Check if loss is not allowed based on amount in 1d	7CKBX	<Enter>	Enter "1" if box is checked. Press <Enter> if box is not marked.
(15)	Profit or (loss) realized in yyty on closed contracts Note: yyty = tax year being processed	BOX8 \$	<Enter> MINUS(-) ★★★★★	Enter the amount from box 8.
(16)	Unrealized profit or (loss) on open contracts --12/31/yyty-1	BOX9 \$	<Enter> MINUS(-) ★★★★★	Enter the amount from box 9.
(17)	CUSIP number	CUSIP	<Enter>	Enter the CUSIP number found in the bottom left box.
(18)	FATCA checkbox	FATCACKBX	<Enter>	Enter a "1" if box is marked. Press <Enter> if box is not marked.

Exhibit 3.24.8-13 (Cont. 2) (05-20-2021)**Section 06 Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (Program 44301)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Unrealized profit or (loss) on open contracts --12/31/yyty	BOX10 \$	<Enter> MINUS(-) ★★★★★	Enter the amount from box 10.
(20)	Aggregate profit or (loss)	BOX11 \$	<Enter> MINUS(-) ★★★★★	Enter the amount from box 11.
(21)	Check if basis reported to IRS	12CKBX	<Enter>	Enter a "1" if marked. Press <Enter> if box is not marked.
(22)	Bartering	BOX13 \$	<Enter> ★★★★★	Enter the amount from box 13.

Exhibit 3.24.8-14 (05-20-2021)**Section 06 Form 1099-C, Cancellation of Debt (Program 44303)**

Section 06
Source Document or Record: Form 1099-C

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Date of identifiable event	BOX1	<Enter> ★★★★★	Enter the date from box 1, in the MMDDYY format.
(3)	Amount of debt discharged	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Interest included in box 2	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Debt description	BOX4	<Enter>	Enter the description from box 4 up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.
(6)	Was debtor personally liable	BOX5	<Enter>	Enter a "1" if box 5 is checked. Press <Enter> if the box is not marked.
(7)	Identifiable event code	BOX6CD	<Enter>	Enter the code present in box 6.
(8)	Fair market value of property	BOX7 \$	<Enter> ★★★★★	Enter the amount from box 7.

Exhibit 3.24.8-15 (05-20-2021)**Section 06 Form 1099-CAP, Changes in Corporate Control and Capital Structure (Program 44303)**

Section 06
Source Document or Record: Form 1099-CAP

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Date of sale or exchange	BOX1	<Enter> ★★★★★	Enter the date from box 1, in MMDDYY format.
(3)	Aggregate amount rec'd	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	No. of shares exchanged	BOX3	<Enter>	Enter from box 3.
(5)	Classes of stock exchanged	BOX4	<Enter>	Enter from box 4.

Exhibit 3.24.8-16 (01-01-2022)**Section 06 Form 1099-DIV, Dividends and Distributions (Program 44302)**

Section 06
Source Document or Record: Form 1099-DIV

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Total ordinary dividends	BOX1A \$	<Enter> ★★★★★	Enter the amount from box 1a.
(3)	Qualified dividends	BOX1B \$	<Enter> ★★★★★	Enter the amount from box 1b.
(4)	Total capital gain distr.	BOX2A \$	<Enter> MINUS (-) ★★★★★	Enter the amount from box 2a.
(5)	Unrecap. Sec 1250 gain	BOX2B \$	<Enter> ★★★★★	Enter the amount from box 2b.
(6)	Section 1202 gain	BOX2C \$	<Enter> ★★★★★	Enter the amount from box 2c.
(7)	Collectible (28%) gain	BOX2D \$	<Enter> ★★★★★	Enter the amount from box 2d.
(8)	Section 897 Ordinary dividends	BOX2E \$	<Enter> ★★★★★	Enter the amount from box 2e.
(9)	Section 897 Capital gain	BOX2F \$	<Enter> ★★★★★	Enter the amount from box 2f.
(10)	Nondividend distributions	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(11)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(12)	Section 199A dividends	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(13)	Investment expenses	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(14)	Foreign tax paid	BOX7 \$	<Enter> ★★★★★	Enter the amount from box 7.
(15)	Cash liquidation distributions	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.
(16)	Noncash liquidation distributions	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.
(17)	FATCA checkbox	FATCACKBX	<Enter>	Enter a “1” if box is marked. Press <Enter> if box is not marked.

Exhibit 3.24.8-16 (Cont. 1) (01-01-2022)**Section 06 Form 1099-DIV, Dividends and Distributions (Program 44302)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Exempt-interest dividends	BOX11 \$	ENTER> ★★★★★	Enter the amount from box 11.
(19)	Specified private activity dividends	BOX12 \$	ENTER> ★★★★★	Enter the amount from box 12.

Exhibit 3.24.8-17 (05-20-2021)**Section 06 Form 1099-G, Certain Government Payments (Program 44303)**

Section 06
Source Document or Record: Form 1099-G

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06”always.
(2)	Unemployment compensation	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	State or local income tax, refunds, credits, or offsets	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Box 2 amount is for tax year	BOX3	<Enter>	Enter the year from box 3 in YY format.
(5)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	RTAA Payments	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Taxable grants	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Agricultural payments	BOX7 \$	<Enter> ★★★★★	Enter the amount from box 7.
(9)	Trade or business checkbox	BOX8	<Enter>	Enter a “1” if box 8 is checked. Press <Enter> if the box is not marked.
(10)	Market gain	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.

Exhibit 3.24.8-18 (05-20-2021)**Section 06 Form 1099-INT, Interest Income (Program 44300)**

Section 06
Source Document or Record: Form 1099-INT

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Interest income	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Early withdrawal penalty	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Interest on U.S. Savings Bonds	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Investment expenses	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Foreign tax paid	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Foreign country or U.S. possession	BOX7	<Enter>	Enter the information from box 7.
(9)	Tax-exempt interest	BOX8 \$	<Enter> ★★★★★	Enter the amount from box 8.
(10)	Specified private activity bond interest	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.
(11)	Market discount	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.
(12)	Bond premium	BOX11 \$	<Enter> ★★★★★	Enter the amount from box 11.
(13)	FATCA checkbox	FATCACKBX	<Enter>	Enter a "1" if box is marked. Press <Enter> if box is not marked.
(14)	Bond premium on Treasury obligations	BOX12 \$	<Enter> ★★★★★	Enter the amount from box 12.
(15)	Bond premium on tax-exempt bond	BOX13 \$	<Enter> ★★★★★	Enter the amount from box 13.
(16)	Tax-exempt and tax credit bond CUSIP no.	BOX14	<Enter>	Enter the alpha/numeric information from box 14.

Exhibit 3.24.8-19 (01-03-2024)**Section 06 Form 1099-K, Payment Card and Third Party Network Transactions (Program 44300)**

Section 06
Source Document or Record: Form 1099-K

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise, enter "06" always.
(2)	(PSE) or (EPF) checkbox	PSE/EPF	<Enter>	Enter a a. "1" if the "PSE" box is checked, b. "2" if the "EPF" box is checked.
(3)	Payment Card/Third party network checkbox	PAY/3RD	<Enter>	Enter a a. "1" if the Payment Card box is checked, b. "2" if the Third-party network box is checked.
(4)	Gross payment card/ third party payments	BOX1A \$	<Enter> MINUS (-) *****	Enter the amount from box 1a.
(5)	Card Not Present transactions	BOX1B \$	<Enter> *****	Enter the amount from box 1b.
(6)	Merchant category code	BOX2	<Enter>	a. Enter the four-digit code in box 2. b. If only three digits are present, add a "0" as the first digit. If less than three digits or alpha characters are present, press <Enter>.
(7)	Number of payment transactions	BOX3	<Enter>	Enter the number in box 3.
(8)	Federal income tax withheld	BOX4 \$	<Enter> *****	Enter the amount from box 4.
(9)	January	BOX5A \$	<Enter> *****	Enter the amount from box 5a.
(10)	February	BOX5B \$	<Enter> *****	Enter the amount from box 5b.
(11)	March	BOX5C \$	<Enter> *****	Enter the amount from box 5c.
(12)	April	BOX5D \$	<Enter> *****	Enter the amount from box 5d.
(13)	May	BOX5E \$	<Enter> *****	Enter the amount from box 5e.
(14)	June	BOX5F \$	<Enter> *****	Enter the amount from box 5f.

Exhibit 3.24.8-19 (Cont. 1) (01-03-2024)**Section 06 Form 1099-K, Payment Card and Third Party Network Transactions (Program 44300)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	July	BOX5G \$	<Enter> ★★★★★	Enter the amount from box 5g.
(16)	August	BOX5H \$	<Enter> ★★★★★	Enter the amount from box 5h.
(17)	September	BOX5I \$	<Enter> ★★★★★	Enter the amount from box 5i.
(18)	October	BOX5J \$	<Enter> ★★★★★	Enter the amount from box 5j.
(19)	November	BOX5K \$	<Enter> ★★★★★	Enter the amount from box 5k.
(20)	December	BOX5L \$	<Enter> ★★★★★	Enter the amount from box 5l.

Exhibit 3.24.8-20 (05-20-2021)**Section 06 Form 1099-LS, Reportable Life Insurance Sale (Program 44300)**

Section 06
Source Document or Record: Form 1099-LS

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise, enter "06" always.
(2)	Amount paid to payment recipient	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Date of sale	BOX2	<Enter> ★★★★★	Enter the date from box 2, in MMDDYY format.
(4)	Issuer's name	INAME	<Enter>	Enter the contact's name, if present, up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.

Exhibit 3.24.8-21 (05-20-2021)**Section 06 Form 1099-LTC, Long-Term Care and Accelerated Death Benefits (Program 44300)**

Section 06
Source Document or Record: Form 1099-LTC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise, enter "06" always.
(2)	Gross long-term care benefits paid	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Accelerated death benefits paid	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Check one	BOX3	<Enter>	Enter the boxes checked from box 3 as follows: a. "1" if first box Per Diem is checked. b. "2" if the second box Reimbursed is checked. c. "3" if both boxes are checked. d. Press <Enter> if no boxes are marked.
(5)	Insured's TIN	ITIN	<Enter>	Enter the TIN from the Insured's TIN box.
(6)	Insured's name	INAME	<Enter>	Enter the Insured's name.
(7)	Chronically ill/ Terminally ill checkboxes	BOX5	<Enter>	Enter the boxes checked from box 5 as follows: a. "1" if first box Chronically is checked. b. "2" if the second box Terminally is checked. c. "3" if both boxes are checked. d. Press <Enter> if no boxes are marked.
(8)	Date certified	DATE	<Enter>	Enter the date in MMDDYY format, from the Date certified box.

Exhibit 3.24.8-22 (03-24-2023)**Section 06 Form 1099-MISC, Miscellaneous Information (Program 44305)**

Section 06
Source Document or Record: Form 1099-MISC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Rents	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Royalties	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Other income	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Fishing boat proceeds	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Medical and health care payments	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Direct sales indicator	BOX7	<Enter>	Enter a "1" if box 7 is marked. Press <Enter> if the box is not marked.
(9)	Substitute payments	BOX8 \$	<Enter> ★★★★★	Enter the amount from box 8.
(10)	Crop insurance proceeds	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.
(11)	Gross proceeds paid to an attorney	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.
(12)	Fish purchased for resale	BOX11 \$	<Enter> ★★★★★	Enter the amount from box 11.
(13)	Section 409A deferrals	BOX12 \$	<Enter> ★★★★★	Enter the amount from box 12.
(14)	FATCA checkbox	FATCACKBX	<Enter>	Enter a "1" if box is marked. Press <Enter> if the box is not marked.
(15)	Excess golden parachute payments	BOX14 \$	<Enter> ★★★★★	Enter the amount from box 14.
(16)	Nonqualified deferred compensation	BOX15 \$	<Enter> ★★★★★	Enter the amount from box 15.

Exhibit 3.24.8-23 (04-07-2022)**Section 06 Form 1099-NEC, Nonemployee Compensation (Program 44300)**

Section 06
Source Document or Record: Form 1099-NEC

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Nonemployee compensation	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Direct sales of \$5,000 or more	BOX2 \$	<Enter> ★★★★★	Enter a “1” if box is marked. Press <Enter> if the box is not marked.
(4)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.

Exhibit 3.24.8-24 (05-20-2021)**Section 06 Form 1099-OID, Original Issue Discount (Program 44304)**

Section 06
Source Document or Record: Form 1099-OID

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Original issue discount for yyty	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Other periodic interest	BOX2 \$	<Enter>	Enter the amount from box 2.
(4)	Early withdrawal penalty	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Market discount	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Acquisition premium	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Description	BOX7	<Enter>	Enter the description from box 7 up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.
(9)	Original issue discount	BOX8 \$	<Enter> ★★★★★	Enter the amount from box 8.
(10)	FATCA checkbox	FATCACKBX	<Enter>	Enter a “1” if box is marked. Press <Enter> if box is not marked.
(11)	Investment expenses	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.
(12)	Bond premium	BOX10 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from box 10.
(13)	Tax exempt OID	BOX11 \$	<Enter> ★★★★★	Enter the amount from box 11.

Exhibit 3.24.8-25 (05-20-2021)**Section 06 Form 1099-PATR, Taxable Distributions Received From Cooperatives (Program 44307)**

Section 06
Source Document or Record: Form 1099-PATR

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “06” always.
(2)	Patronage dividends	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Nonpatronage dividends	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Per-unit retain allocations	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Redeemed nonqualified notices	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Section 199A(g) deduction	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Qualified payments (Sec. 199A(b)(7))	BOX7 \$	<Enter> ★★★★★	Enter the amount from box 7.
(9)	Section 199A(a) qual. items	BOX8 \$	<Enter> ★★★★★	Enter the amount from box 8.
(10)	Section 199A(a) SSTB items	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.
(11)	Investment credit	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.
(12)	Work opportunity credit	BOX11 \$	<Enter> ★★★★★	Enter the amount from box 11.
(13)	Other credits and deductions	BOX12 \$	<Enter> ★★★★★	Enter the amount from box 12.
(14)	Specified Coop	13CKBX	<Enter>	Enter a “1” if box 13 is checked. Press <Enter> if box is not marked.

Exhibit 3.24.8-26 (05-20-2021)**Section 06 Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 & 530) (Program 44308)**

Section 06
Source Document or Record: Form 1099-Q

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Gross distribution	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Earnings	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Basis	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Trustee-to-trustee transfer	BOX4	<Enter>	Enter a "1" if box 4 is checked. Press <Enter> if box is not marked.
(6)	Private, State, or Coverdell ESA	BOX5	<Enter>	Enter the boxes checked from box 5 as follows: a. "1" if first box, Private is checked. b. "2" if second box, State is checked. c. "3" if third box "Coverdell ESA" is checked. d. Press <Enter> if no boxes are marked.
(7)	Not designated beneficiary	BOX6	<Enter>	Enter a "1" if box 6 is checked. Press <Enter> if box is not marked.

Exhibit 3.24.8-27 (05-20-2021)**Section 06 Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc. (Program 44306)**

Section 06
Source Document or Record: Form 1099-R

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Gross distribution	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Taxable amount	BOX2A \$	<Enter> ★★★★★	Enter the amount from box 2a.
(4)	Taxable amount not determined/Total distribution boxes	2BBXS	<Enter>	Enter the boxes checked from box 2b as follows from line 2b: a. "1" if first box is checked. b. "2" if second box is checked. c. "3" if both boxes are checked. d. Press <Enter> if no boxes are marked.
(5)	Capital gain	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(6)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(7)	Net unrealized appreciation	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	Distribution codes	BOX7	<Enter>	Enter the codes from box 7.
(9)	IRA/SEP/SIMPLE	IRA/	<Enter>	Enter a "1" if the IRA/SEP/SIMPLE box is checked. Press <Enter> if box is not marked.
(10)	Amount allocable to IRR within 5 years	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.
(11)	1st year of desig. Roth contrib.	BOX11	<Enter>	Enter the year in YYYY format from box 11.
(12)	FATCA checkbox	FATCACKBX	<Enter>	Enter a "1" if box 12 is marked. Press <Enter> if box is not marked.
(13)	Date of payment	BOX13	<Enter>	Enter the date if present in MMDDYY format in box 13 after the account number. Press <Enter> if no date is present.

Exhibit 3.24.8-28 (05-20-2021)**Section 06 Form 1099-S, Proceeds From Real Estate Transaction (Program 44308)**

Section 06
Source Document or Record: Form 1099-S

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Date of closing	BOX1	<Enter>	Enter the date from box 1 in MMDDYY format.
(3)	Gross proceeds	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Address or legal description	BOX3	<Enter>	<p>a. Enter the information from box 3. If an address is present, enter the entire address in a continuous basis, spacing as necessary. Example: 696 Tulip Road Flowerville VA 22204</p> <p>b. Enter the description from box 3 up to 39 alpha, numeric and special characters. Abbreviate if possible, to enter as much data as possible.</p>
(5)	Transfer indicator	BOX4	<Enter>	Enter a "1" if box 4 is checked. Press <Enter> if box is not marked.
(6)	Foreign indicator	BOX5	<Enter>	Enter a "1" if box 5 is checked. Press <Enter> if not marked.
(7)	Buyer's part of real estate tax	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.

Exhibit 3.24.8-29 (05-20-2021)**Section 06 Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA (Program 44300)**

Section 06
Source Document or Record: Form 1099-SA

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Gross distribution	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Earnings on excess cont.	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Distribution code	BOX3	<Enter>	Enter the digit from box 3.
(5)	FMV on date of death	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	HSA, Archer MSA or MA MSA checkboxes	BOX5	<Enter>	Enter the checked boxes from box 5 as follows: a. "1" if HSA box is checked. b. "2" if Archer MSA box is checked. c. "3" if MA MSA box is checked. d. If multiple boxes are checked press <Enter> only. e. Press <Enter> if no boxes are marked.

Exhibit 3.24.8-30 (05-20-2021)**Section 06 Form 1099-SB, Seller's Investment in Life Insurance Contract (Program 44300)**

Section 06
Source Document or Record: Form 1099-SB

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise, enter "06" always.
(2)	Investment in contract	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Surrender amount	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Issuer's contact name	INAME	<Enter>	Enter the contact's name if present up to 39 alpha, numeric and special characters. Abbreviate, if possible, to enter as much data as possible.

Exhibit 3.24.8-31 (05-20-2021)**Section 06 Form 3921, Exercise of an Incentive Stock Option Under Section 442(b) (Program 44317)**

Section 06
Source Document or Record: Form 3921

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “ 06 ” always.
(2)	Date option granted	BOX1	<Enter>	Enter the date from box 1 in MMDDYY format.
(3)	Date option exercised	BOX2	<Enter>	Enter the date from box 2 in MMDDYY format.
(4)	Exercised price per share	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Fair market value per share on exercise date	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	No. of shares transferred	BOX5	<Enter>	Enter the number from box 5.
(7)	If other than Transferor, name/address/TIN	BOX6	<Enter>	Enter the name, address, and TIN. Note: Enter as many characters as possible up to 39.

Exhibit 3.24.8-32 (05-20-2021)**Section 06 Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) (Program 44318)**

Section 06
Source Document or Record: Form 3922

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Date option granted	BOX1	<Enter>	Enter the date from box 1 in MMDDYY format.
(3)	Date option exercised	BOX2	<Enter>	Enter the date from box 2 in MMDDYY format.
(4)	Fair market value per share on grant date	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Fair market value per share on exercise date	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Exercise price paid per share	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	No. of shares transferred	BOX6	<Enter> ★★★★★	Enter the number from box 6.
(8)	Date legal title transferred	BOX7	<Enter>	Enter the date from box 7 in MMDDYY format.
(9)	Excise price per share determined as if the option was exercised on the date shown in box 1.	BOX8 \$	<Enter>	Enter the amount from box 8.

Exhibit 3.24.8-33 (05-20-2021)**Section 06 Form 5498, IRA Contribution Information (Program 44313)**

Section 06
Source Document or Record: Form 5498

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	IRA contributions	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Rollover contributions	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Roth IRA conversion amount	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Recharacterized contributions	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	FMV of account	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	Life insurance cost included in box 1	BOX6 \$	<Enter> ★★★★★	Enter the amount from box 6.
(8)	IRA/SEP/SIMPLE/ Roth IRA checkboxes	BOX7	<Enter>	Enter the boxes checked from box 7 as follows: a. "1" if the IRA box is checked. b. "2" if the SEP box is checked. c. "3" if the SIMPLE box is checked. d. "4" if the Roth IRA box is checked. e. If no boxes are checked press <Enter>. Note: The field can have up to four entries.
(9)	SEP contributions	BOX8 \$	<Enter> ★★★★★	Enter the amount from box 8.
(10)	SIMPLE contributions	BOX9 \$	<Enter> ★★★★★	Enter the amount from box 9.
(11)	Roth IRA contributions	BOX10 \$	<Enter> ★★★★★	Enter the amount from box 10.
(12)	RMD checkbox	BOX11	<Enter>	Enter a "1" if box 11 is checked. Press <Enter> if box is not marked.
(13)	RMD date	BOX12A	<Enter>	Enter the date from box 12a in MMDDYY format.

Exhibit 3.24.8-33 (Cont. 1) (05-20-2021)

Section 06 Form 5498, IRA Contribution Information (Program 44313)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	RMD amount	BOX12B \$	<Enter> ★★★★★	Enter the amount from box 12b.
(15)	Postponed/late contrib.	BOX13A \$	<Enter> ★★★★★	Enter the amount from box 13a.
(16)	Year	BOX13B	<Enter>	Enter the year from box 13b in YY format.
(17)	Code	BOX13C	<Enter>	Enter the code from box 13c.
(18)	Repayments	BOX14A \$	<Enter> ★★★★★	Enter the amount from box 14a.
(19)	Code	BOX14B	<Enter>	Enter the code from box 14b.
(20)	FMV of certain specified assets	BOX15A \$	<Enter> ★★★★★	Enter the amount from box 15a.
(21)	Code(s)	BOX15B	<Enter>	Enter the code or codes from box 15b. Note: If more than two codes are present enter " H ".

Exhibit 3.24.8-34 (05-20-2021)**Section 06 Form 5498-ESA, IRA Contribution Information (Program 44313)**

Section 06
Source Document or Record: Form 5498-ESA

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “ 06 ” always.
(2)	Coverdell ESA contributions	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Rollover contributions	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.

Exhibit 3.24.8-35 (05-20-2021)**Section 06 Form 5498-SA, HSA, Archer MSA, or Medicare Advantage Information (Program 44315)**

Section 06
Source Document or Record: Form 5498-SA

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter "06" always.
(2)	Employee MSA contributions	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Total contributions	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Total HSA or Archer MSA contributions	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Rollover contributions	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Fair market value	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5.
(7)	HSA, Archer MSA or MA MSA checkboxes	BOX6	<Enter>	Enter the checked boxes from box 6 as follows: a. "1" if HSA box is checked. b. "2" if Archer MSA box is checked. c. "3" if MA MSA box is checked. d. If multiple boxes are checked, press <Enter> only. e. Press <Enter> if no boxes are marked.

Exhibit 3.24.8-36 (05-20-2021)**Section 06 Form W-2G, Certain Gambling Winnings (Program 44314)**

Section 06
Source Document or Record: Form W-2G

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “ 06 ” always.
(2)	Gross winnings	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Date won	BOX2	<Enter>	Enter the date from box 2 in MMDDYY format.
(4)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(5)	Winnings from identical wages	BOX7 \$	<Enter> ★★★★★	Enter the amount from box 7.

Exhibit 3.24.8-37 (08-26-2019)**Section 16 Each New Payer on Information Return Processing Documents Transmitted By Form 1096 (except Form 1096, Annual Summary and Transmittal of U.S. Information Returns)**

Reminder: A payer may be identified on forms as one of the following listing:

- Fiduciary
- Estate
- Trust
- Partnership
- Corporation
- Employer
- Payer
- Trustee
- Issuer
- Filer
- Lender
- Borrower

Section 16
Source Document or Record: Each New Payer Indicator on Documents

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present; otherwise enter "16" always.
(2)	Payer Name Line 1	Name 1	<Enter>	a. For only the form attached to any payer identifier, enter the Payer Name line 1 shown on the form. b. If illegible or not present, press <Enter>.
(3)	Payer Name Line 2	Name 2	<Enter>	a. For only the form attached to any payer identifier, enter the Payer Name line 2 shown on the form. b. If illegible or not present, press <Enter>. Note: Foreign addresses should not be entered in this section.
(4)	Payer Street Address	ADDR	<Enter>	a. For only the form attached to any payer identifier, enter the Payer Street Address shown on the form. b. If the address is illegible or missing or coded "Z", enter "Z" and press <Enter>. c. If the address is foreign press <Enter>.

Exhibit 3.24.8-37 (Cont. 1) (08-26-2019)**Section 16 Each New Payer on Information Return Processing Documents Transmitted By Form 1096 (except Form 1096, Annual Summary and Transmittal of U.S. Information Returns)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Payer City	CITY	<Enter>	For only the form attached to any payer identifier, enter the Payer City shown on the form. a. Use Major City Code, if available. b. If the city is missing, illegible, or coded "ZZZ", enter "ZZZ" and press <Enter>. c. If the address is foreign press <Enter>.
(6)	Payer State	ST	<Enter>	For only the form attached to any payer identifier, enter the Payer State shown on the form. a. Press <Enter> only if a Major City Code is used. b. If illegible or not present, press <Enter>. c. If the address is foreign press <Enter>.
(7)	Payer ZIP	ZIP	<Enter>	For only the form attached to any payer identifier, enter the Payer ZIP shown on the form. a. If illegible or not present, press <Enter>. b. If the address is foreign, press <Enter>.
(8)	TIN Group	TIN	<Enter>	Enter the nine-digit payer identifier TIN shown on the form as follows: a. If not present, press <Enter> only. b. If less than nine digits, enter the digits shown followed by enough period(s) to fill the field. c. If more than nine digits, enter the first eight digits, followed by a period. d. If 9- (one nine is followed by a dash) is present, enter nine "9"s . e. If illegible, enter periods. f. Austin Submission Processing Center (AUSPC) only - For all foreign documents, enter nine "9"s .

Exhibit 3.24.8-37 (Cont. 2) (08-26-2019)**Section 16 Each New Payer on Information Return Processing Documents Transmitted By Form 1096 (except Form 1096, Annual Summary and Transmittal of U.S. Information Returns)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Payer DLN	PDLN	<Enter>	<p>a. Enter the 14-digit DLN for only the form attached to any payer identifier; enter the payer DLN from the lower margin of the form. If the 14th digit is not shown, enter the current list year.</p> <p>b. If not present, press <Enter> after managerial approval.</p>
(10)	Foreign Country Code	FORE	<Enter>	AUSPC only—Enter the two-character alpha code found immediately below the payer's name.

Exhibit 3.24.8-38 (01-29-2019)**Block Header Data Entry Form 1332, Block and Selection Record, For All Form 1099-QA and Form 5498-QA Block Inputs General Purpose Programming (GPP)**

(1) Form 1099-QA, Distributions from ABLE Accounts, Program 44351.

(2) Form 5498-QA, ABLE Account Contribution Information, Program 44352.

Elem. No.	Form 1332, <i>Block and Selection Record</i> GPP Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Alpha Block Control	ABC		Create an ABC and place the ABC on the Form 9382 and Form 1332. Reminder: Never use the letter “ I ” or “ O ” when creating the ABC.
(2)	File Location Code	FLC/DO	<Enter>	File location code “ 00 ” will always be generated. No entry is required.
(3)	Format Code	FCODE	<Enter>	Enter the three-digit format from the document locator box on Form 1332: a. Form 1099-QA = 514 b. Form 5498-QA = 515

Exhibit 3.24.8-39 (05-20-2021)**Section 01 Form 1099-QA, Distributions from ABLE Accounts, and Form 5498-QA, ABLE Account Contribution Information, (Program 44351 and 44352) Returns**

Elem. No.	Section 01 GPP Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two-digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.37.4.5) verify it matches the document being entered.
(3a)	Block-DLN	DLN	<Enter>	Enter the first 11 digits of the DLN in the block of the first document of the block (serial number 00). Caution: The fifth character will always be “A”.
(3b)	Year Digit	YRDIGIT	<Enter>	Enter the year digit of the DLN for the first document in the block (serial number 00).
(4)	Tax Year	YEAR	<Enter> ★★★★★	Enter the tax year for the first document 00. This is a must enter field for the first document and will generate in all subsequent documents in the block. Back into the field to change the year on subsequent documents if needed.
(5)	Recipient/Beneficiary TIN	SSN	<Enter> ★★★★★	Enter the nine-digit SSN present. a. If less than nine digits are present, enter the digits present and press <Enter>. b. If more than nine digits are present, enter the first eight digits present.
(6)	Recipient's/Beneficiary's name	NAME	<Enter>	Enter the full name(s) as shown or edited on the document up to 80 characters. If character is present but illegible, enter a space for the illegible character. Do not enter two spaces in a row.

Exhibit 3.24.8-40 (05-20-2021)**Section 02, Form 1099-QA, Distributions from ABLE Accounts, and Form 5498-QA, ABLE Account Contribution Information, (Program 44351 and 44352)**

Elem. No.	SECTION 02 GPP Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “02” always.
(2)	Recipient/Beneficiary Street Address	ADDR	<Enter>	a. Enter the street address from the return entity area. b. If an address character is illegible, enter space for the illegible character. Do not enter two consecutive spaces. c. Press <Enter> if the address is not present.
(3)	Recipient/Beneficiary City	CITY	<Enter>	Enter the city from the correct entity area. If the city is missing, check for the city for the same entity on the return directly behind the document. If the city is not present or illegible press <Enter>. Caution: DO NOT USE Major City Codes (MCC) on this program.
(4)	Recipient/Beneficiary State/Province	ST	<Enter>	a. Enter the two-character state code for domestic addresses. b. If the address is foreign, enter the province up to 22 characters.
(5)	Recipient/Beneficiary ZIP/Foreign Postal Code	COUN/ZIP	<Enter>	a. Enter the ZIP Code for domestic addresses. b. If the address is foreign, enter the country up to 35 characters.
(6)	Account number	ACCT#	<Enter>	Enter the alpha-numeric digits from the account number box. Omit any special characters.
(7)	Amend Code	CODE	<Enter>	a. Enter a “0” if the Corrected box is NOT checked or marked. b. Enter a “1” if the Corrected box is checked or marked.

Exhibit 3.24.8-41 (05-20-2021)**Section 03, Form 1099-QA, Distributions from ABLE Accounts, (Program 44351)**

Elem. No.	SECTION 03 Form 1099-QA Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “03” always.
(2)	Gross distribution	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	Earnings	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Basis	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Program-to-program transfer	BOX4	<Enter> ★★★★★	a. Enter a “0” if the box is NOT checked or marked. b. Enter a “1” if the box is checked or marked.
(6)	ABLE account terminated checkbox	BOX5	<Enter> ★★★★★	a. Enter a “0” if the box is NOT checked or marked. b. Enter a “1” if the box is checked or marked.
(7)	Not designated beneficiary checkbox	BOX6	<Enter> ★★★★★	a. Enter a “0” if the box is NOT checked or marked. b. Enter a “1” if the box is checked or marked.

Exhibit 3.24.8-42 (05-20-2021)**Section 03, Form 5498-QA, ABLE Account Contribution Information, (Program 44352)**

Elem. No.	SECTION 03 Form 5498-QA Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter>	<Enter> if already present on the screen; otherwise enter “03” always.
(2)	ABLE contributions	BOX1 \$	<Enter> ★★★★★	Enter the amount from box 1.
(3)	ABLE to ABLE Rollovers	BOX2 \$	<Enter> ★★★★★	Enter the amount from box 2.
(4)	Cumulative contributions	BOX3 \$	<Enter> ★★★★★	Enter the amount from box 3.
(5)	Fair market value	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4.
(6)	Check if account opened checkbox	BOX5	<Enter> ★★★★★	a. Enter a “0” if the box is NOT checked or marked. b. Enter a “1” if the box is checked or marked.
(7)	Basis of eligibility	BOX6	<Enter>	Enter the character present. a. Valid entries are “A, B, C” or blank. b. If multiple characters are present, enter the first valid character. c. If only invalid characters are present, press <Enter>.
(8)	Code	BOX7	<Enter>	Enter the character present. a. Valid entries are “1, 2, 3, 4, 5, 6, 7” or blank. b. If multiple characters are present enter the first valid character. c. If only invalid characters are present press <Enter>.

Exhibit 3.24.8-43 (05-20-2021)**Section 04, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Transmitting Program 44351 and 44352 Returns**

(1) Section 04 must be transcribed on document number "00". Section 04 will be generated into subsequent documents until a change in Section 04 (a new Form 1096, Annual Summary and Transmittal of U.S. Information Returns, is entered by the data entry clerk.

Elem. No.	SECTION 04 Form 1096 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<Enter> ★★★★★	<Enter> if already present on the screen; otherwise enter "04" always.
(2)	1096 DLN	1096DLN	<Enter> ★★★★★	Enter the 14-digit DLN found at the upper right-hand corner of Form 1096. Note: The fourth digit will be "0" and the fifth character will be "A".
(3)	1096 Tax Year	1096YEAR	<Enter> ★★★★★	Enter the four-digit tax year printed on the upper right hand portion of Form 1096.
(4)	E. I. Number Caution: This field must be present with nine numerics. Stop processing and alert your manager if otherwise.	EIN	<Enter> ★★★★★	Enter the nine-digit EIN. a. If not present, <ul style="list-style-type: none"> less than nine digits, more than nine digits, or illegible then enter the nine-digit Payer's or Issuer's identification no. from form being transmitted. b. If nine digits are not present for the payer or Issuer EIN on the documents being transmitted, return the block to the originator for correction. c. Form 1096 - If both EIN and SSN are present, enter the EIN.

Exhibit 3.24.8-43 (Cont. 1) (05-20-2021)

Section 04, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Transmitting Program 44351 and 44352 Returns

Elem. No.	SECTION 04 Form 1096 Data Element Name	Prompt	Fld. Term.	Instructions
(5)	SSN	SSN	<Enter> ★★★★★	Enter the nine-digit SSN. Exception: This field will not have an entry for Program 44351 or 44352, press <Enter>.
(6)	Filers Name Caution: This field must be present. Stop processing and alert your manager if otherwise.	Name	<Enter> ★★★★★	a. Enter the full name(s) as shown or edited on the Form 1096 up to 80 characters. Valid characters are 0-9 and A-Z only. b. If present but illegible, enter a space for the illegible character. DO NOT enter two consecutive spaces.
(7)	Filers Street Address	ADDR	<Enter> ★★★★★	a. Enter the street address from the Form 1096 return entity area. b. If an address character is illegible, enter a space for the illegible character and press <Enter>. c. If the entry is illegible or not present press <Enter>.
(8)	Filers City	CITY	<Enter> ★★★★★	Enter the city from the correct entity area. If the city is missing, check for the city for the same entity on the return directly behind the document. If the city is not present or illegible, press <Enter>. Caution: DO NOT USE Major City Codes (MCC) on this program.

Exhibit 3.24.8-43 (Cont. 2) (05-20-2021)

Section 04, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Transmitting Program 44351 and 44352 Returns

Elem. No.	SECTION 04 Form 1096 Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Filers State/Province	ST	<Enter> ★★★★★	a. Enter the two-character state code for domestic addresses. b. If the address is foreign, enter the province up to 22 characters. c. If the entry is illegible or not present, press <Enter>.
(10)	Filers ZIP/Foreign Postal Code	COUN/ZIP	<Enter> ★★★★★	a. Enter the ZIP Code for domestic addresses. b. If the address is foreign, enter the country up to 35 characters. c. If the entry is illegible or not present, press <Enter>.
(11)	# of Original Documents	BOX3/	<Enter> ★★★★★	a. Enter the count from box 3 . b. If a slash (/) has been edited, enter only the count to the left of the slash. c. If the entry is not present, enter "0".
(12)	# of Amended Documents	/BOX3	<Enter> ★★★★★	a. Enter the count from box 3 only if a slash (/) has been edited. b. Enter the count shown to the right of the slash. c. If the entry is not present, enter "0".
(13)	Federal income tax withheld	BOX4 \$	<Enter> ★★★★★	Enter the amount from box 4. Caution: No entry will be present for program 44351 and 44352. Press <Enter>.
(14)	Total amount reported	BOX5 \$	<Enter> ★★★★★	Enter the amount from box 5. Press <Enter> if blank.
(15)	1099-MISC NEC checkbox	1099-MISC	<Enter> ★★★★★	This field is no longer on the form. Enter "0" always and continue.

Exhibit 3.24.8-43 (Cont. 3) (05-20-2021)**Section 04, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Transmitting Program 44351 and 44352 Returns**

Elem. No.	SECTION 04 Form 1096 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	TIN Type and Doc Code	TIN/DC	<Enter> ★★★★★	Enter the three-characters identifying which document series was transmitted as follows: a. TIN Type - Enter the edited <ul style="list-style-type: none"> • “1” for an EIN or • “2” for a SSN. • If not edited determine the TIN Type. b. Doc. Code - Enter the pre-printed or edited doc. code from the checked box. c. If not present enter <ul style="list-style-type: none"> • program 44351 = 21A • program 44352 = 22A. d. Alert your manager if the forms are improperly coded.
(17)	Kind of Payments Reported Code	PCODE	<Enter> ★★★★★	Enter the edited alpha character from the area to the right of the bold words IN-STRUCTIONS , if present. If blank, alert your manager forms are improperly coded. If items are returned blank, enter “A” for 44351 or 44352.
(18)	Delinquent Return Code	CODE	<Enter> ★★★★★	Enter the edited code shown in the first “For Official Use Only” box to right of the entity area. If blank press <Enter>. Note: Edits made in pencil or pen other than red will be present in this field.

Exhibit 3.24.8-43 (Cont. 4) (05-20-2021)

Section 04, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Transmitting Program 44351 and 44352 Returns

Elem. No.	SECTION 04 Form 1096 Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Received Date	RDATE	<Enter> ★★★★★	<p>Enter the date in MMDDYY format as follows:</p> <p>Note: Edits made in pencil or pen other than red may be present in this field.</p> <ol style="list-style-type: none"> The edited or stamped received date shown above the six "For Official Use Only" boxes, OR The edited received date shown in the "For Official Use Only" boxes to the right of the delinquent return code box. Do not enter the date if either of the following conditions exist: <ol style="list-style-type: none"> There is no "X" coded in the first "For Official Use Only" box, OR Penalty has been assessed is written on the Form 1096. If the entry is not present, press <Enter>. For standard instructions, see IRM 3.24.37, ISRP System - General Instructions.
(20)	Correspondence Indicator	CORR	<Enter> ★★★★★	<p>Enter the edited digits from the last two positions of the "For Official Use Only" boxes. If there is no data present, enter "00".</p>

Exhibit 3.24.8-43 (Cont. 5) (05-20-2021)**Section 04, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, Transmitting Program 44351 and 44352 Returns**

Elem. No.	SECTION 04 Form 1096 Data Element Name	Prompt	Fld. Term.	Instructions
(21)	# of Original Documents Subject to Penalty	BOT LF/	<Enter> ★★★★★	a. Enter the edited digits from the bottom left margin of the form. b. If a slash (/) has been edited, enter only the count to the left of the slash. c. If there is no data present, alert your manager forms are improperly coded. d. If items are returned blank, enter a “ 0 ” for 44351 or 44352.
(22)	# of Amended Documents Subject to Penalty	/BOT LF	<Enter> ★★★★★	a. Enter the edited digits from the bottom left margin of the form only if edited to the right of the slash. b. If there is no data present, alert your manager forms are improperly coded. If items are returned blank, enter a “ 0 ” for 44351 or 44352.

Exhibit 3.24.8-44 (01-01-2021)**Source Document List**

Number	Form Title
Form 1096	Annual Summary and Transmittal of U.S. Information Returns
Form 1097-BTC	Bond Tax Credit
Form 1098	Mortgage Interest Statement
Form 1098-C	Contributions of Motor Vehicles, Boats and Airplanes
Form 1098-E	Student Loan Interest Statement
Form 1098-F	Fines, Penalties, and Other Amounts
Form 1098-Q	Qualifying Longevity Annuity Contract Information
Form 1098-T	Tuition Statement
Form 1099-A	Acquisition or Abandonment of Secured Property
Form 1099-B	Proceeds from Broker and Barter Exchange Transactions
Form 1099-C	Cancellation of Debt
Form 1099-CAP	Changes in Corporate Control and Capital Structure
Form 1099-DIV	Dividends and Distributions
Form 1099-G	Certain Government Payments
Form 1099-INT	Interest Income
Form 1099-K	Payment Card and Third-Party Network Transactions
Form 1099-LS	Reportable Life Insurance Sale
Form 1099-LTC	Long Term Care and Accelerated Death Benefits
Form 1099-MISC	Miscellaneous Information
Form 1099-NEC	Nonemployee Compensation
Form 1099-OID	Original Issue Discount
Form 1099-PATR	Taxable Distribution Received from Cooperatives
Form 1099-Q	Payment from Qualified Education Programs (Under Sections 529 and 530)
Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 1099-S	Proceeds From Real Estate Transactions
Form 1099-SA	Distributions from HSA, Archer MSA or Medicare Advantage MSA
Form 1099-SB	Seller's Investment in Life Insurance Contract
Form 5498	IRA Contribution Information
Form 5498-ESA	Coverdell ESA Contribution Information

Exhibit 3.24.8-44 (Cont. 1) (01-01-2021)
Source Document List

Number	Form Title
Form 5498-SA	HSA, Archer MSA or Medicare Advantage Information
Form 3921	Exercise of an Incentive Stock Option Under Section 422(b)
Form 3922	Transfer of Stock Acquired Through Employee Stock Purchase Plan Under Section 423(c)
Form W-2G	Certain Gambling Winnings
Form 1099-QA	Distributions from ABLE Accounts Note: Processed as general purpose programming.
Form 5498-QA	ABLE Account Contribution Information Note: Processed as general purpose programming.
Form 1096	Annual Summary and Transmittal of U.S. Information Returns Note: Transmitting general purpose programming.

Exhibit 3.24.8-45 (01-01-2016)**Entity Abbreviations**

The following abbreviations **MUST BE** used if the entity name is too long. These are the abbreviations honored by the Postal Service. Do not abbreviate the name if used as a name control.

Note: *Corporate rules for BMF name lines require corporate designations to always be abbreviated.

WORD	ABBR	WORD	ABBR
Air Force Base	AFB	Headquarters	HDQTRS
Blue Cross/Blue Shield	BCBS	Hourly	HRLY
First National Bank	FNB	Human Resources	HUM RES
United States	US	Human Development	HUM DEV
Accounting	ACCTG	*Incorporated	INC
Accounts	ACCTS	Industry(ies)	INDUST
Administration	ADMIN	Institute, Institution	INST
America(n)	AMER	Insurance	INS
Associates	ASSOC	International	INT
Association	ASSN	Investment, Investors	INVEST
Brotherhood	BRTHHD	Limited	LTD
Brothers	BRO	Management	MGMT
Building	BLDG	Manufacturing	MFG
Casualty	CASLTY	Mental Health	MEN HLTH
Center	CTR	Municipal	MUN
Commission	COMM	Mutual	MUTL
Company	CO	National	NAT
Comptroller	COMPT	National Guard	NAT GD
Computer	COMP	Northeast	NE
Consolidated	CONS	Northern, North	NO
Construction	CONST	Northwest	NW
*Corporation	CORP	Pension	PENS
Cooperative	COOP	Products	PROD
Credit Union	CU	Railroad	RR
Data Processing	DP	Realty	RLTY
Department	DEPT	Retirement	RET
District	DIST	Room	RM

Exhibit 3.24.8-45 (Cont. 1) (01-01-2016)
Entity Abbreviations

WORD	ABBR	WORD	ABBR
Division	DIV	Salary(ies)	SAL
East, Eastern	E	Savings	SAV
Electrical	ELEC	Savings & Loan	SL
Employee	EMP	Service	SERV
Enterprise	ENT	Southeast	SE
Federal	FED	Southern, South	SO
Federal Credit Union	FCU	Southwest	SW
Finance	FIN	Stevedoring	STVDG
US Army	USA	Suite	STE
US Coast Guard	USCG	Transportation	TRANS
US Marine Corps	USMC	Telegraph	TEL
US Navy	USN	Telephone	TEL
General	GEN	University	UNIV
Group	GRP	Western, West	W