



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.13

SEPTEMBER 4, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.24.13, ISRP System, Employment Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.24.13.3.2, Updated to include the Form 941(sp) and Form 943(sp).
- (2) IRM 3.24.13.3.3, Updated the instructions to include the new 2025 and Later Revisions of Form 941, Form 941(sp), CT-1, Form 943, 943(sp), Form 944, Form 944(sp) and Form 945, and updated the title of the 2023 Revisions of the forms.
- (3) IRM 3.24.13.4.1, Updated to include the Form 941(sp) and Form 943(sp).
- (4) Exhibit 3.24.13-2, Updated to include the Form 941(sp).
- (5) Exhibit 3.24.13-3, Added a new Section 2 Exhibit to provide instructions for the new 2026 and Later Revisions of Form 941 and Form 941(sp) to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.
- (6) Exhibit 3.24.13-4, Updated the title to include the “2025 and Prior Revisions” description.
- (7) Exhibit 3.24.13-5, Added a new Section 3 Exhibit to provide instructions for the new 2026 and Later Revisions of Form 941 and Form 941(sp) to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.
- (8) Exhibit 3.24.13-12, Updated the title to remove the “and Later” description.
- (9) Exhibit 3.24.13-14, Updated to include the Form 941(sp).
- (10) Exhibit 3.24.13-16, Elements 3 through 14, updated the Screen Prompts.
- (11) Exhibit 3.24.13-16, Elements 3 through 14, updated the Screen Prompts and added Reminder to the Instructions to input the fields as Dollars and Cents. IPU 25U0348 issued 03-13-2025
- (12) Exhibit 3.24.13-17, Added a new Section 3 Exhibit to provide instructions for the new 2026 and Later Revisions of Form CT-1 to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.
- (13) Exhibit 3.24.13-22, Updated the title to remove the “and Later” description.
- (14) Exhibit 3.24.13-23, Updated to include the Form 943(sp).
- (15) Exhibit 3.24.13-24, Added a new Section 2 Exhibit to provide instructions for the new 2026 and Later Revisions of Form 943 and Form 943(sp) to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.
- (16) Exhibit 3.24.13-25, Updated the title to remove the “and Later” description.
- (17) Exhibit 3.24.13-27, Added a new Section 3 Exhibit to provide instructions for the new 2026 and Later Revisions of Form 943 and Form 943(sp) to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.

- (18) Exhibit 3.24.13-32, Updated the title to remove the “and Later” description.
- (19) Exhibit 3.24.13-34, Updated to include the Form 943(sp).
- (20) Exhibit 3.24.13-37, Added a new Section 3 Exhibit to provide instructions for the new 2026 and Later Revisions of Form 944 and Form 944(sp) to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.
- (21) Exhibit 3.24.13-42, Updated the title to remove the “and Later” description.
- (22) Exhibit 3.24.13-49, Updated to add the 2025 Program number to the title.
- (23) Exhibit 3.24.13-50, Updated to add the 2025 Program number to the title.
- (24) Exhibit 3.24.13-51, Added a new Section 3 Exhibit to provide instructions for the new 2026 and Later Revisions of Form 945 to provide the Screen Prompts, Descriptions and Instructions for each field. All remaining Exhibits were renumbered accordingly.
- (25) Exhibit 3.24.13-52, Updated the title to include the “2024 and Prior Revisions” description.
- (26) Exhibit 3.24.13-53, Updated to add the 2025 Program number to the title.
- (27) Editorial corrections and consistency changes made throughout including spelling, grammar, punctuation and formatting, removing italics, updating titles, correcting IRM links, Plain Language updates to improve readability, etc.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.24.13 dated November 26, 2024 (effective January 1, 2025) is superseded. The following IRM procedural updates have been incorporated into this IRM: IPU 25U0348 issued 03-13-2025.

#### **AUDIENCE**

Taxpayer Services, Submission Processing Site, Data Conversion Operation Employees

Scott Wallace  
Director, Submission Processing  
Customer Account Services  
Taxpayer Services

3.24.13

Employment Tax Returns

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3.24.13-51	Section 03 - Form 945 (Program 11250) (2025 Revision)
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3.24.13-53	Sections 05 through 16 - Form 945-A, Form 945 (Programs 11250 and 11260) (All Revisions)



3.24.13.1  
(01-01-2025)  
**Program Scope and Objectives**

- (1) This IRM provides instructions for entering and verifying data from employment forms, schedules and block control forms 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, Internal Management Documents System, Interim Guidance Process, and elevate through the proper channels for operational situations, temporary procedures, pilot programs, or a change to current procedures.
- (2) **Purpose:** The instructions in this IRM apply to the processing of paper filed Form 941, Employer's Quarterly Federal Tax Return, Form 943, Employer's Annual Tax Return for Agricultural Employees, Form 944, Employer's Annual Federal Tax Return, Form 945, Annual Return of Withheld Federal Income Tax and Form CT-1, Employer's Annual Railroad Retirement Tax Return through ISRP.
- (3) **Audience:** Submission Processing Data Conversion Operation personnel including general clerks, leads and supervisors. These instructions apply to all campuses.
- (4) **Policy Owner:** The Director, Submission Processing, Taxpayer Services.
- (5) **Program Owner:** Mail Management Data Conversion Section, Return Processing Branch (an Organization within Submission Processing).
- (6) **Primary Stakeholders:** Those affected by these procedures or have input to the procedures including a change in workflow, additional duties, change in established time frames, and similar issues include:
  - Accounts Management (AM)
  - Chief Counsel
  - Chief Financial Officer (CFO)
  - Compliance Strategy and Policy
  - Information Technology (IT) Programmers
  - Office of Servicewide Penalties
  - Operations Business Support
  - Small Business/Self Employed (SB/SE)
  - Submission Processing (SP)
  - Tax Exempt/Government Entities (TEGE)
  - Taxpayer Advocate Service (TAS)
- (7) **Program Goals:** Capture employment data through data transcription of information via the ISRP system and output records downstream through Generalized Mainline Framework (GMF) and other related systems. ISRP is an application designed to capture, format, and forward information related to tax submissions and remittances in electronically readable formats to downstream IRS systems. Forward any remittances received with a tax document to the Remittance Processing function for processing and deposit. IRM 3.8.46, Discovered Remittance.

3.24.13.1.1  
(03-04-2020)  
**Background**

- (1) Filers send paper employment forms to the Internal Revenue Service (IRS) to fulfill their requirement to file a quarterly tax return and provide their taxpayer identification number (TIN). The IRS must convert the information present on the paper filings to an electronic data record. Employees input and validate the data present into the IRS systems for these records during conversion to electronic data records.

3.24.13.1.2  
(01-01-2019)  
**Authority**

- (1) Authority for these procedures is in Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC). The IRC is amended by acts, public laws, treasury determinations, rules, and regulations such as the following:

- American Taxpayer Relief Act (ATRA)
- Consolidated Appropriations Act (Extenders)
- Health Care and Education Reconciliation Act (HCERA)
- Hiring Incentives to Restore Employment (HIRE) Act
- The Protecting Americans from Tax Hikes (PATH) Act

**Note:** The above list may not be all inclusive of the various updates to the IRC.

- (2) IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities contains all policy statements for Submission Processing:
  - Code sections that provide the IRS with the authority to issue levies.
  - Congressional Acts that outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Act of 1986.
  - Policy Statements that provide authority for the work done.

3.24.13.1.3  
(03-04-2020)  
**Roles and Responsibilities**

- (1) The Director, Submission Processing approves and authorizes issuance of this IRM.
- (2) The Planning and Analysis staff provides feedback and supports local management to monitor and achieve scheduled goals.
- (3) The Operation Manager secures, assigns and provides training for the staff needed to perform the duties presented in this IRM.
- (4) The Team Manager assigns, monitors and controls the workflow to complete the work timely.
- (5) The Employee applies the instruction for the duties presented in this IRM on the ISRP system to accurately convert paper data to an electronic data record for proper posting for use by the IRS.

3.24.13.1.4  
(03-04-2020)  
**Program Management and Review**

- (1) **Program Reports:** The reports listed below show work schedules, receipts, production and inventory for conversion of paper returns to electronic data. Management uses these reports to monitor the daily and weekly status of the program through completion.
  - PCC 2240, Daily Production Report - Program Sequence
  - PCC 6040, SC WP&C Performance and Cost Report
  - PCC 6240, SC WP&C Program Analysis Report
  - PCB 0440, Daily Workload and Staff hours Schedule

- PCB 0540, Weekly Workload and Staffing Schedule

- (2) **Program Effectiveness:** Management measures weekly goals using the above reports for each function compared to the established completion schedule. Each function must complete the inventory on or before the program completion date, and to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Local management conducts and monitors quality reviews and takes corrective action to ensure quality products. Managerial and product reviews supplement the quality review process.
- (3) **Annual Review:** Management reviews the processes in this manual annually to ensure accuracy and promote consistent tax administration.

3.24.13.1.5  
(01-01-2019)  
**Program Controls**

- (1) Management can use local reports to establish additional information for maintaining daily program control. Local reports never replace the established official reports.

3.24.13.1.6  
(03-04-2020)  
**Acronyms**

- (1) The following is a list of the acronyms used in this IRM section, this IRM uses prompts for data entry defined in the charts.

Acronyms	Definition
ABC	Alphanumeric Block Control
BMF	Business Master File
CCC	Computer Condition Code
DLN	Document Locator Number
EIN	Employer Identification Number
EOP	Entry Operator
GMF	Generalized Mainline Framework
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing System
KV	Key Verification
MCC	Major City Code
OE	Original Entry
PCD	Program Completion Date
PTIN	Preparer Taxpayer Identification Numbers
ROFTL	Record of Federal Tax Liability
SOP	Supervisory Operator
SSN	Social Security Number

Acronyms	Definition
TIN	Taxpayer Identification Number

3.24.13.1.7  
(06-25-2020)

- (1) The following table lists the IRM primary sources of guidance on the processing of paper filed Employment forms and schedules.

#### Related Resources

IRM	Title	Guidance on
IRM 3.10.5	Campus Mail and Work Control - Batch/Block Tracking System (BBTS)	utilizing BBTS to drop unit production cards for daily incoming receipts and production
IRM 3.10.72	Campus Mail and Work Control - Receiving, Extracting, and Sorting	receiving, extracting, sorting, and routing mail within the Submission Processing campuses
IRM 3.10.73	Campus Mail and Work Control - Batching and Numbering	batching and numbering with a document locator number (DLN) of documents
IRM 3.11.13	Returns and Documents Analysis- Employment Tax Returns	document perfection to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) or the Service Center Recognition/ Image Processing System (SCRIPS)
IRM 3.24.38	BMF General Instructions	workstation functions, workstation keyboard, windows environment and general instruction for entering data for tax returns and related data through ISRP

- (2) Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.
- (3) You can find IRM's on Servicewide Electronic Research Program (SERP) at the following site: *SERP*. Specific instructional links are available on the BMF Data Conversion Research Portal at: *BMF Data Conversion Research Portal*.
- (4) IRM 3.13.62, Campus Document Services, Media Transport and Control, or IRM 10.5.1, Privacy and Information Protection - Privacy Policy, provides information on shipping Personally Identifiable Information (PII). This document is located at: *Postal and Transport Policy*. Prepare Form 3210, Document Transmittal, and include with shipped documents.

3.24.13.2  
(01-01-2022)  
**Local Desk Procedures  
Guidelines**

- (1) Some Submission Processing Campuses have developed local use Desk Procedures. These procedures must only supplement existing Headquarters' procedures or convey local routing procedures.
- (2) All existing local procedures require review by the Operation Manager or designated employee upon receipt of Information Alerts, Questions and Answers (SERP Feedback) or a new IRM revision to ensure conformance with Headquarters Procedures.
- (3) Team managers must have a signed approval, on file, from the responsible Operation Manager for all Submission Processing Local Desk Procedures.

**Note:** The signed approval must reflect the current processing year.

3.24.13.3  
(01-01-2023)  
**Introduction**

- (1) This IRM section describes certain tasks necessary in the processing of Employment forms and schedules filed on paper with the Integrated Submission and Remittance Processing System (ISRP).
- (2) Submit IRM deviations in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process Standards and elevate through proper channels for executive approval. No deviations.
- (3) The IRS adopted the Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. It is the employees responsibility to become familiar with and to act in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights, and additional information on the *Taxpayer Bill of Rights* site.

3.24.13.3.1  
(01-01-2019)  
**Control Documents**

- (1) The following is a list of control documents associated with the transcription of data:
  - Form 813, Document Register
  - Form 1332, Block and Selection Record
  - Form 3893, Re-entry Document Control

3.24.13.3.2  
(01-01-2026)  
**Source Documents**

- (1) The instructions in this section apply only to the form types listed below:
  - Form 941, Employer's Quarterly Federal Tax Return, (includes Form 941 Tele-file edited for processing as Form 941)
  - Form 941(sp), Declaración del Impuesto Federal TRIMESTRAL del Empleador (Spanish Version)
  - Form 941(PR), Planilla para la Declaración Federal TRIMESTRAL del Patrono (Puerto Rico Version)
  - Form 941-SS, Employer's Quarterly Federal Tax Return - American Samoa, Guam, the Commonwealth of Northern Mariana Islands, and the U.S. Virgin Islands
  - Form 941 Schedule B, Report of Tax Liability for Semiweekly Schedule Depositors
  - Form 941 Schedule B (PR), Registro de la Obligación Contributiva para los Depositantes de Itinerario Bisemanal (Puerto Rico Version)
  - Form 941 Schedule R, Allocation Schedule for Aggregate Form 941 Filers
  - Form CT-1, Employer's Annual Railroad Retirement Tax Return

- Form 943, Employer's Annual Tax Return for Agricultural Employees
- Form 943(sp), Declaración del Impuesto Federal Anual del Empleador de Empleados Agropecuarios (Spanish Version)
- Form 943(PR), Planilla para la Declaración Anual de la Contribución Federal del Patrono de Empleados Agrícolas (Puerto Rico Version)
- Form 943-A, Agricultural Employer's Record of Federal Tax Liability
- Form 943-A (PR), Registro de la Obligación Contributiva Federal del Patrono Agrícola (Puerto Rico Version)
- Form 943 Schedule R, Allocation Schedule for Aggregate Form 943 Filers
- Form 944, Employer's Annual Federal Tax Return
- Form 944(sp), Declaración Federal ANUAL de Impuestos del Patrono o Empleador (Spanish Version)
- Form 945, Annual Return of Withheld Federal Income Tax
- Form 945-A, Annual Record of Federal Tax Liability

**Note:** Forms 944(PR) and 944-SS were obsolesced in 2012. Any form 944(PR) or 944-SS received is coded and renumbered to match current processing year requirements for Form 944(sp).

3.24.13.3.3  
(01-01-2026)

**Form/Program  
Number/Tax Class and  
Document Code**

- (1) The following table illustrates the forms, program numbers, tax class and document codes:

FORM	YEAR/QUARTER	PROGRAM NUMBER	TAX CLASS and DOC. CODE
941 / 941(sp)	2026 and Later Revisions	11214	141
941	2022 2nd Qtr through 2023 4th Qtr	11204	141
941	2022 1st Qtr Revision	11202	141
941	2021 2nd Qtr Revision	11200	141
941	2021 1st Qtr Revision	11213	141
941	2020 3rd Qtr Revision	11212	141
941	2020 2nd Qtr Revision	11211	141
941	<ul style="list-style-type: none"> <li>• 2024 and 2025 Revisions</li> <li>• 2017 through 2020 1st Qtr Revisions</li> <li>• 2013 and Prior Revisions</li> </ul>	11210	141
941	2014 through 2016 Revisions	11209	141

FORM	YEAR/QUARTER	PROGRAM NUMBER	TAX CLASS and DOC. CODE
941(PR) / 941-SS	2022 2nd Qtr through 2023 4th Qtr	11207	141
941(PR) / 941-SS	2022 1st Qtr Revision	11203	141
941(PR) / 941-SS	2021 2nd Qtr Revision	11201	141
941(PR) / 941-SS	2021 1st Qtr Revision	11223	141
941(PR) / 941-SS	2020 3rd Qtr Revision	11222	141
941(PR) / 941-SS	2020 2nd Qtr Revision	11221	141
941(PR) / 941-SS	<ul style="list-style-type: none"> <li>2024 and 2025 Revisions</li> <li>2017 through 2020 1st Qtr Revisions</li> <li>2013 and Prior Revisions</li> </ul>	11220	141
941(PR) / 941-SS	2014 through 2016 Revisions	11219	141
CT-1	2025 and Later Revisions	11305	711
CT-1	2023 Revision	11304	711
CT-1	2022 Revision	11303	711
CT-1	2021 Revision	11302	711
CT-1	2020 Revision	11301	711
CT-1	<ul style="list-style-type: none"> <li>2024 Revision</li> <li>2019 and Prior Revisions</li> </ul>	11300	711
943 / 943(sp)	2025 and Later Revisions	11606	143
943	2023 Revision	11604	143
943	2022 Revision	11602	143
943	2021 Revision	11600	143
943	2020 Revision	11609	143
943	<ul style="list-style-type: none"> <li>2024 Revision</li> <li>2017 through 2019 Revisions</li> <li>2013 and Prior Revisions</li> </ul>	11608	143
943	2014 through 2016 Revisions	11611	143

FORM	YEAR/QUARTER	PROGRAM NUMBER	TAX CLASS and DOC. CODE
943(PR)	2023 Revision	11605	143
943(PR)	2022 Revision	11603	143
943(PR)	2021 Revision	11601	143
943(PR)	2020 Revision	11618	143
943(PR)	<ul style="list-style-type: none"> <li>• 2024 Revisions</li> <li>• 2017 through 2019 Revisions</li> <li>• 2013 and Prior Revisions</li> </ul>	11617	143
943(PR)	2014 through 2016 Revisions	11616	143
944 / 944(sp)	2025 and Later Revisions	11653	149
944 / 944(sp)	2023 Revision	11652	149
944 / 944(sp)	2022 Revision	11651	149
944 / 944(sp)	2021 Revision	11650	149
944 / 944(sp)	2020 Revision	11662	149
944 / 944(sp)	<ul style="list-style-type: none"> <li>• 2024 Revision</li> <li>• 2017 through 2019 Revisions</li> <li>• 2013 and Prior Revisions</li> </ul>	11661	149
944 / 944(sp)	2014 through 2016 Revisions	11660	149
945	2025 and Later Revisions	11250	144
945	2024 and Prior Revisions	11260	144

3.24.13.4  
(01-01-2022)

**Specific Instructions for Entry of Data**

- (1) IRM 3.24.38, ISRP System - BMF General Instructions, should be used when specific instruction is not given.

3.24.13.4.1  
(01-01-2026)

**Required Sections**

- (1) Original Entry (OE)
- Form 941, Form 941(sp), Form 941(PR), Form 941-SS, Form 943, Form 943(sp), Form 943(PR), Form 944, Form 944(sp), Form 945 - Sections 01, 03
  - Form CT-1 - Sections 01, 03, 04

(2) Key Verification (KV)

- Form 941, Form 941(sp), Form 941(PR), Form 941-SS, Form 943, Form 943(sp), Form 943(PR), Form 944, Form 944(sp), Form 945 - Section 01
- Form CT-1 - Sections 01, 03, 04

3.24.13.4.2  
(01-01-2022)  
**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 3.24.38, ISRP System - BMF General Instructions, for procedures related to **MUST ENTER** fields.

3.24.13.5  
(01-01-2019)  
**ISRP Transcription  
Operation Sheets**

- (1) The following exhibits represent specific data entry procedures.

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**Exhibit 3.24.13-1 (07-15-2021)****Block Header Data Entry - Form 813 or Form 1332 for Original Input Documents and Form 3893 for Re-Entry Document Control (All Forms) (All Programs)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Service Center (SC) Block Control	ABC	(auto)	The screen displays the Alphanumeric Block Control (ABC) entered in the Entry Operator (EOP) Dialog Window. It cannot be changed.
(2)	Block Document Locator Number (DLN)	DLN	(auto)	Enter the first 11 digits from: a. Form 813 — the “Block DLN” box. b. Form 1332 — the “Document Locator Number” box. c. Form 3893 — Box 2. <b>Reminder:</b> The KV EOP verifies the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter>	Enter the batch number from: a. Form 813 or Form 1332 — the “Batch Control Number” box. b. Form 3893 — Box 3. <b>Note:</b> If not present, enter the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter>	Enter the document count from: a. Form 813 or Form 1332 — the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893 — Box 4.
(5)	Pre-journalized Credit Amount	CR	<Enter>	Enter the amount in dollars and cents from: a. Form 813 — shown as the “Total” or “Adjusted Total.” b. Form 3893 — Box 5.
(6)	Filling		<Enter>	Press <Enter> five times.

**Exhibit 3.24.13-1 (Cont. 1) (07-15-2021)****Block Header Data Entry - Form 813 or Form 1332 for Original Input Documents and Form 3893 for Re-Entry Document Control (All Forms) (All Programs)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(7)	Source Code	SOURCE	<Enter>	<p>If the control document is Form 3893, enter from Box 11 as follows:</p> <ul style="list-style-type: none"> <li>a. R = "Reprocessable" box checked.</li> <li>b. N = "Reinput of Unpostable" box checked.</li> <li>c. 4 = "SC Reinput" (Service Code) box checked.</li> </ul> <p><b>Note:</b> If none of the boxes are checked, consult your supervisor to determine if a source code is needed.</p> <p>If any other control document, press &lt;Enter&gt;.</p>
(8)	Year Digit	YEAR	<Enter>	<p>If the control document is Form 3893, enter the digit from Box 12. If any other control document, press &lt;Enter&gt;.</p> <p>This is a MUST ENTER field if the Source Code is "R", "N", or "4".</p>
(9)	Filling		<Enter>	Press <Enter> Only.
(10)	Remittance Processing System (RPS) Indicator	RPS	<Enter>	<p>Enter a "2" if:</p> <ul style="list-style-type: none"> <li>a. "RPS" (Remittance Processing System) is edited or stamped in the upper center margin of Form 813 or Form 1332 <u>or</u> "RRPS" (Residual Remittance Processing System) is in the header of Form 1332.</li> <li>b. Box 13 is checked on Form 3893.</li> </ul>

**Exhibit 3.24.13-2 (01-01-2026)****Section 01 - Form 941, Form 941(sp), Form 941(PR) and Form 941-SS (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	DLN Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last two digits of the 13-digit DLN from the upper part of the form.</li> <li>If the serial number generated by the system, verify that it matches the document being entered.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <b>&lt;Enter&gt;</b> .
(4)	Name Control	NC	<Enter>	Enter the Name Control. Refer to IRM 3.24.38.3.4.14.3, Determining the Name Control, for complete instructions.
(5)	Employer Identification Number	EIN		Enter the EIN from the "Employer Identification Number (EIN)" boxes.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.

**Exhibit 3.24.13-2 (Cont. 1) (01-01-2026)****Section 01 - Form 941, Form 941(sp), Form 941(PR) and Form 941-SS (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(9)	Tax Period	TAXPR	<Enter> ★★★★★	<p>Enter the Tax Period as:</p> <ol style="list-style-type: none"> <li>1. Edited above the "Report for this Quarter.../Informe para este trimestre..." (Form 941 / Form 941(sp) and Form 941-SS / Form 941(PR)) box.</li> <li>2. Checked by the taxpayer in the "Report for this Quarter.../Informe para este trimestre..." (Form 941 / Form 941(sp) and Form 941-SS / Form 941(PR)) box. Use the last two digits of the Form Year located in the upper left corner of the return (YY) with the checked box as follows: <ol style="list-style-type: none"> <li>a. For Reporting Quarter January through March, enter as YY03.</li> <li>b. For Reporting Quarter April through June, enter as YY06.</li> <li>c. For Reporting Quarter July through September, enter as YY09.</li> <li>d. For Reporting Quarter October through December, enter as YY12.</li> </ol> </li> <li>3. If multiple boxes in the "Report for this Quarter.../Informe para este trimestre..." (Form 941 / Form 941(sp) and Form 941-SS / Form 941(PR)) box are checked, and the Tax Period is not edited above the "Report for this Quarter.../Informe para este trimestre..." (Form 941 / Form 941(sp) and Form 941-SS / Form 941(PR)) box, enter the earliest quarter checked.</li> <li>4. If Tax Period is missing or incomplete, process as current quarter.</li> </ol>
(10)	In-Care-of Name Line	C/O NAME	<Enter>	<p>Enter the In-Care-of Name immediately following the % or C/O indicator on the document if present. Refer to IRM 3.24.38.3.4.14.7, In Care of Name, for complete instructions.</p>

## Exhibit 3.24.13-2 (Cont. 2) (01-01-2026)

## Section 01 - Form 941, Form 941(sp), Form 941(PR) and Form 941-SS (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the Foreign Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.9, Foreign Address, for complete instructions. <b>Note: Ogden Submission Processing Center (OSPC) only.</b>
(12)	Street Address	ADD	<Enter>	Enter the Street Address information as shown or edited from the Address box in the entity area. Refer to IRM 3.24.38.3.4.14.8, Street Address, for complete instructions. <b>Caution:</b> When entering a Foreign Address, enter the Foreign City, Province, and Postal Code in this field exactly as edited.
(13)	City	CITY	<Enter>	Enter the City from the City box in the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.24.38.3.4.14.10, City, for complete instructions. <b>Caution:</b> When entering a Foreign Address, <b>ONLY</b> enter the Foreign Country Code in this field.
(14)	State	ST	<Enter>	Enter the standard State abbreviation from the State box in the entity area. If a Major City Code is entered, this field is bypassed. Refer to IRM 3.24.38.3.4.14.11, State, for complete instructions. <b>Caution:</b> When entering a Foreign Address, enter a period (.) in this field.

**Exhibit 3.24.13-2 (Cont. 3) (01-01-2026)****Section 01 - Form 941, Form 941(sp), Form 941(PR) and Form 941-SS (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the ZIP Code box in the entity area. Refer to IRM 3.24.38.3.4.14.12, ZIP Code, for complete instructions. <b>Caution:</b> When entering a Foreign Address, leave this field blank. Press <Enter> to continue.
(16)	Return Code	RET CD	<Enter>	For Form 941 only: If “95” or “96” is edited in the top right corner of Page 1 of the return, enter the edited “95” or “96”; otherwise, press <Enter>.

## Exhibit 3.24.13-3 (01-01-2026)

## Section 02 - Form 941 and Form 941(sp) (Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Computer Condition Code	CCC	<Enter>	Enter the edited, stamped or underlined code(s) from the space to the right of the phrase "You MUST complete all 3 pages of Form 941 and SIGN IT" /"TIENE que completar ambas páginas del Formulario 941 y FIRMARLO."
(3)	Aggregate Return Indicator	AGI CKBX	<Enter>	Enter the numeric digit from the Aggregate Return Indicator as follows: 1. Enter "1" - If Section 3504 Agent box is checked. 2. Enter "2" - If Certified Professional Employer Organization (CPEO) box is checked. 3. Enter "3" - If Other Third Party box is checked.
(4)	Schedule Indicator Code	SIC	<Enter>	Enter the edited digit from the right margin near the black title bar for Part 1. <b>Note:</b> If "1" is entered, the document automatically ends after the input of Section 03. <b>Note:</b> If Section 03 is not transcribed, end the document after Section 02. <b>Reminder:</b> If Section 03 has no information to input, the following error message displays: "Missing Section(s):03 Error=== Required Section(s) Missing". Press <F7> to override message and end document.

**Exhibit 3.24.13-3 (Cont. 1) (01-01-2026)****Section 02 - Form 941 and Form 941(sp) (Program 11214) (2026 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(5)	Received Date	RDT	<Enter>	<p>Enter the date as stamped or edited on the face of the return.</p> <p><b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received."</p> <p><b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date.</p> <p>See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.</p>
(6)	ERS (Error Resolution System) Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of Page 1.
(7)	P/I Code	P&I	<Enter>	Enter the edited code from the right margin near Line 11.
(8)	FTD Penalty	FTDPEN	<Enter>	Enter the edited amount to the right of the "Report for this Quarter.../Informe para este trimestre..." (Form 941 / Form 941(sp) and Form 941-SS / Form 941(PR)) box.
(9)	Schedule R Indicator	SRI	<Enter>	If present, enter the edited "R" from the right margin of Line 7.

## Exhibit 3.24.13-4 (01-01-2026)

## Section 02 - Form 941, Form 941(PR) and Form 941-SS (All Programs) (2025 and Prior Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Computer Condition Code	CCC	<Enter>	Enter the edited, stamped or underlined code(s) from the space to the right of the phrase "You MUST complete all 3 pages of Form 941 and SIGN IT" /"TIENE que completar las tres páginas del Formulario 941-PR y FIRMARLO".
(3)	Schedule Indicator Code	SIC	<Enter>	<p>Enter the edited digit from the right margin near the black title bar for Part 1.</p> <p><b>Note:</b> If "1" is entered, the document automatically ends after the input of Section 03.</p> <p><b>Note:</b> If Section 03 is not transcribed, end the document after Section 02.</p> <p><b>Reminder:</b> If Section 03 has no information to input, the following error message displays: "Missing Section(s):03 Error=== Required Section(s) Missing". Press &lt;F7&gt; to override message and end document.</p>
(4)	Received Date	RDT	<Enter>	<p>Enter the date as stamped or edited on the face of the return.</p> <p><b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received."</p> <p><b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date.</p> <p>See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.</p>
(5)	ERS (Error Resolution System) Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of Page 1.

**Exhibit 3.24.13-4 (Cont. 1) (01-01-2026)****Section 02 - Form 941, Form 941(PR) and Form 941-SS (All Programs) (2025 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(6)	P/I Code	P&I	<Enter>	Enter the edited code from the right margin near Line 11.
(7)	FTD Penalty	FTDPEN	<Enter>	Enter the edited amount to the right of the "Report for this Quarter.../Informe para este trimestre..." (Form 941 / Form 941(sp) and Form 941-SS / Form 941(PR)) box.
(8)	Schedule R Indicator	SRI	<Enter>	If present, enter the edited "R" from the right margin of Line 7.

## Exhibit 3.24.13-5 (01-01-2026)

## Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2.
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3.
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.
(8)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(9)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.

**Exhibit 3.24.13-5 (Cont. 1) (01-01-2026)****Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(10)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(11)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(12)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(13)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(14)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(15)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(16)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(17)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11	<Enter>	Enter the amount from Line 11.
(18)	Total Taxes after Adjustments	L12	<Enter>	Enter the amount from Line 12.
(19)	Total Deposits	L13	<Enter>	Enter the amount from Line 13.
(20)	Balance Due / Overpayment	14/15A	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15a as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15a and press <-> (Minus).

## Exhibit 3.24.13-5 (Cont. 2) (01-01-2026)

## Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(21)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(22)	Routing Transit Number (RTN)	15C	<Enter>	<p>Enter up to 9 digits of the RTN from Line 15c.</p> <p>a. Ignore excess digits, alphas, blanks, or special characters shown.</p> <p>b. Press &lt;Enter&gt; if:</p> <ul style="list-style-type: none"> <li>both Line 15c and Line 15e is blank.</li> <li>an illegible character is present in either Line 15c or Line 15e.</li> <li>one or more numbers have been altered, white-out, or marked through in either Line 15c or Line 15e.</li> <li>one or more numbers have been written over to <b>CHANGE</b> an existing entry in either the Line 15c or Line 15e.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(23)	Type of Depositor Account	15D	<Enter>	<p>Enter the "S" or "C" that represents the box marked for Savings or Checking from line 15d.</p> <p>a. If both boxes are marked, press &lt;Enter&gt;.</p> <p>b. If neither box is marked, press &lt;Enter&gt;.</p> <p>c. If Line 15d is marked and Line 15c <b>AND</b> Line 15e are blank, press &lt;Enter&gt;.</p> <p><b>Note:</b> When &lt;Enter&gt; is pressed, the system generates a "C".</p>

## Exhibit 3.24.13-5 (Cont. 3) (01-01-2026)

## Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(24)	Depositor Account Number (DAN)	15E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 15c or Line 15d” contain an entry.</b>	<p>Enter the alpha/numeric Depositor Account Number from Line 15e.</p> <ol style="list-style-type: none"> <li>Only alphas, numerics, and hyphens (-) are valid.</li> <li><b>Enter hyphens (-)</b> where shown.</li> <li>Ignore any blanks or other special characters shown.</li> <li>Enter a single period and press <b>&lt;Enter&gt;</b> if: <ul style="list-style-type: none"> <li>Line 15e is not present and there is data in Line 15b and Line 15c.</li> <li>an illegible character is present in either Line 15c or Line 15e.</li> <li>one or more characters have been altered, white-out, or marked through in either Line 15c or Line 15e.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either Line 15c or Line 15d.</li> </ul> </li> <li>If more than 17 characters, enter a pound sign (#) in the last position of Line 15e.</li> </ol> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(25)	DAN For Verification	15E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 15e” contains data.</b>	<p>Enter Line 15e <b>again</b> for verification.</p> <ol style="list-style-type: none"> <li>If entry does not match Element (24), a <b>DAN MIS-MATCH</b> error message will appear, and the cursor will be positioned on the first character of this field.</li> <li><b>“DAN MIS-MATCH”</b> error message will be displayed until both Line 15e (DAN) fields agree.</li> </ol>

## Exhibit 3.24.13-5 (Cont. 4) (01-01-2026)

## Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(26)	Tax Liability Month 1	16-1	<Enter>	<p>Enter the amount from the "Month 1 / Mes 1" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>
(27)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the "Month 2 / Mes 2" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>

## Exhibit 3.24.13-5 (Cont. 5) (01-01-2026)

## Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(28)	Tax Liability Month 3	16-3	<Enter>	<p>Enter the amount from the “Month 3 / Mes 3” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>
(29)	Third-Party Designee Check Box	CKBX	<Enter>	<p>Enter a “1” if only the “Yes / Sí” box in Part 4 is checked otherwise, press <b>&lt;Enter&gt;</b>.</p>
(30)	Third-Party Designee’s ID Number	ID#	<Enter>	<p>Enter the Third-Party Designee’s PIN number.</p> <p>Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.</p>
(31)	Preparer’s PTIN	PTIN	<Enter>	<p>Enter the Preparer’s PTIN.</p> <p>Refer to IRM 3.24.38.3.4.14.20, Preparer’s SSN, Firm’s EIN and Preparer’s TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(32)	Preparer’s EIN	PEIN	<Enter>	<p>Enter the Preparer’s EIN.</p> <p>Refer to IRM 3.24.38.3.4.14.20, Preparer’s SSN, Firm’s EIN and Preparer’s TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

## Exhibit 3.24.13-5 (Cont. 6) (01-01-2026)

## Section 03 - Form 941 and Form 941(sp)(Program 11214) (2026 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(33)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"><li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li><li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li></ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-6 (04-03-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. a. If number is not numeric, input as numeric "two" input as "2". b. If number is larger than seven numerics, leave blank. c. If number is in dollars and cents (123.00), leave blank. d. If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000). e. If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-6 (Cont. 1) (04-03-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Qual. Sick Leave Wages	L5AI	<Enter>	Enter the amount from Line 5a(i), column 1.
(9)	Qual. Family Leave Wages	L5AII	<Enter>	Enter the amount from Line 5a(ii), column 1.
(10)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(11)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(12)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(13)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(14)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(15)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(16)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(17)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(18)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(19)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11A	<Enter>	Enter the amount from Line 11a.

**Exhibit 3.24.13-6 (Cont. 2) (04-03-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(20)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Taken Before April 1, 2021	L11B	<Enter>	Enter the amount from Line 11b.
(21)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Taken After March 31, 2021, and before October 1, 2021	L11D	<Enter>	Enter the amount from Line 11d.
(22)	Total Taxes after Adjustments and Nonrefundable Credits	L12	<Enter>	Enter the amount from Line 12.
(23)	Total Deposits	L13A	<Enter>	Enter the amount from Line 13a.
(24)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages Taken Before April 1, 2021	L13C	<Enter>	Enter the amount from Line 13c.
(25)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages Taken After March 31, 2021, and before October 1, 2021	L13E	<Enter>	Enter the amount from Line 13e.

## Exhibit 3.24.13-6 (Cont. 3) (04-03-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(26)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press <-> (Minus).
(27)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(28)	Tax Liability Month 1	16-1	<Enter>	Enter the amount from the "Month 1 / Mes 1" box for Line 16 in Part 2. <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX". <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.

**Exhibit 3.24.13-6 (Cont. 4) (04-03-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(29)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the “Month 2 / Mes 2” box or Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>
(30)	Tax Liability Month 3	16-3	<Enter>	<p>Enter the amount from the “Month 3 / Mes 3” box or Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>
(31)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Taken Before April 1, 2021	L19	<Enter>	Enter the amount from Line 19.

**Exhibit 3.24.13-6 (Cont. 5) (04-03-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(32)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages taken before April 1, 2021	L20	<Enter>	Enter the amount from Line 20.
(33)	Qualified Sick Leave Wages Taken After March 31, 2021, and before October 1, 2021	L23	<Enter>	Enter the amount from Line 23.
(34)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages on Line 23	L24	<Enter>	Enter the amount from Line 24.
(35)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages on Line 23	L25	<Enter>	Enter the amount from Line 25.
(36)	Qualified Family Leave Wages Taken After March 31, 2021, and before October 1, 2021	L26	<Enter>	Enter the amount from Line 26.
(37)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages on Line 26	L27	<Enter>	Enter the amount from Line 27.

**Exhibit 3.24.13-6 (Cont. 6) (04-03-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(38)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages on Line 26	L28	<Enter>	Enter the amount from Line 28.
(39)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box in Part 4 is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(40)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(41)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(42)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

## Exhibit 3.24.13-6 (Cont. 7) (04-03-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11204 and 11207) (2022 2nd Quarter (Qtr) through 2023 4th Qtr Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(43)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"><li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li><li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li></ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-7 (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. a. If number is not numeric, input as numeric "two" input as "2". b. If number is larger than seven numerics, leave blank. c. If number is in dollars and cents (123.00), leave blank. d. If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000). e. If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, complete instructions.
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-7 (Cont. 1) (01-01-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Qual. Sick Leave Wages	L5AI	<Enter>	Enter the amount from Line 5a(i), column 1.
(9)	Qual. Family Leave Wages	L5AII	<Enter>	Enter the amount from Line 5a(ii), column 1.
(10)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(11)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(12)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(13)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(14)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(15)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(16)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(17)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(18)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(19)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11A	<Enter>	Enter the amount from Line 11a.

**Exhibit 3.24.13-7 (Cont. 2) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(20)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Taken Before April 1, 2021	L11B	<Enter>	Enter the amount from Line 11b.
(21)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Taken After March 31, 2021, and before October 1, 2021	L11D	<Enter>	Enter the amount from Line 11d.
(22)	Nonrefundable Portion of COBRA Premium Assistance Credit	L11E	<Enter>	Enter the amount from Line 11e.
(23)	Number of Individuals Provided COBRA Premium Assistance	L11F	<Enter>	<p>Enter the number of individuals from Line 11f.</p> <ul style="list-style-type: none"> <li>a. If number is not numeric, input as numeric ("two" input as "2").</li> <li>b. If number is larger than seven numerics, leave blank.</li> <li>c. If number is in dollars and cents (123.00), leave blank.</li> <li>d. If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>e. If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(24)	Total Taxes after Adjustments and Nonrefundable Credits	L12	<Enter>	Enter the amount from Line 12.
(25)	Total Deposits	L13A	<Enter>	Enter the amount from Line 13a.

Exhibit 3.24.13-7 (Cont. 3) (01-01-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(26)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages Taken Before April 1, 2021	L13C	<Enter>	Enter the amount from Line 13c.
(27)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages Taken After March 31, 2021, and before October 1, 2021	L13E	<Enter>	Enter the amount from Line 13e.
(28)	Refundable Portion of COBRA Premium Assistance Credit	L13F	<Enter>	Enter the amount from Line 13f.
(29)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press <-> (Minus).
(30)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-7 (Cont. 4) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(31)	Tax Liability Month 1	16-1	<Enter>	<p>Enter the amount from the “Month 1 / Mes 1” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>
(32)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the “Month 2/ Mes 2” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>

Exhibit 3.24.13-7 (Cont. 5) (01-01-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(33)	Tax Liability Month 3	16-3	<Enter>	Enter the amount from the "Month 3 / Mes 3" box for Line 16 in Part 2.  <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".  <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.
(34)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Taken Before April 1, 2021	L19	<Enter>	Enter the amount from Line 19.
(35)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages taken before April 1, 2021	L20	<Enter>	Enter the amount from Line 20.
(36)	Qualified Sick Leave Wages Taken After March 31, 2021, and before October 1, 2021	L23	<Enter>	Enter the amount from Line 23.
(37)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages on Line 23	L24	<Enter>	Enter the amount from Line 24.

**Exhibit 3.24.13-7 (Cont. 6) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(38)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages on Line 23	L25	<Enter>	Enter the amount from Line 25.
(39)	Qualified Family Leave Wages Taken After March 31, 2021, and before October 1, 2021	L26	<Enter>	Enter the amount from Line 26.
(40)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages on Line 26	L27	<Enter>	Enter the amount from Line 27.
(41)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages on Line 26	L28	<Enter>	Enter the amount from Line 28.
(42)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Sí" box in Part 4 is checked; otherwise, press <Enter>.
(43)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

## Exhibit 3.24.13-7 (Cont. 7) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11202 and 11203) (2022 1st Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(44)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(45)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(46)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-8 (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	<p>This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header.</p> <ol style="list-style-type: none"> <li>1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt.</li> <li>2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.</li> </ol>
(3)	Number of Employees	LN1	<Enter>	<p>Enter the number of employees from Line 1.</p> <ol style="list-style-type: none"> <li>a. If number is not numeric, input as numeric ("two" input as "2").</li> <li>b. If number is larger than seven numerics, leave blank.</li> <li>c. If number is in dollars and cents (123.00), leave blank.</li> <li>d. If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>e. If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ol>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	<p>Enter the amount from Line 2.</p> <p><b>Note: This field only prompts for Form 941.</b></p>
(5)	Total Income Tax Withheld	LN3	<Enter>	<p>Enter the amount from Line 3.</p> <p><b>Note: This field only prompts for Form 941.</b></p>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-8 (Cont. 1) (01-01-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.
(8)	Qual. Sick Leave Wages	L5AI	<Enter>	Enter the amount from Line 5a(i), column 1.
(9)	Qual. Family Leave Wages	L5AII	<Enter>	Enter the amount from Line 5a(ii), column 1.
(10)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(11)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(12)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(13)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(14)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(15)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(16)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(17)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(18)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(19)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11A	<Enter>	Enter the amount from Line 11a.

**Exhibit 3.24.13-8 (Cont. 2) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(20)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Taken Before April 1, 2021	L11B	<Enter>	Enter the amount from Line 11b.
(21)	Nonrefundable Portion of Employee Retention Credit	L11C	<Enter>	Enter the amount from Line 11c.
(22)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Taken After March 31, 2021	L11D	<Enter>	Enter the amount from Line 11d.
(23)	Nonrefundable Portion of COBRA Premium Assistance Credit	L11E	<Enter>	Enter the amount from Line 11e.
(24)	Number of Individuals Provided COBRA Premium Assistance	L11F	<Enter>	Enter the number of individuals from Line 11f. a. If number is not numeric, input as numeric ("two" input as "2"). b. If number is larger than seven numerics, leave blank. c. If number is in dollars and cents (123.00), leave blank. d. If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000). e. If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.
(25)	Total Taxes after Adjustments and Nonrefundable Credits	L12	<Enter>	Enter the amount from Line 12.
(26)	Total Deposits	L13A	<Enter>	Enter the amount from Line 13a.

Exhibit 3.24.13-8 (Cont. 3) (01-01-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(27)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages Taken Before April 1, 2021	L13C	<Enter>	Enter the amount from Line 13c.
(28)	Refundable Portion of Employee Retention Credit	L13D	<Enter>	Enter the amount from Line 13d.
(29)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages Taken After March 31, 2021	L13E	<Enter>	Enter the amount from Line 13e.
(30)	Refundable Portion of COBRA Premium Assistance Credit	L13F	<Enter>	Enter the amount from Line 13f.
(31)	Total Advance Received from Filing Form(s) 7200 for the Quarter	L13H	<Enter>	Enter the amount from Line 13h.
(32)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press <-> (Minus).
(33)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-8 (Cont. 4) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(34)	Tax Liability Month 1	16-1	<Enter>	<p>Enter the amount from the “Month 1 / Mes 1” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>
(35)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the “Month 2/ Mes 2” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>

Exhibit 3.24.13-8 (Cont. 5) (01-01-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(36)	Tax Liability Month 3	16-3	<Enter>	Enter the amount from the "Month 3 / Mes 3" box for Line 16 in Part 2.  <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".  <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.
(37)	Line 18b Check Box	18BCKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <Enter>.
(38)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Taken Before April 1, 2021	L19	<Enter>	Enter the amount from Line 19.
(39)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages taken before April 1, 2021	L20	<Enter>	Enter the amount from Line 20.
(40)	Qualified Wages for the Employee Retention Credit	L21	<Enter>	Enter the amount from Line 21.
(41)	Qualified Health Plan Expenses	L22	<Enter>	Enter the amount from Line 22.
(42)	Qualified Sick Leave Wages Taken After March 31, 2021	L23	<Enter>	Enter the amount from Line 23.

**Exhibit 3.24.13-8 (Cont. 6) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(43)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages on Line 23	L24	<Enter>	Enter the amount from Line 24.
(44)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages on Line 23	L25	<Enter>	Enter the amount from Line 25.
(45)	Qualified Family Leave Wages Taken After March 31, 2021	L26	<Enter>	Enter the amount from Line 26.
(46)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages on Line 26	L27	<Enter>	Enter the amount from Line 27.
(47)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages on Line 26	L28	<Enter>	Enter the amount from Line 28.
(48)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / S" box in Part 4 is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(49)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

## Exhibit 3.24.13-8 (Cont. 7) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11200 and 11201) (2021 2nd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(50)	Preparer's PTIN	PTIN	<Enter>	<p>Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(51)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(52)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-9 (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11213 and 11223) (2021 1st Qtr Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <Enter>.
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-9 (Cont. 1) (01-01-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11213 and 11223) (2021 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Qual. Sick Leave Wages	L5AI	<Enter>	Enter the amount from Line 5a(i), column 1.
(9)	Qual. Family Leave Wages	L5AII	<Enter>	Enter the amount from Line 5a(ii), column 1.
(10)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(11)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(12)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(13)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(14)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(15)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(16)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(17)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(18)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(19)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11A	<Enter>	Enter the amount from Line 11a.
(20)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages	L11B	<Enter>	Enter the amount from Line 11b.

**Exhibit 3.24.13-9 (Cont. 2) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11213 and 11223) (2021 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(21)	Nonrefundable Portion of Employee Retention Credit	L11C	<Enter>	Enter the amount from Line 11c.
(22)	Total Taxes after Adjustments and Nonrefundable Credits	L12	<Enter>	Enter the amount from Line 12.
(23)	Total Deposits	L13A	<Enter>	Enter the amount from Line 13a.
(24)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	L13C	<Enter>	Enter the amount from Line 13c.
(25)	Refundable Portion of Employee Retention Credit	L13D	<Enter>	Enter the amount from Line 13d.
(26)	Total Advance Received from Filing Form(s) 7200 for the Quarter	L13F	<Enter>	Enter the amount from Line 13f.
(27)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press <-> (Minus).
(28)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

## Exhibit 3.24.13-9 (Cont. 3) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11213 and 11223) (2021 1st Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(29)	Tax Liability Month 1	16-1	<Enter>	<p>Enter the amount from the "Month 1 / Mes 1" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>
(30)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the "Month 2/ Mes 2" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>

**Exhibit 3.24.13-9 (Cont. 4) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11213 and 11223) (2021 1st Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(31)	Tax Liability Month 3	16-3	<Enter>	Enter the amount from the “Month 3 / Mes 3” box for Line 16 in Part 2.  <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.  <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.
(32)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages	L19	<Enter>	Enter the amount from Line 19.
(33)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages	L20	<Enter>	Enter the amount from Line 20.
(34)	Qualified Wages for the Employee Retention Credit	L21	<Enter>	Enter the amount from Line 21.
(35)	Qualified Health Plan Expenses Allocable to Wages Reported on Line 21	L22	<Enter>	Enter the amount from Line 22.
(36)	Credit from Form 5884-C, Line 11, for this Quarter	L23	<Enter>	Enter the amount from Line 23.
(37)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a “1” if only the “Yes / SI” box in Part 4 is checked; otherwise, press <Enter>.

## Exhibit 3.24.13-9 (Cont. 5) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11213 and 11223) (2021 1st Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(38)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(39)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(40)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(41)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-10 (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the Line is checked; otherwise, press <Enter>.
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-10 (Cont. 1) (01-01-2024)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Qualified Sick Leave Wages	L5AI	<Enter>	Enter the amount from Line 5a(i), column 1.
(9)	Qualified Family Leave Wages	L5AII	<Enter>	Enter the amount from Line 5a(ii), column 1.
(10)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(11)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(12)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(13)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(14)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(15)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(16)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(17)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(18)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(19)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11A	<Enter>	Enter the amount from Line 11a.
(20)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages	L11B	<Enter>	Enter the amount from Line 11b.

**Exhibit 3.24.13-10 (Cont. 2) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(21)	Nonrefundable Portion of Employee Retention Credit	L11C	<Enter>	Enter the amount from Line 11c.
(22)	Total Taxes after Adjustments and Nonrefundable Credits	L12	<Enter>	Enter the amount from Line 12.
(23)	Total Deposits	L13A	<Enter>	Enter the amount from Line 13a.
(24)	Deferred Amount of Social Security Tax	L13B	<Enter>	Enter the amount from Line 13b.
(25)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	L13C	<Enter>	Enter the amount from Line 13c.
(26)	Refundable Portion of Employee Retention Credit	L13D	<Enter>	Enter the amount from Line 13d.
(27)	Total Advance Received from Filing Form(s) 7200 for the Quarter	L13F	<Enter>	Enter the amount from Line 13f.
(28)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press<-> (Minus).
(29)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

## Exhibit 3.24.13-10 (Cont. 3) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(30)	Tax Liability Month 1	16-1	<Enter>	<p>Enter the amount from the "Month 1 / Mes 1" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>
(31)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the "Month 2 / Mes 2" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>

**Exhibit 3.24.13-10 (Cont. 4) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(32)	Tax Liability Month 3	16-3	<Enter>	Enter the amount from the "Month 3 / Mes 3" box for Line 16 in Part 2.  <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".  <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.
(33)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages	L19	<Enter>	Enter the amount from Line 19.
(34)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages	L20	<Enter>	Enter the amount from Line 20.
(35)	Qualified Wages for the Employee Retention Credit	L21	<Enter>	Enter the amount from Line 21.
(36)	Qualified Health Plan Expenses Allocable to Wages Reported on Line 21	L22	<Enter>	Enter the amount from Line 22.
(37)	Credit from Form 5884-C, Line 11, for this Quarter	L23	<Enter>	Enter the amount from Line 23.

## Exhibit 3.24.13-10 (Cont. 5) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(38)	Deferred Amount of the Employee Share of Social Security Tax Not Withheld and Included on Line 13b	L24	<Enter>	Enter the amount from Line 24.
(39)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box in Part 4 is checked; otherwise, press <Enter>.
(40)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(41)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(42)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-10 (Cont. 6) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11212 and 11222) (2020 3rd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(43)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-11 (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-11 (Cont. 1) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Qualified Sick Leave Wages	L5AI	<Enter>	Enter the amount from Line 5a(i), column 1.
(9)	Qualified Family Leave Wages	L5AII	<Enter>	Enter the amount from Line 5a(ii), column 1.
(10)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(11)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(12)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(13)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(14)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(15)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(16)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(17)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(18)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(19)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11A	<Enter>	Enter the amount from Line 11a.
(20)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages	L11B	<Enter>	Enter the amount from Line 11b.

Exhibit 3.24.13-11 (Cont. 2) (01-01-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(21)	Nonrefundable Portion of Employee Retention Credit	L11C	<Enter>	Enter the amount from Line 11c.
(22)	Total Taxes after Adjustments and Nonrefundable Credits	L12	<Enter>	Enter the amount from Line 12.
(23)	Total Deposits	L13A	<Enter>	Enter the amount from Line 13a.
(24)	Deferred Amount of Employer's Share of Social Security Tax	L13B	<Enter>	Enter the amount from Line 13b.
(25)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	L13C	<Enter>	Enter the amount from Line 13c.
(26)	Refundable Portion of Employee Retention Credit	L13D	<Enter>	Enter the amount from Line 13d.
(27)	Total Advance Received from Filing Form(s) 7200 for the Quarter	L13F	<Enter>	Enter the amount from Line 13f.
(28)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press <-> (Minus).
(29)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-11 (Cont. 3) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(30)	Tax Liability Month 1	16-1	<Enter>	<p>Enter the amount from the “Month 1 / Mes 1” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>
(31)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the “Month 2 / Mes 2” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “16-1”, “16-2” and “16-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “16-1”, “16-2” and “16-3” from Schedule B or an attachment if edited.</p>

Exhibit 3.24.13-11 (Cont. 4) (01-01-2024)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(32)	Tax Liability Month 3	16-3	<Enter>	Enter the amount from the "Month 3 / Mes 3" box for Line 16 in Part 2.  <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".  <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.
(33)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages	L19	<Enter>	Enter the amount from Line 19.
(34)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages	L20	<Enter>	Enter the amount from Line 20.
(35)	Qualified Wages for the Employee Retention Credit	L21	<Enter>	Enter the amount from Line 21.
(36)	Qualified Health Plan Expenses Allocable to Wages Reported on Line 21	L22	<Enter>	Enter the amount from Line 22.
(37)	Credit from Form 5884-C, Line 11, for this Quarter	L23	<Enter>	Enter the amount from Line 23.
(38)	Qualified Wages Paid March 13 through March 31, 2020, for the Employee Retention Credit	L24	<Enter>	Enter the amount from Line 24.

**Exhibit 3.24.13-11 (Cont. 5) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(39)	Qualified Health Plan Expenses Allocable to Wages Reported on Line 24	L25	<Enter>	Enter the amount from Line 25.
(40)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / S" box in Part 4 is checked; otherwise, press <Enter>.
(41)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(42)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(43)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

## Exhibit 3.24.13-11 (Cont. 6) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11211 and 11221) (2020 2nd Qtr Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(44)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"><li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li><li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li></ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-12 (01-01-2026)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11210 and 11220) (2024 and 2025, 2017 through 2020 1st Qtr and 2013 and Prior Revisions)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-12 (Cont. 1) (01-01-2026)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11210 and 11220) (2024 and 2025, 2017 through 2020 1st Qtr and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(9)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(10)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(11)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(12)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(13)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(14)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(15)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(16)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(17)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L11	<Enter>	Enter the amount from Line 11.
(18)	Total Taxes after Adjustments	L12	<Enter>	Enter the amount from Line 12.
(19)	Total Deposits	L13	<Enter>	Enter the amount from Line 13.

**Exhibit 3.24.13-12 (Cont. 2) (01-01-2026)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11210 and 11220) (2024 and 2025, 2017 through 2020 1st Qtr and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(20)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount in Line 14 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 14 is different from the Remittance amount, enter the amount from Line 14 and press <Enter>. 3. If there is no entry in Line 14, enter the amount from Line 15 and press <-> (Minus).
(21)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(22)	Tax Liability Month 1	16-1	<Enter>	Enter the amount from the "Month 1 / Mes 1" box for Line 16 in Part 2. <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX". <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.

## Exhibit 3.24.13-12 (Cont. 3) (01-01-2026)

Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11210 and 11220) (2024 and 2025, 2017 through 2020 1st Qtr and 2013 and Prior Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(23)	Tax Liability Month 2	16-2	<Enter>	<p>Enter the amount from the "Month 2 / Mes 2" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>
(24)	Tax Liability Month 3	16-3	<Enter>	<p>Enter the amount from the "Month 3 / Mes 3" box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "16-1", "16-2" and "16-3" and goes to prompt "CKBX".</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "16-1", "16-2" and "16-3" from Schedule B or an attachment if edited.</p>
(25)	Third-Party Designee Check Box	CKBX	<Enter>	<p>Enter a "1" if only the "Yes / Si" box in Part 4 is checked otherwise, press &lt;Enter&gt;.</p>
(26)	Third-Party Designee's ID Number	ID#	<Enter>	<p>Enter the Third-Party Designee's PIN number.</p> <p>Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.</p>

**Exhibit 3.24.13-12 (Cont. 4) (01-01-2026)**

**Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11210 and 11220) (2024 and 2025, 2017 through 2020 1st Qtr and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(27)	Preparer's PTIN	PTIN	<Enter>	<p>Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(28)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(29)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-13 (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11209 and 11219) 2014 through 2016 Revisions**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages/Tips plus Other Compensation	LN2	<Enter>	Enter the amount from Line 2. <b>Note: This field only prompts for Form 941.</b>
(5)	Total Income Tax Withheld	LN3	<Enter>	Enter the amount from Line 3. <b>Note: This field only prompts for Form 941.</b>
(6)	Line 4 Check Box	4CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(7)	Taxable Social Security Wages	L5A	<Enter>	Enter the amount from Line 5a, column 1.

**Exhibit 3.24.13-13 (Cont. 1) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11209 and 11219) 2014 through 2016 Revisions**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Taxable Social Security Tips	L5B	<Enter>	Enter the amount from Line 5b, column 1.
(9)	Taxable Medicare Wages and Tips	L5C	<Enter>	Enter the amount from Line 5c, column 1.
(10)	Additional Taxable Medicare Wages and Tips	L5D	<Enter>	Enter the amount from Line 5d, column 1.
(11)	Total Social Security and Medicare Taxes	L5E	<Enter>	Enter the amount from Line 5e.
(12)	Section 3121(q) Notice of Demand-Tax Due on Unreported Tips	L5F	<Enter>	Enter the amount from Line 5f.
(13)	Total Taxes Before Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(14)	Adjustment to Fractions of Cents	LN7	<Enter> Minus <->	Enter the amount from Line 7.
(15)	Adjustment to Sick Pay	LN8	<Enter> Minus <->	Enter the amount from Line 8.
(16)	Adjustment to Current Quarter's Tips and Group-Term Life Insurance	LN9	<Enter> Minus <->	Enter the amount from Line 9.
(17)	Total Taxes after Adjustments	L10	<Enter> Minus <-> ★★★★★	Enter the amount from Line 10. <b>Note:</b> If the message "DOES NOT ZERO BALANCE-CHECK MONEY FIELDS" appears, verify the entries highlighted on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(18)	Total Deposits	L11	<Enter>	Enter the amount from Line 11.

## Exhibit 3.24.13-13 (Cont. 2) (01-01-2024)

## Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11209 and 11219) 2014 through 2016 Revisions

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(19)	Balance Due / Overpayment	12/13	<Enter> Minus <-> ★★★★★	Enter the amount from Line 12 or Line 13 as follows: 1. If the amount in Line 12 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 12 is different from the Remittance amount, enter the amount from Line 12 and press <Enter>. 3. If there is no entry in Line 12, enter the amount from Line 13 and press <-> (Minus).
(20)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(21)	Tax Liability Month 1	14-1	<Enter>	Enter the amount from the "Month 1 / Mes 1" box for Line 16 in Part 2. <b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "14-1", "14-2" and "14-3" and goes to prompt "CKBX". <b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts "14-1", "14-2" and "14-3" from Schedule B or an attachment if edited.

**Exhibit 3.24.13-13 (Cont. 3) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11209 and 11219) 2014 through 2016 Revisions**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(22)	Tax Liability Month 2	14-2	<Enter>	<p>Enter the amount from the “Month 2 / Mes 2” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “14-1”, “14-2” and “14-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “14-1”, “14-2” and “14-3” from Schedule B or an attachment if edited.</p>
(23)	Tax Liability Month 3	14-3	<Enter>	<p>Enter the amount from the “Month 3 / Mes 3” box for Line 16 in Part 2.</p> <p><b>Note:</b> If the Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “14-1”, “14-2” and “14-3” and goes to prompt “CKBX”.</p> <p><b>Reminder:</b> If asterisks appear in the monthly liability boxes, enter the data for prompts “14-1”, “14-2” and “14-3” from Schedule B or an attachment if edited.</p>
(24)	Third-Party Designee Check Box	CKBX	<Enter>	<p>Enter a “1” if only the “Yes / Si” box in Part 4 is checked; otherwise, press &lt;Enter&gt;.</p>
(25)	Third-Party Designee’s ID Number	ID#	<Enter>	<p>Enter the Third-Party Designee’s PIN number.</p> <p>Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.</p>

**Exhibit 3.24.13-13 (Cont. 4) (01-01-2024)****Section 03 - Form 941, Form 941(PR) and Form 941-SS (Programs 11209 and 11219) 2014 through 2016 Revisions**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(26)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(27)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(28)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-14 (01-01-2026)****Sections 04-06 - Schedule B Form 941, Form 941(sp), Form 941(PR) and Form 941-SS (All Programs) (All Revisions)**

**Note:** Sections 04-06 only prompt if the Schedule Indicator Code is anything other than “1”.

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	<p>If already present on the screen, press <b>&lt;Enter&gt;</b>; otherwise, enter the proper Section as listed below:</p> <ul style="list-style-type: none"> <li>• “04” = Month 1/Mes 1</li> <li>• “05” = Month 2/Mes 2</li> <li>• “06” = Month 3/Mes 3</li> </ul>
(2) through (32)	Tax Liability	LN1 through L31	<Enter> ★★★★★	<p>Enter the amounts from the Report of Tax Liability (ROFTL) for Semiweekly Schedule Depositors/ Registro de la Obligación Contributiva para los Depositantes de Itinerario Bisemanal, Lines 1 through 31.</p> <p><b>Reminder:</b> The MUST ENTER fields are LN8, L15, L22, and L31.</p>

## Exhibit 3.24.13-15 (07-15-2021)

## Section 01 - Form CT-1 (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	DLN Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last two digits of the 13-digit DLN from the upper part of the form.</li> <li>If the serial number generated by the system, verify that it matches the document being entered.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <b>&lt;Enter&gt;</b> .
(4)	Name Control	NC	<Enter>	Enter the Name Control. Refer to IRM 3.24.38.3.4.14.3, Determining the Name Control, for complete instructions.
(5)	Employer Identification Number	EIN		Enter the EIN from the "Employer Identification Number (EIN)" box.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(9)	Tax Year	YR	<Enter>	Enter the Tax Year in YY format as: <ol style="list-style-type: none"> <li>Edited in the upper right corner of the form.</li> <li>If the Tax Year is not edited, enter the last two digits of the preprinted Tax Year located in the upper right corner of the form.</li> </ol>
(10)	In-Care-of Name Line	C/O NAME	<Enter>	Enter the In-Care-of Name immediately following the % or C/O indicator on the document if present. Refer to IRM 3.24.38.3.4.14.7, In Care of Name, for complete instructions.

## Exhibit 3.24.13-15 (Cont. 1) (07-15-2021)

## Section 01 - Form CT-1 (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the Foreign Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.9, Foreign Address, for complete instructions. <b>Note: Ogden Submission Processing Center (OSPC) only.</b>
(12)	Street Address	ADD	<Enter>	Enter the Street Address information as shown or edited from the Address box in the entity area. Refer to IRM 3.24.38.3.4.14.8, Street Address, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter the Foreign City, Province, and Postal Code in this field exactly as edited.
(13)	City	CITY	<Enter>	Enter the City from the City box in the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.24.38.3.4.14.10, City, for complete instructions. <b>Caution:</b> If entering a Foreign Address, <b>ONLY</b> enter the Foreign Country Code in this field.
(14)	State	ST	<Enter>	Enter the standard State abbreviation from the State box in the entity area. If a Major City Code is entered, this field is bypassed. Refer to IRM 3.24.38.3.4.14.11, State, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the ZIP code box in the entity area. Refer to IRM 3.24.38.3.4.14.12, ZIP Code, for complete instructions. <b>Caution:</b> If entering a Foreign Address, leave this field blank. Press <Enter> to continue.

## Exhibit 3.24.13-15 (Cont. 2) (07-15-2021)

## Section 01 - Form CT-1 (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(16)	Computer Condition Codes	CCC	<Enter>	Enter the edited code(s) from the center bottom margin.
(17)	Received Date	RDT	<Enter>	<p>Enter the date as stamped or edited on the face of the return or as printed by a cash register in the upper right corner of the return.</p> <p><b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received."</p> <p><b>Caution:</b> The Fax and EEFAQ Received Dates are <b>NOT VALID</b> as an IRS Received Date.</p> <p>See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.</p>
(18)	ERS-Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of Page 1.

## Exhibit 3.24.13-16 (01-01-2026)

## Section 03 - Form CT-1 (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Tier 1 Employer Tax -Compensation (other than tips and sick pay)	L\$1	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 1 (Line 1a on the 2010 Form Revision). <b>Reminder: Enter the amount as Dollars and Cents.</b>
(4)	Tier 1 Employer Medicare Tax -Compensation (other than tips and sick pay)	L\$2	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 2. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(5)	Tier 2 Employer Tax -Compensation (other than tips)	L\$3	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 3. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(6)	Tier 1 Employee Tax -Compensation (other than sick pay)	L\$4	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 4. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(7)	Tier 1 Employee Medicare Tax -Compensation (other than sick pay)	L\$5	<Enter> ★★★★★	Enter the compensation amount to the right of the dollar sign (\$) on Line 5. <b>Reminder: Enter the amount as Dollars and Cents.</b>

Exhibit 3.24.13-16 (Cont. 1) (01-01-2026)

Section 03 - Form CT-1 (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(8)	Tier 1 Employee Additional Medicare Tax - Compensation (other than sick pay)	L\$6	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 6. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(9)	Tier 2 Employee Tax -Compensation	L\$7	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 7. (Line 7a on the 2010 Form Revision) <b>Reminder: Enter the amount as Dollars and Cents.</b>
(10)	Tier 1 Employer Tax - Sick Pay	L\$8	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 8. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(11)	Tier 1 Employer Medicare Tax - Sick Pay	L\$9	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 9. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(12)	Tier 1 Employee Tax -Sick Pay	L\$10	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 10. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(13)	Tier 1 Employee Medicare Tax - Sick Pay	L\$11	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 11. <b>Reminder: Enter the amount as Dollars and Cents.</b>
(14)	Tier 1 Employee Additional Medicare Tax - Sick Pay	L\$12	<Enter>	Enter the compensation amount to the right of the dollar sign (\$) on Line 12. <b>Reminder: Enter the amount as Dollars and Cents.</b>

**Exhibit 3.24.13-17 (01-01-2026)****Section 04 - Form CT-1 (Program 11305) (2025 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "04".
(2)	Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation	L14	<Enter> Minus <->	Enter the amount from Line 14.
(3)	Total Railroad Retirement Taxes Based on Compensation	L15	<Enter> Minus <->	Enter the amount from Line 15.
(4)	Total Railroad Retirement Tax Deposits for the Year	L16	<Enter>	Enter the amount from Line 16.
(5)	Balance Due / Overpayment	17/18A	<Enter> Minus <->	Enter the amount from Line 17 or Line 18a as follows: 1. If the amount on Line 17 is the same as the Remittance amount, enter a "0" (zero) and press <b>&lt;Enter&gt;</b> . 2. If the amount on Line 17 is different from the Remittance amount, enter the amount from Line 17 and press <b>&lt;Enter&gt;</b> . 3. If there is no entry on Line 17, enter the amount from Line 18a and press <-> (Minus).
(6)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <b>&lt;Enter&gt;</b> .

## Exhibit 3.24.13-17 (Cont. 1) (01-01-2026)

## Section 04 - Form CT-1 (Program 11305) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(7)	Routing Transit Number (RTN)	18C	<Enter>	<p>Enter up to 9 digits of the RTN from Line 18c.</p> <p>a. Ignore excess digits, alphas, blanks, or special characters shown.</p> <p>b. Press <b>&lt;Enter&gt;</b> if:</p> <ul style="list-style-type: none"> <li>• both Line 18c and Line 18e is blank.</li> <li>• an illegible character is present in either Line 18c or Line 18e.</li> <li>• one or more numbers have been altered, white-out, or marked through in either Line 18c or Line 18e.</li> <li>• one or more numbers have been written over to <b>CHANGE</b> an existing entry in either the Line 18c or Line 18e.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(8)	Type of Depositor Account	18D	<Enter>	<p>Enter the “<b>S</b>” or “<b>C</b>” that represents the box marked for Savings or Checking from line 18d.</p> <p>a. If both boxes are marked, press <b>&lt;Enter&gt;</b>.</p> <p>b. If neither box is marked, press <b>&lt;Enter&gt;</b>.</p> <p>c. If Line 18d is marked and Line 18c <b>AND</b> Line 18e are blank, press <b>&lt;Enter&gt;</b>.</p> <p><b>Note:</b> When <b>&lt;Enter&gt;</b> is pressed, the system generates a “<b>C</b>”.</p>

## Exhibit 3.24.13-17 (Cont. 2) (01-01-2026)

## Section 04 - Form CT-1 (Program 11305) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(9)	Depositor Account Number (DAN)	18E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 18c or Line 18d” contain an entry.</b>	<p>Enter the alpha/numeric Depositor Account Number from Line 18e.</p> <ol style="list-style-type: none"> <li>Only alphas, numerics, and hyphens (-) are valid.</li> <li><b>Enter hyphens (-)</b> where shown.</li> <li>Ignore any blanks or other special characters shown.</li> <li>Enter a single period and press <b>&lt;Enter&gt;</b> if: <ul style="list-style-type: none"> <li>Line 18e is not present and there is data in Line 18b and Line 18c.</li> <li>an illegible character is present in either Line 18c or Line 18e.</li> <li>one or more characters have been altered, white-out, or marked through in either Line 18c or Line 18e.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either Line 18c or Line 18d.</li> </ul> </li> <li>If more than 17 characters, enter a pound sign (#) in the last position of Line 18e.</li> </ol> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(10)	DAN For Verification	18E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 18e” contains data.</b>	<p>Enter Line 18e <b>again</b> for verification.</p> <ol style="list-style-type: none"> <li>If entry does not match Element (9), a <b>DAN MIS-MATCH</b> error message will appear, and the cursor will be positioned on the first character of this field.</li> <li><b>“DAN MIS-MATCH”</b> error message will be displayed until both Line 18e (DAN) fields agree.</li> </ol>
(11)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a “1” if only the “Yes” box is checked; otherwise, press <b>&lt;Enter&gt;</b> .

## Exhibit 3.24.13-17 (Cont. 3) (01-01-2026)

## Section 04 - Form CT-1 (Program 11305) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(12)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(13)	Preparer's PTIN	PTIN	<Enter>	Enter the Paid Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(14)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(15)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-18 (01-01-2025)****Section 04 - Form CT-1 (Program 11304) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation	L14	<Enter> Minus <->	Enter the amount from Line 14.
(3)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation taken before April 1, 2021	L16	<Enter>	Enter the amount from Line 16.
(4)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation Taken After March 31, 2021	L17B	<Enter>	Enter the amount from Line 17b.
(5)	Total Taxes after Adjustments and Nonrefundable Credits	L19	<Enter> Minus <->	Enter the amount from Line 19.
(6)	Total Railroad Retirement Tax Deposits for the Year	L20	<Enter>	Enter the amount from Line 20.
(7)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken Before April 1, 2021	L23	<Enter>	Enter the amount from Line 23.

Exhibit 3.24.13-18 (Cont. 1) (01-01-2025)

Section 04 - Form CT-1 (Program 11304) (2023 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(8)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2021	L24B	<Enter>	Enter the amount from Line 24b.
(9)	Balance Due / Overpayment	28/29	<Enter> Minus <->	Enter the amount from Line 28 or Line 29 as follows: 1. If the amount on Line 28 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 28 is different from the Remittance amount, enter the amount from Line 28 and press <Enter>. 3. If there is no entry on Line 28, enter the amount from Line 29 and press <-> (Minus).
(10)	Qualified Sick Leave Compensation for Leave Taken Before April 1, 2021	L30	<Enter>	Enter the amount from Line 30.
(11)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 30	L31	<Enter>	Enter the amount from Line 31.
(12)	Qualified Family Leave Compensation for Leave Taken Before April 1, 2021	L32	<Enter>	Enter the amount from Line 32.
(13)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 32	L33	<Enter>	Enter the amount from Line 33.

**Exhibit 3.24.13-18 (Cont. 2) (01-01-2025)****Section 04 - Form CT-1 (Program 11304) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(14)	Qualified Sick Leave Compensation for Leave Taken After March 31, 2021	L36	<Enter>	Enter the amount from Line 36.
(15)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Compensation Reported on Line 36	L37	<Enter>	Enter the amount from Line 37.
(16)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Compensation Reported on Line 36	L38	<Enter>	Enter the amount from Line 38.
(17)	Qualified Family Leave Compensation for Leave Taken After March 31, 2021	L39	<Enter>	Enter the amount from Line 39.
(18)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Compensation Reported on Line 39	L40	<Enter>	Enter the amount from Line 40.
(19)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Compensation Reported on Line 39	L41	<Enter>	Enter the amount from Line 41.
(20)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.

## Exhibit 3.24.13-18 (Cont. 3) (01-01-2025)

## Section 04 - Form CT-1 (Program 11304) (2023 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(21)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(22)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(23)	Preparer's PTIN	PTIN	<Enter>	Enter the Paid Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(24)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(25)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <Enter>. Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-19 (01-01-2024)****Section 04 - Form CT-1 (Program 11303) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation	L14	<Enter> Minus <->	Enter the amount from Line 14.
(3)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation taken before April 1, 2021	L16	<Enter>	Enter the amount from Line 16.
(4)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation Taken After March 31, 2021	L17B	<Enter>	Enter the amount from Line 17b.
(5)	Nonrefundable Portion of COBRA Premium Assistance Credit	L17C	<Enter>	Enter the amount from Line 17c.
(6)	Number of Individuals Provided COBRA Premium Assistance	L17D	<Enter>	<p>Enter the number of individuals from Line 17d.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>

Exhibit 3.24.13-19 (Cont. 1) (01-01-2024)

Section 04 - Form CT-1 (Program 11303) (2022 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(7)	Total Taxes after Adjustments and Nonrefundable Credits	L19	<Enter> Minus <->	Enter the amount from Line 19.
(8)	Total Railroad Retirement Tax Deposits for the Year	L20	<Enter>	Enter the amount from Line 20.
(9)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken Before April 1, 2021	L23	<Enter>	Enter the amount from Line 23.
(10)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2021	L24B	<Enter>	Enter the amount from Line 24b.
(11)	Refundable Portion of COBRA Premium Assistance Credit	L24C	<Enter>	Enter the amount from Line 24c.
(12)	Balance Due / Overpayment	28/29	<Enter> Minus <->	Enter the amount from Line 28 or Line 29 as follows: 1. If the amount on Line 28 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 28 is different from the Remittance amount, enter the amount from Line 28 and press <Enter>. 3. If there is no entry on Line 28, enter the amount from Line 29 and press <-> (Minus).

**Exhibit 3.24.13-19 (Cont. 2) (01-01-2024)****Section 04 - Form CT-1 (Program 11303) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(13)	Qualified Sick Leave Compensation for Leave Taken Before April 1, 2021	L30	<Enter>	Enter the amount from Line 30.
(14)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 30	L31	<Enter>	Enter the amount from Line 31.
(15)	Qualified Family Leave Compensation for Leave Taken Before April 1, 2021	L32	<Enter>	Enter the amount from Line 32.
(16)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 32	L33	<Enter>	Enter the amount from Line 33.
(17)	Qualified Sick Leave Compensation for Leave Taken After March 31, 2021	L36	<Enter>	Enter the amount from Line 36.
(18)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Compensation Reported on Line 36	L37	<Enter>	Enter the amount from Line 37.
(19)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Compensation Reported on Line 36	L38	<Enter>	Enter the amount from Line 38.

Exhibit 3.24.13-19 (Cont. 3) (01-01-2024)

Section 04 - Form CT-1 (Program 11303) (2022 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(20)	Qualified Family Leave Compensation for Leave Taken After March 31, 2021	L39	<Enter>	Enter the amount from Line 39.
(21)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Compensation Reported on Line 39	L40	<Enter>	Enter the amount from Line 40.
(22)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Compensation Reported on Line 39	L41	<Enter>	Enter the amount from Line 41.
(23)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.
(24)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(25)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(26)	Preparer's PTIN	PTIN	<Enter>	Enter the Paid Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-19 (Cont. 4) (01-01-2024)****Section 04 - Form CT-1 (Program 11303) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(27)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(28)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-20 (01-01-2024)**

**Section 04 - Form CT-1 (Program 11302) (2021 Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation	L14	<Enter> Minus <->	Enter the amount from Line 14.
(3)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation	L16	<Enter>	Enter the amount from Line 16.
(4)	Nonrefundable Portion of Employee Retention Credit	L17A	<Enter>	Enter the amount from Line 17a.
(5)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation Taken After March 31, 2021	L17B	<Enter>	Enter the amount from Line 17b.
(6)	Nonrefundable Portion of COBRA Premium Assistance Credit	L17C	<Enter>	Enter the amount from Line 17b.

**Exhibit 3.24.13-20 (Cont. 1) (01-01-2024)****Section 04 - Form CT-1 (Program 11302) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(7)	Number of Individuals Provided COBRA Premium Assistance	L17D	<Enter>	<p>Enter the number of individuals from Line 17d.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(8)	Total Taxes after Adjustments and Nonrefundable Credits	L19	<Enter> Minus <->	Enter the amount from Line 19.
(9)	Total Railroad Retirement Tax Deposits for the Year	L20	<Enter>	Enter the amount from Line 20.
(10)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken Before April 1, 2021	L23	<Enter>	Enter the amount from Line 23.
(11)	Refundable Portion of Employee Retention Credit	L24A	<Enter>	Enter the amount from Line 24a.
(12)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2021	L24B	<Enter>	Enter the amount from Line 24b.

Exhibit 3.24.13-20 (Cont. 2) (01-01-2024)

Section 04 - Form CT-1 (Program 11302) (2021 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(13)	Refundable Portion of COBRA Premium Assistance Credit	L24C	<Enter>	Enter the amount from Line 24c.
(14)	Total Advances Received from Filing Form(s) 7200 for the Year	L26	<Enter>	Enter the amount from Line 26.
(15)	Balance Due / Overpayment	28/29	<Enter> Minus <->	Enter the amount from Line 28 or Line 29 as follows: 1. If the amount on Line 28 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 28 is different from the Remittance amount, enter the amount from Line 28 and press <Enter>. 3. If there is no entry on Line 28, enter the amount from Line 29 and press <-> (Minus).
(16)	Qualified Sick Leave Compensation for Leave Taken Before April 1, 2021	L30	<Enter>	Enter the amount from Line 30.
(17)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 30	L31	<Enter>	Enter the amount from Line 31.
(18)	Qualified Family Leave Compensation for Leave Taken Before April 1, 2021	L32	<Enter>	Enter the amount from Line 32.
(19)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 32	L33	<Enter>	Enter the amount from Line 33.

**Exhibit 3.24.13-20 (Cont. 3) (01-01-2024)****Section 04 - Form CT-1 (Program 11302) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(20)	Qualified Compensation for the Employee Retention Credit	L34	<Enter>	Enter the amount from Line 34.
(21)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 34	L35	<Enter>	Enter the amount from Line 35.
(22)	Qualified Sick Leave Compensation for Leave Taken After March 31, 2021	L36	<Enter>	Enter the amount from Line 36.
(23)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Compensation Reported on Line 36	L37	<Enter>	Enter the amount from Line 37.
(24)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Compensation Reported on Line 36	L38	<Enter>	Enter the amount from Line 38.
(25)	Qualified Family Leave Compensation for Leave Taken After March 31, 2021	L39	<Enter>	Enter the amount from Line 39.
(26)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Compensation Reported on Line 39	L40	<Enter>	Enter the amount from Line 40.

Exhibit 3.24.13-20 (Cont. 4) (01-01-2024)

Section 04 - Form CT-1 (Program 11302) (2021 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(27)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Compensation Reported on Line 39	L41	<Enter>	Enter the amount from Line 41.
(28)	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the third quarter amount included on Line 17a and/or 24a	L42	<Enter>	Enter the amount from Line 42.
(29)	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the fourth quarter amount included on Line 17a and/or 24a	L43	<Enter>	Enter the amount from Line 43.
(30)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.
(31)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(32)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

## Exhibit 3.24.13-20 (Cont. 5) (01-01-2024)

## Section 04 - Form CT-1 (Program 11302) (2021 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(33)	Preparer's PTIN	PTIN	<Enter>	<p>Enter the Paid Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(34)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(35)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-21 (01-01-2024)**

**Section 04 - Form CT-1 (Program 11301) (2020 Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04"
(2)	Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation	L14	<Enter> Minus <->	Enter the amount from Line 14.
(3)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation	L16	<Enter>	Enter the amount from Line 16.
(4)	Nonrefundable Portion of Employee Retention Credit	L17	<Enter>	Enter the amount from Line 17.
(5)	Total Taxes After Adjustments and Nonrefundable Credits	L19	<Enter> Minus <->	Enter the amount from Line 19.
(6)	Total Railroad Retirement Tax Deposits for the Year	L20	<Enter>	Enter the amount from Line 20.
(7)	Deferred Amount of the Tier 1 Employer Tax	L21	<Enter>	Enter the amount from Line 21.
(8)	Deferred Amount of the Tier 1 Employee Tax	L22	<Enter>	Enter the amount from Line 22.
(9)	Refundable Portion of Credit for Qualified Sick and Family Leave Compensation	L23	<Enter>	Enter the amount from Line 23.
(10)	Refundable Portion of Employee Retention Credit	L24	<Enter>	Enter the amount from Line 24.

**Exhibit 3.24.13-21 (Cont. 1) (01-01-2024)****Section 04 - Form CT-1 (Program 11301) (2020 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(11)	Total Advances Received from Filing Form(s) 7200 for the Year	L26	<Enter>	Enter the amount from Line 26.
(12)	Balance Due / Overpayment	28/29	<Enter> Minus <->	Enter the amount from Line 28 or Line 29 as follows: 1. If the amount on Line 28 is the same as the Remittance amount, enter a "0" (zero) and press <b>&lt;Enter&gt;</b> . 2. If the amount on Line 28 is different from the Remittance amount, enter the amount from Line 28 and press <b>&lt;Enter&gt;</b> . 3. If there is no entry on Line 28, enter the amount from Line 29 and press <-> (Minus).
(13)	Qualified Sick Leave Compensation	L30	<Enter>	Enter the amount from Line 30.
(14)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 29	L31	<Enter>	Enter the amount from Line 31.
(15)	Qualified Family Leave Compensation	L32	<Enter>	Enter the amount from Line 32.
(16)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 31	L33	<Enter>	Enter the amount from Line 33.
(17)	Qualified Compensation for the Employee Retention Credit	L34	<Enter>	Enter the amount from Line 34.

## Exhibit 3.24.13-21 (Cont. 2) (01-01-2024)

## Section 04 - Form CT-1 (Program 11301) (2020 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(18)	Qualified Health Plan Expenses Allocable to Compensation Reported on Line 33	L35	<Enter>	Enter the amount from Line 35.
(19)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.
(20)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(21)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(22)	Preparer's PTIN	PTIN	<Enter>	Enter the Paid Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(23)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-21 (Cont. 3) (01-01-2024)****Section 04 - Form CT-1 (Program 11301) (2020 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(24)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

## Exhibit 3.24.13-22 (01-01-2026)

## Section 04 - Form CT-1 (Program 11300) (2024 and 2019 and Prior Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation	L14	<Enter> Minus <->	Enter the amount from Line 14.
(3)	Total Railroad Retirement Taxes Based on Compensation	L15	<Enter> Minus <->	Enter the amount from Line 15.
(4)	Total Railroad Retirement Tax Deposits for the Year	L16	<Enter>	Enter the amount from Line 16.
(5)	Balance Due / Overpayment	17/18	<Enter> Minus <->	Enter the amount from Line 17 or Line 18 as follows: 1. If the amount on Line 17 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 17 is different from the Remittance amount, enter the amount from Line 17 and press <Enter>. 3. If there is no entry on Line 17, enter the amount from Line 18 and press <-> (Minus).
(6)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.
(7)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(8)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

**Exhibit 3.24.13-22 (Cont. 1) (01-01-2026)****Section 04 - Form CT-1 (Program 11300) (2024 and 2019 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(9)	Preparer's PTIN	PTIN	<Enter>	Enter the Paid Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(10)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(11)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-23 (01-01-2026)****Section 01 - Form 943 / Form 943(sp) / Form 943(PR) (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	DLN Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last two digits of the 13-digit DLN from the upper part of the form.</li> <li>If the serial number generated by the system, verify that it matches the document being entered.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <b>&lt;Enter&gt;</b> .
(4)	Name Control	NC	<Enter>	Enter the Name Control. Refer to IRM 3.24.38.3.4.14.3, Determining the Name Control, for complete instructions.
(5)	Employer Identification Number	EIN		Enter the EIN from "Employer Identification Number (EIN)" box.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(9)	Tax Year	YR	<Enter>	Enter the Tax Year in YY format as: <ol style="list-style-type: none"> <li>Edited in the upper entity portion of the form.</li> <li>If the Tax Year is not edited, enter the last two digits of the preprinted Tax Year located in the upper right corner of the form.</li> </ol>
(10)	In-Care-of Name Line	C/O NAME	<Enter>	Enter the In-Care-of Name immediately following the % or C/O indicator on the document if present. Refer to IRM 3.24.38.3.4.14.7, In Care of Name, for complete instructions.

## Exhibit 3.24.13-23 (Cont. 1) (01-01-2026)

## Section 01 - Form 943 / Form 943(sp) / Form 943(PR) (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the Foreign Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.9, Foreign Address, for complete instructions. <b>Note: Ogden Submission Processing Center (OSPC) only.</b>
(12)	Street Address	ADD	<Enter>	Enter the Street Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.8, Street Address, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter the Foreign City, Province, and Postal Code in this field exactly as edited.
(13)	City	CITY	<Enter>	Enter the City from the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.24.38.3.4.14.10, City, for complete instructions. <b>Caution:</b> If entering a Foreign Address, <b>ONLY</b> enter the foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard State abbreviation from the entity area. If a Major City Code is entered, this field is bypassed. Refer to IRM 3.24.38.3.4.14.11, State, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area. Refer to IRM 3.24.38.3.4.14.12, ZIP Code, for complete instructions. <b>Caution:</b> If entering a Foreign Address, leave this field blank. Press <Enter> to continue.

## Exhibit 3.24.13-24 (01-01-2026)

## Section 02 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Aggregate Return Indicator	AGI CKBX	<Enter>	Enter the numeric digit from the Aggregate Return Indicator as follows: 1. Enter "1" - If Section 3504 Agent box is checked. 2. Enter "2" - If Certified Professional Employer Organization (CPEO) box is checked. 3. Enter "3" - If Other Third Party box is checked.
(3)	Computer Condition Codes	CCC	<Enter>	Enter the edited code(s) from the center bottom margin.
(4)	Schedule Indicator Code	SIC	<Enter>	Enter the edited digits from the right margin near the bold black line that separates Line 1 from the Entity Area. <b>Note:</b> If "1" is entered, the document automatically ends after the input of Section 03. <b>Note:</b> If Section 03 is not transcribed, end the document after Section 02.
(5)	Received Date	RDT	<Enter>	Enter the date as stamped or edited on the face of Page 1 of the return or as printed by a cash register in the upper right corner of the return. <b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received." <b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date. See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.
(6)	ERS-Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of the return.

**Exhibit 3.24.13-24 (Cont. 1) (01-01-2026)****Section 02 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(7)	Schedule R Indicator	SRI	<Enter>	Enter the edited "R" from the right of Line 7.

**Exhibit 3.24.13-25 (01-01-2026)**

**Section 02 - Form 943 / Form 943(PR) (Programs 11600, 11601, 11602, 11603, 11604, 11605, 11608, 11609, 11617 and 11618) (2017 through 2024 and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "02".
(2)	Deposit State	DST	<Enter>	Press <b>&lt;Enter&gt;</b> only.
(3)	Computer Condition Codes	CCC	<Enter>	Enter the edited code(s) from the center bottom margin.
(4)	Schedule Indicator Code	SIC	<Enter>	Enter the edited digits from the right margin near the bold black line that separates Line 1 from the Entity Area. <b>Note:</b> If "1" is entered, the document automatically ends after the input of Section 03. <b>Note:</b> If Section 03 is not transcribed, end the document after Section 02.
(5)	Received Date	RDT	<Enter>	Enter the date as stamped or edited on the face of Page 1 of the return or as printed by a cash register in the upper right corner of the return. <b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received." <b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date. See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.
(6)	ERS-Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of the return.
(7)	Schedule R Indicator	SRI	<Enter>	Enter the edited "R" from the right of Line 7.

**Exhibit 3.24.13-26 (06-25-2020)****Section 02 - Form 943 / Form 943(PR) (Programs 11611 and 11616) (2014 through 2016 Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Deposit State	DST	<Enter>	Press <Enter> only.
(3)	Computer Condition Codes	CCC	<Enter>	Enter the edited code(s) from the center bottom margin.
(4)	Schedule Indicator Code	SIC	<Enter>	<p>Enter the edited digits from the right margin near the bold black line that separates Line 1 from the Entity Area.</p> <p><b>Note:</b> If "1" is entered, the document automatically ends after the input of Section 03.</p> <p><b>Note:</b> If Section 03 is not transcribed, end the document after Section 02.</p>
(5)	Received Date	RDT	<Enter>	<p>Enter the date as stamped or edited on the face of Page 1 of the return or as printed by a cash register in the upper right corner of the return.</p> <p><b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received."</p> <p><b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date.</p> <p>See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.</p>
(6)	ERS-Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of the return.

**Exhibit 3.24.13-27 (01-01-2026)****Section 03 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.
(6)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(7)	Withholding	LN8	<Enter>	Enter the amount from Line 8.

## Exhibit 3.24.13-27 (Cont. 1) (01-01-2026)

## Section 03 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(8)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(9)	Current Year's Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(10)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L12	<Enter>	Enter the amount from Line 12.
(11)	Total Taxes after Adjustments and Credits	L13	<Enter> Minus <->	Enter the amount from Line 13.
(12)	Total Deposits	L14	<Enter>	Enter the amount from Line 14.
(13)	Balance Due / Overpayment	15/16A	<Enter> Minus <->	Enter the amount from Line 15 or Line 16a as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <Enter>. 3. If there is no entry on Line 15, enter the amount from Line 16a and press <-> (Minus).
(14)	Refund Indicator	RI	<Enter>	Enter a “2” if <b>ONLY</b> the “Send a Refund / Envie un reembolso” box is checked; otherwise, press <Enter>.

## Exhibit 3.24.13-27 (Cont. 2) (01-01-2026)

## Section 03 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(15)	Routing Transit Number (RTN)	16C	<Enter>	<p>Enter up to 9 digits of the RTN from Line 16c.</p> <p>a. Ignore excess digits, alphas, blanks, or special characters shown.</p> <p>b. Press <b>&lt;Enter&gt;</b> if:</p> <ul style="list-style-type: none"> <li>• both Line 16c and Line 16e is blank.</li> <li>• an illegible character is present in either Line 16c or Line 16e.</li> <li>• one or more numbers have been altered, white-out, or marked through in either Line 16c or Line 16e.</li> <li>• one or more numbers have been written over to <b>CHANGE</b> an existing entry in either the Line 16c or Line 16e.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(16)	Type of Depositor Account	16D	<Enter>	<p>Enter the “<b>S</b>” or “<b>C</b>” that represents the box marked for Savings or Checking from line 16d.</p> <p>a. If both boxes are marked, press <b>&lt;Enter&gt;</b>.</p> <p>b. If neither box is marked, press <b>&lt;Enter&gt;</b>.</p> <p>c. If Line 16d is marked and Line 16c <b>AND</b> Line 16e are blank, press <b>&lt;Enter&gt;</b>.</p> <p><b>Note:</b> When <b>&lt;Enter&gt;</b> is pressed, the system generates a “<b>C</b>”.</p>

## Exhibit 3.24.13-27 (Cont. 3) (01-01-2026)

## Section 03 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(17)	Depositor Account Number (DAN)	16E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 16c or Line 16d” contain an entry.</b>	<p>Enter the alpha/numeric Depositor Account Number from Line 16e.</p> <ol style="list-style-type: none"> <li>Only alphas, numerics, and hyphens (-) are valid.</li> <li><b>Enter hyphens (-)</b> where shown.</li> <li>Ignore any blanks or other special characters shown.</li> <li>Enter a single period and press <b>&lt;Enter&gt;</b> if: <ul style="list-style-type: none"> <li>Line 16e is not present and there is data in Line 16b and Line 16c.</li> <li>an illegible character is present in either Line 16c or Line 16e.</li> <li>one or more characters have been altered, white-out, or marked through in either Line 16c or Line 16e.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either Line 16c or Line 16d.</li> </ul> </li> <li>If more than 17 characters, enter a pound sign (#) in the last position of Line 16e.</li> </ol> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(18)	DAN For Verification	16E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 16e” contains data.</b>	<p>Enter Line 16e <b>again</b> for verification.</p> <ol style="list-style-type: none"> <li>If entry does not match Element (17), a <b>DAN MIS-MATCH</b> error message will appear, and the cursor will be positioned on the first character of this field.</li> <li><b>“DAN MIS-MATCH”</b> error message will be displayed until both Line 16e (DAN) fields agree.</li> </ol>
(19 through 26)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.

## Exhibit 3.24.13-27 (Cont. 4) (01-01-2026)

## Section 03 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(27)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".
(28)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / S" box is checked; otherwise, press <Enter>.
(29)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(30)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(31)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-27 (Cont. 5) (01-01-2026)****Section 03 - Form 943 / Form 943(sp) (Program 11606) (2025 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(32)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-28 (01-01-2025)****Section 03 - Form 943 / Form 943(PR) (Program 11604 and 11605) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	<p>This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry.</p> <ol style="list-style-type: none"> <li>1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt.</li> <li>2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.</li> </ol>
(3)	Number of Employees	LN1	<Enter>	<p>Enter the number of employees from Line 1.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Qualified Sick Leave Wages	L2A	<Enter>	Enter the amount from Line 2a.
(6)	Qualified Family Leave Wages	L2B	<Enter>	Enter the amount from Line 2b.
(7)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.

**Exhibit 3.24.13-28 (Cont. 1) (01-01-2025)****Section 03 - Form 943 / Form 943(PR) (Program 11604 and 11605) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(9)	Withholding	LN8	<Enter>	Enter the amount from Line 8.
(10)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(11)	Current Year’s Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(12)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L12A	<Enter>	Enter the amount from Line 12a.
(13)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L12B	<Enter>	Enter the amount from Line 12b.
(14)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L12D	<Enter>	Enter the amount from Line 12d.
(15)	Total Taxes After Adjustments and Nonrefundable Credits	L13	<Enter> Minus <->	Enter the amount from Line 13.
(16)	Total Deposits	L14A	<Enter>	Enter the amount from Line 14a.

## Exhibit 3.24.13-28 (Cont. 2) (01-01-2025)

## Section 03 - Form 943 / Form 943(PR) (Program 11604 and 11605) (2023 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(17)	Refundable Portion of Credit for Qualified Sick And Family Leave Wages for Leave Taken Before April 1, 2021	L14D	<Enter>	Enter the amount from Line 14d.
(18)	Refundable Portion of Credit for Qualified Sick And Family Leave Wages for Leave Taken After March 31, 2021	L14F	<Enter>	Enter the amount from Line 14f.
(19)	Balance Due / Overpayment	15/16	<Enter> Minus <->	Enter the amount from Line 15 or Line 16 as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <Enter>. 3. If there is no entry on Line 15, enter the amount from Line 16 and press <-> (Minus).
(20)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(21 through 32)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(33)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".

**Exhibit 3.24.13-28 (Cont. 3) (01-01-2025)****Section 03 - Form 943 / Form 943(PR) (Program 11604 and 11605) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(34)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken Before April 1, 2021	L18	<Enter>	Enter the amount from Line 18.
(35)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021	L19	<Enter>	Enter the amount from Line 19.
(36)	Qualified Sick Leave Wages for Leave Taken After March 31, 2021	L22	<Enter>	Enter the amount from Line 22.
(37)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 22	L23	<Enter>	Enter the amount from Line 23.
(38)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 22	L24	<Enter>	Enter the amount from Line 24.
(39)	Qualified Family Leave Wages for Leave Taken After March 31, 2021	L25	<Enter>	Enter the amount from Line 25.
(40)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 25	L26	<Enter>	Enter the amount from Line 26.

## Exhibit 3.24.13-28 (Cont. 4) (01-01-2025)

## Section 03 - Form 943 / Form 943(PR) (Program 11604 and 11605) (2023 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(41)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 25	L27	<Enter>	Enter the amount from Line 27.
(42)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(43)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(44)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN., Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(45)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-28 (Cont. 5) (01-01-2025)****Section 03 - Form 943 / Form 943(PR) (Program 11604 and 11605) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(46)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-29 (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11602 and 11603) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	<p>This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry.</p> <ol style="list-style-type: none"> <li>1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt.</li> <li>2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.</li> </ol>
(3)	Number of Employees	LN1	<Enter>	<p>Enter the number of employees from Line 1.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Qualified Sick Leave Wages	L2A	<Enter>	Enter the amount from Line 2a.
(6)	Qualified Family Leave Wages	L2B	<Enter>	Enter the amount from Line 2b.
(7)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.

**Exhibit 3.24.13-29 (Cont. 1) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11602 and 11603) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(9)	Withholding	LN8	<Enter>	Enter the amount from Line 8.
(10)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(11)	Current Year’s Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(12)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L12A	<Enter>	Enter the amount from Line 12a.
(13)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L12B	<Enter>	Enter the amount from Line 12b.
(14)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L12D	<Enter>	Enter the amount from Line 12d.
(15)	Nonrefundable Portion of COBRA Premium Assistance Credit	L12E	<Enter>	Enter the amount from Line 12e.

**Exhibit 3.24.13-29 (Cont. 2) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11602 and 11603) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(16)	Number of Individuals Provided COBRA Premium Assistance	L12F	<Enter>	Enter the number of individuals from Line 12f. <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(17)	Total Taxes After Adjustments and Nonrefundable Credits	L13	<Enter> Minus <->	Enter the amount from Line 13.
(18)	Total Deposits	L14A	<Enter>	Enter the amount from Line 14a.
(19)	Refundable Portion of Credit for Qualified Sick And Family Leave Wages for Leave Taken Before April 1, 2021	L14D	<Enter>	Enter the amount from Line 14d.
(20)	Refundable Portion of Credit for Qualified Sick And Family Leave Wages for Leave Taken After March 31, 2021	L14F	<Enter>	Enter the amount from Line 14f.
(21)	Refundable Portion of COBRA Premium Assistance Credit	L14G	<Enter>	Enter the amount from Line 14g.

**Exhibit 3.24.13-29 (Cont. 3) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11602 and 11603) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(22)	Balance Due / Overpayment	15/16	<Enter> Minus <->	Enter the amount from Line 15 or Line 16 as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <Enter>. 3. If there is no entry on Line 15, enter the amount from Line 16 and press <-> (Minus).
(23)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(24 through 35)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(36)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".
(37)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken Before April 1, 2021	L18	<Enter>	Enter the amount from Line 18.
(38)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021	L19	<Enter>	Enter the amount from Line 19.
(39)	Qualified Sick Leave Wages for Leave Taken After March 31, 2021	L22	<Enter>	Enter the amount from Line 22.

**Exhibit 3.24.13-29 (Cont. 4) (01-01-2024)**

**Section 03 - Form 943 / Form 943(PR) (Program 11602 and 11603) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(40)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 22	L23	<Enter>	Enter the amount from Line 23.
(41)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 22	L24	<Enter>	Enter the amount from Line 24.
(42)	Qualified Family Leave Wages for Leave Taken After March 31, 2021	L25	<Enter>	Enter the amount from Line 25.
(43)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 25	L26	<Enter>	Enter the amount from Line 26.
(44)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 25	L27	<Enter>	Enter the amount from Line 27.
(45)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(46)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

**Exhibit 3.24.13-29 (Cont. 5) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11602 and 11603) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(47)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN., Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(48)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(49)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-30 (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	<p>This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry.</p> <ol style="list-style-type: none"> <li>1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt.</li> <li>2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.</li> </ol>
(3)	Number of Employees	LN1	<Enter>	<p>Enter the number of employees from Line 1.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Qualified Sick Leave Wages	L2A	<Enter>	Enter the amount from Line 2a.
(6)	Qualified Family Leave Wages	L2B	<Enter>	Enter the amount from Line 2b.
(7)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.

**Exhibit 3.24.13-30 (Cont. 1) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(9)	Withholding	LN8	<Enter>	Enter the amount from Line 8.
(10)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(11)	Current Year’s Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(12)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L12A	<Enter>	Enter the amount from Line 12a.
(13)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L12B	<Enter>	Enter the amount from Line 12b.
(14)	Nonrefundable Portion of Employee Retention Credit	L12C	<Enter>	Enter the amount from Line 12c.
(15)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L12D	<Enter>	Enter the amount from Line 12d.

**Exhibit 3.24.13-30 (Cont. 2) (01-01-2024)**

**Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(16)	Nonrefundable Portion of COBRA Premium Assistance Credit	L12E	<Enter>	Enter the amount from Line 12e.
(17)	Number of Individuals Provided COBRA Premium Assistance	L12F	<Enter>	<p>Enter the number of individuals from Line 12f.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(18)	Total Taxes After Adjustments and Nonrefundable Credits	L13	<Enter> Minus <->	Enter the amount from Line 13.
(19)	Total Deposits	L14A	<Enter>	Enter the amount from Line 14a.
(20)	Refundable Portion of Credit for Qualified Sick And Family Leave Wages for Leave Taken Before April 1, 2021	L14D	<Enter>	Enter the amount from Line 14d.
(21)	Refundable Portion of Employee Retention Credit	L14E	<Enter>	Enter the amount from Line 14e.
(22)	Refundable Portion of Credit for Qualified Sick And Family Leave Wages for Leave Taken After March 31, 2021	L14F	<Enter>	Enter the amount from Line 14f.

**Exhibit 3.24.13-30 (Cont. 3) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(23)	Refundable Portion Of COBRA Premium Assistance Credit	L14G	<Enter>	Enter the amount from Line 14g.
(24)	Total Advances Received From Filing Form(s) 7200 for the Year	L14I	<Enter>	Enter the amount from Line 14i.
(25)	Balance Due / Overpayment	15/16	<Enter> Minus <->	Enter the amount from Line 15 or Line 16 as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a "0" (zero) and press <b>&lt;Enter&gt;</b> . 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <b>&lt;Enter&gt;</b> . 3. If there is no entry on Line 15, enter the amount from Line 16 and press <-> (Minus).
(26)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(27 through 38)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(39)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".
(40)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wage for Leave Taken Before April 1, 2021	L18	<Enter>	Enter the amount from Line 18.

**Exhibit 3.24.13-30 (Cont. 4) (01-01-2024)**

**Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(41)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021	L19	<Enter>	Enter the amount from Line 19.
(42)	Qualified Wages for the Employee Retention Credit	L20	<Enter>	Enter the amount from Line 20.
(43)	Qualified Health Plan Expenses for the Employee Retention Credit	L21	<Enter>	Enter the amount from Line 21.
(44)	Qualified Sick Leave Wages for Leave Taken After March 31, 2021	L22	<Enter>	Enter the amount from Line 22.
(45)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 22	L23	<Enter>	Enter the amount from Line 23.
(46)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 22	L24	<Enter>	Enter the amount from Line 24.
(47)	Qualified Family Leave Wages for Leave Taken After March 31, 2021	L25	<Enter>	Enter the amount from Line 25.

**Exhibit 3.24.13-30 (Cont. 5) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(48)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 25	L26	<Enter>	Enter the amount from Line 26.
(49)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 25	L27	<Enter>	Enter the amount from Line 27.
(50)	If you're eligible for the employee retention credit in the 3rd quarter solely because your business is a recovery startup business, enter the 3rd quarter amount included on Line 12c and/or 14e	L28	<Enter>	Enter the amount from Line 28.
(51)	If you're eligible for the employee retention credit in the 4th quarter solely because your business is a recovery startup business, enter the 4th quarter amount included on Line 12c and/or 14e	L29	<Enter>	Enter the amount from Line 29.
(52)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box is checked; otherwise, press <Enter>.

## Exhibit 3.24.13-30 (Cont. 6) (01-01-2024)

## Section 03 - Form 943 / Form 943(PR) (Program 11600 and 11601) (2021 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(53)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(54)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(55)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(56)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-31 (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11609 and 11618) (2020 Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	<p>This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry.</p> <ol style="list-style-type: none"> <li>1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt.</li> <li>2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.</li> </ol>
(3)	Number of Employees	LN1	<Enter>	<p>Enter the number of employees from Line 1.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric "(two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Qualified Sick Leave Wages	L2A	<Enter>	Enter the amount from Line 2a.
(6)	Qualified Family Leave Wages	L2B	<Enter>	Enter the amount from Line 2b.
(7)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.

## Exhibit 3.24.13-31 (Cont. 1) (01-01-2024)

## Section 03 - Form 943 / Form 943(PR) (Program 11609 and 11618) (2020 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(8)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(9)	Withholding	LN8	<Enter>	Enter the amount from Line 8.
(10)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(11)	Current Year's Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(12)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L12A	<Enter>	Enter the amount from Line 12a.
(13)	Nonrefundable Portion of Credit for Qualified Sick And Family Leave Wages	L12B	<Enter>	Enter the amount from Line 12b.
(14)	Nonrefundable Portion of Employee Retention Credit	L12C	<Enter>	Enter the amount from Line 12c.
(15)	Total Taxes After Adjustments and Nonrefundable Credits	L13	<Enter> Minus <->	Enter the amount from Line 13.
(16)	Total Deposits	L14A	<Enter>	Enter the amount from Line 14a.
(17)	Deferred Amount of the Employer Share of Social Security Tax	L14B	<Enter>	Enter the amount from Line 14b.

## Exhibit 3.24.13-31 (Cont. 2) (01-01-2024)

## Section 03 - Form 943 / Form 943(PR) (Program 11609 and 11618) (2020 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(18)	Deferred Amount of the Employee Share of Social Security Tax	L14C	<Enter>	Enter the amount from Line 14c.
(19)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	L14D	<Enter>	Enter the amount from Line 14d.
(20)	Refundable Portion of Employee Retention Credit	L14E	<Enter>	Enter the amount from Line 14e.
(21)	Total Advances Received from Filing Form(s) 7200 for the Year	L14G	<Enter>	Enter the amount from Line 14g.
(22)	Balance Due / Overpayment	15/16	<Enter> Minus <->	Enter the amount from Line 15 or Line 16 as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <Enter>. 3. If there is no entry on Line 15, enter the amount from Line 16 and press <-> (Minus).
(23)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(24 through 35)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(36)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".

Exhibit 3.24.13-31 (Cont. 3) (01-01-2024)

Section 03 - Form 943 / Form 943(PR) (Program 11609 and 11618) (2020 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(37)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wage	L18	<Enter>	Enter the amount from Line 18.
(38)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages	L19	<Enter>	Enter the amount from Line 19.
(39)	Qualified Wages for the Employee Retention Credit	L20	<Enter>	Enter the amount from Line 20.
(40)	Qualified Health Plan Expenses Allocable to Wages Reported on Line 20	L21	<Enter>	Enter the amount from Line 21.
(41)	Credit From Form 5884-C, Line 11, for the Year	L22	<Enter>	Enter the amount from Line 22.
(42)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box is checked; otherwise, press <Enter>.
(43)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(44)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-31 (Cont. 4) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Program 11609 and 11618) (2020 Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(45)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(46)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-32 (01-01-2026)****Section 03 - Form 943 / Form 943(PR) (Program 11608 and 11617) (2024, 2017 through 2019 and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.
(6)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(7)	Withholding	LN8	<Enter>	Enter the amount from Line 8.

**Exhibit 3.24.13-32 (Cont. 1) (01-01-2026)****Section 03 - Form 943 / Form 943(PR) (Program 11608 and 11617) (2024, 2017 through 2019 and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ►Correct any keying errors. ►If none, press <F7> to continue.
(9)	Current Year's Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(10)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L12	<Enter>	Enter the amount from Line 12.
(11)	Total Taxes after Adjustments and Credits	L13	<Enter> Minus <->	Enter the amount from Line 13.
(12)	Total Deposits	L14	<Enter>	Enter the amount from Line 14.
(13)	Balance Due / Overpayment	15/16	<Enter> Minus <->	Enter the amount from Line 15 or Line 16 as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <Enter>. 3. If there is no entry on Line 15, enter the amount from Line 16 and press <-> (Minus).
(14)	Refund Indicator	RI	<Enter>	Enter a “2” if <b>ONLY</b> the “Send a Refund / Envie un reembolso” box is checked; otherwise, press <Enter>.
(15 through 26)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.

**Exhibit 3.24.13-32 (Cont. 2) (01-01-2026)****Section 03 - Form 943 / Form 943(PR) (Program 11608 and 11617) (2024, 2017 through 2019 and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(27)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".
(28)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / S" box is checked; otherwise, press <Enter>.
(29)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(30)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(31)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-32 (Cont. 3) (01-01-2026)****Section 03 - Form 943 / Form 943(PR) (Program 11608 and 11617) (2024, 2017 through 2019 and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(32)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-33 (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Programs 11611 and 11616) (2014 through 2016 Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Number of Employees	LN1	<Enter>	Enter the number of employees from Line 1. <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank. (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(4)	Total Wages-Social Security	LN2	<Enter>	Enter the amount from Line 2.
(5)	Total Wages-Medicare	LN4	<Enter>	Enter the amount from Line 4.
(6)	Total Wages Subject to Additional Medicare Tax Withholding	LN6	<Enter>	Enter the amount from Line 6.
(7)	Withholding	LN8	<Enter>	Enter the amount from Line 8.

**Exhibit 3.24.13-33 (Cont. 1) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Programs 11611 and 11616) (2014 through 2016 Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(8)	Total Tax Before Adjustments	LN9	<Enter>	Enter the amount from Line 9. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(9)	Current Year's Adjustments	L10	<Enter> Minus <->	Enter the amount from Line 10.
(10)	Total Tax After Adjustments	L11	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11.
(11)	Total Deposits	L12	<Enter>	Enter the amount from Line 12.
(12)	COBRA Payments	13A	<Enter>	Enter the amount from Line 13a. <b>Reminder: No entry for 2015 Form Revision.</b>
(13)	Number of People	13B	<Enter>	Enter the amount from 13b. <b>Reminder: No entry for 2015 Form Revision.</b>
(14)	Add Lines 12 and 13a	L14	<Enter>	Enter the amount from Line 14. <b>Reminder: No entry for 2015 Form Revision.</b>
(15)	Balance Due / Overpayment	15/16	<Enter> Minus <->	Enter the amount from Line 15 or Line 16 as follows: 1. If the amount on Line 15 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount on Line 15 is different from the Remittance amount, enter the amount from Line 15 and press <Enter>. 3. If there is no entry on Line 15, enter the amount from Line 16 and press <-> (Minus).

## Exhibit 3.24.13-33 (Cont. 2) (01-01-2024)

## Section 03 - Form 943 / Form 943(PR) (Programs 11611 and 11616) (2014 through 2016 Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(16)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.
(17 through 28)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(29)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".
(30)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Sí" box is checked; otherwise, press <Enter>.
(31)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(32)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(33)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-33 (Cont. 3) (01-01-2024)****Section 03 - Form 943 / Form 943(PR) (Programs 11611 and 11616) (2014 through 2016 Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(34)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-34 (01-01-2026)**

**Sections 05 through 16 - Form 943-A, Form 943 / Form 943(sp) / Form 943(PR) (All Programs) (All Revisions)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	<p>Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter the proper Section as listed below:</p> <ul style="list-style-type: none"> <li>• 05 = January</li> <li>• 06 = February</li> <li>• 07 = March</li> <li>• 08 = April</li> <li>• 09 = May</li> <li>• 10 = June</li> <li>• 11 = July</li> <li>• 12 = August</li> <li>• 13 = September</li> <li>• 14 = October</li> <li>• 15 = November</li> <li>• 16 = December</li> </ul>
(2) through (32)	Tax Liability	LN1 through L31	<Enter> ★★★★★	<p>Enter the amounts from the Agricultural Employer's Record of Federal Tax Liability (ROFTL)/Registro de la Obligación Contributiva Federal del Patrono Agrícola, Lines 1 through 31.</p> <p><b>Reminder:</b> The MUST ENTER fields are LN8, L14, L22, and L29.</p> <p><b>Note:</b> Section 06 ends after entry of prompt "L29". Sections 08, 10, 13, and 15 end after entry of prompt "L30".</p>

**Exhibit 3.24.13-35 (07-15-2021)****Section 01 - Form 944 and Form 944(sp) (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last two digits of the 13-digit DLN from the upper part of the form.</li> <li>If the serial number generated by the system, verify that it matches the document being entered.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <b>&lt;Enter&gt;</b> .
(4)	Name Control	NC	<Enter>	Enter the Name Control. Refer to IRM 3.24.38.3.4.14.3, Determining the Name Control, for complete instructions.
(5)	Employer Identification Number	EIN		Enter the EIN from "Employer Identification Number (EIN)" boxes.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(9)	Tax Year	YR	<Enter>	Enter the Tax Year in YY format as: <ol style="list-style-type: none"> <li>Edited from above the "Who Must File Form... / Quin debe radicar la Forma..." box;</li> <li>Otherwise, press <b>&lt;Enter&gt;</b>.</li> </ol>
(10)	In-Care-of Name Line	C/O NAME	<Enter>	Enter the In-Care-of Name immediately following the % or C/O indicator on the document if present. Refer to IRM 3.24.38.3.4.14.7, In Care of Name, for complete instructions.

## Exhibit 3.24.13-35 (Cont. 1) (07-15-2021)

## Section 01 - Form 944 and Form 944(sp) (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the Foreign Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.9, Foreign Address, for complete instructions. <b>Note: Ogden Submission Processing Center (OSPC) only.</b>
(12)	Street Address	ADD	<Enter>	Enter the Street Address information as shown or edited from the Address box in the entity area. Refer to IRM 3.24.38.3.4.14.8, Street Address, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter the Foreign City, Province, and Postal Code in this field exactly as edited.
(13)	City	CITY	<Enter>	Enter the City from the City box in the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.24.38.3.4.14.10, City, for complete instructions. <b>Caution:</b> If entering a Foreign Address, <b>ONLY</b> enter the Foreign Country Code in this field.
(14)	State	ST	<Enter>	Enter the standard State abbreviation from the State box in the entity area. If a Major City Code is entered, this field is bypassed. Refer to IRM 3.24.38.3.4.14.11, State, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter a period (.) in this field.

**Exhibit 3.24.13-35 (Cont. 2) (07-15-2021)****Section 01 - Form 944 and Form 944(sp) (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the ZIP code box in the entity area. Refer to IRM 3.24.38.3.4.14.12, ZIP Code, for complete instructions. <b>Caution:</b> If entering a Foreign Address, leave this field blank. Press <b>&lt;Enter&gt;</b> to continue.

## Exhibit 3.24.13-36 (07-15-2021)

## Section 02 - Form 944 and Form 944(sp) (All Programs) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Computer Condition Codes	CCC	<Enter>	Enter the edited code(s) from the right of the phrase "You MUST fill out both pages of this form..." (Form 944) / "Usted DEBE llenar ambas paginas de esta..." (Form 944(sp)).
(3)	Schedule Indicator Code	SIC	<Enter>	Enter the edited code from the right margin near the black title bar for Part 1/Parte 1. <b>Note:</b> If SIC "1" is entered, the document automatically ends after the input of Section 04.
(4)	Received Date	RDT	<Enter>	Enter the date as stamped or edited on the face of the return. <b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received." <b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date. See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.
(5)	ERS-Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of Page 1.

**Exhibit 3.24.13-37 (01-01-2026)****Section 03 - Form 944 and Form 944(sp) (Program 11653) (2025 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(8)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(9)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d, column 1.
(10)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.
(11)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(12)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.

## Exhibit 3.24.13-37 (Cont. 1) (01-01-2026)

## Section 03 - Form 944 and Form 944(sp) (Program 11653) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(13)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	LN8	<Enter>	Enter the amount from Line 8.
(14)	Total Taxes After Adjustments and Credits	LN9	<Enter> Minus <-> ★★★★★	Enter the amount from Line 9. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(15)	Total Deposits	L10	<Enter>	Enter the amount from Line 10.
(16)	Balance Due / Overpayment	11/12A	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12a as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12a and press <-> (Minus).
(17)	Refund Indicator	RI	<Enter>	Enter a “2” if <b>ONLY</b> the “Send a Refund / Envie un reembolso” box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-37 (Cont. 2) (01-01-2026)****Section 03 - Form 944 and Form 944(sp) (Program 11653) (2025 and Later Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(18)	Routing Transit Number (RTN)	12C	<Enter>	<p>Enter up to 9 digits of the RTN from Line 12c.</p> <p>a. Ignore excess digits, alphas, blanks, or special characters shown.</p> <p>b. Press <b>&lt;Enter&gt;</b> if:</p> <ul style="list-style-type: none"> <li>• both Line 12c and Line 12e is blank.</li> <li>• an illegible character is present in either Line 12c or Line 12e.</li> <li>• one or more numbers have been altered, white-out, or marked through in either Line 12c or Line 12e.</li> <li>• one or more numbers have been written over to <b>CHANGE</b> an existing entry in either the Line 12c or Line 12e.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(19)	Type of Depositor Account	12D	<Enter>	<p>Enter the “<b>S</b>” or “<b>C</b>” that represents the box marked for Savings or Checking from line 12d.</p> <p>a. If both boxes are marked, press <b>&lt;Enter&gt;</b>.</p> <p>b. If neither box is marked, press <b>&lt;Enter&gt;</b>.</p> <p>c. If Line 12d is marked and Line 12c <b>AND</b> Line 12e are blank, press <b>&lt;Enter&gt;</b>.</p> <p><b>Note:</b> When <b>&lt;Enter&gt;</b> is pressed, the system generates a “<b>C</b>”.</p>

## Exhibit 3.24.13-37 (Cont. 3) (01-01-2026)

## Section 03 - Form 944 and Form 944(sp) (Program 11653) (2025 and Later Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(20)	Depositor Account Number (DAN)	12E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 12c or Line 12d” contain an entry.</b>	<p>Enter the alpha/numeric Depositor Account Number from Line 12e.</p> <ol style="list-style-type: none"> <li>Only alphas, numerics, and hyphens (-) are valid.</li> <li><b>Enter hyphens (-)</b> where shown.</li> <li>Ignore any blanks or other special characters shown.</li> <li>Enter a single period and press <b>&lt;Enter&gt;</b> if: <ul style="list-style-type: none"> <li>Line 12e is not present and there is data in Line 12b and Line 12c.</li> <li>an illegible character is present in either Line 12c or Line 12e.</li> <li>one or more characters have been altered, white-out, or marked through in either Line 12c or Line 12e.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either Line 12c or Line 12d.</li> </ul> </li> <li>If more than 17 characters, enter a pound sign (#) in the last position of Line 12e.</li> </ol> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>
(21)	DAN For Verification	12E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 12e” contains data.</b>	<p>Enter Line 12e <b>again</b> for verification.</p> <ol style="list-style-type: none"> <li>If entry does not match Element (20), a <b>DAN MIS-MATCH</b> error message will appear, and the cursor will be positioned on the first character of this field.</li> <li><b>“DAN MIS-MATCH”</b> error message will be displayed until both Line 12e (DAN) fields agree.</li> </ol>

**Exhibit 3.24.13-38 (01-01-2025)****Section 03 - Form 944 and Form 944(sp) (Programs 11652) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Qualified Sick Leave Wages	L4AI	<Enter>	Enter the amount from Line 4a(i), column 1.
(8)	Qualified Family Leave Wages	L4AII	<Enter>	Enter the amount from Line 4a(ii), column 1.
(9)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(10)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(11)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d, column 1.
(12)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.

Exhibit 3.24.13-38 (Cont. 1) (01-01-2025)

Section 03 - Form 944 and Form 944(sp) (Programs 11652) (2023 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(13)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(14)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(15)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L8A	<Enter>	Enter the amount from Line 8a.
(16)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L8B	<Enter>	Enter the amount from Line 8b.
(17)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L8D	<Enter>	Enter the amount from Line 8d.
(18)	Total Taxes After Adjustments and Nonrefundable Credits	LN9	<Enter> Minus <-> ★★★★★	Enter the amount from Line 9. <b>Note:</b> If the message "DOES NOT ZERO BALANCE-CHECK MONEY FIELDS" appears, verify the highlighted entries on the screen. ►Correct any keying errors. ►If none, press <F7> to continue.
(19)	Total Deposits	L10A	<Enter>	Enter the amount from Line 10a.
(20)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L10D	<Enter>	Enter the amount from Line 10d.

**Exhibit 3.24.13-38 (Cont. 2) (01-01-2025)****Section 03 - Form 944 and Form 944(sp) (Programs 11652) (2023 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(21)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L10F	<Enter>	Enter the amount from Line 10f.
(22)	Balance Due / Overpayment	11/12	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12 as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12 and press<->(Minus).
(23)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-39 (01-01-2024)**

**Section 03 - Form 944 and Form 944(sp) (Programs 11651) (2022 Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Qualified Sick Leave Wages	L4AI	<Enter>	Enter the amount from Line 4a(i), column 1.
(8)	Qualified Family Leave Wages	L4AII	<Enter>	Enter the amount from Line 4a(ii), column 1.
(9)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(10)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(11)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d, column 1.
(12)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.

**Exhibit 3.24.13-39 (Cont. 1) (01-01-2024)****Section 03 - Form 944 and Form 944(sp) (Programs 11651) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(13)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(14)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(15)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L8A	<Enter>	Enter the amount from Line 8a.
(16)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L8B	<Enter>	Enter the amount from Line 8b.
(17)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L8D	<Enter>	Enter the amount from Line 8d.
(18)	Nonrefundable Portion of COBRA Premium Assistance Credit	L8E	<Enter>	Enter the amount from Line 8e.
(19)	Number of Individuals Provided COBRA Premium Assistance	L8F	<Enter>	<p>Enter the number of individuals from Line 8f.</p> <ul style="list-style-type: none"> <li>• If number is not numeric, input as numeric ("two" input as "2").</li> <li>• If number is larger than seven numerics, leave blank.</li> <li>• If number is in dollars and cents (123.00), leave blank.</li> <li>• If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>• If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>

## Exhibit 3.24.13-39 (Cont. 2) (01-01-2024)

## Section 03 - Form 944 and Form 944(sp) (Programs 11651) (2022 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(20)	Total Taxes After Adjustments and Nonrefundable Credits	LN9	<Enter> Minus <-> ★★★★★	Enter the amount from Line 9. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ►Correct any keying errors. ►If none, press <F7> to continue.
(21)	Total Deposits	L10A	<Enter>	Enter the amount from Line 10a.
(22)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L10D	<Enter>	Enter the amount from Line 10d.
(23)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L10F	<Enter>	Enter the amount from Line 10f.
(24)	Refundable Portion of COBRA Premium Assistance Credit	L10G	<Enter>	Enter the amount from Line 10g.
(25)	Balance Due / Overpayment	11/12	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12 as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12 and press <-> (Minus).

**Exhibit 3.24.13-39 (Cont. 3) (01-01-2024)****Section 03 - Form 944 and Form 944(sp) (Programs 11651) (2022 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(26)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <b>&lt;Enter&gt;</b> .

**Exhibit 3.24.13-40 (01-01-2023)**

**Section 03 - Form 944 and Form 944(sp) (Programs 11650) (2021 Revision)**

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Qualified Sick Leave Wages	L4AI	<Enter>	Enter the amount from Line 4a(i), column 1.
(8)	Qualified Family Leave Wages	L4AII	<Enter>	Enter the amount from Line 4a(ii), column 1.
(9)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(10)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(11)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d, column 1.
(12)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.

**Exhibit 3.24.13-40 (Cont. 1) (01-01-2023)****Section 03 - Form 944 and Form 944(sp) (Programs 11650) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(13)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(14)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(15)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L8A	<Enter>	Enter the amount from Line 8a.
(16)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L8B	<Enter>	Enter the amount from Line 8b.
(17)	Nonrefundable Portion of Employee Retention Credit	L8C	<Enter>	Enter the amount from Line 8c.
(18)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L8D	<Enter>	Enter the amount from Line 8d.
(19)	Nonrefundable Portion of COBRA Premium Assistance Credit	L8E	<Enter>	Enter the amount from Line 8e.

## Exhibit 3.24.13-40 (Cont. 2) (01-01-2023)

## Section 03 - Form 944 and Form 944(sp) (Programs 11650) (2021 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(20)	Number of Individuals Provided COBRA Premium Assistance	L8F	<Enter>	<p>Enter the number of individuals from Line 8f.</p> <ul style="list-style-type: none"> <li>If number is not numeric, input as numeric ("two" input as "2").</li> <li>If number is larger than seven numerics, leave blank.</li> <li>If number is in dollars and cents (123.00), leave blank.</li> <li>If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> <li>If number is illegible refer to IRM 3.24.38.3.4.7, Illegible Data, for complete instructions.</li> </ul>
(21)	Total Taxes After Adjustments and Nonrefundable Credits	LN9	<Enter> Minus <-> ★★★★★	<p>Enter the amount from Line 9.</p> <p><b>Note:</b> If the message "<i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i>" appears, verify the highlighted entries on the screen.</p> <p>➤Correct any keying errors.</p> <p>➤If none, press &lt;F7&gt; to continue.</p>
(22)	Total Deposits	L10A	<Enter>	Enter the amount from Line 10a.
(23)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021	L10D	<Enter>	Enter the amount from Line 10d.
(24)	Refundable Portion of Employee Retention Credit	L10E	<Enter>	Enter the amount from Line 10e.
(25)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021	L10F	<Enter>	Enter the amount from Line 10f.

**Exhibit 3.24.13-40 (Cont. 3) (01-01-2023)****Section 03 - Form 944 and Form 944(sp) (Programs 11650) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(26)	Refundable Portion of COBRA Premium Assistance Credit	L10G	<Enter>	Enter the amount from Line 10g.
(27)	Total Advances Received from Filing Form(s) 7200 for the Year	L10I	<Enter>	Enter the amount from Line 10i.
(28)	Balance Due / Overpayment	11/12	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12 as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12 and press <-> (Minus).
(29)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-41 (01-01-2022)****Section 03 - Form 944 and Form 944(sp) (Programs 11662) (2020 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Qualified Sick Leave Wages	L4AI	<Enter>	Enter the amount from Line 4a(i), column 1.
(8)	Qualified Family Leave Wages	L4AII	<Enter>	Enter the amount from Line 4a(ii), column 1.
(9)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(10)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(11)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d, column 1.
(12)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.

**Exhibit 3.24.13-41 (Cont. 1) (01-01-2022)****Section 03 - Form 944 and Form 944(sp) (Programs 11662) (2020 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(13)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(14)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.
(15)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	L8A	<Enter>	Enter the amount from Line 8a.
(16)	Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages	L8B	<Enter>	Enter the amount from Line 8b.
(17)	Nonrefundable Portion of Employee Retention Credit	L8C	<Enter>	Enter the amount from Line 8c.
(18)	Total Taxes After Adjustments and Nonrefundable Credits	LN9	<Enter> Minus <-> ★★★★★	Enter the amount from Line 9. <b>Note:</b> If the message " <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> " appears, verify the highlighted entries on the screen. ►Correct any keying errors. ►If none, press <F7> to continue.
(19)	Total Deposits	L10A	<Enter>	Enter the amount from Line 10a.
(20)	Deferred Amount of the Employer Share of Social Security Tax	L10B	<Enter>	Enter the amount from Line 10b.
(21)	Deferred Amount of the Employee Share of Social Security Tax	L10C	<Enter>	Enter the amount from Line 10c.
(22)	Refundable Portion of Credit for Qualified Sick and Family Leave Wages	L10D	<Enter>	Enter the amount from Line 10d.

## Exhibit 3.24.13-41 (Cont. 2) (01-01-2022)

## Section 03 - Form 944 and Form 944(sp) (Programs 11662) (2020 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(23)	Refundable Portion of Employee Retention Credit	L10E	<Enter>	Enter the amount from Line 10e.
(24)	Total Advances Received from Filing Form(s) 7200 for the Year	L10G	<Enter>	Enter the amount from Line 10g.
(25)	Balance Due / Overpayment	11/12	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12 as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12 and press <-> (Minus).
(26)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund / Envie un reembolso" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-42 (01-01-2026)****Section 03 - Form 944 and Form 944(sp) (Programs 11661) (2024, 2017 through 2019 Revisions and 2013 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(8)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(9)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d, column 1.
(10)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.
(11)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(12)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.

## Exhibit 3.24.13-42 (Cont. 1) (01-01-2026)

## Section 03 - Form 944 and Form 944(sp) (Programs 11661) (2024, 2017 through 2019 Revisions and 2013 and Prior Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(13)	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	LN8	<Enter>	Enter the amount from Line 8.
(14)	Total Taxes After Adjustments and Credits	LN9	<Enter> Minus <-> ★★★★★	Enter the amount from Line 9. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(15)	Total Deposits	L10	<Enter>	Enter the amount from Line 10.
(16)	Balance Due / Overpayment	11/12	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12 as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12 and press <-> (Minus).
(17)	Refund Indicator	RI	<Enter>	Enter a “2” if <b>ONLY</b> the “Send a Refund / Envie un reembolso” box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-43 (01-01-2021)****Section 03 - Form 944 and Form 944(sp) (Program 11660) (2014 through 2016 Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a <b>MUST ENTER</b> field if the "CR" prompt (Element 5, Pre-journalized Credit Amount) contains an entry. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Wages, Tips and Other Compensation	LN1	<Enter>	Enter the amount from Line 1.
(4)	Total Income Tax Withheld	LN2	<Enter>	Enter the amount from Line 2.
(5)	Line 3 Check Box	3CKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(6)	Taxable Social Security Wages	L4A	<Enter>	Enter the amount from Line 4a, column 1.
(7)	Taxable Social Security Tips	L4B	<Enter>	Enter the amount from Line 4b, column 1.
(8)	Taxable Medicare Wages and Tips	L4C	<Enter>	Enter the amount from Line 4c, column 1.
(9)	Taxable Wages and Tips Subject to Additional Medicare Tax Withholding	L4D	<Enter>	Enter the amount from Line 4d.
(10)	Total Social Security and Medicare Tax	L4E	<Enter>	Enter the amount from Line 4e.
(11)	Total Taxes Before Adjustments	LN5	<Enter>	Enter the amount from Line 5.
(12)	Current Year's Adjustments	LN6	<Enter> Minus <->	Enter the amount from Line 6.

## Exhibit 3.24.13-43 (Cont. 1) (01-01-2021)

## Section 03 - Form 944 and Form 944(sp) (Program 11660) (2014 through 2016 Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(13)	Total Taxes after Adjustments	LN7	<Enter> Minus <-> ★★★★★	Enter the amount from Line 7. <b>Note:</b> If the message “ <i>DOES NOT ZERO BALANCE-CHECK MONEY FIELDS</i> ” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(14)	Total Deposits	LN8	<Enter>	Enter the amount from Line 8.
(15)	Balance Due / Overpayment	11/12	<Enter> Minus <-> ★★★★★	Enter the amount from Line 11 or Line 12 as follows: 1. If the amount in Line 11 is the same as the Remittance amount, enter a “0” (zero) and press <Enter>. 2. If the amount in Line 11 is different from the Remittance amount, enter the amount from Line 11 and press <Enter>. 3. If there is no entry in Line 11, enter the amount from Line 12 and press <-> (Minus).
(16)	Refund Indicator	RI	<Enter>	Enter a “2” if <b>ONLY</b> the “Send a Refund / Envie un reembolso” box is checked; otherwise, press <Enter>.

**Exhibit 3.24.13-44 (01-01-2025)****Section 04 - Form 944 and Form 944(sp)(Programs 11651) (2022 and 2023 Revisions)**

**Note:** If Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “13A” through “13L”.

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter “04”.
(2) through (13)	January Liability through December Liability	13A through 13L	<Enter>	Enter the amounts from boxes 13a through 13l.
(14)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken Before April 1, 2021	L15	<Enter>	Enter the amount from Line 15.
(15)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021	L16	<Enter>	Enter the amount from Line 16.
(16)	Qualified Sick Leave Wages for Leave Taken After March 31, 2021	L19	<Enter>	Enter the amount from Line 19.
(17)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 19	L20	<Enter>	Enter the amount from Line 20.
(18)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 19	L21	<Enter>	Enter the amount from Line 21.

## Exhibit 3.24.13-44 (Cont. 1) (01-01-2025)

## Section 04 - Form 944 and Form 944(sp)(Programs 11651) (2022 and 2023 Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(19)	Qualified Family Leave Wages for Leave Taken After March 31, 2021	L22	<Enter>	Enter the amount from Line 22.
(20)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 22	L23	<Enter>	Enter the amount from Line 23.
(21)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 22	L24	<Enter>	Enter the amount from Line 24.
(22)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box in Part 4 is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(23)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(24)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-44 (Cont. 2) (01-01-2025)****Section 04 - Form 944 and Form 944(sp)(Programs 11651) (2022 and 2023 Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(25)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Firm's (Preparer's) EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(26)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-45 (01-01-2024)**

**Section 04 - Form 944 and Form 944(sp)(Programs 11650) (2021 Revision)**

**Note:** If Schedule Indicator Code edited on Page 1 of the return is "1", the system automatically skips prompts "13A" through "13L".

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2) through (13)	January Liability through December Liability	13A through 13L	<Enter>	Enter the amounts from boxes 13a through 13l.
(14)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken Before April 1, 2021	L15	<Enter>	Enter the amount from Line 15.
(15)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021	L16	<Enter>	Enter the amount from Line 16.
(16)	Qualified Wages for the Employee Retention Credit	L17	<Enter>	Enter the amount from Line 17.
(17)	Qualified Health Plan Expenses for the Employee Retention Credit	L18	<Enter>	Enter the amount from Line 18.
(18)	Qualified Sick Leave Wages for Leave Taken After March 31, 2021	L19	<Enter>	Enter the amount from Line 19.
(19)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 19	L20	<Enter>	Enter the amount from Line 20.

**Exhibit 3.24.13-45 (Cont. 1) (01-01-2024)****Section 04 - Form 944 and Form 944(sp)(Programs 11650) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(20)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 19	L21	<Enter>	Enter the amount from Line 21.
(21)	Qualified Family Leave Wages for Leave Taken After March 31, 2021	L22	<Enter>	Enter the amount from Line 22.
(22)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 22	L23	<Enter>	Enter the amount from Line 23.
(23)	Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 22	L24	<Enter>	Enter the amount from Line 24.
(24)	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the third quarter amount included on Line 8c and/or 10e	L25	<Enter>	Enter the amount from Line 25.

Exhibit 3.24.13-45 (Cont. 2) (01-01-2024)

Section 04 - Form 944 and Form 944(sp)(Programs 11650) (2021 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(25)	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the fourth quarter amount included on Line 8c and/or 10e	L26	<Enter>	Enter the amount from Line 26.
(26)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Si" box in Part 4 is checked; otherwise, press <Enter>.
(27)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(28)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(29)	Preparer's EIN	PEIN	<Enter>	Enter the Firm's (Preparer's) EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-45 (Cont. 3) (01-01-2024)****Section 04 - Form 944 and Form 944(sp)(Programs 11650) (2021 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(30)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-46 (01-01-2024)****Section 04 - Form 944 and Form 944(sp) (Programs 11662) (2020 Revision)**

**Note:** If Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “13A” through “13L”.

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter “04”.
(2) through (13)	January Liability through December Liability	13A through 13L	<Enter>	Enter the amounts from boxes 13a through 13l.
(14)	Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wage	L15	<Enter>	Enter the amount from Line 15.
(15)	Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages	L16	<Enter>	Enter the amount from Line 16.
(16)	Qualified Wages for the Employee Retention Credit	L17	<Enter>	Enter the amount from Line 17.
(17)	Qualified Health Plan Expenses Allocable to Wages Reported on Line 17	L18	<Enter>	Enter the amount from Line 18.
(18)	Credit From Form 5884-C, Line 11, for the Year	L19	<Enter>	Enter the amount from Line 19.
(19)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a “1” if only the “Yes / Si” box in Part 4 is checked; otherwise, press <Enter>.
(20)	Third-Party Designee’s ID Number	ID#	<Enter>	Enter the Third-Party Designee’s PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

**Exhibit 3.24.13-46 (Cont. 1) (01-01-2024)****Section 04 - Form 944 and Form 944(sp) (Programs 11662) (2020 Revision)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(21)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(22)	Preparer's EIN	PEIN	<Enter>	Enter the Firm's (Preparer's) EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(23)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b> . Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-47 (01-01-2025)**

**Section 04 - Form 944 and Form 944(sp) (Programs 11660 and 11661) (2024 and Later and 2019 and Prior Revisions)**

**Note:** If Schedule Indicator Code edited on Page 1 of the return is “1”, the system automatically skips prompts “13A” through “13L”.

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter “04”.
(2) through (13)	January Liability through December Liability	13A through 13L	<Enter>	Enter the amounts from boxes 13a through 13l.
(14)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a “1” if only the “Yes / Si” box in Part 4 is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(15)	Third-Party Designee’s ID Number	ID#	<Enter>	Enter the Third-Party Designee’s PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(16)	Preparer’s PTIN	PTIN	<Enter>	Enter the Preparer’s PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer’s SSN, Firm’s EIN and Preparer’s TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.
(17)	Preparer’s EIN	PEIN	<Enter>	Enter the Firm’s (Preparer’s) EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer’s SSN, Firm’s EIN and Preparer’s TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

**Exhibit 3.24.13-47 (Cont. 1) (01-01-2025)****Section 04 - Form 944 and Form 944(sp) (Programs 11660 and 11661) (2024 and Later and 2019 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(18)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-48 (07-15-2021)****Sections 05 through 16 - Form 945-A, Form 944 and Form 944(sp) (All Programs) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	<p>Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter the proper Section as listed below:</p> <ul style="list-style-type: none"> <li>• 05 = January</li> <li>• 06 = February</li> <li>• 07 = March</li> <li>• 08 = April</li> <li>• 09 = May</li> <li>• 10 = June</li> <li>• 11 = July</li> <li>• 12 = August</li> <li>• 13 = September</li> <li>• 14 = October</li> <li>• 15 = November</li> <li>• 16 = December</li> </ul>
(2) through (32)	Tax Liability	LN1 through L31	<Enter> ★★★★★	<p>Enter the amounts from the Annual Record of Federal Tax Liability (ROFTL), Lines 1 through 31.</p> <p><b>Reminder:</b> The MUST ENTER fields are LN8, L14, L22, and L29.</p> <p><b>Note:</b> Section 06 ends after entry of prompt "L29". Sections 08, 10, 13 and 15 end after entry of prompt "L30".</p>

**Exhibit 3.24.13-49 (01-01-2026)****Section 01 - Form 945 (Programs 11250 and 11260) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	DLN Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last two digits of the 13-digit DLN from the upper part of the form.</li> <li>If the serial number generated by the system, verify that it matches the document being entered.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <b>&lt;Enter&gt;</b> .
(4)	Name Control	NC	<Enter>	Enter the Name Control. Refer to IRM 3.24.38.3.4.14.3, Determining the Name Control, for complete instructions.
(5)	Employer Identification Number	EIN		Enter the EIN from "Employer Identification Number (EIN)" box.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(9)	Tax Year	YR	<Enter>	Enter the Tax Year in YY format as: <ol style="list-style-type: none"> <li>Edited in the upper right corner of the form.</li> <li>If the Tax Year is not edited, enter the last two digits of the preprinted Tax Year located in the upper right corner of the form.</li> </ol>
(10)	In-Care-of Name Line	C/O NAME	<Enter>	Enter the In-Care-of Name immediately following the % or C/O indicator on the document if present. Refer to IRM 3.24.38.3.4.14.7, In Care of Name, for complete instructions.

## Exhibit 3.24.13-49 (Cont. 1) (01-01-2026)

## Section 01 - Form 945 (Programs 11250 and 11260) (All Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(11)	Foreign Address	FGN ADD	<Enter>	Enter the Foreign Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.9, Foreign Address, for complete instructions. <b>Note: Ogden Submission Processing Center (OSPC) only.</b>
(12)	Street Address	ADD	<Enter>	Enter the Street Address information as shown or edited in the entity area. Refer to IRM 3.24.38.3.4.14.8, Street Address, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter the Foreign City, Province, and Postal Code in this field exactly as edited.
(13)	City	CITY	<Enter>	Enter the City from the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.24.38.3.4.14.10, City, for complete instructions. <b>Caution:</b> If entering a Foreign Address, <b>ONLY</b> enter the Foreign Country Code in this field.
(14)	State	ST	<Enter>	Enter the standard State abbreviation from the entity area. If a Major City Code is entered, this field is bypassed. Refer to IRM 3.24.38.3.4.14.11, State, for complete instructions. <b>Caution:</b> If entering a Foreign Address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area. Refer to IRM 3.24.38.3.4.14.12, ZIP Code, for complete instructions. <b>Caution:</b> If entering a Foreign Address, leave this field blank. Press <Enter> to continue.

**Exhibit 3.24.13-50 (01-01-2026)****Section 02 - Form 945 (Programs 11250 and 11260) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter "02".
(2)	Deposit State	DST	<Enter>	Press <b>&lt;Enter&gt;</b> .
(3)	Computer Condition Codes	CCC	<Enter>	Enter the edited code(s) from the center bottom margin.
(4)	Schedule Indicator Code	SIC	<Enter>	<p>Enter the edited digits from the right margin near the bold black line that separates Question A from the Entity Area.</p> <p><b>Note:</b> If "1" is entered, the document automatically ends after the input of Section 03.</p> <p><b>Note:</b> If Section 03 is not transcribed, end the document after Section 02.</p>
(5)	Received Date	RDT	<Enter>	<p>Enter the date as stamped or edited on the face of the return or as printed by a cash register in the upper right corner of the return.</p> <p><b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received."</p> <p><b>Caution:</b> The Fax and EEFAX Received Dates are <b>NOT VALID</b> as an IRS Received Date.</p> <p>See IRM 3.24.38.3.4.45.5, Date, IRS Received Date, Tax Year and Tax Period Fields for specific examples.</p>
(6)	ERS-Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of Page 1.
(7)	Penalty / Interest Code	P&I	<Enter>	Press <b>&lt;Enter&gt;</b> .

**Exhibit 3.24.13-51 (01-01-2026)****Section 03 - Form 945 (Program 11250) (2025 Revision)**

**Note:** If the Schedule Indicator Code is “1”, the system automatically skips prompts “AJAN” through “LDEC” and go to Prompt “CKBX”.

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter “03”.
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt “CR”) was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Federal Income Tax Withheld	LN1	<Enter>	Enter the amount from Line 1.
(4)	Backup Withholding	LN2	<Enter>	Enter the amount from Line 2.
(5)	Total Tax Taxpayer	LN3	<Enter> ★★★★★	Enter the amount from Line 3. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(6)	Total Deposits	LN4	<Enter>	Enter the amount from Line 4.

## Exhibit 3.24.13-51 (Cont. 1) (01-01-2026)

## Section 03 - Form 945 (Program 11250) (2025 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(7)	Balance Due / Overpayment	5/6A	<Enter> Minus <-> ★★★★★	Enter the amount from Line 5 or Line 6a as follows: 1. If the amount on Line 5 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 5 is different from the Remittance amount, enter the amount from Line 5 and press <Enter>. 3. If there is no entry on Line 5, enter the amount from Line 6a and press <-> (Minus).
(8)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.
(9)	Routing Transit Number (RTN)	6C	<Enter>	Enter up to 9 digits of the RTN from Line 6c. a. Ignore excess digits, alphas, blanks, or special characters shown. b. Press <Enter> if: <ul style="list-style-type: none"> <li>both Line 6c and Line 6e is blank.</li> <li>an illegible character is present in either Line 6c or Line 6e.</li> <li>one or more numbers have been altered, white-out, or marked through in either Line 6c or Line 6e.</li> <li>one or more numbers have been written over to <b>CHANGE</b> an existing entry in either the Line 6c or Line 6e.</li> </ul> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>

## Exhibit 3.24.13-51 (Cont. 2) (01-01-2026)

## Section 03 - Form 945 (Program 11250) (2025 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(10)	Type of Depositor Account	6D	<Enter>	<p>Enter the “<b>S</b>” or “<b>C</b>” that represents the box marked for Savings or Checking from line 6d.</p> <ol style="list-style-type: none"> <li>If both boxes are marked, press <b>&lt;Enter&gt;</b>.</li> <li>If neither box is marked, press <b>&lt;Enter&gt;</b>.</li> <li>If Line 6d is marked and Line 6c <b>AND</b> Line 6e are blank, press <b>&lt;Enter&gt;</b>.</li> </ol> <p><b>Note:</b> When <b>&lt;Enter&gt;</b> is pressed, the system generates a “<b>C</b>”.</p>
11)	Depositor Account Number (DAN)	12E	<Enter> ★★★★★★ <b>This is a MUST ENTER field if “Line 6c or Line 6d” contain an entry.</b>	<p>Enter the alpha/numeric Depositor Account Number from Line 6e.</p> <ol style="list-style-type: none"> <li>Only alphas, numerics, and hyphens (-) are valid.</li> <li><b>Enter hyphens (-)</b> where shown.</li> <li>Ignore any blanks or other special characters shown.</li> <li>Enter a single period and press <b>&lt;Enter&gt;</b> if:               <ul style="list-style-type: none"> <li>Line 6e is not present and there is data in Line 6b and Line 6c.</li> <li>an illegible character is present in either Line 6c or Line 6e.</li> <li>one or more characters have been altered, white-out, or marked through in either Line 6c or Line 6e.</li> <li>one or more characters have been written over to <b>CHANGE</b> an existing entry in either Line 6c or Line 6d.</li> </ul> </li> <li>If more than 17 characters, enter a pound sign (#) in the last position of Line 6e.</li> </ol> <p><b>Note:</b> See IRM 3.24.38.3.4.14.22 for specific examples.</p>

## Exhibit 3.24.13-51 (Cont. 3) (01-01-2026)

## Section 03 - Form 945 (Program 11250) (2025 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(12)	DAN For Verification	12E	<Enter> ★★★★★ <b>This is a MUST ENTER field if “Line 6e” contains data.</b>	Enter Line 6e <b>again</b> for verification. a. If entry does not match Element (11), a <b>DAN MIS-MATCH</b> error message will appear, and the cursor will be positioned on the first character of this field. b. <b>“DAN MIS-MATCH”</b> error message will be displayed until both Line 6e (DAN) fields agree.
(13)	FTD Penalty	FTDPEN	<Enter>	Enter the edited amount from the right margin to the right of the “Address Change” check box.
(14) through (21)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(22)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is “1”.
(23)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a “1” if only the “Yes” box is checked; otherwise, press <b>&lt;Enter&gt;</b> .
(24)	Third-Party Designee’s ID Number	ID#	<Enter>	Enter the Third-Party Designee’s PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(25)	Preparer’s PTIN	PSSN	<Enter>	Enter the Preparer’s PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer’s SSN, Firm’s EIN and Preparer’s TIN, for complete instructions. <b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.

## Exhibit 3.24.13-51 (Cont. 4) (01-01-2026)

## Section 03 - Form 945 (Program 11250) (2025 Revision)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(26)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(27)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-52 (01-01-2026)****Section 03 - Form 945 (Program 11260) (2024 and Prior Revisions)**

**Note:** If the Schedule Indicator Code is “1”, the system automatically skips prompts “AJAN” through “LDEC” and go to Prompt “CKBX”.

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter “03”.
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt “CR”) was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	Federal Income Tax Withheld	LN1	<Enter>	Enter the amount from Line 1.
(4)	Backup Withholding	LN2	<Enter>	Enter the amount from Line 2.
(5)	Total Tax Taxpayer	LN3	<Enter> ★★★★★	Enter the amount from Line 3. <b>Note:</b> If the message “DOES NOT ZERO BALANCE-CHECK MONEY FIELDS” appears, verify the highlighted entries on the screen. ➤Correct any keying errors. ➤If none, press <F7> to continue.
(6)	Total Deposits	LN4	<Enter>	Enter the amount from Line 4.

## Exhibit 3.24.13-52 (Cont. 1) (01-01-2026)

## Section 03 - Form 945 (Program 11260) (2024 and Prior Revisions)

Elem. No.	Data Element Name	Prompt	Field Term.	Instructions
(7)	Balance Due / Overpayment	5/6	<Enter> Minus <-> ★★★★★	Enter the amount from Line 5 or Line 6 as follows: 1. If the amount on Line 5 is the same as the Remittance amount, enter a "0" (zero) and press <Enter>. 2. If the amount on Line 5 is different from the Remittance amount, enter the amount from Line 5 and press <Enter>. 3. If there is no entry on Line 5, enter the amount from Line 6 and press <-> (Minus).
(8)	Refund Indicator	RI	<Enter>	Enter a "2" if <b>ONLY</b> the "Send a Refund" box is checked; otherwise, press <Enter>.
(9)	FTD Penalty	FTDPEN	<Enter>	Enter the edited amount from the right margin to the right of the "Address Change" check box.
(10) through (21)	January Liability through December Liability	AJAN through LDEC	<Enter>	Enter the amount from box A through box L.
(22)	Total Liability for Year	MTOT	<Enter> ★★★★★	Enter the amount from box M. <b>Note:</b> This is a MUST ENTER field unless the Schedule Indicator Code in Section 02 is "1".
(23)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(24)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.

**Exhibit 3.24.13-52 (Cont. 2) (01-01-2026)****Section 03 - Form 945 (Program 11260) (2024 and Prior Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(25)	Preparer's PTIN	PSSN	<Enter>	<p>Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(26)	Preparer's EIN	PEIN	<Enter>	<p>Enter the Preparer's EIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>
(27)	Preparer's Telephone Number	TEL#	<Enter>	<p>Enter the Preparer's telephone number.</p> <ol style="list-style-type: none"> <li>If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits.</li> <li>For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press <b>&lt;Enter&gt;</b>.</li> </ol> <p>Refer to IRM 3.24.38.3.4.14.21, Telephone Numbers, for complete instructions.</p> <p><b>Note:</b> If information appears other than in the designated box (for example: stamped information), enter the information.</p>

**Exhibit 3.24.13-53 (01-01-2026)****Sections 05 through 16 - Form 945-A, Form 945 (Programs 11250 and 11260) (All Revisions)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Field Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	<p>Press <b>&lt;Enter&gt;</b> if already present on the screen; otherwise, enter the proper Section as listed below:</p> <ul style="list-style-type: none"> <li>• 05 = January</li> <li>• 06 = February</li> <li>• 07 = March</li> <li>• 08 = April</li> <li>• 09 = May</li> <li>• 10 = June</li> <li>• 11 = July</li> <li>• 12 = August</li> <li>• 13 = September</li> <li>• 14 = October</li> <li>• 15 = November</li> <li>• 16 = December</li> </ul>
(2) through (32)	Tax Liability	LN1 through L31	<Enter> ★★★★★	<p>Enter the amounts from the Annual Record of Federal Tax Liability (ROFTL), Lines 1 through 31.</p> <p><b>Reminder:</b> The MUST ENTER fields are LN8, L14, L22, and L29.</p> <p><b>Note:</b> Section 06 ends after entry of prompt "L29". Sections 08, 10, 13 and 15 end after entry of prompt "L30".</p>

