MANUAL TRANSMITTAL

3.24.14

Department of the Treasury
Internal Revenue Service

NOVEMBER 8, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1)   This transmits revised IRM 3.24.14, ISRP System, Fiduciary Income Tax Returns.

MATERIAL CHANGES

(1)   IRM 3.24.14.3 – Changed Program 11901 to Tax Years 2021 and 2022 and Added New Program Number 11902 for Form 1041 Tax Years 2023 and Later and New Program Number 11911 for Form 1041-N.

(2)   Exhibit 3.24.14-2 Section 01 added new program number 11902 for Tax Years 2023 and Later Program.

(3)   Exhibit 3.24.14-3 Section 03 added new program number 11902 for Tax Years 2023 and Later Program.

(4)   Exhibit 3.24.14-4 New Exhibit for Section 04 for Tax Years 2023 and Later Program 11902.

(5)   Exhibit 3.24.14-5 Section 04 Program 11901 changed to Tax Years 2021 and 2022.

(6)   Exhibit 3.24.14-8 Section 06 Program 11901 changed to Tax Years 2021 and 2022.

(7)   Exhibit 3.24.14-17 Section 23 Added new transcription elements (2) and (15) – (42).

(8)   Exhibit 3.24.14-18 Section 24 Added new transcription - elements (2) – (25).

(9)   Exhibit 3.24.14-19 Section 25 Added new transcription - elements (2) – (32).

(10)   Exhibit 3.24.14-20 Section 26 moved, previously Exhibit 3.24.14-11.

(11)   Exhibit 3.24.14-22 New Section 31 Form 8936 Schedule A for Programs 11900.

(12)   Exhibit 3.24.14-25 Section 04 revised elements (07) – (09) and added new transcription element (14).

(13)   Exhibit 3.24.14-27 Section 04 revised elements (04) – (09) and added new transcription element (14).

(14)   Exhibit 3.24.14-28 Section 10 revised see also.

(15)   Exhibit 3.24.14-29 Section 13 revised table and added 4 new transcription elements.

(16)   Exhibit 3.24.14-30 Section 23 revised see also.

(17)   Exhibit 3.24.14-31 Section 24 revised see also .

(18)   Exhibit 3.24.14-32 Section 25 revised see also.

(19)   Exhibit 3.24.14-33 Section 28 revised see also.

(20)   Exhibit 3.24.14-34 Section 31 added see also.

(21)   Various editorial changes made throughout including updating position titles, punctuation and grammar.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.14 dated November 18, 2022, (effective January 1, 2023), is superseded.

AUDIENCE

ISRP Data Conversion Operation Clerks

James L. Fish
Director, Submission Processing
Customer Account Services
Wage and Investment

3.24.14
Fiduciary Income Tax Returns

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3.24.14.1
(01-01-2021)
**Program Scope and
Objectives**

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(1) This IRM section provides instructions for transcription of the following forms into the Integrated Submission and Remittance Processing (ISRP) System:

a.   Form 1041, U.S. Income Tax Return for Estates and Trusts
b.   Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts
c.   Form 3800, General Business Credits
d.   Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts
e.   Form 4136, Credit for Federal Tax Paid on Fuels F
f.   Form1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement
g.   Form 5884-B, New Hire Retention Credit
h.   Form,8941, Credit for Small Employer Health Insurance Premiums
i.   Form 8995 and Form 8995-A, Qualified Business Income Deduction
j.   Form 8978, Partner's Audit Liability
k.   Form 965-A, Individual Report of Net 965 Tax Liability
l.   Form 8949, Sales and Other Dispositions of Capital Assets

(2) Purpose: Integrated Submission and Remittance Processing (ISRP) System is to transcribe and format data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a Commercial off the Shelf (COTS) product that is an integral part of ISRP. The entries from transcription are transferred to Error Resolution System (ERS) fields.

(3) Audience: General Clerks perform key entry from image, original entry or supplemental data. Capture data from a wide variety of tax documents and forms from images, paper, and/or other sources.

(4) Policy Owner: Director, Submission Processing.

(5) Program Owner: Paper Processing Branch, Mail Management/Paper Processing Section.

(6) Primary Stakeholders: Other areas that may be affected by these procedures include (but not limited to):

- Accounts Management (AM)
- Chief Counsel
- Compliance
- Information Technology (IT) Programmers
- Large Business and International (LB&I)
- Small Business Self-Employed (SBSE)
- Statistics of Income (SOI)
- Submission Processing (SP)
- Taxpayer Advocate Service (TAS)
- Tax Exempt and Government Entities (TEGE)

(7) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.

(8) The instructions contained in this book are used when transcribing paper returns.

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</table>

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

3.24.14.1.1
(01-01-2018)
Background

(1) The purpose of the Integrated Submission and Remittance Processing (ISRP) System is to transcribe and format data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a COTS product that is an integral part of ISRP. The entries from transcription are transferred to ERS fields.

3.24.14.1.2
(01-01-2018)
Authority

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

    a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
    b. All Policy Statements for Submission Processing are contained inIRM 1.2.12, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities:

    • Code sections which provide the IRS with the authority to issue levies.
    • Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
    • Policy Statements that provide authority for the work being done.

3.24.14.1.3
(01-01-2018)
Responsibilities

(1) The Campus Director monitors operational performance for their campus.

(2) The Operations Manager monitors operational performance for their operation.

(3) The Team Manager/Lead monitors performance and ensures employees have the tools to perform their duties.

(4) The Team Employees follow the instructions contained in this IRM and maintain updated IRM procedures.

3.24.14.1.4
(01-01-2018)
Program Management and Review

(1) Program Reports: System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are located in IRM 3.24.202, ISRP System, Supervisory Operator's Manual,

(2) Program Effectiveness is measured using the following:

    • Embedded Quality Submission Processing (EQSP)
    • Balanced Measures
    • Managerial reviews

(3) Annual Review: Federal Managers Financial Integrity Act (FMFIA)

3.24.14.1.5
(01-01-2018)
Program Controls

(1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

| 3.24.14.1.6
(01-01-2018)
**Terms/Definitions/
Acronyms** | (1) | For Terms, Definitions, and Acronyms, visit IRM 3.24.38, ISRP System, BMF General Instructions. |

| 3.24.14.1.7
(01-01-2018)
Related Resources | (1) | The following table lists related sources |

Resource	Link/Title
Submission Processing Design Center	*https://program.ds.irsnet.gov/sites/WILESPInstCrnr/SitePages/ Home.aspx*
Servicewide Electronic Research Program (SERP)	*http://serp.enterprise.irs.gov/*
Integrated Automation Technologies (IAT)	*https://organization.ds.irsnet.gov/sites/WiMttIat/home/default. aspx*
IRM 3.11.14	Income Tax Returns for Estates & Trusts Form 1041, Form 1041-QFT, Form 1041-N Code & Edit (C&E)
IRM 3.12.14	Income Tax Returns for Estates & Trusts - Form 1041, Form 1041-QFT, Form 1041-N (ERS)
IRM 3.12.38	BMF General Instructions (ERS)
IRM 3.24.38	ISRP System, BMF General Instruction

| 3.24.14.2
(01-01-2016)
Control Documents | (1) | The control documents from which data may be transcribed are:

   a.   Form 813, Document Register
   b.   Form 1332, Block and Selection Record
   c.   Form 3893, Re-entry Document Control |

| 3.24.14.3
(11-08-2023)
**Form/Program
Number/Tax Class and
Document Code** | (1) | |

FORM	PROGRAM NUMBER	TAX CLASS and DOCUMENT CODE	Tax Year
Form 1041	11900	244, 236	
Form 1041	11901	244, 236	2021 and 2022
Form 1041	11902	244, 236	2023 and Later Years
Form 1041–QFT,	11910	239	
Form 1041–N	11911	239	

3.24.14.4
(01-01-2016)
**ISRP Transcription
Operation Sheets**

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

Exhibit 3.24.14-1   (01-01-2016)
Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, or Form 3893, Re-Entry Document Control

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Service Center (SC) Block Control	ABC		The screen displays the Alpha Numeric Block Control (ABC) that was 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 as follows: a. Form 813 - from the "Block DLN" box. b. Form 3893 - from box 2. c. The Key Verification (KV) EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter>	Enter the batch number as follows: a. Form 813 - from the Batch Control Number box. b. Form 3893 - from box 3. c. If not present, enter the number from the batch trans-mittal sheet.
(4)	Document Count	COUNT	<Enter>	Enter the document count as follows: a. Form 813 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893 - from box 4.
(5)	Prejournalized Credit Amount	CR	<Enter>	Enter the amount as follows: a. Form 813 - labeled "CR" or "Credit". b. Form 3893 - box 5. c. If neither "CR" or "DR" is labeled, enter as "CR".
(6)	Filling <Enter>s		<Enter> <Enter> <Enter> <Enter> <Enter>	Press <Enter> 5 times.

Exhibit 3.24.14-1 (Cont. 1) (01-01-2016)
Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, or Form 3893, Re-Entry Document Control

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Source Code	SOURCE	\<Enter>	If the control document is a Form 3893, enter from box 11 as follows: a. R = "Reprocessable" box checked. b. N = "Reinput of Unpostable" box checked. c. 4 = "SC Reinput" box checked. d. None of the boxes checked, consult your supervisor who will determine if a source code is required.
(8)	Year Digit	YEAR	\<Enter>	If the control document is Form 3893, enter the digit from the box 12. This is a MUST ENTER field if the Source Code is "R", "N", or "4".
(9)	Filling \<Enter>		\<Enter>	Press \<Enter>.
(10)	Remittance Processing System (RPS) Indicator	RPS	\<Enter>	Enter "2" if: a. Form 813, Form 1332 - "RPS" is edited or stamped in the upper center margin **or** Residual Remittance Processing System (RRPS). "RRPS" is in the header of Form 1332. b. Form 3893 - box 13 is checked.

Exhibit 3.24.14-1   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-2   (11-08-2023)
Section 01 Form 1041 (Programs 11900, 11901 and 11902)

Elem. No.	Form 1041 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Name Control	NC	<Enter>	Enter the Name Control.
(4)	Employer Identification Number (EIN)	EIN		Enter the EIN from the EIN box.
(5)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(6)	Street Key	STREET KEY	<Enter>	Enter the Street Key. ***Note:*** If the address is the same as on the previous return, press <Enter> only. The entry will be duplicated from the previous return.
(7)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. ***Note:*** If the address is the same as on the previous return, press <Enter> only. The entry will be duplicated from the previous return.
(8)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(9)	Fiduciary Code	FID-CD	<Enter>	Enter the edited digit from the right of the "Simple Trust" box.
(10)	Trust Code	TR-CD	<Enter>	Enter the edited digit from the right of the "Pooled Income Fund" box.
(11)	Condition Codes	CC	<Enter>	Enter the edited codes from the dotted portion of Line 1.

Exhibit 3.24.14-2 (Cont. 1) (11-08-2023)
Section 01 Form 1041 (Programs 11900, 11901 and 11902)

Elem. No.	Form 1041 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Return Processing Code	01RPC	<Enter> MINUS (−)	Enter the edited characters shown in the right margin of Section 1 a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present press <F7 to override.
(13)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(14)	Error Resolution System (ERS) Action Code	ACTCD	<Enter>	Enter the edited digits from the lower left margin.
(15)	E-File Mandate Waiver Indicator	E-WAIV	<Enter>	Enter the edited digit from the bottom center margin. **Note:** If blank, Press <Enter> to continue.
(16)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(17)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. **Note:** Ogden Submission Processing Center (OSPC) only.
(18)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the form. **Caution:** If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(19)	City	CITY	<Enter>	Enter the city from the entity area of the return. **Caution:** If inputting a foreign address, **ONLY** enter the foreign country code.

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Exhibit 3.24.14-2 (Cont. 2) (11-08-2023)
Section 01 Form 1041 (Programs 11900, 11901 and 11902)

Elem. No.	Form 1041 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(20)	State	ST	\<Enter\>	Enter the standard state abbreviation from the entity area of the return. ***Caution:*** If inputting a foreign address, enter a period (.) in this field.
(21)	ZIP Code	ZIP	\<Enter\>	Enter the ZIP Code from the entity area of the return. ***Caution:*** If inputting a foreign address, leave this field blank. Press \<Enter\> to continue.

Exhibit 3.24.14-3   (11-08-2023)
Section 03 Form 1041 (Program 11900, 11901 and 11902)

Note: Data for prompts **ES-1** through **ES-7**
will no longer appear on an attached edit sheet. Instead, this data will be coded
in the margin to the left of the deduction section, in the following format: **X-Y**
where X represents the edit sheet line number and Y represents the data to be
entered.

Examples:
Edited Data …Enter on Screen
1-235 … Enter 235 for ES-1
6–1 Enter …1 for ES-6
7–1 Enter …1 for ES-7

Elem. No.	Form 1041 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	Enter the green rockered amount from the balance due area of the return or an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.
(3)	Interest Income	LN1 $	<Enter>	Enter the amount from line 1.
(4)	Ordinary Dividends	L2A $	<Enter>	Enter the amount from line 2a.
(5)	Qualified Dividends	2B(2) $	<Enter>	Enter the amount from line 2b(2).
(6)	Business Income/Loss	LN3 $	<Enter> MINUS (−)	Enter the amount from line 3.
(7)	Capital Gain/Loss	LN4 $	<Enter> MINUS (−)	Enter the amount from line 4.
(8)	Rents, Royalties, Part- nerships, Other Estates and Trusts	LN5 $	<Enter> MINUS (−)	Enter the amount from line 5.
(9)	Farm Income/Loss	LN6 $	<Enter> MINUS (−)	Enter the amount from line 6.
(10)	Ordinary Gain/Loss	LN7 $	<Enter> MINUS (−)	Enter the amount from line 7.

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Exhibit 3.24.14-3 (Cont. 1) (11-08-2023)
Section 03 Form 1041 (Program 11900, 11901 and 11902)

Elem. No.	Form 1041 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Dispose of Any Investments	LN8... $	<Enter>	Enter the amount from dotted portion of line 8.
(12)	Other Income/Loss	LN8 $	<Enter> MINUS (–)	Enter the amount from line 8.
(13)	Total Income/Loss	LN9 $	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 9.
(14)	Interest Deduction	L10 $	<Enter>	Enter the amount from line 10.
(15)	Taxes	L11 $	<Enter>	Enter the amount from line 11.
(16)	Fiduciary Fees	L12 $	<Enter>	Enter the amount from line 12.
(17)	Charitable Deductions	L13 $	<Enter>	Enter the amount from line 13.
(18)	Attorney, Accountant, and Preparer Fees	L14 $	<Enter>	Enter the amount from line 14.
(19)	Other Deductions	15A $	<Enter>	Enter the amount from line 15a.
(20)	Net Operating Loss Deduction	15B $	<Enter>	Enter the amount from line 15b.
(21)	Allowable Miscellaneous Itemized Deductions	15C $	<Enter>	Enter the amount from line 15c. *Note:* Only transcribe for TY 2017 or prior returns.
(22)	Basis Total Deductions	L16 $	Enter> ★★★★★★	Enter the amount from line 16.
(23)	Income Distribution Deductions	L18 $	<Enter>	Enter the amount from line 18.
(24)	Estate Tax Deduction	L19 $	<Enter>	Enter the amount from line 19.
(25)	Qualified Business Income Deduction	L20 $	<Enter>	Enter the amount from line 20
(26)	Exemptions	L21 $	<Enter>	Enter the amount from line 21.
(27)	Special Total Deductions	L22 $	<Enter> MINUS (–)	Enter the amount from line 22.
(28)	Taxable Income	L23 $	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 23.
(29)	Audit Code	ES-1	<Enter>	Enter the code from the margin to the left of the Deduction Section.

Exhibit 3.24.14-3 (Cont. 2) (11-08-2023)
Section 03 Form 1041 (Program 11900, 11901 and 11902)

Elem. No.	Form 1041 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(30)	Electing Small Business Trust (ESBT) Indicator	ES-2	\<Enter\>	Enter the code from the margin to the left of the Deduction Section.
(31)	Pooled Income Indicator	ES-3	\<Enter\>	Enter the code from the margin to the left of the Deduction Section.
(32)	Penalty/Interest Code	ES-4	\<Enter\>	Enter the code from the margin to the left of the Deduction Section.
(33)	Missing Schedule Code	ES-5	\<Enter\>	Enter the code from the margin to the left of the Deduction Section.
(34)	Installment Sales Indicator	ES-6	\<Enter\>	Enter the code from the margin to the left of the Deduction Section.
(35)	Historic Structure Code	ES-7	\<Enter\>	Enter the code from the margin to the left of the Deduction Section.

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Exhibit 3.24.14-4   (11-08-2023)
Section 04 Form 1041 (Schedule H) (Program 11902)

Note: For Tax Years 2023 and Later

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Total Tax Taxpayer	L24	<Enter>	Enter the amount from line 24.
(3)	Section 965 Installment Payments	L25	<Enter>	Enter the amount form line 25.
(4)	Total Payments	L26	<Enter>	Enter the amount from line 26.
(5)	ES Penalty	L27	<Enter>	Enter the amount from line 27.
(6)	Tax Due/Overpayment	28/29	<Enter> ★★★★★★	Enter the amount from line 28 or line 29 as follows: a. Enter the amount from line 28, if present, and press <Enter>. b. If there is no entry on line 28, enter the amount from line 29 and press MINUS(-). This is a MUST ENTER field.
(7)	Credit Elect	30A	<Enter>	Enter the amount from line 30a.
(8)	Refund Amount	30B	<Enter>	Enter the amount from line 30b.
(9)	Fiduciary EIN	F–EIN	<Enter>	Enter the EIN from the far right of the "Sign Here" line only if there is an edited check mark or if the EIN has been edited.
(10)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked. Otherwise, press <Enter>.
(11)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(12)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(13)	Preparer's Telephone	TEL#	<Enter>	Enter the preparer's telephone number.
(14)	Tax - Sch G	SCHG 1A $	<Enter>	Enter the amount from Schedule G Part I Line 1(a).
(15)	Tax on Lump Sum Distributions	SCHG 1B $	<Enter>	Enter the amount from Schedule G Part I Line 1(b).

Exhibit 3.24.14-4 (Cont. 1) (11-08-2023)
Section 04 Form 1041 (Schedule H) (Program 11902)

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Alternative Minimum Tax	SCHG 1C $	<Enter>	Enter the amount from Schedule G Part I Line 1(c).
(17)	Gross Tax Total	SCHG 1D $	<Enter>	Enter the amount from Schedule G Part I Line 1(d).
(18)	Foreign Tax Credit	SCHG 2A $	<Enter>	Enter the amount from Schedule G Part I Line 2(a).
(19)	General Business Credit	SCHG 2B $	<Enter>	Enter the amount from Schedule G Part I Line 2(b).
(20)	Credit for Prior Year Minimum Tax	SCHG 2C $	<Enter>	Enter the amount from Schedule G Part I Line 2(c).
(21)	Bond Credits	SCHG 2D $	<Enter>	Enter the amount from Schedule G Part I Line 2(d).
(22)	Tax on ESBT Portion	SCHG 4 $	<Enter>	Enter the amount from Schedule G Part I Line 4.
(23)	Net investment Income Tax (from Form 8960, Line 21)	SCHG 5 $	<Enter>	Enter the amount from Schedule G Part I Line 5.
(24)	Recapture Taxes Form 4255	SCHG 6A $	<Enter>	Enter the amount from Schedule G Part I Line 6a.
(25)	Recapture Taxes Form 8611	SCHG 6B $	<Enter>	Enter the amount from Schedule G Part 1, line 6b.
(26)	Recapture Taxes Amount	SCHG 6C $	<Enter>	Enter the amount from Schedule G Part 1, line 6c.
(25)	Household Employment Taxes	SCHG 7 $	<Enter>	Enter the amount from Schedule G Part I Line 7.
(26)	Other Taxes and Amounts Due	SCHG 8 $	<Enter>	Enter the amount from Schedule G Part I Line 8.
(27)	Estimated (ES) Credits	SCHG 10	<Enter>	Enter the amount from Schedule G Part II Line 10.
(28)	ES Payment to Benefi- ciaries	SCHG 11	<Enter>	Enter the amount from Schedule G Part II line 11.
(29)	Tax Paid with Extension	SCHG 13	<Enter>	Enter the amount from Schedule G Part II line 13.
(30)	Tax Withheld	SCHG 14	<Enter>	Enter the amount from Schedule G Part II line 14.

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Exhibit 3.24.14-4 (Cont. 2) (11-08-2023)
Section 04 Form 1041 (Schedule H) (Program 11902)

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(31)	Net 965 Tax Liability	SCHG 15	<Enter>	Enter the amount from Schedule G Part II line 15.
(32)	Form 2439	SCHG 16	<Enter>	Enter the amount from Schedule G Part II line 16.
(33)	Elective Payment Election from Form 3800	SCHG 18A $	<Enter>	Enter the amount from Schedule G Part II line 18a.
(34)	Other Credits or Payments	SCHG 18B $	<Enter>	Enter the amount from Schedule G Part II line 18b.
(35)	Estate or Trust Receive, Sell, Dispose a Digital Asset	CHBK 13	<Enter>	Enter from the**Yes/No** check boxe, line 13. a. "1" if box a is checked. b. "2" if box b is checked. c. "3" if box c is checked. d. If more than one box is checked, press <Enter>.

Exhibit 3.24.14-5   (11-08-2023)
Section 04 Form 1041 (Schedule H) (Program 11901)

Note: For Tax Years 2021 and 2022

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Total Tax	L24	<Enter>	Enter the amount from line 24.
(3)	Section 965 Installment Payments	L25	<Enter>	Enter the amount form line 25.
(4)	Total Payments	L26	<Enter>	Enter the amount from line 26.
(5)	ES Penalty	L27	<Enter>	Enter the amount from line 27.
(6)	Tax Due/Overpayment	28/29	<Enter> ★★★★★★	Enter the amount from line 28 or line 29 as follows: a. Enter the amount from line 28, if present, and press <Enter>. b. If there is no entry on line 28, enter the amount from line 29 and press MINUS(-). This is a MUST ENTER field.
(7)	Credit Elect	30A	<Enter>	Enter the amount from line 30a.
(8)	Refund Amount	30B	<Enter>	Enter the amount from line 30b.
(9)	Fiduciary EIN	F–EIN	<Enter>	Enter the EIN from the far right of the "Sign Here" line only if there is an edited check mark or if the EIN has been edited.
(10)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked. Otherwise, press <Enter>.
(11)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(12)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(13)	Preparer's Telephone	TEL#	<Enter>	Enter the preparer's telephone number.
(14)	Tax - Sch G	SCHG 1A $	<Enter>	Enter the amount from Schedule G Part I Line 1(a).
(15)	Tax on Lump Sum Distributions	SCHG 1B $	<Enter>	Enter the amount from Schedule G Part I Line 1(b).

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Exhibit 3.24.14-5 (Cont. 1) (11-08-2023)
Section 04 Form 1041 (Schedule H) (Program 11901)

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Alternative Minimum Tax	SCHG 1C $	<Enter>	Enter the amount from Schedule G Part I Line 1(c).
(17)	Gross Total Tax	SCHG 1D $	<Enter>	Enter the amount from Schedule G Part I Line 1(d).
(18)	Foreign Tax Credit	SCHG 2A $	<Enter>	Enter the amount from Schedule G Part I Line 2(a).
(19)	General Business Credit	SCHG 2B $	<Enter>	Enter the amount from Schedule G Part I Line 2(b).
(20)	Credit for Prior Year Minimum Tax	SCHG 2C $	<Enter>	Enter the amount from Schedule G Part I Line 2(c).
(21)	Bond Credits	SCHG 2D $	<Enter>	Enter the amount from Schedule G Part I Line 2(d).
(22)	Tax on ESBT Portion	SCHG 4 $	<Enter>	Enter the amount from Schedule G Part I Line 4.
(23)	Net investment Income Tax (from Form 8960, Line 21)	SCHG 5 $	<Enter>	Enter the amount from Schedule G Part I Line 5.
(24)	Recapture Taxes	SCHG 6 $	<Enter>	Enter the amount from Schedule G Part I Line 6.
(25)	Household Employment Taxes	SCHG 7 $	<Enter>	Enter the amount from Schedule G Part I Line 7.
(26)	Other Taxes and Amounts Due	SCHG 8 $	<Enter>	Enter the amount from Schedule G Part I Line 8.
(27)	Estimated (ES) Credits	SCHG 10	<Enter>	Enter the amount from Schedule G Part II Line 10.
(28)	ES Payment to Beneficiaries	SCHG 11	<Enter>	Enter the amount from Schedule G Part II line 11.
(29)	Tax Paid with Extension	SCHG 13	<Enter>	Enter the amount from Schedule G Part II line 13.
(30)	Tax Withheld	SCHG 14	<Enter>	Enter the amount from Schedule G Part II line 14.
(31)	Net 965 Tax Liability	SCHG 15	<Enter>	Enter the amount from Schedule G Part II line 15.
(32)	Form 2439	SCHG 16A	<Enter>	Enter the amount from Schedule G Part II line 16(a).

Exhibit 3.24.14-5 (Cont. 2) (11-08-2023)
Section 04 Form 1041 (Schedule H) (Program 11901)

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(33)	Refundable Credit Sch H	SCHG 17 $	<Enter>	Enter the amount from Schedule G Part II line 17.
(34)	Credit for Qualified Sick and Family for Tax Year 2021 and Later Year Only	SCHG 18 $	<Enter>	Enter the amount from Schedule G Part II line 18.

Exhibit 3.24.14-5   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-6   (01-01-2022)
Section 04 Form 1041 (Program 11900)

Note: For Tax Year 2020 and Prior Years

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	\<Enter>	Press \<Enter> if already present on the screen; otherwise, enter "04".
(2)	Total Tax	L24	\<Enter>	Enter the amount from line 24.
(3)	Section 965 Installment Payments	L25	\<Enter>	Enter the amount form line 25.
(4)	Total Payments	L26	\<Enter>	Enter the amount from line 26.
(5)	ES Penalty	L27	\<Enter>	Enter the amount from line 27.
(6)	Tax Due/Overpayment	28/29	\<Enter> ★★★★★★	Enter the amount from line 28 or line 29 as follows: a. Enter the amount from line 28, if present, and press \<Enter>. b. If there is no entry on line 28, enter the amount from line 29 and press MINUS(-). This is a MUST ENTER field.
(7)	Credit Elect	30A	\<Enter>	Enter the amount from line 30a.
(8)	Refund Amount	30B	\<Enter>	Enter the amount from line 30b.
(9)	Fiduciary EIN	F–EIN	\<Enter>	Enter the EIN from the far right of the "Sign Here" line only if there is an edited check mark or if the EIN has been edited.
(10)	Discuss with Preparer Checkbox	CKBX	\<Enter>	Enter a "1" if only the "Yes" box is checked. Otherwise, press \<Enter>.
(11)	Preparer's PTIN	PTIN	\<Enter>	Enter the preparer's PTIN.
(12)	Preparer's EIN	PEIN	\<Enter>	Enter the preparer's EIN.
(13)	Preparer's Telephone	TEL#	\<Enter>	Enter the preparer's telephone number.
(14)	Tax - Sch G	SCHG 1A $	\<Enter>	Enter the amount from Schedule G Part I Line 1(a).
(15)	Tax on Lump Sum Distributions	SCHG 1B $	\<Enter>	Enter the amount from Schedule G Part I Line 1(b).

Exhibit 3.24.14-6 (Cont. 1) (01-01-2022)
Section 04 Form 1041 (Program 11900)

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Alternative Minimum Tax	SCHG 1C $	\<Enter\>	Enter the amount from Schedule G Part I Line 1(c).
(17)	Gross Total Tax	SCHG 1D $	\<Enter\>	Enter the amount from Schedule G Part I Line 1(d).
(18)	Foreign Tax Credit	SCHG 2A $	\<Enter\>	Enter the amount from Schedule G Part I Line 2(a).
(19)	General Business Credit	SCHG 2B $	\<Enter\>	Enter the amount from Schedule G Part I Line 2(b).
(20)	Credit for Prior Year Minimum Tax	SCHG 2C $	\<Enter\>	Enter the amount from Schedule G Part I Line 2(c).
(21)	Bond Credits	SCHG 2D $	\<Enter\>	Enter the amount from Schedule G Part I Line 2(d).
(22)	Tax on ESBT Portion	SCHG 4 $	\<Enter\>	Enter the amount from Schedule G Part I Line 4.
(23)	Net investment income tax (from Form 8960, Line 21)	SCHG 5 $	\<Enter\>	Enter the amount from Schedule G Part I Line 5.
(24)	Recapture Taxes	SCHG 6 $	\<Enter\>	Enter the amount from Schedule G Part I Line 6.
(25)	Household Employment Taxes	SCHG 7 $	\<Enter\>	Enter the amount from Schedule G Part I Line 7.
(26)	Other taxes and amounts due	SCHG 8 $	\<Enter\>	Enter the amount from Schedule G Part I Line 8.
(27)	Estimated (ES) Credits	SCHG 10	\<Enter\>	Enter the amount from Schedule G Part II Line 10.
(28)	ES Payment to Beneficiaries	SCHG 11	\<Enter\>	Enter the amount from Schedule G Part II line 11.
(29)	Tax Paid with Extension	SCHG 13	\<Enter\>	Enter the amount from Schedule G Part II line 13.
(30)	Tax Withheld	SCHG 14	\<Enter\>	Enter the amount from Schedule G Part II line 14.
(31)	Net 965 Tax Liability	SCHG 15	\<Enter\>	Enter the amount from Schedule G Part II line 15.
(32)	Form 2439 amount	SCHG 16A	\<Enter\>	Enter the amount from Schedule G Part II line 16(a).

Exhibit 3.24.14-6   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-6 (Cont. 2) (01-01-2022)
Section 04 Form 1041 (Program 11900)

Elem. No.	Form 1041 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(33)	Refundable Credit Sch H	SCHG 17 $	<Enter>	Enter the amount from Schedule G Part II line 17.
(34)	Deferral Sch H for Tax Year 2020	SCHG 18 $	<Enter>	Enter the amount from Schedule G Part II line 18.

Exhibit 3.24.14-7   (01-01-2019)
Section 05 Form 1041 (Program 11900)

Elem. No.	Form 1041 Section 05 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "05".
(2)	Schedule I, Alternative Tax Net Operating Loss Deduction (NOLD)	SCHI 22 $	<Enter>	Enter the amount from Schedule I, line 22.
(3)	Adjusted Alternative Minimum Taxable Income	SCHI 23 $	<Enter> MINUS (-)	Enter the amount from Schedule I, line 23.
(4)	Income Distribution Deduction	SCHI 24 $	<Enter>	Enter the amount from Schedule I, line 24.
(5)	Alternative Minimum Tax Foreign Tax Credit	SCHI 51 $	<Enter>	Enter the amount from Schedule I, Part III, line 51.
(6)	Form 4952, Line 4e Amount	4952L4E $	<Enter>	Enter the amount from Form 4952, line 4e.
(7)	Form 4952 Line 4g Amount	4952L4G $	<Enter>	Enter the amount from Form 4952, line 4g.

Exhibit 3.24.14-7   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-8   (11-08-2023)
Section 06 Form 1041 (Schedule H) (Program 11901)

Note: For Tax Year 2021 and 2022

Elem. No.	Form 1041 Schedule H Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Cash Wages Subject to Social Security Tax	LN1A $	<Enter>	Enter the amount from line 1a.
(3)	Qualified Sick and Family Wages	LN1B $	<Enter>	Enter the amount from line 1b.
(4)	Total Medicare Wages	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Total Cash Wages/ Additional Medicare Tax	LN5 $	<Enter>	Enter the amount from line 5.
(6)	Additional Medicare Tax	LN6 $	<Enter>	Enter the amount from line 6.
(7)	Income Tax Withheld	LN7 $	<Enter>	Enter the amount from line 7.
(8)	Total Social Security	LN8A $	<Enter>	Enter the amount from line 8a.
(9)	Nonrefundable Portion of Credit	LN8B $	<Enter>	Enter the amount from line 8b.
(10)	Nonrefundable Portion of Credit After March 2021	LN8C $	<Enter>	Enter the amount from line 8c.
(11)	Total Social Security, Medicare and Federal Income	LN8D $	<Enter>	Enter the amount from line 8d.
(12)	Refundable Amount of the Credit	LN8E $	<Enter>	Enter the amount from line 8e.
(13)	Refundable Portion of Credit After March 2021	LN8F $	<Enter>	Enter the amount from line 8f.
(12)	FUTA Indicator	PG2MAR	<Enter>	Enter the edited digit from below the "Yes/No" boxes.

Exhibit 3.24.14-8 (Cont. 1) (11-08-2023)
Section 06 Form 1041 (Schedule H) (Program 11901)

Elem. No.	Form 1041 Schedule H Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	State Code - 1	13/17A1	<Enter>	Enter the first edited or underlined State Code from the line 13 area or from line 17, Column (a). ***Note:*** If the State Code was entered from Section A, then the data for prompts "17RTMAR" and "14/18H $" through "16/24 $" should also be entered from Section A. ***Note:*** If the State Code was entered from Section B, then the data for Prompt "17A#2" through "16/24 $" should also be entered from Section B.
(14)	State Code - 2	17A#2	<Enter>	Enter the second edited or under-lined State Code from line 17, Column (a).
(15)	More than 5 States Indicator	17RTMAR	<Enter>	Enter the edited digit from the right margin of line 17.
(16)	Contributions Paid	14$/18H$	<Enter>	Enter the amount from line 14 or line 18, Column (h).
(17)	FUTA Wages	15$/20$	<Enter>	Enter the amount from line 15 or line 20.
(18)	FUTA Tax	16$/24$	<Enter>	Enter the amount from line 16 or line 24.
(19)	Tentative Credit	L19 $	<Enter>	Enter the amount from line 19. ***Note:*** This field should be entered whether Taxpayer used Section A or B.
(20)	Multiple ID Code	BOT RT	<Enter>	Enter the edited digit from the space below the last entry for the section.

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Exhibit 3.24.14-9   (01-04-2021)
Section 06 Form 1041 (Schedule H) (Program 11900)

Note: For Tax Year 2020 and Prior Years

Elem. No.	Form 1041 Schedule H Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Cash Wages Subject to Social Security Tax	LN1A $	<Enter>	Enter the amount from line 1a.
(3)	Qualified Sick and Family Wages	LN1B $	<Enter>	Enter the amount from line 1b.
(4)	Total Medicare Wages	LN3 $	<Enter>	Enter the amount from line 3.
(5)	Total Cash Wages/ Additional Medicare Tax	LN5 $	<Enter>	Enter the amount from line 5.
(6)	Additional Medicare Tax	LN6 $	<Enter>	Enter the amount from line 6.
(7)	Income Tax Withheld	LN7 $	<Enter>	Enter the amount from line 7.
(8)	Total Social Security	LN8A $	<Enter>	Enter the amount from line 8a.
(9)	Nonrefundable Portion of Credit	LN8B $	<Enter>	Enter the amount from line 8b.
(10)	Maximum Amount of the Employer Share	LN8D $	<Enter>	Enter the amount from line 8d.
(11)	Refundable Portion of Credit	LN8F $	<Enter>	Enter the amount from line 8e. *Note:* Screen prompt does not match form. Enter the amount from line 8e.
(12)	FUTA Indicator	PG2MAR	<Enter>	Enter the edited digit from below the "Yes/No" boxes.

Exhibit 3.24.14-9 (Cont. 1) (01-04-2021)
Section 06 Form 1041 (Schedule H) (Program 11900)

Elem. No.	Form 1041 Schedule H Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	State Code - 1	13/17A1	<Enter>	Enter the first edited or underlined State Code from the line 13 area or from line 17, Column (a). *Note:* If the State Code was entered from Section A, then the data for prompts "17RTMAR" and "14/18H $" through "16/24 $" should also be entered from Section A. *Note:* If the State Code was entered from Section B, then the data for Prompt "17A#2" through "16/24 $" should also be entered from Section B.
(14)	State Code - 2	17A#2	<Enter>	Enter the second edited or under-lined State Code from line 17, Column (a).
(15)	More than 5 States Indicator	17RTMAR	<Enter>	Enter the edited digit from the right margin of line 17.
(16)	Contributions Paid	14$/18H$	<Enter>	Enter the amount from line 14 or line 18, Column (h).
(17)	FUTA Wages	15$/20$	<Enter>	Enter the amount from line 15 or line 20.
(18)	FUTA Tax	16$/24$	<Enter>	Enter the amount from line 16 or line 24.
(19)	Tentative Credit	L19 $	<Enter>	Enter the amount from line 19. *Note:* This field should be entered whether Taxpayer used Section A or B.
(20)	Multiple ID Code	BOT RT	<Enter>	Enter the edited digit from the space below the last entry for the section.

Exhibit 3.24.14-9   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-10   (01-01-2021)
Section 10 Form 1041 (Schedule D and Form 8949) (Program 11900)

Elem. No.	Form 1041 Schedule D and Form 8949 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section No.	SECT:	<Enter>	Press <Enter> if already present on screen; otherwise, enter "10".
(2)	Dispose of Any Investments Check Box	CKBX	<Enter> ★★★★★★	Enter the numeric digit from the Checkbox on Schedule D, as follows: a. Enter 1 - If **Yes** box is checked. b. Enter 2 - If **No** box is checked. c. Enter 3 - If both boxes are checked. d. Enter 0 - If Blank.
(3)	Short-Term 1A Sales Price	L1A(D) $	<Enter>	Enter the amount from Part I, Line 1a, Column (d).
(4)	Short-Term 1A Cost or Other Basis	L1A(E) $	<Enter>	Enter the amount from Part I, Line 1a, Column (e).
(5)	Short-Term 1B Sales Price	L1B(D) $	<Enter>	Enter the amount from Part I, Line 1b, Column (d).
(6)	Short-Term 1B Cost or Other Basis	L1B(E) $	<Enter>	Enter the amount from Part I, Line 1b, Column (e).
(7)	Short-Term 1B Adjustments	L1B(G) $	<Enter> MINUS (-)	Enter the amount from Part I, Line 1b, Column (g).
(8)	Short-Term 2 Sales Price	L2D $	<Enter>	Enter the amount from Part I, Line 2, Column (d).
(9)	Short-Term 2 Cost or Other Basis	L2E $	<Enter>	Enter the amount from Part I, Line 2, Column (e).
(10)	Short-Term 2 Adjustments	L2G $	<Enter> MINUS (-)	Enter the amount from Part I, Line 2, Column (g).
(11)	Short-Term 3 Sales Price	L3D $	<Enter>	Enter the amount from Part I, Line 3, Column (d).
(12)	Short-Term 3 Cost or Other Basis	L3E $	<Enter>	Enter the amount from Part I, Line 3, Column (e).
(13)	Short-Term 3 Adjustments	L3G $	<Enter> MINUS (-)	Enter the amount from Part I, Line 3, Column (g).
(14)	Short-Term Capital Gain/ Loss	LN4 $	<Enter> MINUS (-)	Enter the amount from Line 4.
(15)	Net Short-Term Gain/ Loss Partnership/S Corp	LN5 $	<Enter> MINUS (-)	Enter the amount from Line 5.

Exhibit 3.24.14-10 (Cont. 1) (01-01-2021)
Section 10 Form 1041 (Schedule D and Form 8949) (Program 11900)

Elem. No.	Form 1041 Schedule D and Form 8949 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Long-Term 8A Sales Price	L8A(D) $	<Enter>	Enter the amount from Part II, Line 8a, Column (d).
(17)	Long-Term 8A Cost or Other Basis	L8A(E) $	<Enter>	Enter the amount from Part II, Line 8a, Column (e).
(18)	Long-Term 8B Sales Price	L8B(D) $	<Enter>	Enter the amount from Part II, Line 8b, Column (d).
(19)	Long-Term 8B Cost or Other Basis	L8B(E) $	<Enter>	Enter the amount from Part II, Line 8b, Column (e).
(20)	Long-Term 8B Adjust-ments	L8B(G) $	<Enter> MINUS (-)	Enter the amount from Part II, Line 8b, Column (g).
(21)	Long-Term 9 Sales Price	L9D $	<Enter>	Enter the amount from Part II, Line 9, Column (d).
(22)	Long-Term 9 Cost or Other Basis	L9E $	<Enter>	Enter the amount from Part II, Line 9, Column (e).
(23)	Long-Term 9 Adjustments	L9G $	<Enter> MINUS (-)	Enter the amount from Part II, Line 9, Column (g).
(24)	Long-Term 10 Sales Price	10D $	<Enter>	Enter the amount from Part II, Line 10, Column (d).
(25)	Long-Term 10 Cost or Other Basis	10E $	<Enter>	Enter the amount from Part II, Line 10, Column (e).
(26)	Long-Term 10 Adjust-ments	10G $	<Enter> MINUS (-)	Enter the amount from Part II, Line 10, Column (g).
(27)	Long-Term Capital Gain/Loss	L11 $	<Enter> MINUS (-)	Enter the amount from Part II, Line 11.
(28)	Net Long-Term Capital Gain/Loss Partnership/S Corp	L12 $	<Enter> MINUS (-)	Enter the amount from Part II, Line 12.
(29)	Capital Gain Distribution	L13 $	<Enter>	Enter the amount from Part II, Line 13.
(30)	Net Long-Term Capital Gain/Loss	L16 $	<Enter> MINUS (-)	Enter the amount from Part II, Line 16.
(31)	Net Short-Term Gain/Loss	L17 $	<Enter> +/-	Enter the amount from Page 2, Part III, Column 2, Line 17.
(32)	Net Long-Term Gain/Loss Total for Year	L18A $	<Enter> MINUS (-)	Enter the amount from Page 2, Part III, Column 2, Line 18a.

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Exhibit 3.24.14-10 (Cont. 2) (01-01-2021)
Section 10 Form 1041 (Schedule D and Form 8949) (Program 11900)

Elem. No.	Form 1041 Schedule D and Form 8949 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(33)	Un-Recaptured Sect. 1250 Gain	L18B $	<Enter> MINUS (-)	Enter the amount from Page 2, Part III, Column 2, Line 18b.
(34)	28% Rate Gain	L18C $	<Enter>	Enter the amount from Page 2, Part III, Column 2, Line 18c.
(35)	Total Net Gain/Loss	L19 $	<Enter>	Enter the amount from Page 2, Part III, Column 2, Line 19.
(36)	Add Lines 37, 41, and 42	L43 $	<Enter>	Enter the amount from Page 2, Part V, Line 43.
(37)	Z Code EIN	ZPTI 1A	<Enter>	Enter the EIN from Form 8949, Part I, Line 1, Column (a). *Note:* Enter the underlined data or enter only if there is a "Z" in Column (f).
(38)	Z Code Date Acquired	ZPTI 1B	<Enter>	Enter the date from Form 8949, Part I, Line 1, Column (b). *Note:* Enter the underlined data or enter only if there is a "Z" in Column (f).
(39)	Z Code Amount of Adjustment	ZPTI 1G $	<Enter>	Enter the amount from Form 8949, Part I, Line 1, Column (g). *Note:* Enter the underlined data or enter only if there is a "Z" in Column (f).
(40)	Z Code Indicator Part I Form 8949	ZPTI IND	<Enter> ★★★★★★	Enter "1" if additional Z value is present in Column (f) in Part I.
(41)	Y Code EIN	YPTI 1A	<Enter>	Enter the EIN from Form 8949, Part I, Line 1, Column (a). *Note:* Enter the underlined data or enter only if there is a "Y" in Column (f).

Exhibit 3.24.14-10 (Cont. 3) (01-01-2021)
Section 10 Form 1041 (Schedule D and Form 8949) (Program 11900)

Elem. No.	Form 1041 Schedule D and Form 8949 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(42)	Y Code Date Sold or Disposed of	YPTI 1C	\<Enter\>	Enter the date from Form 8949, Part I, Line 1, Column (c). *Note:* Enter the underlined data or enter only if there is a "Y" in Column (f).
(43)	Y Code Recaptured Deferral Amount	YPTI 1G $	\<Enter\>	Enter the amount Form 8949, Part I, Line 1, Column (g). *Note:* Enter the underlined data or enter only if there is a "Y" in Column (f).
(44)	Y Code Indicator Part I Form 8949	YPTI IND	\<Enter\> ★★★★★★	Enter "1" if additional Y value is present in Column (f) in Part I.
(45)	Z Code EIN	ZPTII 1A	\<Enter\>	Enter the EIN from Form 8949, Part II, Line 1, Column (a). *Note:* Enter the underlined data or enter only if there is a "Z" in Column (f).
(46)	Z Code Date Acquired	ZPTII 1B	\<Enter\>	Enter the date from Form 8949, Part II, Line 1, Column (b). *Note:* Enter the underlined data or enter only if there is a "Z" in Column (f).
(47)	Z Code Amount of Adjustment	ZPTII 1G $	\<Enter\>	Enter the amount from Form 8949, Part II, Line 1, Column (g). *Note:* Enter the underlined data or enter only if there is a "Z" in Column (f).
(48)	Z Code Indicator Part II Form 8949	ZPTII IND	\<Enter\> ★★★★★★	Enter "1" if additional Z value is present in Column (f) in Part II.

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Exhibit 3.24.14-10 (Cont. 4) (01-01-2021)
Section 10 Form 1041 (Schedule D and Form 8949) (Program 11900)

Elem. No.	Form 1041 Schedule D and Form 8949 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(49)	Y Code EIN	YPTII 1A	<Enter>	Enter the EIN from Form 8949, Part II, Line 1, Column (a). ***Note:*** Enter the underlined data or enter only if there is a "Y" in Column (f).
(50)	Y Code Date Sold or Disposed of	YPTII 1C	<Enter>	Enter the date from Form 8949, Part II, Line 1, Column (c). ***Note:*** Enter the underlined data or enter only if there is a "Y" in Column (f).
(51)	Y Code Recaptured Deferral Amount	YPTII 1G $	<Enter>	Enter the amount Form 8949, Part II, line 1, Column (g). ***Note:*** Enter the underlined data or enter only if there is a "Y" in Column (f).
(52)	Y Code Indicator Part II 8949	YPTII IND	<Enter> ★★★★★★	Enter "1" if additional Y value is present in Column (f) in Part II.

Exhibit 3.24.14-11   (01-01-2021)
Section 13 Form 1041 (Form 8995 and Form 8995-A) (Program 11900)

Elem. No.	Form 8995 and Form 8995-A Section 13 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	\<Enter\>	Press \<Enter\> if already present on the screen; otherwise, enter "13".
(2)	Qualified business net (loss) carryforward from the prior years	L3/CL2	\<Enter\>	Enter the amount from line 3 or line 2 as follows: a. Enter the amount from Form 8995 Line 3, if present, and press Enter. b. Enter the amount from Form 8995-A, Sch. C, Line 2, if present, and press Enter.
(3)	Part IV Qualified Business Income	L5/L27	\<Enter\>	Enter the amount from line 5 or line 27 as follows: a. Enter the amount from Form 8995, Line 5, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV line 27, if present, and press Enter
(4)	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior years	L7/L29		Enter the amount from line 7 or line 29 as follows: a. Enter the amount from Form 8995 line 7, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 29, if present, and press Enter.
(5)	Part IV REIT/PTP Component	L9/L31	\<Enter\>	Enter the amount from line 9 or line 31 as follows: a. Enter the amount from Form 8995 line 9, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 31, if present, and press Enter
(6)	Part IV Net Capital Gains	L12/L34	\<Enter\>	Enter the amount from line 12 or line 34 as follows: a. Enter the amount from Form 8995 line 12, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 34, if present, and press Enter

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Exhibit 3.24.14-11 (Cont. 1) (01-01-2021)
Section 13 Form 1041 (Form 8995 and Form 8995-A) (Program 11900)

Elem. No.	Form 8995 and Form 8995-A Section 13 Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Total Qualified Business (Loss) Carryforward	L16/CL6		Enter the amount from line 16 or line 6 as follows: a. Enter the amount from Form 8995 line 16, if present, and press Enter. b. Enter the amount from Form 8995-A, Sch. C, Line 6, if present, and press Enter.
(8)	Part IV Domestic Production Activities Section 199A(g)	L38	<Enter>	Enter the amount from Form 8995-A, Part IV, Line 38.
(9)	Total Qualified REIT Dividends and PTP (Loss) Carryforward	L17/L40		Enter the amount from line 17 or line 40 as follows: a. Enter the amount from Form 8995 Line 17, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 40, if present, and press Enter.

Exhibit 3.24.14-12   (01-01-2016)
Section 15 Form 4136 (Program 11900)

Note: **Never enter an amount without a corresponding Credit Reference Number (CRN), nor a CRN without a corresponding money amount.**

Elem. No.	Form 4136 Section 15 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "15".
(2)	Amount of Claim 1	AMT1(D) $	<Enter>	Enter the first amount from Column (d).
(3)	Credit Reference Number 1	CRN1(E)	<Enter>	Enter the CRN from Column (e) following the first amount.
(4)	Amount of Claim 2	AMT2(D) $	<Enter>	Enter the second amount from Column (d).
(5)	Credit Reference Number 2	CRN2(E)	<Enter>	Enter the CRN from Column (e) following the second amount.
(6)	Amount of Claim 3	AMT3(D) $	<Enter>	Enter the third amount from Column (d).
(7)	Credit Reference Number 3	CRN3(E)	<Enter>	Enter the CRN from column (e) following the third amount.
(8)	Amount of Claim 4	AMT4(D) $	<Enter>	Enter the fourth amount from Column (d).
(9)	Credit Reference Number 4	CRN4(E)	<Enter>	Enter the CRN from Column (e) following the fourth amount.
(10)	Amount of Claim 5	AMT5(D) $	<Enter>	Enter the fifth amount from Column (d).
(11)	Credit Reference Number 5	CRN5(E)	<Enter>	Enter the CRN from Column (e) following the fifth amount.
(12)	Amount of Claim 6	AMT6(D) $	<Enter>	Enter the sixth amount from Column (d).
(13)	Credit Reference Number 6	CRN6(E)	<Enter>	Enter the CRN from column (e) following the sixth amount.
(14)	Amount of Claim 7	AMT7(D) $	<Enter>	Enter the seventh amount from Column (d).
(15)	Credit Reference Number 7	CRN7(E)	<Enter>	Enter the CRN from Column (e) following the seventh amount.
(16)	Amount of Claim 8	AMT8(D) $	<Enter>	Enter the eighth amount from Column (d).

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Exhibit 3.24.14-12 (Cont. 1) (01-01-2016)
Section 15 Form 4136 (Program 11900)

Elem. No.	Form 4136 Section 15 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Credit Reference Number 8	CRN8(E)	<Enter>	Enter the CRN from Column (e) following the eighth amount.
(18)	Amount of Claim 9	AMT9(D) $	<Enter>	Enter the ninth amount from Column (d).
(19)	Credit Reference Number 9	CRN9(E)	<Enter>	Enter the CRN from Column (e) following the ninth amount.
(20)	Amount of Claim 10	AMT10(D) $	<Enter>	Enter the tenth amount from Column (d).
(21)	Credit Reference Number 10	CRN10(E)	<Enter>	Enter the CRN from Column (e) following the tenth amount.
(22)	Amount of Claim 11	AMT11(D) $	<Enter>	Enter the eleventh amount from Column (d).
(23)	Credit Reference Number 11	CRN11(E)	<Enter>	Enter the CRN from Column (e) following the eleventh amount.
(24)	Amount of Claim 12	AMT12(D) $	<Enter>	Enter the twelfth amount from Column (d).
(25)	Credit Reference Number 12	CRN12(E)	<Enter>	Enter the CRN from Column (e) following the twelfth amount.
(26)	Amount of Claim 13	AMT13(D) $	<Enter>	Enter the thirteenth amount from Column (d).
(27)	Credit Reference Number 13	CRN13(E)	<Enter>	Enter the CRN from Column (e) following the thirteenth amount.
(28)	Amount of Claim 14	AMT14(D) $	<Enter>	Enter the fourteenth amount from Column (d).
(29)	Credit Reference Number 14	CRN14(E)	<Enter>	Enter the CRN from Column (e) following the fourteenth amount.
(30)	Amount of Claim 15	AMT15(D) $	<Enter>	Enter the fifteenth amount from Column (d).
(31)	Credit Reference Number 15	CRN15(E)	<Enter>	Enter the CRN from Column (e) following the fifteenth amount.
(32)	Amount of Claim 16	AMT16(D) $	<Enter>	Enter the sixteenth amount from Column (d).
(33)	Credit Reference Number 16	CRN16(E)	<Enter>	Enter the CRN from Column (e) following the sixteenth amount.
(34)	Amount of Claim 17	AMT17(D) $	<Enter>	Enter the seventeenth amount from Column (d).

Exhibit 3.24.14-12 (Cont. 2) (01-01-2016)
Section 15 Form 4136 (Program 11900)

Elem. No.	Form 4136 Section 15 Data Element Name	Prompt	Fld. Term.	Instructions
(35)	Credit Reference Number 17	CRN17(E)	<Enter>	Enter the CRN from Column (e) following the seventeenth amount.
(36)	Amount of Claim 18	AMT18(D) $	<Enter>	Enter the eighteenth amount from Column (d).
(37)	Credit Reference Number 18	CRN18(E)	<Enter>	Enter the CRN from Column (e) following the eighteenth amount.
(38)	Amount of Claim 19	AMT19(D) $	<Enter>	Enter the nineteenth amount from Column (d).
(39)	Credit Reference Number 19	CRN19(E)	<Enter>	Enter the CRN from Column (e) following the nineteenth amount.
(40)	Amount of Claim 20	AMT20(D) $	<Enter>	Enter the twentieth amount from Column (d).
(41)	Credit Reference Number 20	CRN20(E)	<Enter>	Enter the CRN from Column (e) following the twentieth amount.

Exhibit 3.24.14-12   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-13   (11-18-2022)
Section 19 Form 8978 (Program 11900)

Elem. No.	Form 8978 Section 19 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "19".
(2)	Source of Review Year Adjustments	CKBX	<Enter>	Enter the numeric digit from Source of Review Check box, as follows: a. Enter "0" - If No boxes are checked. b. Enter "1" - If BBA Audit is box is checked. c. Enter "2" - If AAR Filing box is checked. d. Enter "3" - If both boxes are checked. ***Note:*** Enter the Check box digit from Form 8978 first. If Form 8978 is not present, enter from Form 8978 Sch. A, if attached.
(3)	Total Additional Reporting Year Tax	L14	<Enter> MINUS (-) ★★★★★★	Enter the amount from Part I, line 14.
(4)	Total Penalties	L16	<Enter>	Enter the amount from Part II, line 16.
(5)	Total Interest	L18	<Enter>	Enter the amount from Part III, line 18.

Exhibit 3.24.14-14   (01-01-2021)
Section 20 Form 965-A (Programs 11900 and 11910)

Elem. No.	Form 965-A Section 20 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "20".
(2)	Election or Transfer Year 1	A1 Year	<Enter>	Enter the last two positions of the tax year Part I, Column (a).
(3)	Part I Form 965-A Indicator	PTI IND	<Enter> ★★★★★★	Enter "1" if additional information is present on line 6 Part I. **Note:** If blank, Enter "0".
(4)	Net 965 Tax Liability Transferred 1	J1 TAX $	<Enter> MINUS (-)	Enter the amount from Part I, Column (j).
(5)	Tax Identification Number 1	K1 TIN	<Enter>	Enter the TIN from Part I, Column (k) line 1.
(6)	Part IV Indicator	PTIV IND	<Enter>	Enter the edited digit to the right of Part IV Form 965-A
(7)	Election or Transfer Year 2	A2 Year	<Enter>	Enter the last two positions of the tax year Part I, Column (a) line 2.
(8)	Net 965 Tax Liability Transferred 2	J2 TAX $	<Enter> MINUS (-)	Enter the amount from Part I, Column (j) line 2.
(9)	Tax Identification Number 2	K2 TIN	<Enter>	Enter the TIN from Part I, Column (k) line 2.
(10)	Election or Transfer Year 3	A3 Year	<Enter>	Enter the last two positions of the tax year Part I, Column (a) line 3.
(11)	Net 965 Tax Liability Transferred 3	J3 TAX $	<Enter> MINUS (-)	Enter the amount from Part I, Column (j) line 3.
(12)	Tax Identification Number 3	K3 TIN	<Enter>	Enter the TIN from Part I, Column (k) line 3.
(13)	Election or Transfer Year 4	A4 Year	<Enter>	Enter the last two positions of the tax year Part I, Column (a) line 4.
(14)	Net 965 Tax Liability Transferred 4	J4 TAX $	<Enter> MINUS (-)	Enter the amount from Part I, Column (j) line 4.
(15)	Tax Identification Number 4	K4 TIN	<Enter>	Enter the TIN from Part I, Column (k) line 4.
(16)	Election or Transfer Year 5	A5 Year	<Enter>	Enter the last two positions of the tax year Part I, Column (a) line 5.
(17)	Net 965 Tax Liability Transferred 5	J5 TAX $	<Enter> MINUS (-)	Enter the amount from Part I, Column (j) line 5.

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Exhibit 3.24.14-14 (Cont. 1) (01-01-2021)
Section 20 Form 965-A (Programs 11900 and 11910)

Elem. No.	Form 965-A Section 20 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Tax Identification Number 5	K5 TIN	<Enter>	Enter the TIN from Part I, Column (k) line 5.
(19)	Net 965 Tax Liability Triggered 1	F1 TAX $	<Enter> MINUS (-)	Enter the amount from Part IV, Column (f) line 1.
(20)	Net 965 Tax Liability Triggered 2	F2 TAX $	<Enter> MINUS (-)	Enter the amount from Part IV, Column (f) line 2.
(21)	Net 965 Tax Liability Triggered 3	F3 TAX $	<Enter> MINUS (-)	Enter the amount from Part IV, Column (f) line 3.
(22)	Net 965 Tax Liability Triggered 4	F4 TAX $	<Enter> MINUS (-)	Enter the amount from Part IV, Column (f) line 4.
(23)	Net 965 Tax Liability Triggered 5	F5 TAX $	<Enter> MINUS (-)	Enter the amount from Part IV, Column (f) line 5.
(24)	Total	IV TOTAL $	<Enter> ★★★★★★	Enter the amount from Part IV, Column (i) total line.

Exhibit 3.24.14-15   (01-01-2017)
Section 21 Form 8941 (Program 11900)

Elem. No.	Form 8941 Section 21 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen: otherwise, enter "21".
(2)	Health Care Responsibility Checkbox	CKBX	<Enter>	Enter the numeric digit from line A, Small Business Health Options Program (SHOP) Checkbox
(3)	EIN	LNB	<Enter>	Enter the EIN from line B.
(4)	Previous Form 8941 Filed	LNC	<Enter>	Enter the numeric digit from Previous Filed Form 8941 Checkbox, as follows: a. Enter "1"- If **Yes** box is checked. b. Enter "2"- If **No** box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(5)	Number of Individuals Employed	LN1	<Enter>	Enter the number from Form 8941, Line 1. *Note:* If greater than 9999, enter 9999.
(6)	Number of Full Time Employees	LN2	<Enter>	Enter the number from Form 8941, Line 2. *Note:* Round to the next lowest whole number if not otherwise a whole number.
(7)	Average Annual Wages	LN3 $	<Enter>	Enter the amount from Line 3.
(8)	Health Insurance Premium Paid	LN4 $	<Enter>	Enter the amount from Line 4.
(9)	Premium You Would Have Paid	LN5 $	<Enter>	Enter the amount from Line 5.
(10)	Premium Subsidies Paid	L10 $	<Enter>	Enter the amount from Line 10.
(11)	Number of Employees with Premiums	L13	<Enter>	Enter the number from 8941, Line 13. *Note:* If greater than 9999, enter 9999.

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Exhibit 3.24.14-15 (Cont. 1) (01-01-2017)
Section 21 Form 8941 (Program 11900)

Elem. No.	Form 8941 Section 21 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Number of Full Time Employees with Premiums Paid Under Qualified Arrangement	L14	<Enter>	Enter number from Line 14.
(13)	Credit for Small Employer	L15 $	<Enter>	Enter the amount from Line 15.
(14)	Sum of 12 and 15	L16 $	<Enter>	Enter the amount from Line 16.
(15)	Amount Allocated to Patrons	L17 $	<Enter>	Enter the amount from Line 17.
(16)	Cooperatives, Estates, Trusts Credit	L18 $	<Enter>	Enter the amount from Line 18.

Exhibit 3.24.14-16   (01-01-2016)
Section 22 Form 5884-B (Program 11900)

Elem. No.	Form 5884-B Section 22 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	Sect:	<Enter>	Press <Enter> if already present on the screen: otherwise, enter "22".
(2)	Total of Line 9 Column 9a - c	L10 $	<Enter>	Enter the amount from Line 10.
(3)	Number of Retained Workers	L11	<Enter>	Enter the number from Line 11.

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Exhibit 3.24.14-17   (11-08-2023)
Section 23 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 23 Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	SECT:	\<Enter\>	Press \<Enter\> if already present on the screen: otherwise, enter "23".
(2)	General Business Credits Line 1	LN1 $	\<Enter\>	Enter the amount from Line 1.
(3)	Passive Activity Credits	LN2 $	\<Enter\>	Enter the amount from Line 2.
(3)	Passive Activity Credits Allowed	LN3 $	\<Enter\>	Enter the amount from Line 3.
(4)	Carryforward of General Business Credits	LN4 $	\<Enter\>	Enter the amount from Line 4.
(5)	Carryback of General Credits	LN5 $	\<Enter\>	Enter the amount from Line 5.
(6)	Certain Allowable Credits	10B $	\<Enter\>	Enter the amount from Line 10b.
(7)	Line 3 of All Parts III	L22 $	\<Enter\>	Enter the amount from Line 22.
(8)	Passive Activity Credit Allowed	L24 $	\<Enter\>	Enter the amount from Line 24.
(9)	Add lines 17b and 26	L28 $	\<Enter\>	Enter the amount from Line 28.
10)	General Business Credits Line 30	L30 $	\<Enter\>	Enter the amount from Line 30.
(11)	Passive Activity Credit Line 32	L32 $	\<Enter\>	Enter the amount from Line 32.
(12)	Passive Activity Credits Allowed	L33 $	\<Enter\>	Enter the amount from Line 33.
(13)	Carryforward of Business Credits Line 34	L34 $	\<Enter\>	Enter the amount from Line 34.
(14)	Carryback of Business Credits Line 35	L35 $	\<Enter\>	Enter the amount from Line 35.
(15)	Form 3468 Investment Credit	1A(J) $	\<Enter\>	Enter the amount from Line 1a(j).
(16)	Form 7207 Registration Number	1B(B)	\<Enter\>	Enter the Registration number from Line 1b, Column (b).
(17)	Form 7207 Credit Transfer Election	1B(G) $	\<Enter\> MINUS (-)	Enter the amount from Line 1b, Column (g).
(18)	Form 7207 Gross Elective Payment	1B(H) $	\<Enter\>	Enter the amount from Line 1b, Column (h).

Exhibit 3.24.14-17 (Cont. 1) (11-08-2023)
Section 23 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 23 Data Element Name	Prompt	Fld. Term	Instructions
(19)	Form 7207 Net Elective Payment	1B(I) $	<Enter>	Enter the amount from Line 1b, Column (i).
(20)	Form 7207 Net GBC	1B(J) $	<Enter>	Enter the amount from Line 1b, Column (j).
(21)	Form 6765 Credit for Increasing Research Activities	1C(J) $	<Enter>	Enter the amount from Line 1c, Column (j).
(22)	Form 3468 Registration Number	1D(B)	<Enter>	Enter the Registration number from Line 1d, Column (b).
(23)	Form 3468 Credit Transfer Election	1D(G)$	<Enter> MINUS (-)	Enter the amount from Line 1d, column g.
(24)	Form 3468 Gross Elective Payment	1D(H)$	<Enter>	Enter the amount from Line 1d, column h
(25)	Form 3468 Net Elective Payment	1D(I)$	<Enter>	Enter the amount from Line 1d, column i.
(26)	Form 3468 Net GBC	1D(J)$	<Enter>	Enter the amount from Line 1d, column j.
(27)	Form 8826 Disabled Access Credit	1E(J) $	<Enter>	Enter the amount from Line 1e, column j.
(28)	F8835 Registration Number	1F(B)	<Enter>	Enter the Registration number from Line 1f, Column (b).
(29)	Form 8835 Credit Transfer Election	1F(G)$	<Enter> MINUS (-)	Enter the amount from Line 1f, Column (g).
(30)	Form 8835 Net GBC	1F(J)$	<Enter>	Enter the amount from Line 1f, Column (j).
(31)	F7210 Registration Number	1G(B)	<Enter>	Enter the Registration number from Line 1g, Column (b).
(32)	Form 7210 Credit Transfer Election	1G(G)$	<Enter> MINUS (-)	Enter the amount from Line 1g, Column (g).
(33)	Form 7210 Gross Elective Payment	1G(H)$	<Enter>	Enter the amount from Line 1g, Column (h).
(34)	Form 7210 Net Elective Payment	1G(I)$	<Enter>	Enter the amount from Line 1g, Column (i).
(35)	Form 7210 Net GBC	1G(J)$	<Enter>	Enter the amount from Line 1g, Column (j).

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Exhibit 3.24.14-17 (Cont. 2) (11-08-2023)
Section 23 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 23 Data Element Name	Prompt	Fld. Term	Instructions
(36)	Form 8820 Orphan Drug Credit	1H(J) $	<Enter>	Enter the amount from Line 1h, Column (j).
(37)	Form 8874 New Markets Credit	1I(J) $	<Enter>	Enter the amount from Line 1i, Column (j).
(38)	Form 8881 Small Employer Pension Plan	1J(J) $	<Enter>	Enter the amount from Line 1j, Column (j).
(39)	Form 8882 Employers Provided Child Care	1K(J) $	<Enter>	Enter the amount from Line 1k, Column (j).
(40)	Form 8864 Biodiesel & Renewable Diesel Fuels	1L(J) $	<Enter>	Enter the amount from Line 1l, Column (j).
(41)	Form 8896 Low Sulfur Diesel Fuels	1M(J) $	<Enter>	Enter the amount from Line 1m, Column (j).
(42)	Form 8906 Distilled Spirits Credit	1N(J) $	<Enter>	Enter the amount from Line 1n, Column (j).

Exhibit 3.24.14-18   (11-08-2023)
Section 24 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 24 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen: otherwise, enter "24".
(2)	Form 3468 Registration Number	1O(B)	<Enter>	Enter the Registration number from Line 1o, Column (b).
(3)	Form 3468 Credit Gross Elective Payment	1O(H) $	<Enter>	Enter the amount from Line 1o, Column (h).
(4)	Form 3468 Net Elective Payment	1O(I) $	<Enter>	Enter the amount from Line 1o, Column (i).
(5)	Form 3468 Net GBC	1O(J) $	<Enter>	Enter the amount from Line 1o, Column (j).
(6)	Form 8908	1P(J) $	<Enter>	Enter the amount from Line 1p, Column (j).
(7)	Form 8910	1R(J)$	<Enter>	Enter the amount from Line 1r, column j
(8)	Form 8911 Registration Number	1S(B)	<Enter>	Enter the Registration number from Line 1s, Column (b).
(9)	Form 8911 Credit Transfer Election	1S(G) $	<Enter> MINUS (-)	Enter the amount from Line 1s, Column (g).
(10)	Form 8911 Reserved Credit Gross Elective Payment	1S(H) $	<Enter>	Enter the amount from Line 1s, Column (h).
(11)	Form 8911 Net Elective Payment	1S(I) $	<Enter>	Enter the amount from Line 1s, Column (i).
(12)	Form 8911 Net GBC	1S(J) $	<Enter>	Enter the amount from Line 1s, Column (j).
(13)	Form 8830 Enhanced Oil Recovery Credit	1T(J) $	<Enter>	Enter the amount from Line 1t, Column (j).
(14)	Form 7213 Registration Number	1U(B)	<Enter>	Enter the Registration number from Line 1u, Column (b).
(15)	Form 7213 Credit Transfer Election	1U(G) $	<Enter> MINUS (-)	Enter the amount from Line 1u, Column (g).
(16)	Form 7213 Reserved Credit Gross Elective Payment	1U(H) $	<Enter>	Enter the amount from Line 1u, Column (h).
(17)	Form 7213 Net Elective Payment	1U(I) $	<Enter>	Enter the amount from Line 1u(c).

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Exhibit 3.24.14-18 (Cont. 1) (11-08-2023)
Section 24 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 24 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Form 7213 Net GBC	1U(J) $	<Enter>	Enter the amount from Line 1u, column (j).
(19)	Form 8932 Credit for Employer Differential Wage Payments	1W(J) $	<Enter>	Enter the amount from Line 1w, column (j).
(20)	Form 8933 Registration Number	1X(B)	<Enter>	Enter the Registration number from Line 1x, column b.
(21)	Form 8933 Credit Transfer Election	1X(G) $	<Enter> MINUS (-)	Enter the amount from Line 1x, column g.
(22)	Form 8933 Credit Gross Elective Payment	1X(H) $	<Enter>	Enter the amount from Line 1x, Column (h).
(23)	Form 8933 Net Elective Payment	1X(I) $	<Enter>	Enter the amount from Line 1x, Column (i).
(24)	Form 8933 Net GBC	1X(J) $	<Enter>	Enter the amount from Line 1x, column (j).
(25)	Form 8936 Qualified Plug-in Electric Drive Motor Vehicle	1Y(J) $	<Enter>	Enter the amount from Line 1y, Column (j).

Exhibit 3.24.14-19   (11-08-2023)
Section 25 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 25 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	\<Enter\>	Press \<Enter\> if already present on the screen: otherwise, enter "25".
(2)	Form 8936 Registration Number	1AA(B)	\<Enter\>	Enter the Registration number from Line 1aa, Column (b).
(3)	Form 8936 Credit Gross Elective Payment	1AA(H)$	\<Enter\>	Enter the amount from Line 1aa, Column (h)..
(4)	Form 8936 Net Elective Payment	1AA(I)$	\<Enter\>	Enter the amount from Line 1aa, Column (i).
(5)	Form 8936 Net GBC	1AA(J) $	\<Enter\>	Enter the amount from Line 1aa, Column (j).
(6)	Form 8904 Net GBC	1BB(J) $	\<Enter\>	Enter the amount from Line 1bb, Column (j).
(7)	Form 7213 Net GBC	1CC(J) $	\<Enter\>	Enter the amount from Line 1cc, Column (j).
(8)	Form 8881 Part II Net GBC	1DD(J) $	\<Enter\>	Enter the amount from Line 1dd, Column (j).
(9)	Form 8881 Part III Net GBC	1EE(J) $	\<Enter\>	Enter the amount from Line 1ee, Column (j).
(10)	Form 8864 Net GBC	1FF(J)$	\<Enter\>	Enter the amount from Line 1ff, Column (j).
(11)	Other	1ZZ(J)$	\<Enter\>	Enter the amount from Line 1zz, column j.
(12)	Form 3468 Registration Number	4A(B)	\<Enter\>	Enter the Registration number from Line 4a, Column (b).
(13)	Form 3468 Credit Transfer Election	4A(G) $	\<Enter\>	Enter the amount from Line 4a, Column (g).
(14)	Form 3468 Gross Elective Payment	4A(H) $	\<Enter\>	Enter the amount from Line 4a, Column (h).
(15)	Form 3468 Net Elective Payment	4A(I) $	\<Enter\>	Enter the amount from Line 4a, Column (i).
(16)	Form 3468 Net GBC	4A(J)$	\<Enter\>	Enter the amount from Line 4a, Column (j).
(17)	Form 5884 Work Opportunity Credit	4B(J) $	\<Enter\>	Enter the amount from Line 4b, Column (j).

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Exhibit 3.24.14-19 (Cont. 1) (11-08-2023)
Section 25 Form 3800 (Program 11900)

Elem. No.	Form 3800 Section 25 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Form 6478 Alcohol & Cellulosic Bio-fuel Fuels Credit	4C(J) $	<Enter>	Enter the amount from Line 4c, Column (j).
(19)	Form 8586 Low Income Housing Credit	4D(J)$	<Enter>	Enter the amount from Line 4d, Column (j).
(20)	Form 8835 Part II	4E(B)	<Enter>	Enter the Registration number from Line 4e, column (b).
(21)	Form 8835 Part II Credit Transfer Election	4E(G)$	<Enter>	Enter the amount from Line 4e, Column (g).
(22)	Form 8835 Part II Gross Elective Payment	4E(H)$	<Enter>	Enter the amount from Line 4e, Column (h).
(23)	Form 8835 Part II Net Elective Payment	4E(I)$	<Enter>	Enter the amount from Line 4e, Column (i).
(24)	Form 8835 Part II Net GBC	4E(J)$	<Enter>	Enter the amount from Line 4e, column (j).
(25)	Form 8846	4F(J)$	<Enter>	Enter the amount from Line 4f, column (j).
(26)	Form 8900	4G(J)$	<Enter>	Enter the amount from Line 4g, column (j).
(27)	Form 8941	4H(J)$	<Enter>	Enter the amount from Line 4h, column (j).
(28)	Form 6765 Increasing Research Activities	4I(J)$	<Enter>	Enter the amount from Line 4i, column (j).
(29)	Form 8994 Employer Credit	4J(J)$	<Enter>	Enter the amount from Line 4j, column (j).
(30)	Form 3468 Part VII Rehab. Credit	4K(J)$	<Enter>	Enter the amount from Line 4k, column (j).
(31)	Other	4Z(J)$	<Enter>	Enter the amount from Line 4z, column (j).
(32)	Form 3800 Part V Indicator	IND	<Enter>	Enter the edited digit to right margin of Page 4, Part III, Line 6.

Exhibit 3.24.14-20   (01-01-2022)
Section 26 Form 8997 (Program 11900)

Elem. No.	Form 8997 Section 26 Data Element Name	Prompt	Fld. Term	Instructions
(1)	Section Number	Sect:	<Enter>	Press Enter if already on the screen; otherwise, enter "26".
(2)	QOF EIN 1	PTI 1(A)	<Enter>	Enter the EIN from Form 8897, Part I, Row 1, Column (a).
(3)	Date QOF Investment Acquired 1	PTI 1(B)	<Enter>	Enter the Date from Form 8897, Part I, Row 1, Column (b).
(4)	Special Gain Code 1	PTI 1(D)	<Enter>	Enter the Alpha Code from Form 8897, Part I, Row 1, Column (d).
(5)	Short Term Deferred Gain QOF 1	PTI 1(E)	<Enter>	Enter the amount from Form 8897, Part I, Row 1, Column (e).
(6)	Long Term Deferred Gain QOF 1	PTI 1(F)	<Enter>	Enter the amount from Form 8897, Part I, Row 1, Column (f).
(7)	Part I Indicator	IND	<Enter>	Enter "1" if additional information is present in Part I.
(8)	Enter the Total from Column (e)	PTI L2(E)	<Enter>	Enter the amount from Form 8997, Part I, Line 2, Column (e) Short Term Deferred Gain QOF.
(9)	Enter the Total from Column (f)	PTI L2(F)	<Enter>	Enter the amount from Form 8997, Part I, Line 2, Column (f) Long Term Deferred Gain QOF.

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Exhibit 3.24.14-20 (Cont. 1) (01-01-2022)
Section 26 Form 8997 (Program 11900)

Elem. No.	Form 8997 Section 26 Data Element Name	Prompt	Fld. Term	Instructions
(10)	QOF EIN 1	PTII 1(A)	<Enter>	Enter the EIN from Form 8897, Part II Row 1, Column (a).
(11)	Date QOF Investment Acquired 1	PTII 1(B)	<Enter>	Enter the Date from Form 8897, Part II, Row 1, Column (b).
(12)	Special Gain Code	PTII 1(D)	<Enter>	Enter the Alpha Code from Form 8897, Part II, Row 1, Column (d).
(13)	Short Term Deferred Gain QOF 1	PTII 1(E)	<Enter>	Enter the amount from Form 8897, Part II, Row 1, Column (e).
(14)	Long Term Deferred Gain QOF 1	PTII 1(F)	<Enter>	Enter the amount from Form 8897, Part II, Row 1, Column (f).
(15)	Part II Indicator	IND	<Enter>	Enter "1" if additional information is present in Part II.
(16)	Enter the Total from Column (e)	PTII L2(E)	<Enter>	Enter the amount from Form 8997, Part II, Line 2, Column (e) Short Term Deferred Gain Remaining QOF.
(17)	Enter the Total from Column (f)	PTII L2(F)	<Enter>	Enter the amount from Form 8997, Part II, Line 2, Column (f) Long Term Deferred Gain Remaining QOF.

Exhibit 3.24.14-20 (Cont. 2) (01-01-2022)
Section 26 Form 8997 (Program 11900)

Elem. No.	Form 8997 Section 26 Data Element Name	Prompt	Fld. Term	Instructions
(18)	QOF EIN 1	PTIII 1(A)	\<Enter\>	Enter the EIN from Form 8897, Part III, Row 1, Column (a).
(19)	Date QOF Investment Acquired 1	PTIII 1(B)	\<Enter\>	Enter the Date from Form 8897, Part III, Row 1, Column (b).
(20)	Special Gain Code 1	PTIII 1(D)	\<Enter\>	Enter the Alpha Code from Form 8897, Part III, Row 1, Column (d).
(21)	Previously Deferred Short-Term Gain 1	PTIII 1(E)	\<Enter\>	Enter the amount from Form 8997, Part III, Row 1, Column (e).
(22)	Previously Deferred Long-Term Gain 1	PTII 1(F)	\<Enter\>	Enter the amount from Form 8997, Part III, Row 1, Column (f).
(23)	Part III Indicator	IND	\<Enter\>	Enter "1" if additional information is present in Part III.
(24)	Enter the Total from Column (e)	PTIII L2(E)	\<Enter\>	Enter the amount from Form 8997, Part III, Line 2, Column (e) Short Term included in Taxable Income
(25)	Enter the Total from Column (f)	PTIII L2(F)	\<Enter\>	Enter the amount from Form 8997, Part III, Line 2, Column (f) Deferred Long Term included in Taxable Income
(26)	QOF EIN 1	PTIV 1(A)	\<Enter\>	Enter the EIN from Form 8897, Part IV, Row 1, Column (a).

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Exhibit 3.24.14-20 (Cont. 3) (01-01-2022)
Section 26 Form 8997 (Program 11900)

Elem. No.	Form 8997 Section 26 Data Element Name	Prompt	Fld. Term	Instructions
(27)	Date QOF Investment Acquired 1	PTIV 1(B)	<Enter>	Enter the Date from Form 8897, Part IV, Row 1, Column (b).
(28)	Special Gain Code 1	PTIV 1(D)	<Enter>	Enter the Alpha Code from Form 8897, Part IV, Row 1, Column (d).
(29)	Short-Term Deferred Gain Invested QOF 1	PTIV 1(E)	<Enter>	Enter the amount from Form 8997, Part IV, Row 1, Column (e).
(30)	Long-Term Deferred Gain Invested QOF 1	PTV 1(F)	<Enter>	Enter the amount from Form 8997, Part IV, Row 1, Column (f).
(31)	Part IV Indicator	IND	<Enter>	Enter "1" if additional information is present in Part IV.
(32)	Enter the Total from Column (e)	PTIV L2(E)	<Enter>	Enter the amount from Form 8997, Part IV, Line 2, Column (e) Short Term Deferred Gain Invested QOF.
(33)	Enter the Total from Column (f)	PTIV L2(F)	<Enter>	Enter the amount from Form 8997, Part IV, Line 2, Column (f) Long Term Deferred Gain Invested QOF.

Exhibit 3.24.14-21   (01-01-2016)
Section 28 Form 8960 (Program 11900)

Elem. No.	Form 8960 Section 28 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section "28" will always be generated. No entry is required.
(2)	Investment Income	CKBX	<Enter>	Enter the following: a. "0" if No boxes are checked. b. "1" if Section 6013(g) election box is checked. c. "2" if Reg. section 1.1411-10(g) box is checked. d. "3" if both boxes are checked.
(3)	Taxable Interest	LN1 $	<Enter>	Enter the amount from Part I, line 1.
(4)	Ordinary Dividends	LN2 $	<Enter>	Enter the amount from Part I, line 2.
(5)	Annuities	LN3 $	<Enter>	Enter the amount from Part I, line 3.
(6)	Rental Real Estate, Royalties, Partnerships, S-Corp, Trusts, Etc.	L4A $	<Enter> MINUS (-)	Enter the amount from Part I, line 4a.
(7)	Adjustments for Net Income or Loss	L4B $	<Enter> MINUS (-)	Enter the amount from Part I, line 4b.
(8)	Net Gains from Disposition	L5A $	<Enter> MINUS (-)	Enter the amount from Part I, line 5a.
(9)	Net Gain or Loss	L5B $	<Enter> MINUS (-)	Enter the amount from Part I, line 5b.
(10)	Adjustment from Disposition of Partnership Interest/ S-Corp Stock	L5C $	<Enter> MINUS (-)	Enter the amount from Part I, line 5c.
(11)	Changes to Investment Income	LN6 $	<Enter> MINUS (-)	Enter the amount from Part I, line 6.
(12)	Other Modifications to Investment Income	LN7 $	<Enter> +/-	Enter the amount from Part I, line 7.
(13)	Total Investment Income	LN8 $	<Enter> MINUS (-)	Enter the amount from Part I, line 8.
(14)	Investment Interest Expenses	L9A $	<Enter>	Enter the amount from Part II, line 9a.
(15)	State Income Tax	L9B $	<Enter>	Enter the amount from Part II, line 9b.
(16)	Miscellaneous Investment Expenses	L9C $	<Enter>	Enter the amount from Part II, line 9c.

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Exhibit 3.24.14-21 (Cont. 1) (01-01-2016)
Section 28 Form 8960 (Program 11900)

Elem. No.	Form 8960 Section 28 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Additional Modifications	L10 $	<Enter>	Enter the amount from Part II, line 10.
(18)	Total Deductions and Modifications	L11 $	<Enter>	Enter the amount from Part II, line 11.
(19)	Deductions for Distributions of Net Investment Income	L18B $	<Enter>	Enter the amount from Part III, line 18b.
(20)	Adjusted Gross Income Tax	L19A $	<Enter> MINUS (-)	Enter the amount from Part III, line 19a.
(21)	Enter Smaller of Line 18c or Line 19c	L20 $	<Enter>	Enter the amount from Part III, line 20.
(22)	Net Investment Income Tax	L21 $	<Enter>	Enter the amount from Part III, line 21.

Exhibit 3.24.14-22   (11-08-2023)
Section 31 Form 8936 Schedule A (Program 11900)

Elem. No.	Form 8936 Sch. A Section 31 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Press <Enter> if already present on the screen; otherwise enter "31" always.
(2)	First Vehicle Identification Number (VIN)	1A L2	<Enter>	Enter up to 17 characters as shown from First Schedule A, Part I, Line 2, Column (a). ***Note:*** Enter a space for illegible characters. Do not enter two consecutive spaces.
(3)	First Placed in Service Date	1A L3	<Enter>	Enter the date from the First Schedule A, Part I, Line 3.
(4)	First Tentative Credit Amount	1A 9$	<Enter>	Enter the amount from the First Schedule A, Part II, Line 9.
(5)	Business Use of New Clean Vehicle	1A L11$	<Enter>	Enter the amount from the First Schedule A Part II, Line 11.
(6)	First Smaller of Line 15 or Line 16	1A L17$	<Enter>	Enter the amount from First Schedule A, Part IV, Line 17.
(7)	First Smaller of Line 24 or Line 25	1A L26$	<Enter>	Enter the amount from the First Schedule A, Part V, Line 26.
(8)	VIN 1 Valid Indicator	VIN1 IND	<Enter>	If this indicator is "1", it will generate a new ERS error code for CVC.
(9)	Second Vehicle Identification Number (VIN)	2A L2	<Enter>	Enter up to 17 characters as shown from Second Schedule A, Part I, Line 2, Column (a). ***Note:*** Enter a space for illegible characters. Do not enter two consecutive spaces.
(10)	Second Placed in Service Date	2A L3	<Enter>	Enter the date from the Second Schedule A, Part I, Line 3.
(11)	Second Tentative Credit Amount	2A 9$	<Enter>	Enter the amount from the Second Schedule A, Part II, Line 9.
(12)	Business Use of New Clean Vehicle	2A L11$	<Enter>	Enter the amount from the Second Schedule A Part II, Line 11.

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Exhibit 3.24.14-22 (Cont. 1) (11-08-2023)
Section 31 Form 8936 Schedule A (Program 11900)

Elem. No.	Form 8936 Sch. A Section 31 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Second Smaller of Line 15 or Line 16	2A L17$	\<Enter\>	Enter the amount from the Second Schedule A, Part IV, Line 17.
(14)	Second Smaller of Line 24 or Line 25	2A L26$	\<Enter\>	Enter the amount from the Second Schedule A, Part V, Line 26.
(15)	VIN 2 Valid Indicator	VIN2 IND	\<Enter\>	If this indicator is "1", it will generate a new ERS error code for CVC.
(16)	Form 8936 Sch. A Indicator	IND	\<Enter\>	Enter the edited digits from the bottom right margin of Page 2 of Form 8936 Sch A. a. 2 or Less Form(s) 8936 Sch. A attached, enter a "0". b. More Than 2 Forms 8936 Sch. A attached enter "1".

Exhibit 3.24.14-23   (01-01-2019)
Section 01 Form 1041-QFT and Form 1041-N (Program 11910 and 11911)

Elem. No.	Form 1041-QFT and Form 1041-N Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Name Control	NC	<Enter>	Enter the Name Control.
(4)	EIN	EIN	<Enter>	Enter the EIN from the EIN box.
(5)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(6)	Street Key	STREET KEY	<Enter>	Enter the Street Key. *Note:* If the address is the same as on the previous return, press <Enter> only. The entry will be duplicated from the previous return.
(7)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. *Note:* If the address is the same as on the previous return, press <Enter> only. The entry will be duplicated from the previous return.
(8)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(9)	Condition Codes	CC	<Enter>	Enter the edited characters from the dotted portion of Line 1a.
(10)	Return Processing Code	01RPC	<Enter>	Enter the edited characters shown in the right margin of Section 1 a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present press <F7 to override.

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Exhibit 3.24.14-23 (Cont. 1) (01-01-2019)
Section 01 Form 1041-QFT and Form 1041-N (Program 11910 and 11911)

Elem. No.	Form 1041-QFT and Form 1041-N Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(11)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the lower left margin.
(12)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(13)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(14)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the form. **Caution:** If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited. **Note:** Ogden Submission Processing Center (OSPC) only.
(15)	City	CITY	<Enter>	Enter the city from the entity area of the return. **Caution:** If inputting a foreign address, **ONLY** enter the foreign country code.
(16)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. **Caution:** If inputting a foreign address, enter a period (.) in this field.
(17)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. **Caution:** If inputting a foreign address, leave this field blank. Press <Enter> to continue.

Exhibit 3.24.14-23 (Cont. 2) (01-01-2019)
Section 01 Form 1041-QFT and Form 1041-N (Program 11910 and 11911)

Elem. No.	Form 1041-QFT and Form 1041-N Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Number of QFTs	LN4	\<Enter\>	If Form 1041-QFT, enter the digits from line 4; otherwise, press \<Enter\>.

Exhibit 3.24.14-23   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-24   (01-01-2019)
Section 03 Form 1041–QFT (Program 11910)

Note: Data for prompts **ES-1** through **ES-7**
will no longer appear on an attached edit sheet. Instead, this data will be coded
in the margin to the left of Line 9 in the following format: **X-Y**
where X represents the edit sheet line number and Y represents the data to be
entered.

Examples:
Edited Data …**Enter on Screen**
1-235 … Enter 235 for ES-1
6–1 Enter …1 for ES-6
7–1 Enter …1 for ES-7

Elem. No.	Form 1041-QFT Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	Enter the green rockered amount from the balance due area of the return or an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.
(3)	Interest Income	L1A $	<Enter>	Enter the amount from line 1a.
(4)	Ordinary Dividends	L2A $	<Enter>	Enter the amount from line 2a.
(5)	Qualified Dividends	L2B $	<Enter>	Enter the amount from line 2b.
(6)	Capital Gain/Loss	LN3 $	<Enter> MINUS (–)	Enter the amount from line 3.
(7)	Other Income/Loss	LN4 $	<Enter> MINUS (–)	Enter the amount from line 4.
(8)	Total Income/Loss	LN5 $	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 5.
(9)	Taxes	LN6 $	<Enter>	Enter the amount from line 6.
(10)	Trustee Fees	LN7 $	<Enter>	Enter the amount from line 7.
(11)	Attorney, Accountant, and Return Preparer Fees	LN8 $	<Enter>	Enter the amount from line 8.

Exhibit 3.24.14-24 (Cont. 1) (01-01-2019)
Section 03 Form 1041–QFT (Program 11910)

Elem. No.	Form 1041-QFT Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Other Deductions	LN9 $	<Enter>	Enter the amount from line 9.
(13)	Total Deductions	L10 $	<Enter>	Enter the amount from line 10.
(14)	Taxable Income	L11 $	<Enter>	Enter the amount from line 11.
(15)	Audit Code	ES-1	<Enter>	Enter the code from the margin to the left of the deduction area.
(16)	ESBT Indicator	ES-2	<Enter>	Enter the code from the margin to the left of the deduction area.
(17)	Pooled Income Indicator	ES-3	<Enter>	Enter the code from the margin to the left of the deduction area.
(18)	Penalty/Interest Code	ES-4	<Enter>	Enter the code from the margin to the left of the deduction area.
(19)	Missing Schedule Code	ES-5	<Enter>	Enter the code from the margin to the left of the deduction area.
(20)	Installment Sales Indicator	ES-6	<Enter>	Enter the code from the margin to the left of the deduction area.
(21)	Historic Structure Code	ES-7	<Enter>	Enter the code from the margin to the left of the deduction area.

Exhibit 3.24.14-24   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-25   (11-08-2023)
Section 04 Form 1041-QFT (Program 11910)

Elem. No.	Form 1041-QFT Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	QFT Tax	L12	<Enter>	Enter the amount from line 12.
(3)	Credits	L13	<Enter>	Enter the amount from line 13.
(4)	Net Investment Income Tax (NIIT) (from Form 8960, Line 21)	L15	<Enter>	Enter the amount from line 15 **(Form 1041-QFT only)**.
(5)	Total Tax Taxpayer	L16	<Enter>	Enter the amount from line 16.
(6)	Total Payments	L17	<Enter>	Enter the amount from line 17.
(7)	Tax Due/Overpayment	19/20	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 19 or line 20 as follows: a. Enter the amount from line 19, if present, and press <Enter>. b. (b) If there is no entry on line 19, enter the amount from line 20 and press MINUS(-). This is a MUST ENTER field.
(8)	Credit Elect	21A	<Enter>	Enter the amount from line 21a.
(9)	Refund Amount	21B	<Enter>	Enter the amount from line 21b.
(10)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked. Otherwise, press <Enter>.
(11)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(12)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(13)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.
(14)	Elective Payment Amount from Form 3800	L18	<Enter>	Enter the amount from line 18.

Exhibit 3.24.14-26   (01-01-2019)
Section 03 Form 1041-N (Program 11911)

Note: Data for prompts **ES-1** through **ES-7**
   will no longer appear on an attached edit sheet. Instead, this data will be coded
   in the margin to the left of Line 9 in the following format: **X-Y**
   where X represents the edit sheet line number and Y represents the data to be
   entered.

Examples:
Edited Data …**Enter on Screen**
1-235 … Enter 235 for ES-1
6–1 Enter …1 for ES-6
7–1 Enter …1 for ES-7

Elem. No.	Form 1041-N Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	Enter the green rockered amount from the balance due area of the return or an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt "CR") was entered in the Block Header.
(3)	Interest Income	L1A $	<Enter>	Enter the amount from line 1a.
(4)	Ordinary Dividends	L2A $	<Enter>	Enter the amount from line 2a.
(5)	Qualified Dividends	L2B $	<Enter>	Enter the amount from line 2b.
(6)	Capital Gain/Loss	LN3 $	<Enter> MINUS (–)	Enter the amount from line 3.
(7)	Other Income/Loss	LN4 $	<Enter> MINUS (–)	Enter the amount from line 4.
(8)	Total Income/Loss	LN5 $	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 5.
(9)	Taxes	LN6 $	<Enter>	Enter the amount from line 6.
(10)	Trustee Fees	LN7 $	<Enter>	Enter the amount from line 7.
(11)	Attorney, Accountant, and Return Preparer Fees	LN8 $	<Enter>	Enter the amount from line 8.

Exhibit 3.24.14-26   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-26 (Cont. 1) (01-01-2019)
Section 03 Form 1041-N (Program 11911)

Elem. No.	Form 1041-N Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Other Deductions	LN9 $	\<Enter>	Enter the amount from line 9.
(13)	Allowable Miscellaneous Itemized Deductions	L10 $	\<Enter>	Enter the amount from line 10.
(14)	Exemption	L11 $	\<Enter>	Enter the amount from line 11.
(15)	Total Deductions	L12 $	\<Enter>	Enter the amount from line 12.
(16)	Taxable Income	L13 $	\<Enter>	Enter the amount from line 13.
(17)	Audit Code	ES-1	\<Enter>	Enter the code from the margin to the left of the deduction area.
(18)	ESBT Indicator	ES-2	\<Enter>	Enter the code from the margin to the left of the deduction area.
(19)	Pooled Income Indicator	ES-3	\<Enter>	Enter the code from the margin to the left of the deduction area.
(20)	Penalty/Interest Code	ES-4	\<Enter>	Enter the code from the margin to the left of the deduction area.
(21)	Missing Schedule Code	ES-5	\<Enter>	Enter the code from the margin to the left of the deduction area.
(22)	Installment Sales Indicator	ES-6	\<Enter>	Enter the code from the margin to the left of the deduction area.
(23)	Historic Structure Code	ES-7	\<Enter>	Enter the code from the margin to the left of the deduction area.

Exhibit 3.24.14-27   (11-08-2023)
Section 04 Form 1041-N (Program 11911)

Elem. No.	Form 1041-N Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Tax	L14	<Enter>	Enter the amount from line 14.
(3)	Credits	L15	<Enter>	Enter the amount from line 15.
(4)	Total Tax Taxpayer	L16	<Enter>	Enter the amount from line 16.
(5)	Section 965 Installment Payments	L17	<Enter>	Enter the amount from line 17.
(6)	Total Payments	L18	<Enter>	Enter the amount from line 18.
(7)	Tax Due/Overpayment	20/21	<Enter> MINUS (–) ★★★★★★	Enter the amount from line 20 or line 21 as follows: a. Enter the amount from line 20, if present, and press <Enter>. b. If there is no entry on line 20, enter the amount from line 21 and press MINUS(-). This is a MUST ENTER field.
(8)	Credit Elect	22A	<Enter>	Enter the amount from line 22a.
(9)	Refund Amount	22B	<Enter>	Enter the amount from line 22b.
(10)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked. Otherwise, press <Enter>.
(11)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(12)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(13)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.
(14)	Elective Payment Election from Form 3800	L19	<Enter>	Enter the amount from line 19.

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Exhibit 3.24.14-28   (11-08-2023)
Section 10 Form 1041-QFT and Form 1041-N (Schedule D) (Program 11910and 11911)

Exhibit 3.24.14-10

Exhibit 3.24.14-29   (11-08-2023)

Section 13 Form 1041-QFT and Form 1041-N (Form 8995 and Form 8995-A) (Program 11910 and 11911)

Elem. No.	Form 8995 and Form 8995-A Section 13 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "13".
(2)	Qualified business net (loss) carryforward from the prior years	L3/CL2	<Enter>	Enter the amount from line 3 or line 2 as follows: a. Enter the amount from Form 8995 Line 3, if present, and press Enter. b. Enter the amount from Form 8995-A, Sch. C, Line 2, if present, and press Enter.
(3)	Part IV Qualified Business Income	L5/L27	<Enter>	Enter the amount from line 5 or line 27 as follows: a. Enter the amount from Form 8995, Line 5, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV line 27, if present, and press Enter
(4)	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior years	L7/L29		Enter the amount from line 7 or line 29 as follows: a. Enter the amount from Form 8995 line 7, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 29, if present, and press Enter.
(5)	Part IV REIT/PTP Component	L9/L31	<Enter>	Enter the amount from line 9 or line 31 as follows: a. Enter the amount from Form 8995 line 9, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 31, if present, and press Enter
(6)	Part IV Net Capital Gains	L12/L34	<Enter>	Enter the amount from line 12 or line 34 as follows: a. Enter the amount from Form 8995 line 12, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 34, if present, and press Enter

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Exhibit 3.24.14-29 (Cont. 1) (11-08-2023)
Section 13 Form 1041-QFT and Form 1041-N (Form 8995 and Form 8995-A) (Program 11910 and 11911)

Elem. No.	Form 8995 and Form 8995-A Section 13 Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Total Qualified Business (Loss) Carryforward	L16/CL6		Enter the amount from line 16 or line 6 as follows: a. Enter the amount from Form 8995 line 16, if present, and press Enter. b. Enter the amount from Form 8995-A, Sch. C, Line 6, if present, and press Enter.
(8)	Part IV Domestic Production Activities Section 199A(g)	L38	\<Enter\>	Enter the amount from Form 8995-A, Part IV, Line 38.
(9)	Total Qualified REIT Dividends and PTP (Loss) Carryforward	L17/L40		Enter the amount from line 17 or line 40 as follows: a. Enter the amount from Form 8995 Line 17, if present, and press Enter. b. Enter the amount from Form 8995-A, Part IV, Line 40, if present, and press Enter.

Exhibit 3.24.14-30   (11-08-2023)
Section 23 Form 3800 (Program 11910 and 11911)

Exhibit 3.24.14-17

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Exhibit 3.24.14-31   (11-08-2023)
Section 24 Form 3800 (Program 11910 and 11911)

Exhibit 3.24.14-18

Exhibit 3.24.14-32   (11-08-2023)
Section 25 Form 3800 (Program 11910 and 11911)

Exhibit 3.24.14-19

Exhibit 3.24.14-32   Internal Revenue Manual   Cat. No. 34347O (11-08-2023)

Exhibit 3.24.14-33   (11-08-2023)
Section 28 Form 8960 (Program 11910 and 11911)

Exhibit 3.24.14-21

Exhibit 3.24.14-34 (11-08-2023)
Section 31 Form 8936 Schedule A

Exhibit 3.24.14-22

Exhibit 3.24.14-34
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