



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.16

NOVEMBER 22, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.24.16, ISRP System, Corporation Income Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.24.16.1.3 Changed the subsection title from Responsibilities to Roles and Responsibilities.
- (2) IRM 3.24.16.1.6 Changed the subsection title from Terms/Definitions/Acronyms to Terms/Acronyms.
- (3) IRM 3.24.16.1.17 Resource removed, Submission Processing Design Center, site no longer exist moved to a new share point location and with a new title. Added the new site, Instructors Corner for Submission Processing and added new link to correspond
- (4) IRM 3.24.16.2 IPU 24U0176 issued 02-01-2024 removed Tax Class and Document Code 311 from Form 1120.
- (5) Exhibit 3.24.16-9 Section 08, additional transcription requested due to updates in legislation, added fourteen new elements and revised three elements. Exhibit 3.24.16-9 IPU 24U0480 issued 04-04-2024 Section 08, added note to element (40) instructions.
- (6) Exhibit 3.24.16-11 IPU 24U0082 issued 01-12-2024 Section 09 Note added to Program 11500 and elements (10) - (14) and (17), (18).
- (7) Exhibit 3.24.16-21 Section 23, additional transcription requested due to updates in legislation, added two new elements and revised eighteen elements.
- (8) Exhibit 3.24.16-22 Section 24, additional transcription requested due to updates in legislation, added twelve new elements and revised twelve elements.
- (9) Exhibit 3.24.16-23 Section 25, additional transcription requested due to updates in legislation, added eight new elements and revised twenty elements.
- (10) Exhibit 3.24.16-27 Section 35, additional transcription requested due to updates in legislation, new exhibit for Form 4255.
- (11) Exhibit 3.24.16-30 Section 03, additional transcription requested due to updates in legislation, new exhibit for Form 1120-C for Tax Year 2024 and Later.
- (12) Exhibit 3.24.16-33 Section 04, additional transcription requested due to updates in legislation, new exhibit for Form 1120-C for Tax Year 2024 and Later. Exhibit 3.24.16-33 IPU 24U0480 issued 04-04-2024 Section 05, added note to element (7) instructions.
- (13) Exhibit 3.24.16-39 IPU 24U0176 issued 02-01-2024 added Section 11 to the Title.
- (14) Exhibit 3.24.16-40 Section 21-25, 31 and 35, additional transcription requested due to updates in legislation, added Form 4255 to seealso chart. Exhibit 3.24.16-40 IPU 24U0176 issued 02-01-2024 added see also for Section 31 Form 8936 Sch. A.
- (15) Exhibit 3.24.16-44 Section 06, additional transcription requested due to updates in legislation, added three new elements.

- (16) Exhibit 3.24.16-45 Section 07, additional transcription requested due to updates in legislation, added two new elements. Exhibit 3.24.16-45 IPU 24U0082 issued 01-12-2024 Section 09 Revised prompt and instructions for elements (8) and (9). Exhibit 3.24.16-45 IPU 24U0082 issued 01-12-2024 Section 09 Added new transcription elements (10) - (12) and (20), (21). Exhibit 3.24.16-45 IPU 24U0082 issued 01-12-2024 Section 09 revised instructions for element (13) and revised data element name for element (22).
- (17) Exhibit 3.24.16-47 Section 09, 15, 19-26 and 35, additional transcription requested due to updates in legislation, added Form 4255 to seealso chart.
- (18) Exhibit 3.24.16-53 Section 15 and 20, additional transcription requested due to updates in legislation, revised resource section for Form 8913.
- (19) Exhibit 3.24.16-58 Section 05, additional transcription requested due to updates in legislation, added one new element.
- (20) Exhibit 3.24.16-59 Section 15, 19-21 and 35, additional transcription requested due to updates in legislation, added Form 4255 to seealso chart.
- (21) Exhibit 3.24.16-60 Section 23, additional transcription requested due to updates in legislation, added four new elements and revised seven elements.
- (22) Exhibit 3.24.16-61 Section 24, additional transcription requested due to updates in legislation, added seven new elements and revised six elements.
- (23) Exhibit 3.24.16-62 Section 25, additional transcription requested due to updates in legislation, added five new elements and revised four elements.
- (24) Exhibit 3.24.16-66 Section 06, additional transcription requested due to updates in legislation, added four new elements and revised three elements.
- (25) Exhibit 3.24.16-68 Section 07, additional transcription requested due to updates in legislation, added one new element.
- (26) Exhibit 3.24.16-70 Section 15, 19-25 and 35, additional transcription requested due to updates in legislation, added Form 4255 to seealso chart.
- (27) Exhibit 3.24.16-80 Section 06, additional transcription requested due to updates in legislation, removed two elements and added seven new elements.
- (28) Exhibit 3.24.16-82 Section 07, additional transcription requested due to updates in legislation, added one new element.
- (29) Exhibit 3.24.16-83 Section 15, 19-25 and 35, additional transcription requested due to updates in legislation, revised resource section for Form 4626 and added Form 4255 to seealso chart.
- (30) Exhibit 3.24.16-89 Section 06, additional transcription requested due to updates in legislation, added four new elements and revised three elements.
- (31) Exhibit 3.24.16-91 Section 07, additional transcription requested due to updates in legislation, added six new elements and revised six elements.
- (32) Exhibit 3.24.16-92 Section 08, additional transcription requested due to updates in legislation, added five new elements and revised eight elements.
- (33) Exhibit 3.24.16-95 Section 15, 19-25 and 35, additional transcription requested due to updates in legislation, added Form 4255 to seealso chart.

- (34) Exhibit 3.24.16-102 Section 06, additional transcription requested due to updates in legislation, new exhibit for Form 1120-RIC for Tax Year 2024 and Later.
- (35) Exhibit 3.24.16-104 Section 07, added six new elements.
- (36) Exhibit 3.24.16-105 Section 08, additional transcription requested due to updates in legislation, new exhibit for Form 1120-RIC for Tax Year 2024 and Later.
- (37) Exhibit 3.24.16-108 Section 15, 19-26 and 35, additional transcription requested due to updates in legislation, revised resource section for Form 4626 and added Form 4255 to seealso chart.
- (38) Exhibit 3.24.16-118 Section 23, additional transcription requested due to updates in legislation, added four new elements and revised six elements.
- (39) Exhibit 3.24.16-119 Section 24, additional transcription requested due to updates in legislation, added ten new elements and revised five elements.
- (40) Exhibit 3.24.16-120 Section 25, additional transcription requested due to updates in legislation, added six new elements and revised two elements.
- (41) Exhibit 3.24.16-121 Section 15, 20-22, 29 and 35, additional transcription requested due to updates in legislation, added Form 4255 to seealso chart.

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

IRM 3.24.16, dated November 06, 2023, (effective date January 1, 2024), is superseded. The following IRM Procedural Update (IPU) issued 04-04-2024, 02-01-2024 and 01-12-2024 has been incorporated into this IRM: 24U0480, 24U0176 and 24U0082.

#### **AUDIENCE**

Taxpayer Services, Submission Processing, Data Conversion Operations

James L. Fish  
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Taxpayer Services Division



3.24.16

Corporation Income Tax Returns

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3.24.16.1  
(01-01-2022)

**Program Scope and  
Objectives**

- (1) This IRM section provides instructions for transcription of the following forms into the Integrated Submission and Remittance Processing (ISRP) System:
  - a. Form 1120, U.S. Corporation Income Tax Return
  - b. Form 1120-C, U.S. Income Tax Return for Cooperative Associations
  - c. Form 1120-F, U.S. Income Tax Return of a Foreign Corporation
  - d. Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation
  - e. Form 1120-H, U.S. Income Tax Return for Homeowners Associations
  - f. Form 1120-L, U.S. Life Insurance Company Income Tax Return
  - g. Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons
  - h. Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return
  - i. Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts
  - j. Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies
  - k. Form 1120-S, U.S. Income Tax Return for an "S" Corporation
  - l. Form 1120-SF, U.S. Income Tax Return for Settlement Funds
  - m. Form 8825, Rental Real Estate Income and Expenses of a Partnership or an "S" Corporation
- (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.
- (3) Audience: Clerk(s) 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: Return Processing Branch, Mail Management/Data Conversion 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.

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

3.24.16.1.1  
(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.

3.24.16.1.2  
(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 in IRM 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.

3.24.16.1.3  
(01-01-2025)  
**Roles and 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 are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.24.16.1.4  
(01-01-2018)  
**Program Management and Reviews**

- (1) Program Reports - System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are 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)

3.24.16.1.5  
(01-01-2018)  
**Program Controls**

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

3.24.16.1.6  
(01-01-2025)

#### Terms/Acronyms

- (1) For Terms, Definitions, and Acronyms, visit IRM 3.24.38, ISRP System, BMF General Instructions.

3.24.16.1.7  
(01-01-2025)

#### Related Resources

- (1) The following table lists related sources

Resource	Link/Title
Instructor's Corner for Submission Processing	<i>Instructor's Corner for Submission Processing - Home (sharepoint.com)</i>
Servicewide Electronic Research Program (SERP)	<a href="http://serp.enterprise.irs.gov/">http://serp.enterprise.irs.gov/</a>
IRM 3.11.16	Returns and Documents Analysis Corporate Income Tax Returns
IRM 3.11.217	Form 1120-S Corporation Income Tax Returns
IRM 3.24.38	ISRP System, BMF General Instructions

3.24.16.1.8  
(01-01-2016)

#### Control Documents

- (1) Following are the control documents from which data may be transcribed:
- Form 813, Document Register
  - Form 1332, Block and Selection Record
  - Form 3893, Re-entry Document Control Slip

3.24.16.2  
(02-01-2024)

#### Forms/Program Numbers/Tax Class and Document Codes

- (1)

FORMS	PROGRAM NUMBERS	TAX CLASS and DOCUMENT CODES	Tax Year
1120	11500	310	
1120	11504	310	2023 and Later Years
1120-C	11540	303	
1120-C	11541	303	2023 and Later Years
1120-F	11502	366, 367	
1120-FSC	11506	307	
1120-H	11501	371	
1120-L	11503	311	
1120-ND	11505	308	

FORMS	PROGRAM NUMBERS	TAX CLASS and DOCUMENT CODES	Tax Year
1120-PC	11511	313	
1120-PC	11512	313	2023 and Later Years
1120-REIT	11508	312	
1120-REIT	11510	312	2023 and Later Years
1120-RIC	11509	305	
1120-RIC	11513	305	2023 and Later Years
1120-S	12100	316	
1120-SF	11507	306	

3.24.16.3  
(01-01-2022)

**Required Sections**

(1) Original Entry (OE)

- a. Section 01 - Form 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-S, 1120-SF.
- b. Sections 01, 04, 05 and 06 - Forms 1120, 1120-REIT, 1120-RIC.

(2) Key Verification (KV)

- a. Sections 01, 02, 03, 06, 08 - Forms 1120.
- b. Sections 01, 02, 03, 06 - Forms 1120-REIT, 1120-RIC.
- c. Sections 01, 02, 03 - Forms 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-ND, 1120-PC, 1120-SF.
- d. Sections 01, 03 -Form 1120-S.
- e. Sections 01, 05 - Forms 1120-H.

3.24.16.4  
(01-01-2016)

**Yes/No Check Boxes**

(1) Input the “Yes”/“No” check boxes as follows **unless otherwise instructed**:

IF	THEN
The “Yes” box is checked,	Enter “1”.
The “No” box is checked,	Enter “2”.
<b>BOTH</b> boxes are checked,	Enter “3”.
<b>NEITHER</b> box is checked,	Press <Enter>.

3.24.16.5 (1) Enter the PCLIA/NAICS code exactly as shown except as follows:  
(01-01-2021)

**Principal Industry  
Activity (PIA) Codes /  
North America Industry  
Classification System  
(NAICS) Codes**

IF	THEN
More than one code is present,	Enter the first code.
There is no information and the field is a MUST ENTER,	Enter a zero (0) unless otherwise instructed.
There is no information and the field is not a MUST ENTER field,	Press Enter only.
The code is other than "4" or "6" digits,	Enter zero (0).
There are any illegible digits,	Enter zero (0).

3.24.16.6  
(01-01-2022)  
**Form 4136, Credit for  
Federal Tax Paid on  
Fuels**

- (1) **When entering money amounts from Form 4136, Data Entry Clerk are to always enter a corresponding Credit Reference Number (CRN) with any money amount.**

3.24.16.7  
(01-01-2016)  
**Form Conversions**

- (1) When **Form 1120 has been converted to Form 1120-S**, process the document as follows:
- In Section 01 only transcribe the:
    - Entity information,
    - Tax Period (prompt "TAXPR"),
    - Received Date (prompt "RDATE"),
    - Computer Condition Code (prompt "CC"), and
    - PIA/NAICS Code (prompt "NAICS") located in Section 8, Schedule K, Line 2a.
  - In Section 02 only transcribe the:
    - Audit Code (prompt "L1") located on the 1st page of the return in the left margin following "1-" near Line 9.
  - End the document.
- (2) When **Form 1120-S has been converted to Form 1120**, process the document as follows:
- In Section 01 only transcribe the:
    - Entity information,
    - Tax Period (prompt "TAXPR"),
    - Received Date (prompt "RDATE"), and
    - Computer Condition Code (prompt "CC").
  - In Section 02 only transcribe the:
    - Audit Codes (prompt "L2") are picked up from the left of the Deductions Section following "2" in the left margin near line 12.

- c. In Section 08 only transcribe the:
  - 1. PIA/NAICS Code (prompt “?2A”) Located on the 1st page of the return in the upper left-hand corner, box B.
- d. End the document.

3.24.16.8  
(01-01-2016)

**ISRP Transcription  
Operation Sheets**

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



**Exhibit 3.24.16-1 (01-01-2022)****Block Header Data Entry Data Entry Form 813, Document Register**Form 1332, **Block and Selection Record**, OR**Form 3893, Re-Entry Document Control**

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

## Exhibit 3.24.16-1 (Cont. 1) (01-01-2022)

## Block Header Data Entry Data Entry Form 813, Document Register

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Filling <Enter>s		<Enter> <Enter> <Enter> <Enter> <Enter>	Press <Enter> 5 times.
(7)	Source Code	SOURCE	<Enter>	<p>If the control document is Form 3893, enter from box 11 as follows:</p> <p>a. R = "Reprocessable" box checked.</p> <p>b. N = "Reinput of Unpostable" box checked.</p> <p>c. 4 = "SC Reinput" box checked.</p> <p><b>Note:</b> If none of the boxes are checked, consult your supervisor who will determine if a source code is required. If any other control document, press &lt;Enter&gt;.</p>
(8)	Year Digit	YEAR	<Enter>	<p>If the control document is Form 3893, enter the digit from the box 12; otherwise, press &lt;Enter&gt;.</p> <p>This is a MUST ENTER field if the Source Code is "R", "N", or "4".</p>
(9)	Filling <Enter>		<Enter>	Press <Enter>.
(10)	RPS Indicator	RPS	<Enter>	<p>Enter a "2" if:</p> <p>a. <b>"RPS"</b> is edited or stamped in the upper center margin of Form 813 or Form 1332 <b>or</b> <b>"RRPS"</b> is in the header of Form 1332.</p> <p>b. box 13 is checked on Form 3893.</p>

## Exhibit 3.24.16-2 (11-02-2018)

## Section 01 Form 1120 (Program 11500)

Elem. No.	Form 1120 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)	Document Locator Number (DLN) Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	Employer Identification Number (EIN)	EIN	<Enter>	Enter the EIN from the preprinted label or from the "EIN" block.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> Ogden Submission Processing Center (OSPC) processing instruction only.

**Exhibit 3.24.16-2 (Cont. 1) (11-02-2018)**  
**Section 01 Form 1120 (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.

**Exhibit 3.24.16-2 (Cont. 2) (11-02-2018)**  
**Section 01 Form 1120 (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of lines 1-11. If a "G" Condition Code is present, and the document is a <b>non-remittance</b> , end the document after this element. If a "G" Condition Code and the document is a <b>remittance</b> , press <F6> and proceed to Section 03.
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to line 1c. 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.
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.
(20)	ABLM Code	ABLM	<Enter>	Enter the edited code from the left of line A.
(21)	Initial Return Code	BXC RT	<Enter>	Enter the edited digit in the margin to the right of box C.
(22)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.16-3 (01-01-2017)**  
**Section 02 Form 1120 (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Section 02 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Form 8844 Indicator	L1	<Enter> MINUS (-)	Enter from the margin left of Deduction Section following "1".
(3)	Audit Codes	L2	<Enter> ★★★★★	Enter from the left of Payments Area following "2". <b>Note:</b> Up to nine (9) one-digit audit codes may be transcribed.
(4)	Missing Schedule Code	L3	<Enter>	Enter from the left of Payments Area following "3".
(5)	Penalty and Interest Code	L4	<Enter>	Enter from the left of Payments Area following "4".
(6)	Reserve Code	L5	<Enter>	Enter from the left of Payments Area following "5".
(7)	Installment Sales Indicator	L6	<Enter> ★★★★★	Enter from the left of Payments Area following "6".
(8)	Form 1120-F Indicator	L7	<Enter>	Enter from the left of Deductions Section following "7".

**Exhibit 3.24.16-4 (01-01-2016)****Section 03 Form 1120 (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOX D \$	<Enter> MINUS (-)	Enter the amount from box D.

**Exhibit 3.24.16-5 (01-01-2022)**  
**Section 04 Form 1120 (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Gross Receipts or sales	L1A \$	<Enter>	Enter the amount from: a. line 1a, <b>or</b> b. line 1c, if both lines 1a and 1b are blank.
(3)	Returns and allowances	L1B \$	<Enter> MINUS (-)	Enter the amount from line 1b.
(4)	Cost of Goods Sold	LN2 \$	<Enter> MINUS (-)	Enter the amount from line 2.
(5)	Dividend Income	LN4 \$	<Enter> MINUS (-)	Enter the amount from line 4.
(6)	Interest Income	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5.
(7)	Rent Income	LN6 \$	<Enter> MINUS (-)	Enter the amount from line 6.
(8)	Royalty Income	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(9)	Capital Gain Income	LN8 \$	<Enter> MINUS (-)	Enter the amount from line 8.
(10)	Form 4797 Gain-Loss	LN9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(11)	Other Income	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10.
(12)	Total Income	L11 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 11.



**Exhibit 3.24.16-6 (01-01-2024)**  
**Section 05 1120 (Program 11504)**

**Note:** For Tax Year 2023 and Later

<b>Elem. No.</b>	<b>Form 1120 Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "05".
(2)	Compensation of Officers	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(3)	Salaries and Wages	L13 \$	<Enter> MINUS (-)	Enter the amount from line 13.
(4)	Repairs	L14 \$	<Enter> MINUS (-)	Enter the amount from line 14.
(5)	Bad Debts	L15 \$	<Enter> MINUS (-)	Enter the amount from line 15.
(6)	Rents	L16 \$	<Enter> MINUS (-)	Enter the amount from line 16.
(7)	Taxes	L17 \$	<Enter> MINUS (-)	Enter the amount from line 17.
(8)	Interest	L18 \$	<Enter> MINUS (-)	Enter the amount from line 18.
(9)	Contributions	L19 \$	<Enter> MINUS (-)	Enter the amount from line 19.
(10)	Depreciation	L20 \$	<Enter> MINUS (-)	Enter the amount from line 20.
(11)	Depletion	L21 \$	<Enter> MINUS (-)	Enter the amount from line 21.
(12)	Advertising	L22 \$	<Enter> MINUS (-)	Enter the amount from line 22.
(13)	Pension Plans	L23 \$	<Enter> MINUS (-)	Enter the amount from line 23.
(14)	Employee Benefit Plans	L24 \$	<Enter> MINUS (-)	Enter the amount from line 24.
(15)	Energy Efficient Commercial Buildings Deduction	L25 \$	<Enter> MINUS (-)	Enter the amount from line 25.
(16)	Other Deductions	L26 \$	<Enter> MINUS (-)	Enter the amount from line 26.

**Exhibit 3.24.16-6 (Cont. 1) (01-01-2024)**  
**Section 05 1120 (Program 11504)**

<b>Elem. No.</b>	<b>Form 1120 Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Total Deductions	L27 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 27.
(18)	Net Operating Loss Deduction	29A \$	<Enter>	Enter the amount from line 29a.
(19)	Special Deduction	29B \$	<Enter>	Enter the amount from line 29b.

**Exhibit 3.24.16-7 (01-01-2024)****Section 05 Form 1120 (Program 11500)****Note:** For Tax Year 2022 and Prior

<b>Elem. No.</b>	<b>Form 1120 Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "05".
(2)	Compensation of Officers	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(3)	Salaries and Wages	L13 \$	<Enter> MINUS (-)	Enter the amount from line 13.
(4)	Repairs	L14 \$	<Enter> MINUS (-)	Enter the amount from line 14.
(5)	Bad Debts	L15 \$	<Enter> MINUS (-)	Enter the amount from line 15.
(6)	Rents	L16 \$	<Enter> MINUS (-)	Enter the amount from line 16.
(7)	Taxes	L17 \$	<Enter> MINUS (-)	Enter the amount from line 17.
(8)	Interest	L18 \$	<Enter> MINUS (-)	Enter the amount from line 18.
(9)	Contributions	L19 \$	<Enter> MINUS (-)	Enter the amount from line 19.
(10)	Depreciation	L20 \$	<Enter> MINUS (-)	Enter the amount from line 20.
(11)	Depletion	L21 \$	<Enter> MINUS (-)	Enter the amount from line 21.
(12)	Advertising	L22 \$	<Enter> MINUS (-)	Enter the amount from line 22.
(13)	Pension Plans	L23 \$	<Enter> MINUS (-)	Enter the amount from line 23.
(14)	Employee Benefit Plans	L24 \$	<Enter> MINUS (-)	Enter the amount from line 24.
(15)	Domestic Production Activities Deduction	L25 \$	<Enter> MINUS (-)	Enter the amount from line 25.
(16)	Other Deductions	L26 \$	<Enter> MINUS (-)	Enter the amount from line 26.

**Exhibit 3.24.16-7 (Cont. 1) (01-01-2024)**  
**Section 05 Form 1120 (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Total Deductions	L27 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 27.
(18)	Net Operating Loss Deduction	29A \$	<Enter>	Enter the amount from line 29a.
(19)	Special Deduction	29B \$	<Enter>	Enter the amount from line 29b.

## Exhibit 3.24.16-8 (01-01-2022)

## Section 06 Form 1120 (Program 11500)

Elem. No.	Form 1120 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 Tax	L31	<Enter>	Enter the amount from line 31.
(3)	Net Tax Liability Paid For the Reporting Year	L32	<Enter>	Enter the amount from line 32. <b>Note:</b> Tax year 2020 and prior year's only.
(4)	Total Payments and Refundable Credits	L33	<Enter>	Enter the amount from line 33.
(5)	FIRPTA Credit	BOTMID	<Enter>	Enter the amount edited in the bottom center margin.
(6)	ES Tax Penalty	L34	<Enter>	Enter the amount from line 34.
(7)	Balance Due/Overpayment	35/36	<Enter> MINUS (-) *****	Enter the amount from line 35 or line 36 as follows: a. Enter the amount from line 35 then press <Enter>. b. If there is no amount on line 35, enter the amount from line 36 and press MINUS(-).
(8)	Credit to Next Year's Tax	37CT	<Enter>	Enter the amount after the arrow from the center of line 37.
(9)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(10)	Preparer's Taxpayer Identification Number (PTIN)	PTIN	<Enter>	Enter the preparer's PTIN.
(11)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(12)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-9 (01-01-2025)****Section 08 Form 1120 (Schedules J and K) (Program 11504)****Note:** For Tax Year 2023 and Later

<b>Elem. No.</b>	<b>Form 1120 Schedules J and K Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Gross Income Tax	J1A	<Enter>	Enter the amount from Schedule J, line 1a.
(3)	Tax from Form 1120-L	J1B	<Enter>	Enter the amount from Schedule J, line 1b.
(4)	Section 1291 Tax from Form 8621	J1C	<Enter>	Enter the amount from Schedule J, line 1c.
(5)	Tax Adjustment from Form 8978	J1D	<Enter>	Enter the amount from Schedule J, line 1d.
(6)	Additional Tax Under 197(f)	J1E	<Enter>	Enter the amount from Schedule J, line 1e.
(7)	Base Erosion Tax	J1F	<Enter>	Enter the amount from Schedule J, line 1f.
(8)	Chapter 1 Tax Recapture	J1G	<Enter>	Enter the amount from Schedule J, line 1g.
(9)	Other Chapter 1 Tax	J1Z	<Enter>	Enter the amount from Schedule J, line 1z.
(10)	Corporate Alternative Minimum Tax	J3	<Enter>	Enter the amount from Schedule J, line 3.
(11)	Foreign Tax Credit	J5A	<Enter>	Enter the amount from Schedule J, line 5a.
(12)	Qualified Electric Vehicle Credit (Form 8834)	J5B	<Enter>	Enter the amount from Schedule J, line 5b.
(13)	General Business Credit	J5C	<Enter>	Enter the amount from Schedule J, line 5c.
(14)	Credit For Prior Year Minimum Tax (Form 8827)	J5D	<Enter>	Enter the amount from Schedule J, line 5d.
(15)	Bonds Credits - Form 8912	J5E	<Enter>	Enter the amount from Schedule J, line 5e.
(16)	Adjustment from Form 8978	J5F	<Enter>	Enter the amount from Schedule J, line 5f.

**Exhibit 3.24.16-9 (Cont. 1) (01-01-2025)****Section 08 Form 1120 (Schedules J and K) (Program 11504)**

<b>Elem. No.</b>	<b>Form 1120 Schedules J and K Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Total Statutory Credits	J6	<Enter>	Enter the amount from Schedule J, line 6.
(18)	Personal Holding	J8	<Enter>	Enter the amount from Schedule J, line 8.
(19)	Recapture of Investment Credit	J9A	<Enter>	Enter the amount from Schedule J, line 9a.
(20)	Recapture of Low Income Housing Credit	J9B	<Enter>	Enter the amount from Schedule J, line 9b.
(21)	Interest Due Under Look-back Method Form 8697	J9C	<Enter>	Enter the amount from Schedule J, line 9c.
(22)	Interest Due Under Look-back Method Form 8866	J9D	<Enter>	Enter the amount from Schedule J, line 9d.
(22)	Alternative Tax on Qualified Shipping	J9E	<Enter>	Enter the amount from Schedule J, line 9e.
(23)	IRC 453A Tax	J9F	<Enter>	Enter the amount from Schedule J, line 9f.
(24)	Interest/Tax Due Under Sections 453 (1)	J9G	<Enter>	Enter the amount from Schedule J, line 9g.
(25)	Other	J9Z	<Enter>	Enter the amount from Schedule J, line 9z.
(26)	Deferred Tax on the Corporation's Share	J11B	<Enter>	Enter the amount from Schedule J, line 11b.
(27)	Deferred LIFO Recapture	J11C	<Enter>	Enter the amount from Schedule J, line 11c.
(28)	Preceding Year's Overpayment	J13	<Enter>	Enter the amount from Schedule J, line 13.
(29)	Current Year Estimated Tax Payments	J14	<Enter>	Enter the amount from Schedule J, line 14.
(30)	Current Year's refund Applied for Form 4466	J15	<Enter>	Enter the amount from Schedule J, line 15.
(31)	Balance of Lines 13, 14 and 15	J16	<Enter>	Enter the amount from Schedule J, line 16.
(32)	Form 7004 Credit	J17	<Enter>	Enter the amount from Schedule J, line 17.

**Exhibit 3.24.16-9 (Cont. 2) (01-01-2025)****Section 08 Form 1120 (Schedules J and K) (Program 11504)**

<b>Elem. No.</b>	<b>Form 1120 Schedules J and K Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(33)	Withholding	J18	<Enter>	Enter the amount from Schedule J, line 18.
(34)	Credit from Form 2439	20A	<Enter>	Enter the amount from Schedule J, line 20a.
(35)	Credit for Tax Withheld Under Chapter 3 or 4	20C	<Enter>	Enter the amount from Schedule J, line 20c.
(36)	Other Refundable Credits	20Z	<Enter>	Enter the amount from Schedule J, line 20z.
(37)	Elective Payment Election	J22	<Enter>	Enter the amount from Schedule J, Part II, Line 22.
(38)	Method of Accounting	K?1	<Enter> ★★★★★	Enter from Schedule K, question 1 as follows: a. Enter "1" if box a is checked. b. Enter "2" if box b is checked. c. Enter "3" if box c is checked. d. If none or more than one box is checked, enter a zero (0).
(39)	PIA/NAICS Code	?2A	<Enter> ★★★★★	Enter the code from Schedule K, question 2(a).
(40)	Is Corporation a Subsidiary	?3Y/N	<Enter>	Enter from "Yes/No" check boxes, Schedule K, question 3. (For 2007 and prior year returns, enter from question 4.)
(41)	If Yes, Enter Parent Name (Control)	?3NC	<Enter>	Enter the edited Name Control from Schedule K, question 3. (For 2007 and prior year returns, enter from question 4.)
(42)	Enter Parent TIN	?3TIN	<Enter>	Enter the edited TIN from Schedule K, question 3. (For 2007 and prior year returns, enter from question 4.)
(43)	Foreign Country Code	?7B	<Enter>	Press <Enter>.
(44)	Number of Forms 5472 Attached	?7C	<Enter>	Enter the number from Schedule K, question 7(c).
(45)	NOL Carryover Amount	?12 \$	<Enter>	Enter the amount from Schedule K, question 12.
(46)	Corporation has 80% or more change in Ownership	?16	<Enter>	Enter a "1" if only the "Yes" box is checked on Schedule K question 16; otherwise, press <Enter>.



**Exhibit 3.24.16-9 (Cont. 3) (01-01-2025)****Section 08 Form 1120 (Schedules J and K) (Program 11504)**

<b>Elem. No.</b>	<b>Form 1120 Schedules J and K Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(47)	Corporation dispose more than 65% of its assets in a taxable or a like-kind exchange	?17	<Enter>	Enter a "1" if only the "Yes" box is checked on Schedule K question 17; otherwise, press <Enter>.
(48)	Corporation assets in a Section 351 transfer	?18	<Enter>	Enter a "1" if only the "Yes" box is checked on Schedule K question 18; otherwise, press <Enter>.
(49)	Qualified Opportunity Fund Certification Checkbox	?25Y/N	<Enter>	Enter the numeric digit from Qualified Opportunity Fund Certification Checkbox, as follows: Enter "1"- If <b>Yes</b> box is checked. Enter "2" - If <b>No</b> box is checked. Enter "3" - If both boxes are checked. If Blank, press <Enter>.
(50)	Qualified Opportunity Fund Amount	?25	<Enter>	Enter the amount from Schedule K, question 25.

**Exhibit 3.24.16-10 (01-01-2024)**  
**Section 08 Form 1120 (Schedules J and K) (Program 11500)**

**Note:** Tax Year 2022 and Prior

<b>Elem. No.</b>	<b>Form 1120 Schedules J and K Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Controlled Group Code	J1	<Enter>	Enter the edited digit from the dotted portion of Schedule J, Line 1.
(3)	Gross Income Tax	J2	<Enter>	Enter the amount from Schedule J, line 2.
(4)	Base Erosion Tax	J3	<Enter>	Enter the amount from Schedule J, line 3.
(5)	Foreign Tax Credit	J5A	<Enter>	Enter the amount from Schedule J, line 5a.
(6)	Qualified Electric Vehicle Credit (Form 8834)	J5B	<Enter>	Enter the amount from Schedule J, line 5b.
(7)	General Business Credit	J5C	<Enter>	Enter the amount from Schedule J, line 5c.
(8)	Prior Year Minimum Tax Credit	J5D	<Enter>	Enter the amount from Schedule J, line 5d.
(9)	Bonds Credits - Form 8912	J5E	<Enter>	Enter the amount from Schedule J, line 5e.
(10)	Total Statutory Credits	J6	<Enter>	Enter the amount from Schedule J, line 6.
(11)	Personal Holding	J8	<Enter>	Enter the amount from Schedule J, line 8.
(12)	Recapture of Investment Credit	J9A	<Enter>	Enter the amount from Schedule J, line 9a.
(13)	Recapture of Low Income Housing Credit	J9B	<Enter>	Enter the amount from Schedule J, line 9b.
(14)	Interest Due Under Look-back Method Form 8697	J9C	<Enter>	Enter the amount from Schedule J, line 9c.
(15)	Interest Due Under Look-back Method Form 8866	J9D	<Enter>	Enter the amount from Schedule J, line 9d.
(16)	Alternative Tax on Qualified Shipping	J9E	<Enter>	Enter the amount from Schedule J, line 9e.

## Exhibit 3.24.16-10 (Cont. 1) (01-01-2024)

## Section 08 Form 1120 (Schedules J and K) (Program 11500)

Elem. No.	Form 1120 Schedules J and K Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	IRC 453A Tax	J9F	<Enter>	Enter the amount from Schedule J, line 9f.
(18)	Other	J9G	<Enter>	Enter the amount from Schedule J, line 9g.
(19)	Balance of Lines 13, 14 and 15	J16	<Enter>	Enter the amount from Schedule J, line 16.
(20)	Form 7004 Credit	J17	<Enter>	Enter the amount from Schedule J, line 17.
(21)	Withholding	J18	<Enter>	Enter the amount from Schedule J, line 18.
(22)	Credit from Form 2439	20A	<Enter>	Enter the amount from Schedule J, line 20a.
(23)	Form 8827	20C	<Enter>	Enter the amount from Schedule J, line 20c.
(24)	Other Refundable Credits	20D	<Enter>	Enter the amount from Schedule J, line 20d.
(25)	Net 965 Tax Liability	J22	<Enter>	Enter the amount from Schedule J, line 22. <b>Note:</b> Tax year 2020 and prior year's only.
(26)	Method of Accounting	K?1	<Enter> ★★★★★	Enter from Schedule K, question 1 as follows: a. Enter "1" if box a is checked. b. Enter "2" if box b is checked. c. Enter "3" if box c is checked. d. If none or more than one box is checked, enter a zero (0).
(27)	PIA/NAICS Code	?2A	<Enter> ★★★★★	Enter the code from Schedule K, question 2(a).
(28)	Is Corporation a Subsidiary	?3Y/N	<Enter>	Enter from "Yes/No" check boxes, Schedule K, question 3. (For 2007 and prior year returns, enter from question 4.)
(29)	If Yes, Enter Parent Name (Control)	?3NC	<Enter>	Enter the edited Name Control from Schedule K, question 3. (For 2007 and prior year returns, enter from question 4.)

**Exhibit 3.24.16-10 (Cont. 2) (01-01-2024)****Section 08 Form 1120 (Schedules J and K) (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Schedules J and K Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(30)	Enter Parent TIN	?3TIN	<Enter>	Enter the edited TIN from Schedule K, question 3. (For 2007 and prior year returns, enter from question 4.)
(31)	Foreign Country Code	?7B	<Enter>	Press <Enter>.
(32)	Number of Forms 5472 Attached	?7C	<Enter>	Enter the number from Schedule K, question 7(c).
(33)	NOL Carryover Amount	?12 \$	<Enter>	Enter the amount from Schedule K, question 12.
(34)	Corporation has 80% or more change in Ownership	?16	<Enter>	Enter a "1" if only the "Yes" box is checked on Schedule K question 16; otherwise, press <Enter>.
(35)	Corporation dispose more than 65% of its assets in a taxable or a like-kind exchange	?17	<Enter>	Enter a "1" if only the "Yes" box is checked on Schedule K question 17; otherwise, press <Enter>.
(36)	Corporation assets in a Section 351 transfer	?18	<Enter>	Enter a "1" if only the "Yes" box is checked on Schedule K question 18; otherwise, press <Enter>.
(37)	Qualified Opportunity Fund Certification Checkbox	?25Y/N	<Enter>	Enter the numeric digit from Qualified Opportunity Fund Certification Checkbox, as follows: Enter "1"- If <b>Yes</b> box is checked. Enter "2"- If <b>No</b> box is checked. Enter "3" - If both boxes are checked. If Blank, press <Enter>.
(38)	Qualified Opportunity Fund Amount	?25	<Enter>	Enter the amount from Schedule K, question 25.

**Exhibit 3.24.16-11 (01-01-2025)****Section 09 Form 1120 (Schedule L and Schedule N) (Program 11500)**

**Note:** Transcribe elements (10) - (14) and (17), (18) for Tax Year 2023 and Subsequent.

<b>Elem. No.</b>	<b>Form 1120 Schedules L and N Section 09 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "09".
(2)	Corporation Receive, Sell, Dispose a Digital Asset	CKBX 27	<Enter>	Enter the numeric digit from Line 27, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(3)	Corporation Member Controlled Group	CKBX 28	<Enter>	Enter the edited digit from the dotted portion of Schedule K, Line 28. <b>Note: Only transcribe the edited digit to the right. If not edited, leave blank.</b>
(4)	Section 59(k)(1) Prior Tax Year	CKBX 29A	<Enter>	Enter the numeric digit from Line 29a, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(5)	Section 59(k)(1) Current Tax Year	CKBX 29B	<Enter>	Enter the numeric digit from Line 29b, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(6)	Section 59(k)(3)(A) Current Year	CKBX 29C	<Enter>	Enter the numeric digit from Line 29c, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(7)	Corporation Stock Repurchase	CKBX 30A	<Enter>	Enter the numeric digit from Line 30a, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>

**Exhibit 3.24.16-11 (Cont. 1) (01-01-2025)****Section 09 Form 1120 (Schedule L and Schedule N) (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Schedules L and N Section 09 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(8)	Corporation Specified Affiliate Foreign Corpora- tion Rules	CKBX 30B	<Enter>	Enter the numeric digit from Line 30b, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(9)	Corporation Expatriated Entity Foreign Corpora- tion Repurchase	CKBX 30C	<Enter>	Enter the numeric digit from Line 30c, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(10)	Consolidated Return with Gross Receipt or Sales	CKBX 31	<Enter>	Enter the numeric digit from Line 31, as follows: Enter <b>1</b> - If <b>Yes</b> box is checked. Enter <b>2</b> - If <b>No</b> box is checked. Enter <b>3</b> - If both boxes are checked. If Blank, press <Enter>
(11)	Trade Notes and Accounts Receivable	2AC \$	<Enter> MINUS (-)	Enter the amount from line 2a, Column (c).
(12)	Loans to Shareholders (EOY)	7D \$	<Enter> MINUS (-)	Enter the amount from line 7, Column (d).
(13)	Less Accumulated De- preciation (EOY)	10BD \$	<Enter>	Enter the amount from line 10b, Column (d).
(14)	Total Assets Beginning	15B \$	<Enter> MINUS (-)	Enter the amount from line 15, Column (b).
(15)	Total Assets Ending	15D \$	<Enter> MINUS (-)	Enter the amount from line 15, Column (d).
(16)	Other Current Liabilities Ending	18D \$	<Enter> MINUS (-)	Enter the amount from line 18, Column (d).
(17)	Loans from Shareholders (EOY)	19D \$	<Enter> MINUS (-)	Enter the amount from line 19, Column (d).
(18)	Other Liabilities Ending	21D \$	<Enter> MINUS (-)	Enter the amount from line 21, Column (d).

## Exhibit 3.24.16-11 (Cont. 2) (01-01-2025)

## Section 09 Form 1120 (Schedule L and Schedule N) (Program 11500)

Elem. No.	Form 1120 Schedules L and N Section 09 Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Preferred Stock Column A	22AA \$	<Enter>	Enter the amount from Line 22a, Column (a). <b>Note:</b> Tax year 2023 and subsequent only.
(20)	Preferred Stock Column C	22AC \$	<Enter>	Enter the amount from Line 22a, Column (c). <b>Note:</b> Tax year 2023 and subsequent only.
(21)	Common Stock Column A	22BA \$	<Enter>	Enter the amount from Line 22b, Column (a). <b>Note:</b> Tax year 2023 and subsequent only.
(22)	Common Stock Column B	22BB \$	<Enter>	Enter the amount from Line 22b, Column (b). <b>Note:</b> Tax year 2023 and subsequent only.
(23)	Common Stock Column C	22BC \$	<Enter>	Enter the amount Line 22b, Column (c). <b>Note:</b> Tax year 2023 and subsequent only.
(24)	Preferred & Common Ending	22BD \$	<Enter>	Enter the amount from line 22b, Column (d).
(25)	Retained Earnings (BOY)	25B \$	<Enter> MINUS (-)	Enter the amount from line 25, Column (b).
(26)	Less cost of treasury stock (beginning)	27B \$	<Enter> MINUS (-)	Enter the amount Line 27, Column (b). <b>Note:</b> Tax year 2023 and subsequent only.

## Exhibit 3.24.16-11 (Cont. 3) (01-01-2025)

## Section 09 Form 1120 (Schedule L and Schedule N) (Program 11500)

Elem. No.	Form 1120 Schedules L and N Section 09 Data Element Name	Prompt	Fld. Term.	Instructions
(27)	Less cost of treasury stock (ending)	27D \$	<Enter> MINUS (-)	Enter the amount Line 27, Column (d). <b>Note:</b> Tax year 2023 and subsequent only.
(28)	Total Liabilities and Equity (EOY)	28D \$	<Enter>	Enter the amount from line 28, Column (d).
(29)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 1a.
(30)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(31)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 3.
(32)	Was Corporation of any Controlled Foreign Corp?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 4a. <b>Note:</b> Tax year 2019 and prior year's only.
(33)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(34)	Did Corporation Receive a Distribution Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 5.
(35)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 6a.
(36)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the margin to the left of line 6b.
(37)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 7a.
(38)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b.
(39)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c.



**Exhibit 3.24.16-12 (01-01-2022)****Section 10 Form 1120 (Schedule D, Schedule O, Form 4797, Form 8949 and Form 8996) (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Schedule D, Schedule O Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	Dispose of Any Investments	CKBX	<Enter> ★★★★★	Enter the numeric digit from the Checkbox on Schedule D, as follows: a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If both boxes are checked. d. Enter "0" - If Blank.
(3)	Short Term 1a Sales Price	L1AD \$	<Enter>	Enter the amount from Part I, line 1a, Column (d).
(4)	Short Term 1a Cost or other basis	L1AE \$	<Enter>	Enter the amount from Part I, line 1a, Column (e).
(5)	Short Term 1b Sales Price	L1BD \$	<Enter>	Enter the amount from Part I, line 1b, Column (d).
(6)	Short Term 1b Cost or other basis	L1BE \$	<Enter>	Enter the amount from Part I, line 1b, Column (e).
(7)	Short Term 1b Adjustments	L1BG \$	<Enter> +/-	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> +/-	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> +/-	Enter the amount from Part I, line 3, Column (g).

**Exhibit 3.24.16-12 (Cont. 1) (01-01-2022)****Section 10 Form 1120 (Schedule D, Schedule O, Form 4797, Form 8949 and Form 8996) (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Schedule D, Schedule O Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Long Term 8a Sales Price	L8AD \$	<Enter>	Enter the amount from Part II, line 8a, Column (d).
(15)	Long Term 8a Cost or other basis	L8AE \$	<Enter>	Enter the amount from Part II, line 8a, Column (e).
(16)	Long Term 8b Sales Price	L8BD \$	<Enter>	Enter the amount from Part II, line 8b, Column (d).
(17)	Long Term 8b Cost or other basis	L8BE \$	<Enter>	Enter the amount from Part II, line 8b, Column (e).
(18)	Long Term 8b Adjustments	L8BG \$	<Enter> +/-	Enter the amount from Part II, line 8b, Column (g).
(19)	Long Term 9 Sales Price	L9D \$	<Enter>	Enter the amount from Part II, line 9, Column (d).
(20)	Long Term 9 Cost or other basis	L9E \$	<Enter>	Enter the amount from Part II, line 9, Column (e).
(21)	Long Term 9 Adjustments	L9G \$	<Enter> +/-	Enter the amount from Part II, line 9, Column (g).
(22)	Long Term 10 Sales Price	10D \$	<Enter>	Enter the amount from Part II, line 10, Column (d).
(23)	Long Term 10 Cost or other basis	10E \$	<Enter>	Enter the amount from Part II, line 10, Column (e).
(24)	Long Term 10 Adjustments	10G \$	<Enter> +/-	Enter the amount from Part II, line 10, Column (g).
(25)	Capital Gain Distributions	L14 \$	<Enter>	Enter the amount from Part II, line 14.
(26)	Part II Line 1(c)	PT21C	<Enter>	Enter the amount from Schedule O, Part II, line 1(c).
(27)	Part II Line 1(d)	1D	<Enter>	Enter the amount from Schedule O, Part II, line 1(d).
(28)	Part II Line 1(e)	1E	<Enter>	Enter the amount from Schedule O, Part II, line 1(e).
(29)	Part III Line 1(f)	PT31F	<Enter>	Enter the amount from Schedule O, Part III, line 1(f).
(30)	Part III Line 1(g)	1G	<Enter>	Enter the amount from Schedule O, Part III, line 1(g).

## Exhibit 3.24.16-12 (Cont. 2) (01-01-2022)

## Section 10 Form 1120 (Schedule D, Schedule O, Form 4797, Form 8949 and Form 8996) (Program 11500)

Elem. No.	Form 1120 Schedule D, Schedule O Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(31)	Total Amount Gain	L1(B) \$	<Enter>	Enter the amount from Form 4797 Line 1(b).
(32)	Total Amount Loss	L1(C) \$	<Enter>	Enter the amount from Form 4797 Line 1(c).
(33)	Z Code EIN	ZPTI 1A	<Enter>	Enter the EIN from Form 8949 Part I line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(34)	Z Code Date Acquired	ZPTI 1B	<Enter>	Enter the date from Form 8949 Part I Line 1 Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(35)	Z Code Amount of Adjustment	ZPTI 1G \$	<Enter>	Enter the amount from Form 8949 Part I line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(36)	Z Code Indicator Part I Form 8949	ZPTI IND	<Enter> ★★★★★	Enter "1" if additional Z value is present Column (f) in Part I.
(37)	Y Code EIN	YPTI 1A	<Enter>	Enter the EIN from Form 8949 Part I line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(38)	Y Code Date Sold or Disposed of	YPTI 1C	<Enter>	Enter the date from Form 8949 Part I line 1 Column (c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).

## Exhibit 3.24.16-12 (Cont. 3) (01-01-2022)

## Section 10 Form 1120 (Schedule D, Schedule O, Form 4797, Form 8949 and Form 8996) (Program 11500)

Elem. No.	Form 1120 Schedule D, Schedule O Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(39)	Y Code Recaptured Deferral Amount	YPTI 1G \$	<Enter>	Enter the amount from Form 8949 Part I line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(40)	Y Code Indicator Part I Form 8949	YPTI IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part I.
(41)	Z Code EIN	ZPTII 1A	<Enter>	Enter the EIN from Form 8949 Part II line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f)
(42)	Z Code Date Acquired	ZPTII 1B	<Enter>	Enter the date from Form 8949 Part II Line 1 Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(43)	Z Code Amount of Adjustment	ZPTII 1G \$	<Enter>	Enter the amount from Form 8949 Part II line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(44)	Z Code Indicator Part II Form 8949	ZPTII IND	<Enter> ★★★★★	Enter "1" if additional Z value is present Column (f) in Part II.
(45)	Y Code EIN	YPTII 1A	<Enter>	Enter the EIN from Form 8949 Part II Line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).

## Exhibit 3.24.16-12 (Cont. 4) (01-01-2022)

## Section 10 Form 1120 (Schedule D, Schedule O, Form 4797, Form 8949 and Form 8996) (Program 11500)

Elem. No.	Form 1120 Schedule D, Schedule O Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(46)	Y Code Date Sold or Disposed of	YPTII 1C	<Enter>	Enter the date from Form 8949 Part II Line 1 Column (c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(47)	Y Code Recaptured Deferral Amount	YPTII 1G \$	<Enter>	Enter the amount from Form 8949 Part II line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(48)	Y Code Indicator Part II Form 8949	YPTII IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part II.
(49)	Dispose of Any Invest- ments Form 8996	INV CKBX	<Enter> ★★★★★	Enter the numeric digit from the Checkbox on line 5 on Form 8996. a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If both boxes are checked. d. Enter "0" - If Blank.
(50)	Electing to Decertify as QOF	QOF CKBX	<Enter> ★★★★★	<b>Note: This line is reserved on Form 8996. Enter a "0" or press F7.</b>
(51)	Qualified Opportunity 6 month	L7 \$	<Enter>	Enter the amount from Part II line 7 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.
(52)	Total Assets	L8 \$	<Enter>	Enter the amount from Part II line 8 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-12 (Cont. 5) (01-01-2022)****Section 10 Form 1120 (Schedule D, Schedule O, Form 4797, Form 8949 and Form 8996) (Program 11500)**

<b>Elem. No.</b>	<b>Form 1120 Schedule D, Schedule O Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(53)	Qualified Opportunity Last Day of Tax Year	L10 \$	<Enter>	Enter the amount from Part II line 10 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.
(54)	Total Assets Last Day of Tax Year	L11 \$	<Enter>	Enter the amount from Part II line 11 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.
(55)	Divide Line by 2.0	L14	<Enter>	Enter the amount from Part III line 14 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.
(56)	Is Line Equal to or More than .90	L15	<Enter>	Enter the amount from Part III line 15 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-13 (01-01-2024)****Section 11 Form 1120 (Form 4626) (Programs 11500, 11508, 11509 and 11540)**

<b>Elem. No.</b>	<b>Form 1120 Form 4626 Section 11 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "11".
(2)	Pre-Adjustment AMTI	LN3	<Enter> MINUS (-)	Enter the amount from line 3.
(3)	Adjusted Current Earnings	L4E	<Enter> MINUS (-)	Enter the amount from line 4e.
(4)	Alternative Tax Net Operating Loss Deduction	LN6	<Enter>	Enter the amount from line 6.
(5)	Alternative Minimum Tax Foreign Tax Credit	L11	<Enter>	Enter the amount from line 11.
(6)	Control Group Checkbox	A CKBX	<Enter>	Enter the numeric digit from Question A, Control Group Checkbox as follows: Enter "1" - If "Yes" box is checked. Enter "2" - If "No" box is checked. Enter "3" - If both boxes are checked. If Blank, press <Enter>.
(7)	FPMNG Checkbox	B CKBX	<Enter>	Enter the numeric digit from Question B, FPMNG Checkbox as follows: Enter "1" - If "Yes" box is checked. Enter "2" - If "No" box is checked. Enter "3" - If both boxes are checked. If Blank, press <Enter>.
(8)	AFS First Year Amount	AFSI 1A(a) \$	<Enter>	Enter the amount from Part I, Line 1a, Column a.
(9)	AFS Second Year Amount	AFSI 1A(b) \$	<Enter>	Enter the amount from Part I, Line 1a, Column (b).
(10)	AFS Third Year Amount	AFSI 1A(c) \$	<Enter>	Enter the amount from Part I, Line 1a, Column (c).
(11)	Test Group Entity AFS First Year Amount	AFSI 1F(a) \$	<Enter>	Enter the amount from Part I, Line 1f, Column (a).
(12)	Test Group Entity AFS Second Year	AFSI 1F(b) \$	<Enter>	Enter the amount from Part I, Line 1f, Column (b).

**Exhibit 3.24.16-13 (Cont. 1) (01-01-2024)****Section 11 Form 1120 (Form 4626) (Programs 11500, 11508, 11509 and 11540)**

<b>Elem. No.</b>	<b>Form 1120 Form 4626 Section 11 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(13)	Test Group Entity AFS Third Year	AFSI 1F(c) \$	<Enter>	Enter the amount from Part I, Line 1f, Column (c).
(14)	AFSI First Year Amount	AFSI I5(A) \$	<Enter>	Enter the amount from Part I, Line 5, Column (a).
(15)	AFSI Second Year Amount	AFSI I5(B) \$	<Enter>	Enter the amount from Part I, Line 5, Column (b).
(16)	AFSI Third Year Amount	AFSI I5(C) \$	<Enter>	Enter the amount from Part I, Line 5, Column (c).
(17)	US Trade First Year Amount	LI13(A) \$	<Enter>	Enter the amount from Part I, Line 13, Column (a).
(18)	US Trade Second Year Amount	LI13(B) \$	<Enter>	Enter the amount from Part I, Line 13, Column (b).
(19)	US Trade Third Year Amount	LI13(C) \$	<Enter>	Enter the amount from Part I, Line 13, Column (c).
(20)	US Trade Three Year Average	LI15 \$	<Enter>	Enter the amount from Part I, Line 15.
(21)	AFS Corporation Amount	LII1A \$	<Enter>	Enter the amount from Part II, Line 1a.
(22)	AFS Corporation Before Adjustment Amount	LII1F \$	<Enter>	Enter the amount from Part II, Line 1f.
(23)	AFSI Net Loss Carryover Amount	LII4 \$	<Enter>	Enter the amount from Part II, Line 4.
(24)	Financial Statement Net Operating Loss Amount	LII5 \$	<Enter>	Enter the amount from Part II, Line 5.
(25)	Alternative Minimum Foreign Tax Credit Amount	LII8 \$	<Enter>	Enter the amount from Part II, Line 8.
(26)	Tentative Minimum Tax Amount	LII9 \$	<Enter>	Enter the amount from Part II, Line 9.
(27)	Final Alternative Minimum Tax Amount	LII13 \$	<Enter>	Enter the amount from Part II, Line 13.



## Exhibit 3.24.16-14 (01-01-2016)

## Section 12 Form 1120 (Form 8050) (Program 11500)

Elem. No.	Form 1120 Form 8050 Section 12 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "12".
(2)	Routing Transit Number	RTN	<Enter>	Enter the 9-digit RTN from line 1. <b>Note:</b> Ignore all illegible or excess digits. Do not space between digits.
(3)	Depositor Account Number	DAN	<Enter> ★★★★★	Enter the alpha/numeric account number from line 2. <b>Note:</b> (1) Only alphas, numeric and hyphens (-) are valid. (2) Ignore any blanks. (3) Enter a period for illegible characters. If more than 17 positions, enter a pound sign (#) in the last position. (4) If the DAN is not present, enter a period (.) in the first position of the field.
(4)	DAN for Verification	DAN	<Enter> ★★★★★	Enter the DAN again for verification. <b>Note:</b> If the DAN is not present, enter a period (.) in the first position of the field.
(5)	Type of Depositor Account	TYPE	<Enter>	Enter an "S" or "C" representing the box checked for Savings or Checking from line 3. If both boxes are checked, enter a "C". If neither box is checked, press <Enter>. The system will generate a "C".

**Exhibit 3.24.16-15 (01-01-2016)**  
**Section 14 Form 1125-A (Program 11500)**

<b>Elem. No.</b>	<b>Form 1125-A Section 14 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "14".
(2)	Beginning Inventory	L1 \$	<Enter>	Enter the amount from line 1.
(3)	Total	L6 \$	<Enter>	Enter the amount from line 6.
(4)	Ending Inventory	L7 \$	<Enter> MINUS (-)	Enter the amount from line 7.

**Exhibit 3.24.16-16 (01-01-2020)****Section 15 Form 4136 (Programs 11500,11501, 11502, 11503, 11506, 11508, 11509, 11511, 11540, 12100)****Note:** Never enter an amount without a corresponding credit reference number.

<b>Elem. No.</b>	<b>Form 4136 Section 15 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(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 #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 #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 #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 #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 #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 #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 #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).
(17)	Credit Reference #8	CRN8(E)	<Enter>	Enter the CRN from Column (e) following the eighth amount.

**Exhibit 3.24.16-16 (Cont. 1) (01-01-2020)****Section 15 Form 4136 (Programs 11500,11501, 11502, 11503, 11506, 11508, 11509, 11511, 11540, 12100)**

<b>Elem. No.</b>	<b>Form 4136 Section 15 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Amount of Claim #9	AMT9(D)	<Enter>	Enter the ninth amount from Column (d).
(19)	Credit Reference #9	CRN9(E)	<Enter>	Enter the CRN from Column (e) following the ninth amount.
(20)	Amount of Claim #10	AMT10(D)	<Enter>	Enter the tenth amount from Column (d).
(21)	Credit Reference #10	CRN10(E)	<Enter>	Enter the CRN from Column (e) following the tenth amount.
(22)	Amount of Claim #11	AMT11(D)	<Enter>	Enter the eleventh amount from Column (d).
(23)	Credit Reference #11	CRN11(E)	<Enter>	Enter the CRN from Column (e) following the eleventh amount.
(24)	Amount of Claim #12	AMT12(D)	<Enter>	Enter the twelfth amount from Column (d).
(25)	Credit Reference #12	CRN12(E)	<Enter>	Enter the CRN from Column (e) following the twelfth amount.
(26)	Amount of Claim #13	AMT13(D)	<Enter>	Enter the thirteenth amount from Column (d).
(27)	Credit Reference #13	CRN13(E)	<Enter>	Enter the CRN from Column (e) following the thirteenth amount.
(28)	Amount of Claim #14	AMT14(D)	<Enter>	Enter the fourteenth amount from Column (d).
(29)	Credit Reference #14	CRN14(E)	<Enter>	Enter the CRN from Column (e) following the fourteenth amount.
(30)	Amount of Claim #15	AMT15(D)	<Enter>	Enter the fifteenth amount from Column (d).
(31)	Credit Reference #15	CRN15(E)	<Enter>	Enter the CRN from Column (e) following the fifteenth amount.
(32)	Amount of Claim #16	AMT16(D)	<Enter>	Enter the sixteenth amount from Column (d).
(33)	Credit Reference #16	CRN16(E)	<Enter>	Enter the CRN from Column (e) following the sixteenth amount.
(34)	Amount of Claim #17	AMT17(D)	<Enter>	Enter the seventeenth amount from Column (d).
(35)	Credit Reference #17	CRN17(E)	<Enter>	Enter the CRN from Column (e) following the seventeenth amount.

**Exhibit 3.24.16-16 (Cont. 2) (01-01-2020)****Section 15 Form 4136 (Programs 11500,11501, 11502, 11503, 11506, 11508, 11509, 11511, 11540, 12100)**

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

**Exhibit 3.24.16-17 (01-01-2023)****Section 19 Form 8978 (Programs 11500, 11501, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 8978 Section 19 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(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 box is checked. c. Enter "2" - If AAR Filing box is checked. d. Enter "3" - If both boxes are checked.  <b>Note:</b> 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 line 14 on Form 8978.
(4)	Total Penalties	L16	<Enter>	Enter the amount from line 16 on Form 8978.
(5)	Total Interest	L18	<Enter>	Enter the amount from line 18 on Form 8978.

**Exhibit 3.24.16-18 (01-01-2020)****Section 20 Form 965-B (Programs 11500, 11503, 11508, 11509, 11511)**

**Note:** Elements (18) - (23) are on 1120-REIT Program 11508 only.

<b>Elem No.</b>	<b>Form 965-B Section 20 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(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 Year (YYYY) from Form 965-B Column (a) line 1.
(3)	Net 965 Tax Liability Transferred 1	H1 TAX \$	<Enter> MINUS (-)	Enter the amount from Form 965-B Column (h) line 1.
(4)	Tax Identification Number 1	I1 TIN	<Enter>	Enter the TIN from Form 965-B Column (i) line 1.
(5)	Election or Transfer Year 2	A2 Year	<Enter>	Enter Year (YYYY) from Form 965-B Column (a) line 2.
(6)	Net 965 Tax Liability Transferred 2	H2 TAX \$	<Enter> MINUS (-)	Enter the amount from Form 965-B Column (h) line 2.
(7)	Tax Identification Number 2	I2 TIN	<Enter>	Enter the TIN from Form 965-B Column (i) line 2.
(8)	Election or Transfer Year 3	A3 Year	<Enter>	Enter Year (YYYY) from Form 965-B Column (a) line 3.
(9)	Net 965 Tax Liability Transferred 3	H3 TAX \$	<Enter> MINUS (-)	Enter the amount from Form 965-B Column (h) line 3.
(10)	Tax Identification Number 3	I3 TIN	<Enter>	Enter the TIN from Form 965-B Column (i) line 3.
(11)	Election or Transfer Year 4	A4 Year	<Enter>	Enter Year (YYYY) from Form 965-B Column (a) line 4.
(12)	Net 965 Tax Liability Transferred 4	H4 TAX \$	<Enter> MINUS (-)	Enter the amount from Form 965-B Column (h) line 4.
(13)	Tax Identification Number 4	I4 TIN	<Enter>	Enter the TIN from Form 965-B Column (i) line 4.
(14)	Election or Transfer Year 5	A5 Year	<Enter>	Enter Year (YYYY) from Form 965-B Column (a) line 5.
(15)	Net 965 Tax Liability Transferred 5	H5 TAX \$	<Enter> MINUS (-)	Enter the amount from Form 965-B Column (h) line 5.
(16)	Tax Identification Number 5	I5 TIN	<Enter>	Enter the TIN from Form 965-B Column (i) line 5.
(17)	Form 965-B Part I Indicator	IND	<Enter>	Enter the edited digit to the right of Part I on Form 965-B.

**Exhibit 3.24.16-18 (Cont. 1) (01-01-2020)****Section 20 Form 965-B (Programs 11500, 11503, 11508, 11509, 11511)**

<b>Elem No.</b>	<b>Form 965-B Section 20 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Amount Elected Accounted Over Time 1	AMT1 \$	<Enter>	Enter the amount from Form 965-B Part III line 1(a) Column (b). <b>Note:</b> Elements (18) - (23) on Form 1120-REIT only.
(19)	Amount Elected Accounted Over Time 2	AMT2 \$	<Enter>	Enter the amount from Form 965-B Part III line 1(b) Column (b).
(20)	Amount Elected Accounted Over Time 3	AMT 3 \$	<Enter>	Enter the amount from Form 965-B Part III line 2(a) Column (b).
(21)	Amount Elected Accounted Over Time 4	AMT 4 \$	<Enter>	Enter the amount from Form 965-B Part III line 2(b) Column (b).
(22)	Amount Elected Accounted Over Time 5	AMT 5 \$	<Enter>	Enter the amount from Form 965-B Part III line 3(a) Column (b).
(23)	Amount Elected Accounted Over Time 6	AMT 6 \$	<Enter>	Enter the amount from Form 965-B Part III line 3(b) Column (b).



**Exhibit 3.24.16-19 (01-01-2020)****Section 21 Form 8941 (Programs 11500, 11501, 11502, 11503, 11508, 11509, 11511, 11540, 12100)**

Use the instructions below for inputting Form 8941, when it is attached.

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, as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(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 <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(5)	Number of Individual employed	LN1	<Enter>	Enter the number from Form 8941, line 1. <b>Note:</b> If greater than 9999, enter 9999.
(6)	Number of full time employees	LN2	<Enter>	Enter the number from Form 8941, line 2.
(7)	Average annual wages	LN3 \$	<Enter>	Enter the amount from Form 8941, line 3.
(8)	Health Insurance Premiums paid	LN4 \$	<Enter>	Enter the amount from line 4.
(9)	Premiums you would have paid	LN5 \$	<Enter>	Enter the amount from line 5.

**Exhibit 3.24.16-19 (Cont. 1) (01-01-2020)****Section 21 Form 8941 (Programs 11500, 11501, 11502, 11503, 11508, 11509, 11511, 11540, 12100)**

<b>Elem. No.</b>	<b>Form 8941 Section 21 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(10)	Premium Subsidies Paid	L10 \$	<Enter>	Enter the amount from Form 8941, line 10.
(11)	Number of Employees with Premiums Paid Under Qualified Arrangement	L13	<Enter>	Enter the number from Form 8941, line 13.
(12)	Number of Full Time Employees With Premiums Paid Under Qualified Arrangement	L14	<Enter>	Enter the number from Form 8941, line 14.
(13)	Credit for small Employer Health Insurance Premiums	L15 \$	<Enter>	Enter the amount from Form 8941, line 15.
(14)	Sum of 12 and 15	L16 \$	<Enter>	Enter the amount from Form 8941, line 16.
(15)	Cooperatives, Estates, Trusts credit	L18 \$	<Enter>	Enter the amount from Form 8941, line 18.

**Exhibit 3.24.16-20 (01-01-2016)****Section 22 Form 5884-B (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540, 12100)**

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

**Exhibit 3.24.16-21 (01-01-2025)****Section 23 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 3800 Section 23 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "23".
(2)	Corporate CAMT and BEAT	CKBX	<Enter>	Enter the Numeric Digit from the Checkbox above Part I.
(3)	General Business Credits Line 1	LN1 \$	<Enter>	Enter the amount from line 1.
(4)	Passive Activity Credit Amount	LN2 \$	<Enter>	Enter the amount from line 2.
(5)	Passive Activity Credits Allowed	LN3 \$	<Enter>	Enter the amount from line 3.
(6)	Carryforward of General Business Credits	LN4 \$	<Enter>	Enter the amount from line 4.
(7)	Carryback of General Business Credits	LN5 \$	<Enter>	Enter the amount from line 5.
(8)	Certain Allowable Credits	10B \$	<Enter>	Enter the amount from line 10b.
(9)	Line 3 of all Parts III	L22 \$	<Enter>	Enter the amount from line 22.
(10)	Passive Activity Credit Allowed	L24 \$	<Enter>	Enter the amount from line 24.
(11)	Add lines 17a and 26	L28 \$	<Enter>	Enter the amount from line 28.
(12)	General Business Credits	L30 \$	<Enter>	Enter the amount from line 30.
(13)	Passive Activity Credit	L32 \$	<Enter>	Enter the amount from line 32.
(14)	Passive Activity Credits Allowed	L33 \$	<Enter>	Enter the amount from line 33.
(15)	Carryforward of Business Credits	L34 \$	<Enter>	Enter the amount from line 34.
(16)	Carryback of Business Credits	L35 \$	<Enter>	Enter the amount from line 35.
(17)	Form 3468 Investment Credit	1A(G) \$	<Enter>	Enter the amount from Line 1a, Column (g).
(18)	Form 7207 Registration Number	1B(B)	<Enter>	Enter the Registration number from Line 1b, Column (b).

**Exhibit 3.24.16-21 (Cont. 1) (01-01-2025)****Section 23 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

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

**Exhibit 3.24.16-21 (Cont. 2) (01-01-2025)****Section 23 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 3800 Section 23 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(36)	Form 7210 Gross Elective Payment	1G(H) \$	<Enter>	Enter the amount from Line 1g, Column (h).
(37)	Form 7210 Net Elective Payment	1G(J) \$	<Enter>	Enter the amount from Line 1g, Column (j).
(38)	Form 8820 Orphan Drug Credit	1H(G) \$	<Enter>	Enter the amount from Line 1h, Column (g).
(39)	Form 8874 New Markets Credit	1I(G) \$	<Enter>	Enter the amount from Line 1i, Column (g).
(40)	Form 8881 Small Employer Pension Plan	1J(G) \$	<Enter>	Enter the amount from Line 1j, Column (g).
(41)	Form 8882 Employers Provided Child Care	1K(G) \$	<Enter>	Enter the amount from Line 1k, Column (g).
(42)	Form 8864 Biodiesel & Renewable Diesel Fuels	1L(G) \$	<Enter>	Enter the amount from Line 1l, Column (g).
(43)	Form 8896 Low Sulfur Diesel Fuels	1M(G) \$	<Enter>	Enter the amount from Line 1m, Column (g).
(44)	Form 8906 Distilled Spirits Credit	1N(G) \$	<Enter>	Enter the amount from Line 1n, Column (g).

**Exhibit 3.24.16-22 (01-01-2025)****Section 24 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 3800 Section 24 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(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 Net Credit Amount	1O(G)\$	<Enter>	Enter the amount from Line 1o, Column (g).
(4)	Form 3468 Credit Gross Elective Payment	1O(H) \$	<Enter>	Enter the amount from Line 1o, Column (h).
(5)	Form 3468 Net Elective Payment	1O(J) \$	<Enter>	Enter the amount from Line 1o, Column (j).
(6)	Form 8908	1P(J) \$ 1P(G) \$	<Enter>	Enter the amount from Line 1p, Column (g).
(7)	Form 7218 Registration Number	1Q(B)	<Enter>	Enter the Registration number from Line 1q, Column (b).
(8)	Form 7218 Credit Transfer Election	1Q(F)\$	<Enter> MINUS (-)	Enter the amount from Line 1q, Column (f).
(9)	Form 7218 Credit Amount	1Q(G)\$	<Enter>	Enter the amount from Line 1q, Column (g).
(10)	Form 7218 Gross EPE Payment Amount	1Q(H)\$	<Enter>	Enter the amount from Line 1q, Column (h).
(11)	Form 8910	1R(G) \$	<Enter>	Enter the amount from Line 1r, Column (g).
(12)	Form 8911 Registration Number	1S(B)	<Enter>	Enter the Registration number from Line 1s, Column (b).
(13)	Form 8911 Credit Transfer Election	1S(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1s, Column (f).
(14)	Form 8911 Credit Amount	1S(G)\$	<Enter>	Enter the amount from Line 1s, Column (g).
(15)	Form 8911 Reserved Credit Gross Elective Payment	1S(H) \$	<Enter>	Enter the amount from Line 1s, Column (h).
(16)	Form 8911 Net Elective Payment	1S(J) \$	<Enter>	Enter the amount from Line 1s, Column (j).

**Exhibit 3.24.16-22 (Cont. 1) (01-01-2025)****Section 24 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

Elem. No.	Form 3800 Section 24 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Form 8830 Enhanced Oil Recovery Credit	1T(G)\$	<Enter>	Enter the amount from Line 1t, Column (g).
(18)	Form 7213 Registration Number	1U(B)	<Enter>	Enter the Registration number from Line 1u, Column (b).
(19)	Form 7213 Credit Transfer Election	1U(F)\$	<Enter> MINUS (-)	Enter the amount from Line 1u, Column (f).
(20)	Form 7213 Credit Amount	1U(G) \$	<Enter>	Enter the amount from Line 1u, Column (g).
(21)	Form 7213 Reserved Credit Gross Elective Payment	1U(H) \$	<Enter>	Enter the amount from Line 1u, Column (h).
(22)	Form 7213 Net Elective Payment	1U(J) \$	<Enter>	Enter the amount from Line 1u, Column (j).
(23)	Form 3468 Registration Number	1V(B)	<Enter>	Enter the Registration number from Line 1v, Column (b).
(24)	Form 3468 Credit Transfer Election	1V(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1v, Column (f).
(25)	Form 3468 Credit Amount	1V(G) \$	<Enter>	Enter the amount from Line 1v, Column (g).
(26)	Form 3468 Gross Elective Payment	1V(H) \$	<Enter>	Enter the amount from Line 1v, Column (h).
(27)	Form 3468 Net Elective Payment Amount	1V(J) \$	<Enter>	Enter the amount from Line 1v, Column (j).
(28)	Form 8932 Credit for Employer Differential Wage Payments	1W(G) \$	<Enter>	Enter the amount from Line 1w, Column (g).
(29)	Form 8933 Registration Number	1X(B)	<Enter>	Enter the Registration number from Line 1x, Column (b).
(30)	Form 8933 Credit Transfer Election	1X(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1x, Column (f).
(31)	Form 8933 Credit Amount	1X(G) \$	<Enter>	Enter the amount from Line 1x, Column (g).



**Exhibit 3.24.16-22 (Cont. 2) (01-01-2025)****Section 24 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 3800 Section 24 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(32)	Form 8933 Credit Gross Elective Payment	1X(H) \$	<Enter>	Enter the amount from Line 1x, Column (h).
(33)	Form 8933 Net Elective Payment	1X(J) \$	<Enter>	Enter the amount from Line 1x, Column (j).
(34)	Form 8936 Qualified Plug-in Electric Drive Motor Vehicle	1Y(G) \$	<Enter>	Enter the amount from Line 1y, Column (g).

**Exhibit 3.24.16-23 (01-01-2025)****Section 25 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

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 Amount	1AA(G) \$	<Enter>	Enter the amount from Line 1aa, Column (g).
(4)	Form 8936 Credit Gross Elective Payment	1AA(H) \$	<Enter>	Enter the amount from Line 1aa, Column (h).
(5)	Form 8936 Net Elective Payment	1AA(J) \$	<Enter>	Enter the amount from Line 1aa, Column (j).
(6)	Form 8904 Credit Amount	1BB(G) \$	<Enter>	Enter the amount from Line 1bb, Column (g).
(7)	Form 7213 Credit Amount	1CC(G) \$	<Enter>	Enter the amount from Line 1cc, Column (g).
(8)	Form 8881 Part II Credit Amount	1DD(G) \$	<Enter>	Enter the amount from Line 1dd, Column (g).
(9)	Form 8881 Part III Credit Amount	1EE(G) \$	<Enter>	Enter the amount from Line 1ee, Column (g).
(10)	Form 8864 Credit Amount	1FF(G) \$	<Enter>	Enter the amount from Line 1ff, Column (g).
(11)	Form 7211 Registration Number	1GG(B)	<Enter>	Enter the Registration number from Line 1aa, Column (b).
(12)	Form 7211 Credit Transfer	1GG(F) \$	<Enter>	Enter the amount from Line 1gg, Column (f).
(13)	Form 7211 Credit Amount	1GG(G) \$	<Enter>	Enter the amount from Line 1gg, Column (g).
(14)	Form 7211 Net Elective Payment	1GG(H) \$	<Enter>	Enter the amount from Line 1gg, Column (h).
(15)	Form 7211 Net Elective Payment	1GG(J) \$	<Enter>	Enter the amount from Line 1gg, Column (j).
(16)	Other	1ZZ(G) \$	<Enter>	Enter the amount from Line 1zz, Column (g).
(17)	Form 3468 Registration Number	4A(B)	<Enter>	Enter the Registration number from Line 4a, Column (b).

**Exhibit 3.24.16-23 (Cont. 1) (01-01-2025)****Section 25 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 3800 Section 25 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Form 3468 Credit Transfer Election	4A(F) \$	<Enter> MINUS (-)	Enter the amount from Line 4a, Column (f).
(19)	Form 3468 Credit Amount	4A(G)\$	<Enter>	Enter the amount from Line 4a, Column (g).
(20)	Form 3468 Credit Gross Elective Payment	4A(H) \$	<Enter>	Enter the amount from Line 4a, Column (h).
(21)	Form 3468 Net Elective Payment	4A(J) \$	<Enter>	Enter the amount from Line 4a, Column (j).
(22)	Form 5884 Work Opportunity Credit	4B(G) \$	<Enter>	Enter the amount from Line 4b, Column (g).
(23)	Form 6478 Alcohol & Cellulosic Bio-fuel Fuels Credit	4C(G) \$	<Enter>	Enter the amount from Line 4c, Column (g).
(24)	Form 8586 Low Income Housing Credit	4D(G) \$	<Enter>	Enter the amount from Line 4d, Column (g).
(25)	Form 8835 Registration Number	4E(B)	<Enter>	Enter the Registration number from Line 4e, Column (b).
(26)	Form 8835 Credit Transfer Election	4E(F)\$	<Enter> MINUS (-)	Enter the amount from Line 4e, Column(f).
(27)	Form 8835 Credit Amount	4E(G)\$	<Enter>	Enter the amount from Line 4e, column (g).
(28)	Form 8835 Reserved Credit Gross Elective Payment	4E(H) \$	<Enter>	Enter the amount from Line 4e, Column (h).
(29)	Form 8835 Net Elective Payment	4E(J) \$	<Enter>	Enter the amount from Line 4e, Column (j).
(30)	Employer Social Security & Medicare	4F(G) \$	<Enter>	Enter the amount from Line 4f, Column (g).
(31)	Qualified Railroad Truck Maintenance	4G(G) \$	<Enter>	Enter the amount from Line 4g, Column (g).
(32)	Small Employer Health Insurance	4H(G) \$	<Enter>	Enter the amount from Line 4h, Column (g).
(33)	Form 6765 Increasing Research Activities	4I(G) \$	<Enter>	Enter the amount from Line 4i, Column (g).
(34)	Form 8994 Employer Credit	4J(G) \$	<Enter>	Enter the amount from Line 4j, Column (g).

**Exhibit 3.24.16-23 (Cont. 2) (01-01-2025)****Section 25 Form 3800 (Programs 11500, 11502, 11503, 11508, 11509, 11511, 11540)**

<b>Elem. No.</b>	<b>Form 3800 Section 25 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(35)	Form 3468 Part IV Rehab. Credit	4K(G) \$	<Enter>	Enter the amount from Line 4k, Column (g).
(36)	Other	4Z(G) \$	<Enter>	Enter the amount from Line 4z, Column (g).
(37)	Form 3800 Part V Indicator	IND	<Enter>	Enter the edited digit to right margin of Page 4, Part III, Line 6.

**Exhibit 3.24.16-24 (01-01-2022)****Section 26 Form 8997 (Programs 11500, 11502 and 12100)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(1)	Section Number	Sect:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "26".
(2)	QOF EIN 1	PTI 1(A)	<Enter>	Enter the EIN from Form 8997, Part I, Row 1, Column (a).
(3)	Date QOF Investment Acquired 1	PTI 1(B)	<Enter>	Enter the Date from Form 8997, Part I, Row 1, Column (b).
(4)	Special Gain Code 1	PTI 1(D)	<Enter>	Enter the Alpha Code from Form 8997, Part I, Row 1, Column (d).
(5)	Short Term Deferred Gain QOF 1	PTI 1(E)	<Enter>	Enter the Amount from Form 8997, Part I, Row 1, Column (e).
(6)	Long Term Deferred Gain QOF 1	PTI 1(F)	<Enter>	Enter the Amount from Form 8997, 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.
(10)	QOF EIN 1	PTII 1(A)	<Enter>	Enter the EIN from Form 8997, Part II, Row 1, Column (a).
(11)	Date QOF Investment Acquired 1	PTII 1(B)	<Enter>	Enter the Date from Form 8997, Part II, Row 1, Column (b).
(12)	Special Gain Code	PTII 1(D)	<Enter>	Enter the Alpha Code from Form 8997, Part II, Row 1, Column (d).
(13)	Short Term Deferred Gain QOF 1	PTII 1(E)	<Enter>	Enter the Amount from Form 8997, Part II, Row 1, Column (e).
(14)	Long Term Deferred Gain QOF 1	PTII 1(F)	<Enter>	Enter the Amount from Form 8997, 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.

**Exhibit 3.24.16-24 (Cont. 1) (01-01-2022)****Section 26 Form 8997 (Programs 11500, 11502 and 12100)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(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.
(18)	QOF EIN 1	PTIII 1(A)	<Enter>	Enter the EIN from Form 8997, Part III, Row 1, Column (a).
(19)	Date QOF Investment Acquired 1	PTIII 1(B)	<Enter>	Enter the Date of Event from Form 8997, Part III, Row 1, Column (b).
(20)	Special Gain Code 1	PTIII 1(D)	<Enter>	Enter the Alpha Code from Form 8997, 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) Deferred Short Term Gain.
(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.
(26)	QOF EIN 1	PTIV 1(A)	<Enter>	Enter the EIN from Form 8997, Part IV, Row 1, Column (a).
(27)	Date QOF Investment Acquired 1	PTIV 1(B)	<Enter>	Enter the Date from Form 8997, Part IV, Row 1, Column (b).
(28)	Special Gain Code 1	PTIV 1(D)	<Enter>	Enter the Alpha Code from Form 8997, 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.

**Exhibit 3.24.16-24 (Cont. 2) (01-01-2022)****Section 26 Form 8997 (Programs 11500, 11502 and 12100)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(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 3.24.16-25 (01-01-2021)****Section 29 Form 6252 (Programs 11500, 12100)****Note:** Only enter for 2019 and later.

<b>Elem. No.</b>	<b>Form 6252 Section 29 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "29".
(2)	Description of Property	L1	<Enter> ★★★★★	Enter the numeric digit from Line 1. Valid entries are a. "1" for Timeshares or Residential Lots b. "2" for Sale by an individual or personal use property (within the meaning of section 1275(b)(3)) c. "3" for Sale of any property used or produced in the trade or business of farming (within the meaning of section 2032A(e)(4) or (5)) d. "4" for Other or if Blank.
(3)	Date Acquired	L2A	<Enter>	Enter the date (MMDDYYYY) from line 2a.
(4)	Date Sold	L2B	<Enter>	Enter the date (MMDDYYYY) from line 2b.
(5)	Subtract Line 6 from Line 5	PTI 7	<Enter>	Enter the amount from Part I line 7.
(6)	Gross Profit Percentage	PTII 19	<Enter>	Enter the percentage from Part II line 19. <b>Note:</b> Pick up one-digit before the decimal and up to 4 digits following the decimal.
(7)	Payments Received During the Year	PTII 21	<Enter>	Enter the amount from Part II line 21.
(8)	Payments Received in Prior Year's	PTII 23	<Enter>	Enter the amount from Part II line 23.



## Exhibit 3.24.16-26 (01-01-2024)

## Section 31 Form 8936 Schedule A (Program 11500, 11540, 12100)

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 I2(A)	<Enter>	Enter up to 17 characters as shown from First Schedule A, Part I, Line 2, Column (a). <b>Note:</b> Enter a space for illegible characters. Do not enter two consecutive spaces.
(3)	First Placed in Service Date	1A 13	<Enter>	Enter the date from the First Schedule A, Part I, Line 3.
(4)	First Tentative Credit Amount	1A II9\$	<Enter>	Enter the amount from the First Schedule A, Part II, Line 9.
(5)	Business Use of New Clean Vehicle	1A II11\$	<Enter>	Enter the amount from the First Schedule A Part II, Line 11.
(6)	First Smaller of Line 15 or Line 16	1A IV17\$	<Enter>	Enter the amount from First Schedule A, Part IV, Line 17.
(7)	First Smaller of Line 24 or Line 25	1A V26\$	<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. <b>Note: Do not Transcribe/Enter this field until instructed per SERP Alert.</b>
(9)	Second Vehicle Identification Number (VIN)	2A I2(A)	<Enter>	Enter up to 17 characters as shown from Second Schedule A, Part I, Line 2, Column (a). <b>Note:</b> Enter a space for illegible characters. Do not enter two consecutive spaces.
(10)	Second Placed in Service Date	2A 13	<Enter>	Enter the date from the Second Schedule A, Part I, Line 3.
(11)	Second Tentative Credit Amount	2A II9\$	<Enter>	Enter the amount from the Second Schedule A, Part II, Line 9.

**Exhibit 3.24.16-26 (Cont. 1) (01-01-2024)****Section 31 Form 8936 Schedule A (Program 11500, 11540, 12100)**

<b>Elem. No.</b>	<b>Form 8936 Sch. A Section 31 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Business Use of New Clean Vehicle	2A II11\$	<Enter>	Enter the amount from the Second Schedule A Part II, Line 11.
(13)	Second Smaller of Line 15 or Line 16	2A IV17\$	<Enter>	Enter the amount from the Second Schedule A, Part IV, Line 17.
(14)	Second Smaller of Line 24 or Line 25	2A V26\$	<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. <b>Note: Do not Transcribe/ Enter this field until instructed per SERP Alert.</b>
(16)	Form 8936 Sch. A Indicator	IND	<Enter>	Enter the edited digits from the bottom right margin of Page 3 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 3.24.16-27 (01-01-2025)****Section 35 Form 4255 (Program 11501, 11504, 11510, 11510, 12100)**

<b>Elem. No.</b>	<b>Form 4255 Section 35 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "35" will always be generated. No entry is required.
(2)	Form 7207 Recapture EPE Amount	1 1A(S)	<Enter>	Enter the amount from Part 1, Line 1a Column (s).
(3)	Form 7207 Excessive Payment Amount	1 1A(T)	<Enter>	Enter the amount from Part 1, Line 1a Column (t).
(4)	Form 3468 Part III Recapture	1 1B(S)	<Enter>	Enter the amount from Part 1, Line 1b Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(5)	Form 3468 Part III Excessive Payment Amount	1 1B(T)	<Enter>	Enter the amount from Part 1, Line 1b Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(6)	Form 7210 Recapture EPE Amount	1 1C(S)	<Enter>	Enter the amount from Part 1, Line 1c Column (s).
(7)	Form 7210 Excessive Payment Amount	1 1C(T)	<Enter>	Enter the amount from Part 1, Line 1c Column (t).
(8)	Form 3468 Part IV Recapture	1 1D(S)	<Enter>	Enter the amount from Part 1, Line 1d Column (s).
(9)	Form 3468 Part IV Recapture	1 1D(T)	<Enter>	Enter the amount from Part 1, Line 1d Column (t).
(10)	Form 7218 Recapture EPE Amount	1 1E(S)	<Enter>	Enter the amount from Part 1, Line 1e Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(11)	Type of Cooperative Checkbox	1 1E(T)	<Enter>	Enter the amount from Part 1, Line 1e Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>

**Exhibit 3.24.16-27 (Cont. 1) (01-01-2025)****Section 35 Form 4255 (Program 11501, 11504, 11510, 11510, 12100)**

<b>Elem. No.</b>	<b>Form 4255 Section 35 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Form 7213 Recapture EPE Amount	1 1F(S)	<Enter>	Enter the amount from Part 1, Line 1f Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(13)	Form 7213 Excessive Payment Amount	1 1F(T)	<Enter>	Enter the amount from Part 1, Line 1f Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(14)	Form 3468 Part V Recapture EPE Amount	1 1G(S)	<Enter>	Enter the amount from Part 1, Line 1g Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(15)	Form 3468 Part V Excessive Payment Amount	1 1G(T)	<Enter>	Enter the amount from Part 1, Line 1g Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(16)	Form 8936 Recapture EPE Amount	1 1H(S)	<Enter>	Enter the amount from Part 1, Line 1h Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(17)	Form 8936 Excessive Payment Amount	1 1H(T)	<Enter>	Enter the amount from Part 1, Line 1h Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>

## Exhibit 3.24.16-27 (Cont. 2) (01-01-2025)

## Section 35 Form 4255 (Program 11501, 11504, 11510, 11510, 12100)

Elem. No.	Form 4255 Section 35 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Form 7211 Recapture EPE Amount	1 1I(S)	<Enter>	Enter the amount from Part 1, Line 1i Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(19)	Form 7211 Excessive Payment Amount	1 1I(T)	<Enter>	Enter the amount from Part 1, Line 1i Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(20)	Form 3468 Part VI Recapture EPE Amount	1 1J(S)	<Enter>	Enter the amount from Part 1, Line 1j Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(21)	Form 3468 Part VI Excessive Payment Amount	1 1J(T)	<Enter>	Enter the amount from Part 1, Line 1j Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(22)	Form 8835 Recapture EPE Amount	1 1K(S)	<Enter>	Enter the amount from Part 1, Line 1k Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(23)	Form 8933 Recapture EPE Amount	1 2A(S)	<Enter>	Enter the amount from Part 1, Line 2a Column (s).
(24)	Form 8933 Excessive Payment Amount	1 2A(T)	<Enter>	Enter the amount from Part 1, Line 2a Column (t).

**Exhibit 3.24.16-27 (Cont. 3) (01-01-2025)****Section 35 Form 4255 (Program 11501, 11504, 11510, 11510, 12100)**

<b>Elem. No.</b>	<b>Form 4255 Section 35 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(25)	Form 8911 Recapture EPE Amount	1 2B(S)	<Enter>	Enter the amount from Part 1, Line 2b Column (s). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>
(26)	Form 8911 Excessive Payment Amount	1 2B(T)	<Enter>	Enter the amount from Part 1, Line 2b Column (t). <b>Note: Do not transcribe For Program 12100, Form 1120-S.</b>

**Exhibit 3.24.16-28 (01-01-2022)****Section 01 Form 1120-C (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EI Number" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper center portion of the return.
(10)	1120 Filed in Previous Year	BXALN3	<Enter>	Enter "1" if the checkbox in box A, line 3 is checked.
(11)	Type of Cooperative Checkbox	C CKBX	<Enter>	Enter from the check boxes on Line C as follows: a. If the first box is checked, enter "1". b. If the second box is checked, enter "2".
(12)	Condition Codes	CCC	<Enter>	Enter the edited code from the dotted portion of Lines 8-9.

**Exhibit 3.24.16-28 (Cont. 1) (01-01-2022)**  
**Section 01 Form 1120-C (Program 11540)**

Elem. No.	Form 1120-C Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to line 1c. 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.
(14)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return. If a computer condition code "G" is present and the document is a non-remittance return, end the document after this element. If a computer condition code "G" is present and the document is a remittance return, press <F6> to proceed to Section 03.
(15)	Type of Organization Code	BOXCRT	<Enter>	Enter the edited digit from the right margin of box C.
(16)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.
(17)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(18)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(19)	Street Address	ADDR	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.



**Exhibit 3.24.16-28 (Cont. 2) (01-01-2022)**  
**Section 01 Form 1120-C (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(20)	City	CITY	<Enter>	Enter the city from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(21)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(22)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.

**Exhibit 3.24.16-29 (01-01-2017)**  
**Section 02 Form 1120-C (Program 11540)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-30 (01-01-2025)**  
**Section 03 Form 1120-C (Program 11542)**

**Note:** For Tax Year 2024 and Later

<b>Elem. No.</b>	<b>Form 1120-C Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Gross Receipts Less Returns	L1C	<Enter> MINUS (-)	Enter the amount from line 1c.
(4)	Cost of Goods Sold	LN2	<Enter> MINUS (-)	Enter the amount from line 2.
(5)	Total Income	L10	<Enter> MINUS (-)	Enter the amount from line 10.
(6)	Salaries & Wages	L12	<Enter> MINUS (-)	Enter the amount from line 12.
(7)	Bad Debts	L13	<Enter> MINUS (-)	Enter the amount from line 13.
(8)	Domestic Production Activities	L22	<Enter>	Enter the amount from line 22.
(9)	Total Deductions	L24	<Enter> MINUS (-)	Enter the amount from line 24.
(10)	Deductions- Section 1382	25B	<Enter> MINUS (-)	Enter the amount from line 25b.
(11)	Net Operating Loss Deduction	26A	<Enter> MINUS (-)	Enter the amount from line 26a.
(12)	Special Deductions	26B	<Enter> MINUS (-)	Enter the amount from line 26b.
(13)	Taxable Income	L27	<Enter> MINUS (-)	Enter the amount from line 27.

**Exhibit 3.24.16-30 (Cont. 1) (01-01-2025)**  
**Section 03 Form 1120-C (Program 11542)**

<b>Elem. No.</b>	<b>Form 1120-C Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Total Tax	L28	<Enter>	Enter the amount from line 28.
(15)	Net 965 Tax Liability Paid for Reporting Year	L29	<Enter>	Enter the amount from line 29.
(16)	Preceding Year Overpayment	30A	<Enter>	Enter the amount from line 30a.
(17)	Current Year Estimated Tax	30B	<Enter>	Enter the amount from line 30b.
(18)	Current Year Refund Applied on Form 4466	30C	<Enter>	Enter the amount from line 30c.
(19)	Tax Deposited- Form 7004	30D	<Enter>	Enter the amount from line 30d.
(20)	Credit From Form 2439	30E(1)	<Enter>	Enter the amount from line 30e(1).
(21)	Section 1383 Credit	30G	<Enter>	Enter the amount from line 30g.
(22)	Elective Payment Election	30H \$	<Enter>	Enter the amount from line 30h.
(23)	Other	30Z	<Enter>	Enter the amount from line 30z.
(24)	E. S. Penalty	L32	<Enter>	Enter the amount from line 32.
(25)	Tax Due/Overpayment	33/34	<Enter> MINUS (-)	Enter the amount from line 33 or line 34 as follows: a. Enter the amount from line 33, if present, and press <Enter>. b. If there is no entry on line 33, enter the amount from line 34 and press MINUS (-).
(26)	Credit to Next Year Estimated Tax	L35 LF	<Enter>	Enter the amount from line 35 following the phrase, "Credited to 2021 estimated tax".
(27)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(28)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(29)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(30)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-31 (01-01-2024)**  
**Section 03 Form 1120-C (Program 11541)**

**Note:** For Tax Year 2023

<b>Elem. No.</b>	<b>Form 1120-C Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Gross Receipts Less Returns	L1C	<Enter> MINUS (-)	Enter the amount from line 1c.
(4)	Cost of Goods Sold	LN2	<Enter> MINUS (-)	Enter the amount from line 2.
(5)	Total Income	L10	<Enter> MINUS (-)	Enter the amount from line 10.
(6)	Salaries & Wages	L12	<Enter> MINUS (-)	Enter the amount from line 12.
(7)	Bad Debts	L13	<Enter> MINUS (-)	Enter the amount from line 13.
(8)	Domestic Production Activities	L22	<Enter>	Enter the amount from line 22.
(9)	Total Deductions	L24	<Enter> MINUS (-)	Enter the amount from line 24.
(10)	Deductions- Section 1382	25B	<Enter> MINUS (-)	Enter the amount from line 25b.
(11)	Net Operating Loss Deduction	26A	<Enter> MINUS (-)	Enter the amount from line 26a.
(12)	Special Deductions	26B	<Enter> MINUS (-)	Enter the amount from line 26b.
(13)	Taxable Income	L27	<Enter> MINUS (-)	Enter the amount from line 27.

**Exhibit 3.24.16-31 (Cont. 1) (01-01-2024)**  
**Section 03 Form 1120-C (Program 11541)**

<b>Elem. No.</b>	<b>Form 1120-C Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Total Tax	L28	<Enter>	Enter the amount from line 28.
(15)	Net 965 Tax Liability Paid for Reporting Year	L29	<Enter>	Enter the amount from line 29. <b>Note:</b> Tax year 2020 and prior year's only.
(16)	Estimated Tax Credit	30D	<Enter>	Enter the amount from line 30d.
(17)	Tax Deposited- Form 7004	30E	<Enter>	Enter the amount from line 30e.
(18)	Credit From Form 2439	30F(1)	<Enter>	Enter the amount from line 30f(1).
(19)	Refundable Credits 3800/8827	30G	<Enter>	Enter the amount from line 30g.
(20)	Section 1383 Credit	30H	<Enter>	Enter the amount from line 30h.
(21)	Elective Payment Election	30I \$	<Enter>	Enter the amount from line 30i.
(22)	E. S. Penalty	L31	<Enter>	Enter the amount from line 31.
(23)	Tax Due/Overpayment	32/33	<Enter> MINUS (-)	Enter the amount from line 32 or line 33 as follows: a. Enter the amount from line 32, if present, and press <Enter>. b. If there is no entry on line 32, enter the amount from line 33 and press MINUS(-).
(24)	Credit to Next Year Estimated Tax	L34 LF	<Enter>	Enter the amount from line 34 following the phrase, "Credited to 2021 estimated tax".
(25)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(26)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(27)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(28)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-32 (01-01-2024)**  
**Section 03 Form 1120-C (Program 11540)**

**Note:** For Tax Years 2022 and Prior

<b>Elem. No.</b>	<b>Form 1120-C Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Remittance	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Gross Receipts Less Returns	L1C	<Enter> MINUS (-)	Enter the amount from line 1c.
(4)	Cost of Goods Sold	LN2	<Enter> MINUS (-)	Enter the amount from line 2.
(5)	Total Income	L10	<Enter> MINUS (-)	Enter the amount from line 10.
(6)	Salaries & Wages	L12	<Enter> MINUS (-)	Enter the amount from line 12.
(7)	Bad Debts	L13	<Enter> MINUS (-)	Enter the amount from line 13.
(8)	Domestic Production Activities	L22 \$	<Enter>	Enter the amount from line 22.
(9)	Total Deductions	L24	<Enter> MINUS (-)	Enter the amount from line 24.
(10)	Deductions- Section 1382	25B	<Enter> MINUS (-)	Enter the amount from line 25b.
(11)	Net Operating Loss Deduction	26A	<Enter> MINUS (-)	Enter the amount from line 26a.
(12)	Special Deductions	26B	<Enter> MINUS (-)	Enter the amount from line 26b.
(13)	Taxable Income	L27	<Enter> MINUS (-)	Enter the amount from line 27.

**Exhibit 3.24.16-32 (Cont. 1) (01-01-2024)**  
**Section 03 Form 1120-C (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Total Tax	L28	<Enter>	Enter the amount from line 28.
(15)	Net 965 Tax Liability Paid for Reporting Year	L29	<Enter>	Enter the amount from line 29. <b>Note:</b> Tax year 2020 and prior year's only.
(16)	Estimated Tax Credit	30D	<Enter>	Enter the amount from line 30d.
(17)	Tax Deposited- Form 7004	30E	<Enter>	Enter the amount from line 30e.
(18)	Credit From Form 2439	30F(1)	<Enter>	Enter the amount from line 30f(1).
(19)	Refundable Credits 3800/8827	30G	<Enter>	Enter the amount from line 30g.
(20)	Section 1383 Credit	30H	<Enter>	Enter the amount from line 30h.
(21)	Net 965 Tax Liability	30I	<Enter>	Enter the amount from line 30i. <b>Note:</b> Tax year 2020 and prior year's only.
(22)	E. S. Penalty	L31	<Enter>	Enter the amount from line 31.
(23)	Tax Due/Overpayment	32/33	<Enter> MINUS (-)	Enter the amount from line 32 or line 33 as follows: a. Enter the amount from line 32, if present, and press <Enter>. b. If there is no entry on line 32, enter the amount from line 33 and press MINUS(-).
(24)	Credit to Next Year Estimated Tax	L34 LF	<Enter>	Enter the amount from line 34 following the phrase, "Credited to 2021 estimated tax".
(25)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(26)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(27)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(28)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.



**Exhibit 3.24.16-33 (01-01-2025)**  
**Section 04 Form 1120-C (Program 11542)**

**Note:** Tax Year 2024 and Later

<b>Elem. No.</b>	<b>Form 1120-C Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Total Income Patronage	PG3L5(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 5, Column a.
(3)	Total Income Non-patronage	L5(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 5, Column b.
(4)	Total Deductions Patronage	6C(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 6c, Column a.
(5)	Total Deductions Nonpatronage	6C(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 6c, Column b.
(6)	Net Operating Loss Deduction Patronage	9A(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9a, Column a.
(7)	Net Operating Loss Deduction Non-patronage	9A(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9a, Column b.
(8)	Special Deductions Patronage	9B(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9b, Column a.
(9)	Special Deductions Non-patronage	9B(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9b, Column b.
(10)	Unused Patronage	12(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 12, Column a.
(11)	Unused Non-patronage	13(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 13, Column b.
(12)	Patronage Money	H3A	<Enter> MINUS (-)	Enter the amount from Schedule H, line 3a.
(13)	Patronage Div. Qualified	H3B	<Enter> MINUS (-)	Enter the amount from Schedule H, line 3b.
(14)	Income Tax Taxpayer	J1A	<Enter>	Enter the amount from Schedule J, line 1a.
(15)	Section 1291 Tax from Form 8621	J1B	<Enter>	Enter the amount from Schedule J, line 1b.
(16)	Tax Adjustment from Form 8978	J1C	<Enter>	Enter the amount from Schedule J, line 1c.
(17)	Base Erosion Tax	J1D	<Enter>	Enter the amount from Schedule J, line 1d.

**Exhibit 3.24.16-33 (Cont. 1) (01-01-2025)**  
**Section 04 Form 1120-C (Program 11542)**

<b>Elem. No.</b>	<b>Form 1120-C Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Chapter 1 Tax Recapture from Form 4255	J1E	<Enter>	Enter the amount from Schedule J, line 1e.
(19)	Other Chapter 1 Tax	J1Z	<Enter>	Enter the amount from Schedule J, line 1z.
(20)	Corporate Alternative Minimum Tax	J3	<Enter>	Enter the amount from Schedule J, line 3.
(21)	Foreign Tax Credit	J5A	<Enter>	Enter the amount from Schedule J, line 5a.
(22)	Credit from Form 8834	J5B	<Enter>	Enter the amount from Schedule J, line 5b.
(23)	General Business Credit	J5C	<Enter>	Enter the amount from Schedule J, line 5c.
(24)	Credit for Prior Year Minimum Tax (Form 8827)	J5D	<Enter>	Enter the amount from Schedule J, line 5d.
(25)	Bond Credits from Form 8912	J5E	<Enter>	Enter the amount from Schedule J, line 5e.
(26)	Other	J5Z	<Enter>	Enter the amount from Schedule J, line 5z.
(27)	Total Credits	J6	<Enter>	Enter the amount from Schedule J, Line 6.
(28)	Addition Tax from Form 4255	J8A	<Enter>	Enter the amount from Schedule J, Line 8a.
(29)	Recapture of Low-Income Housing Credit Taxes	J8B	<Enter>	Enter the amount from Schedule J, Line 8b.

**Exhibit 3.24.16-34 (01-01-2024)**  
**Section 04 Form 1120-C (Program 11541)**

**Note:** Tax Year 2023

<b>Elem. No.</b>	<b>Form 1120-C Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Total Income Patronage	PG3L5(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 5, Column a.
(3)	Total Income Non-patronage	L5(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 5, Column b.
(4)	Total Deductions Patronage	6C(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 6c, Column a.
(5)	Total Deductions Nonpatronage	6C(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 6c, Column b.
(6)	Net Operating Loss Deduction Patronage	9A(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9a, Column a.
(7)	Net Operating Loss Deduction Non-patronage	9A(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9a, Column b.
(8)	Special Deductions Patronage	9B(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9b, Column a.
(9)	Special Deductions Non-patronage	9B(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9b, Column b.
(10)	Unused Patronage	12(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 12, Column a.
(11)	Unused Non-patronage	13(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 13, Column b.
(12)	Patronage Money	H3A	<Enter> MINUS (-)	Enter the amount from Schedule H, line 3a.
(13)	Patronage Div. Qualified	H3B	<Enter> MINUS (-)	Enter the amount from Schedule H, line 3b.
(14)	Income Tax Taxpayer	J1	<Enter>	Enter the amount from Schedule J, line 1.
(16)	Corporate Alternative Minimum Tax	J3	<Enter>	Enter the amount from Schedule J, line 3.
(17)	Foreign Tax Credit	J5A	<Enter>	Enter the amount from Schedule J, line 5a.
(18)	Credit from Form 8834	J5B	<Enter>	Enter the amount from Schedule J, line 5b.

**Exhibit 3.24.16-34 (Cont. 1) (01-01-2024)**  
**Section 04 Form 1120-C (Program 11541)**

<b>Elem. No.</b>	<b>Form 1120-C Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	General Business Credit	J5C	<Enter>	Enter the amount from Schedule J, line 5c.
(20)	Credit for Prior Year Minimum Tax (Form 8827)	J5D	<Enter>	Enter the amount from Schedule J, line 5d.
(21)	Total Credits	J6	<Enter>	Enter the amount from Schedule J, Line 6.
(22)	Write in Recapture LIH Credit	J8...	<Enter>	Enter the edited amount from the left of Schedule J, line 8.
(23)	Recapture Taxes	J8	<Enter>	Enter the amount from Schedule J, line 8.

**Exhibit 3.24.16-35 (01-01-2024)**  
**Section 04 Form 1120-C (Program 11540)**

**Note:** Tax Year 2022 and Prior

<b>Elem. No.</b>	<b>Form 1120-C Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Total Income Patronage	PG3L5(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 5, Column a.
(3)	Total Income Non-patronage	L5(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 5, Column b.
(4)	Total Deductions Patronage	6C(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 6c, Column a.
(5)	Total Deductions Nonpatronage	6C(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 6c, Column b.
(6)	Net Operating Loss Deduction Patronage	9A(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9a, Column a.
(7)	Net Operating Loss Deduction Non-patronage	9A(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9a, Column b.
(8)	Special Deductions Patronage	9B(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9b, Column a.
(9)	Special Deductions Non-patronage	9B(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 9b, Column b.
(10)	Unused Patronage	12(A)	<Enter> MINUS (-)	Enter the amount from Page 3, line 12, Column a.
(11)	Unused Non-patronage	13(B)	<Enter> MINUS (-)	Enter the amount from Page 3, line 13, Column b.
(12)	Patronage Money	H3A	<Enter> MINUS (-)	Enter the amount from Schedule H, line 3a.
(13)	Patronage Qualified	H3B	<Enter> MINUS (-)	Enter the amount from Schedule H, line 3b.
(14)	Income Tax Taxpayer	J1	<Enter>	Enter the amount from Schedule J, line 1.
(15)	Base Erosion Tax	J2	<Enter>	Enter the amount from Schedule J, line 2.
(16)	Corporate Alternative Minimum Tax	J3	<Enter>	Enter the amount from Schedule J, line 3.

**Exhibit 3.24.16-35 (Cont. 1) (01-01-2024)**  
**Section 04 Form 1120-C (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Foreign Tax Credit	J5A	<Enter>	Enter the amount from Schedule J, line 5a.
(18)	Credit from Form 8834	J5B	<Enter>	Enter the amount from Schedule J, line 5b.
(19)	General Business Credit	J5C	<Enter>	Enter the amount from Schedule J, line 5c.
(20)	Credit for Prior Year Minimum Tax	J5D	<Enter>	Enter the amount from Schedule J, line 5d.
(21)	Total Credits	J6	<Enter>	Enter the amount from Schedule J, Line 6.
(22)	Write in Recapture LIH Credit	J8...	<Enter>	Enter the edited amount from the left of Schedule J, line 8.
(23)	Recapture Taxes	J8	<Enter>	Enter the amount from Schedule J, line 8.

## Exhibit 3.24.16-36 (04-04-2024)

## Section 05 Form 1120-C (Program 11540)

Elem. No.	Form 1120-C 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)	Business Activity Code (NAICS)	SCHK2A	<Enter>	Enter the number from Schedule K, line 2a.
(3)	Was Cooperative a Subsidiary	L5	<Enter>	Enter from the "Yes/No" check boxes on line 5.
(4)	Parent Corporation Name Control	5NC	<Enter>	Enter the edited or underlined Name Control from line 5.
(5)	Parent Corporation EIN	5EIN	<Enter>	Enter the edited or underlined EIN from line 5.
(6)	Number of Forms 5472 attached	8C	<Enter>	Enter the number from Schedule K, line 8c.
(7)	Controlled Group Code	K19BOX	<Enter>	Enter the edited digit from the right of the box of Schedule K, line 19. <b>Note: Only transcribe the edited digit to the right. If not edited, leave blank.</b>
(8)	Corporation Section 59 Prior Year Checkbox	CHBX 20A	<Enter>	Enter the numeric digit from Schedule K, Line 20a as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(9)	Corporation Section 59 Current Year Checkbox	CHBX 20B	<Enter>	Enter the numeric digit from Schedule K, Line 20b as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.

**Exhibit 3.24.16-36 (Cont. 1) (04-04-2024)**  
**Section 05 Form 1120-C (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	Corporation Section 59 Safe Harbor Current Year Checkbox	CHBX 20C	<Enter>	Enter the numeric digit from Schedule K, Line 20c as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If No box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(7)	Trade Notes and Accounts	PG52AC	<Enter> MINUS (-)	Enter the amount from Schedule L, line 2a, Column (c).
(8)	Other Current Assets (BOY)	L4B	<Enter> MINUS (-)	Enter the amount from Schedule L, line 4, Column (b).
(9)	Other Current Assets (EOY)	L4D	<Enter> MINUS (-)	Enter the amount from Schedule L, line 4, Column (d).
(10)	Total Assets (EOY)	13D	<Enter> MINUS (-)	Enter the amount from Schedule L, line 13, Column (d).



**Exhibit 3.24.16-37 (01-01-2021)****Section 09 Form 1120-C (Schedule N) (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Schedule N Section 09 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "09".
(2)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 1a,
(3)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(4)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 3.
(5)	Was Corporation of any Controlled Foreign Corp?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 4a. <b>Note:</b> Tax year 2019 and prior year's only.
(6)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(7)	Did Corporation Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 5.
(8)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 6a.
(9)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the margin to the left of line 6b.
(10)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 7a.
(11)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b.
(12)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c.

**Exhibit 3.24.16-38 (01-01-2022)****Section 10 Form 1120-C (Schedule O) (Program 11540)**

<b>Elem. No.</b>	<b>Form 1120-C Schedule O Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	Part II Line 1(c)	PT21C	<Enter>	Enter the amount from Schedule O, Part II, line 1(c).
(3)	Part II Line 1(d)	1D	<Enter>	Enter the amount from Schedule O, Part II, line 1(d).
(4)	Part II Line 1(e)	1E	<Enter>	Enter the amount from Schedule O, Part II, line 1(e).
(5)	Part III Line 1(f)	PT31F	<Enter>	Enter the amount from Schedule O, Part III, line 1(f).
(6)	Part III Line 1(g)	1G	<Enter>	Enter the amount from Schedule O, Part III, line 1(g).

**Exhibit 3.24.16-39 (01-01-2025)****Sections 11, 15 and 19 Form 1120-C (Program 11540)**

<b>Section</b>	<b>Resource</b>
Section 11 Form 4626	Exhibit 3.24.16-13
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 35 Form 4255	Exhibit 3.24.16-27

**Exhibit 3.24.16-40 (01-01-2025)****Sections 21-25, 31 and 35 Form 1120-C (Program 11540)**

<b>Section</b>	<b>Resource</b>
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 23 Form 3800	Exhibit 3.24.16-21
Section 24 Form 3800	Exhibit 3.24.16-22
Section 25 Form 3800	Exhibit 3.24.16-23
Section 31 Form 8936 Sch. A	Exhibit 3.24.16-26
Section 35 Form 4255	Exhibit 3.24.16-27

## Exhibit 3.24.16-41 (11-02-2018)

## Section 01 Form 1120-F (Program 11502)

Elem. No.	Form 1120-F 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 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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.

**Exhibit 3.24.16-41 (Cont. 1) (11-02-2018)**  
**Section 01 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	For TY2016 and subsequent - Enter the edited condition code from the right of Questions E through G.  <b>Note:</b> For TY2015 and prior - Enter the edited condition code from the right of Questions H through L.
(18)	Return Processing Code	01RPC	<Enter> ★★★★★	Enter the edited characters on Page 1, in the right margin next to line 1c. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present press <F7> to override.

**Exhibit 3.24.16-41 (Cont. 2) (11-02-2018)**  
**Section 01 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.
(20)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.
(21)	Line A Country Code	LA CD	<Enter>	Enter the edited two-digit code shown on the dotted portion of line A.
(22)	POD (AO) Code	LND LF	<Enter>	Enter the edited digits shown on the dotted portion of line D(1).
(23)	Line D Checkbox Code	CKBXCD	<Enter>	Enter the edited code to the left of the checkbox on Question 3 line D.
(24)	PIA/NAICS Code	NAICS	<Enter>	Enter the code shown or edited on the dotted portion of line F(1).
(25)	Number of Forms 5472	?M	<Enter>	Enter the number from line M.

**Note:** Refer to IRM 3.24.28, Foreign Account Tax Compliance General Purpose Programs, for input of Form 1042-S, Recipient copy, attached to Form 1120-F.

**Exhibit 3.24.16-42 (01-01-2017)**

**Section 02 Form 1120-F (Program 11502)**

Exhibit 3.24.16-3.



**Exhibit 3.24.16-43 (01-01-2016)****Section 03 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOT RT \$	<Enter> MINUS (-)	Enter the amount edited in the bottom right margin, Page 1.

**Exhibit 3.24.16-44 (01-01-2025)****Section 06 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Tax from Section I	L1	<Enter>	Enter the amount from line 1.
(3)	Tax from Section II	L2	<Enter>	Enter the amount from line 2.
(4)	Tax from Section III	L3	<Enter>	Enter the amount from line 3.
(5)	Total Tax	L4	<Enter>	Enter the amount from line 4.
(6)	Preceding Year's Over- payment	5A	<Enter>	Enter the amount from line 5a.
(7)	Current Year's Estimated Tax Payment	5B	<Enter>	Enter the amount from line 5b.
(8)	Current Year's Refund Applied for Form 4466	5C	<Enter> MINUS (-)	Enter the amount from line 5c.
(9)	Estimated Tax Credit	5D	<Enter>	Enter the amount from line 5d.
(10)	Form 7004 Credit	5E	<Enter>	Enter the amount from line 5e.
(11)	Regulated Investment Companies	5F	<Enter>	Enter the amount from line 5f.
(12)	Refundable Credits 3800/ 8827	5H	<Enter>	Enter the amount from line 5h.
(13)	Tax Paid at Source (1042-S)	5I	<Enter>	Enter the amount from line 5i.
(14)	FIRPTA Credit	5SPACE	<Enter>	Enter the edited amount from the right of line 5i.
(15)	ES Tax Penalty	L6	<Enter>	Enter the amount from line 6.
(16)	Balance Due/ Overpayment	7/8A	<Enter> MINUS (-) ★★★★★	Enter the amount from line 7 or line 8A as follows: a. Enter the amount from line 7 and press <Enter>. b. If there is no entry on line 7, enter the amount from line 8A and press MINUS(-). <b>Caution:</b> Enter overpayment from line 8 if TY 2005 - 2009.
(17)	Overpayment from Chapter 3 Withholding	8B	<Enter> MINUS (-)	Enter the amount from line 8B.

**Exhibit 3.24.16-44 (Cont. 1) (01-01-2025)****Section 06 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Credit to Next Year's Tax	9CT	<Enter>	Enter the amount from line 9, center.
(19)	Tax Preference Code	BOTMID	<Enter>	Enter the edited digit from the bottom center margin.
(20)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked. Otherwise, press <Enter>.
(21)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(22)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(23)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-45 (01-01-2025)****Section 07 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Is Corporation a Subsidiary	PG2 ?T	<Enter>	Enter from the "Yes/No" check boxes, question T. <b>Caution:</b> Enter from Question R for TY 2006 and 2005.
(3)	Parents Name Control	?TNC	<Enter>	Enter the edited Name Control from question T(2).
(4)	Parents TIN	?TTIN	<Enter>	Enter the edited EIN from Question T(1).
(5)	During the Year...Own Foreign Entities?	?X	<Enter>	Enter from the "Yes/No" check boxes as follows: a. If TY2004 or prior year, question Y, page 5, b. If TY2006 or TY2005, question W, page 5, c. If TY2007, question W, page 2 <b>or</b> d. If TY2008 and subsequent, question X, page 2.
(6)	During the Year...Own at Least 10%...Foreign Partnership?	?Y(2)	<Enter>	Enter from the "Yes/No" check boxes as follows: a. If TY2004 or prior year, question Z, page 5, b. If TY2006 or TY2005, question X, page 5, c. If TY2007, question X, page 2 <b>or</b> d. If TY2008 and subsequent, question Y(2), page 2.
(7)	QI-EIN	?CC(2)EIN	<Enter>	Enter the edited EIN from Line CC(2), Page 2.

**Exhibit 3.24.16-45 (Cont. 1) (01-01-2025)**  
**Section 07 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(8)	Qualified Opportunity Fund Certification Checkbox	?HHY/N	<Enter>	Enter the numeric digit from Qualified Opportunity Fund Certification Checkbox, as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>. <b>Note:</b> 2022 and prior years, enter from the edited line
(9)	Qualified Opportunity Fund Amount	?HH	<Enter>	Enter the amount from Page 3 Question HH. <b>Note:</b> 2022 and prior years, enter from the edited line
(10)	Corporation Section 59 Prior Year Checkbox	CKBX JJ(1)	<Enter>	Enter the numeric digit from Page 3 Line JJ(1). a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(11)	Corporation Section 59 Current Year Checkbox	CKBX JJ(2)	<Enter>	Enter the numeric digit from Page 3 Line JJ(2). a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.

**Exhibit 3.24.16-45 (Cont. 2) (01-01-2025)**  
**Section 07 Form 1120-F (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Corporation Section 59 Harbor Current Year Checkbox	CKBX JJ(3)	<Enter>	Enter the numeric digit from Page 3 Line JJ(3). a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(13)	Gross Receipts Less Returns	PG4 1C \$	<Enter>	Enter the amount from Page 4, Section II, line 1c.
(14)	Interest	LN5 \$	<Enter>	Enter the amount from line 5.
(15)	Gross Rents	LN6 \$	<Enter>	Enter the amount from line 6.
(16)	Total Income	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11.
(17)	Salaries & Wages	L13 \$	<Enter> MINUS(-)	Enter the amount form line 13.
(18)	Total Deductions	L28 \$	<Enter> MINUS (-)	Enter the amount from line 28.
(19)	Total Income before NOL	L29 \$	<Enter> MINUS (-)	Enter the amount from line 29.
(20)	Chapter 1 Tax from Form 4255	J2B	<Enter>	Enter the amount from line Schedule J line 2b.
(21)	Other	J2C	<Enter>	Enter the amount from line Schedule J line 2c.
(22)	Corporate Alternative Minimum Tax	J3	<Enter>	Enter the amount Schedule J, Line 3.
(23)	Form 8827, Credit for Prior Year Minimum Tax - Corporations	J5C	<Enter>	Enter the amount Schedule J, Line 5c.
(24)	Total Chapter 3 Payments Schedule W	PG8L1 \$	<Enter>	Enter the amount from Page 8 Schedule W, line 1.
(25)	Portion of Tax Under Sections 1445/1446	PG8L3 \$	<Enter>	Enter the amount from Page 8 Schedule W, line 3.

## Exhibit 3.24.16-46 (01-01-2022)

## Section 10 Form 1120-F (Schedule D, Form 8949 and Form 8996) (Program 11502)

Elem. No.	Form 1120-F Schedule D, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	Dispose of Any Investments	CKBX	<Enter> ★★★★★	Enter the numeric digit from dispose of any investments checkbox. a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. Enter "0" - If Blank.
(3)	Z Code EIN	ZPTI 1(A)	<Enter>	Enter the EIN from Form 8949 Part I Line 1 Column (a). <b>Note:</b> enter the underlined data or enter only if there is a "Z" in Column (f).
(4)	Z Code Date Acquired	ZPTI 1(B)	<Enter>	Enter the date from Form 8949 Part I Line 1 column (b). <b>Note:</b> enter the underlined data or enter only if there is a "Z" in Column (f).
(5)	Z Code Amount of Adjustment	ZPTI 1(G) \$	<Enter>	Enter the amount from Form 8949 Part I Line 1 Column (g). <b>Note:</b> enter the underlined data or enter only if there is a "Z" in Column (f).
(6)	Z Code Indicator Part I Form 8949	ZPTI IND	<Enter> ★★★★★	Enter "1" if additional Z value is present Column (f) in Part I.
(7)	Y Code EIN	YPTI 1(A)	<Enter>	Enter the EIN from Form 8949 Part I Line 1 Column (a). <b>Note:</b> enter the underlined data or enter only if there is a "Y" in Column (f)

## Exhibit 3.24.16-46 (Cont. 1) (01-01-2022)

## Section 10 Form 1120-F (Schedule D, Form 8949 and Form 8996) (Program 11502)

Elem. No.	Form 1120-F Schedule D, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Y Code Date Sold or Disposed of	YPTI 1(C)	<Enter>	Enter the date from Form 8949 Part I Line 1 Column (c). <b>Note:</b> enter the underlined data or enter only if there is a "Y" in Column (f).
(9)	Y Code Recaptured Deferral Amount	YPTI 1(G) \$	<Enter>	Enter the amount from Form 8949 Part I Line 1 column (g). <b>Note:</b> enter the underlined data or enter only if there is a "Y" in Column (f).
(10)	Y Code Indicator Part I Form 8949 Indicator	YPTI IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part I.
(11)	Z Code EIN	ZPTII 1(A)	<Enter>	Enter the EIN from Form 8949 Part II Line 1 column (a). <b>Note:</b> enter the underlined data or enter only if there is a "Z" in Column (f).
(12)	Z Code Date Acquired	ZPTII 1(B)	<Enter>	Enter the date from Form 8949 Part II line Column (b). <b>Note:</b> enter the underlined data or enter only if there is a "Z" in Column (f).
(13)	Z Code Amount of Ad- justment	ZPTII 1 (G) \$	<Enter>	Enter the amount from 8949 Part II Line 1 Column (g). <b>Note:</b> enter the underlined data or enter only if there is a "Z" in Column (f).
(14)	Z Code Part II Form 8949 Indicator	ZPTII IND	<Enter> ★★★★★	Enter "1" if additional Z value is present Column (f) in Part II.



## Exhibit 3.24.16-46 (Cont. 2) (01-01-2022)

## Section 10 Form 1120-F (Schedule D, Form 8949 and Form 8996) (Program 11502)

Elem. No.	Form 1120-F Schedule D, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Y Code EIN	YPTII 1(A)	<Enter>	Enter the EIN from 8949 Part II Line 1 Column (a). <b>Note:</b> enter the underlined data or enter only if there is a "Y" in Column (f).
(16)	Y Code Date Sold or Disposed of	YPTII 1(C)	<Enter>	Enter the date from 8949 Part II Line 1 Column (c). <b>Note:</b> enter the underlined data or enter only if there is a "Y" in Column (f).
(17)	Y Code Recaptured Deferral Amount	YPTII 1 (G) \$	<Enter>	Enter the amount from 8949 Part II Line 1 Column (g). <b>Note:</b> enter the underlined data or enter only if there is a "Y" in Column (f).
(18)	Y Code Part II Form 8949 Indicator	YPTII IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part II.
(19)	Dispose of Any Invest- ments 8996	INV CKBX	<Enter> ★★★★★	Enter the numeric digit from Form 8996 Dispose of Any Investments Checkbox. a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If both boxes are checked. d. Enter "0" - If Blank.
(20)	Qualified Opportunity 6 Month	L6 \$	<Enter>	Enter the amount from Form 8996 Part II line 6. <b>Note:</b> TY2020 enter from the edited line number.
(21)	Electing to Decertify as QOF	QOF CKBX	<Enter> ★★★★★	<b>Note: This line is reserved on Form 8996. Enter a "0" or press F7.</b>

**Exhibit 3.24.16-46 (Cont. 3) (01-01-2022)****Section 10 Form 1120-F (Schedule D, Form 8949 and Form 8996) (Program 11502)**

<b>Elem. No.</b>	<b>Form 1120-F Schedule D, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(22)	Qualified Opportunity 6 Month	L7 \$	<Enter>	Enter the amount from Form 8996 Part II line 7. <b>Note:</b> TY2020 enter from the edited line number.
(23)	Total Assets	L8 \$	<Enter>	Enter the amount from Form 8996 Part II line 8. <b>Note:</b> TY2020 enter from the edited line number.
(24)	Qualified Opportunity Last day of Tax Year	L10 \$	<Enter>	Enter the amount from Form 8996 Part II line 10. <b>Note:</b> TY2020 enter from the edited line number.
(25)	Total Assets Last Day of Tax Year	L11 \$	<Enter>	Enter the amount from Form 8996 Part II line 11. <b>Note:</b> TY2020 enter from the edited line number.
(26)	Divide Line by 2.0	L14	<Enter>	Enter the percentage from Form 8996 Part II line 14. <b>Note:</b> TY2020 enter from the edited line number.
(27)	Is Line Equal to or More than .90	L15	<Enter>	Enter the amount from Form 8996 Part III line 15. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-47 (01-01-2025)****Sections 09, 15 and 19-26 Form 1120-F (Program 11502)**

<b>Section</b>	<b>Resource</b>
Section 09 Form 4626	Exhibit 3.24.16-69
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 23 Form 3800	Exhibit 3.24.16-21
Section 24 Form 3800	Exhibit 3.24.16-22
Section 25 Form 3800	Exhibit 3.24.16-23
Section 26 Form 8997	Exhibit 3.24.16-24
Section 35 Form 4255	Exhibit 3.24.16-27

**Exhibit 3.24.16-48 (01-01-2022)****Section 01 Form 1120-FSC (Program 11506)**

<b>Elem. No.</b>	<b>Form 1120-FSC Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.

## Exhibit 3.24.16-48 (Cont. 1) (01-01-2022)

## Section 01 Form 1120-FSC (Program 11506)

Elem. No.	Form 1120-FSC Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Codes	CC	<Enter>	Enter the edited code from the dotted portion of line 4.
(18)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.
(19)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.
(20)	PIA/NAICS Code	NAICS	<Enter>	Enter the edited code from above box A.
(21)	Type of Election	BOXB	<Enter>	Enter the edited code to the left of box B.
(22)	Country Code	BOXD	<Enter>	Enter the edited code from the right of box D.
(23)	Name Control of Principal Shareholder	1ANC	<Enter>	Enter the Name Control as shown or edited on line 1a.

**Exhibit 3.24.16-48 (Cont. 2) (01-01-2022)****Section 01 Form 1120-FSC (Program 11506)**

<b>Elem. No.</b>	<b>Form 1120-FSC Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(24)	TIN of Principal Shareholder	1BTIN	<Enter>	Enter the TIN from line 1b.
(25)	Member of Controlled Group	2CKBX	<Enter>	Enter a: a. "1" if the <b>Yes</b> box is checked. b. "2" if the <b>No</b> box is checked. c. "3" if <b>both</b> boxes are checked.
(26)	Name Control of Parent	2ANC	<Enter>	Enter the Name Control from line 2a <b>only if edited or underlined.</b>
(27)	TIN of Parent	2BTIN	<Enter>	Enter the TIN from line 2b <b>only if edited or underlined.</b>
(28)	Total Assets of Parent	2D \$	<Enter> MINUS(-)	Enter the amount from line 2d.

**Exhibit 3.24.16-49 (01-01-2017)**

**Section 02 Form 1120-FSC (Program 11506)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-50 (01-01-2016)****Section 03 Form 1120-FSC (Program 11506)**

<b>Elem. No.</b>	<b>Form 1120-FSC Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOX E \$	<Enter> MINUS (-)	Enter the amount from box E.



## Exhibit 3.24.16-51 (01-01-2022)

## Section 06 Form 1120-FSC (Program 11506)

Elem. No.	Form 1120-FSC 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 Tax	L1	<Enter>	Enter the amount shown on line 1.
(3)	Estimated Tax Credit	2D	<Enter>	Enter the amount from line 2d.
(4)	Form 7004 Credit	2E	<Enter>	Enter the amount shown on line 2e.
(5)	Federal Telephone Excise Tax	2H...	<Enter>	For TY 2006 returns, enter the edited amount from the dotted portion of Line 2i; otherwise, press <Enter>.
(6)	1042S Credit	2G	<Enter>	Enter the amount from line 2g.
(7)	FIRPTA Credit	2SPACE	<Enter>	Enter the amount edited in the space above line 2i for TY2006 or line 2h for all other tax years.
(8)	ES Tax Penalty	L3	<Enter>	Enter the amount from line 3.
(9)	Balance Due/ Overpayment	4/5	<Enter> MINUS (-) ★★★★★	Enter the amount from line 4 or line 5 as follows: a. Enter the amount from line 4 and press <Enter>. b. If there is no entry on line 4, enter the amount from line 5 and press MINUS(-).
(10)	Credit to Next Year's Tax	6CT	<Enter>	Enter the amount from line 6, center.
(11)	Tax Preference Code	BOTMID	<Enter>	Enter the edited digit from the center of the bottom margin.
(12)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(13)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(14)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(15)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-52 (01-01-2016)****Section 07 Form 1120-FSC (Program 11506)**

<b>Elem. No.</b>	<b>Form 1120-FSC Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	During the Year...Foreign Entities?	PG2?4	<Enter>	Enter from "Yes/No" check boxes, Question 4, Page 2.
(3)	During the Year...at Least 10% Interest?	?5	<Enter>	Enter from "Yes/No" check boxes, Question 5, Page 2.
(4)	Taxable Income/Loss	PG3 18 \$	<Enter> MINUS (-)	Enter the amount from Page 3, line 18.
(5)	Depreciation, Administrative	PG5 G4A	<Enter>	Enter the amount from Page 5, Schedule G, line 4, Column (a).
(6)	Depreciation, Non-Administrative	G4B	<Enter>	Enter the amount from Schedule G, line 4, Column (b).

**Exhibit 3.24.16-53 (01-01-2025)****Sections 15 and 20 Form 1120-FSC (Program 11506)**

<b>Section</b>	<b>Resource</b>
Section 15 Form 4136	Exhibit 3.24.16-16
Section 20 Form 8913	Exhibit 3.24.16-76

**Exhibit 3.24.16-54 (01-01-2018)**  
**Section 01 Form 1120-H (Program 11501)**

<b>Elem. No.</b>	<b>Form 1120-H Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.

Exhibit 3.24.16-54 (Cont. 1) (01-01-2018)  
Section 01 Form 1120-H (Program 11501)

Elem. No.	Form 1120-H Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Codes	CC	<Enter>	Enter the edited code from the dotted portion of line 1.

**Exhibit 3.24.16-54 (Cont. 2) (01-01-2018)**  
**Section 01 Form 1120-H (Program 11501)**

<b>Elem. No.</b>	<b>Form 1120-H Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to line 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.
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.
(20)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.16-55 (01-01-2016)****Section 02 Form 1120-H (Program 11501)**

<b>Elem. No.</b>	<b>Form 1120-H Section 02 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Audit Code	L1	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section of the return following "1".
(3)	Missing Schedule Code	L2	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section of the return following "2".
(4)	Penalty and Interest Code	L3	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section of the return following "3".
(5)	Reserve Code	L4	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section of the return following "4".

**Exhibit 3.24.16-56 (01-01-2016)**  
**Section 03 Form 1120-H (Program 11501)**

<b>Elem. No.</b>	<b>Form 1120-H Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	LINE A	LNART	<Enter>	Enter edited "1" from the right of line A.
(4)	Dividends	L1 \$	<Enter> MINUS (-)	Enter the amount from line 1.
(5)	Taxable Interest	L2 \$	<Enter> MINUS (-)	Enter the amount from line 2.
(6)	Gross Rents	L3 \$	<Enter> MINUS (-)	Enter the amount from line 3.
(7)	Gross Royalties	L4 \$	<Enter> MINUS (-)	Enter the amount from line 4.
(8)	Capital Gain	L5 \$	<Enter> MINUS (-)	Enter the amount from line 5.
(9)	Ordinary Gains-Losses	L6 \$	<Enter> MINUS (-)	Enter the amount from line 6.
(10)	Other Income	L7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(11)	Gross Income	L8	<Enter> MINUS (-) ★★★★★	Enter the amount from line 8.



**Exhibit 3.24.16-57 (01-01-2016)****Section 04 Form 1120-H (Program 11501)**

<b>Elem. No.</b>	<b>Form 1120-H Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Salaries and Wages Deduction	L9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(3)	Repairs Deduction	10 \$	<Enter> MINUS (-)	Enter the amount from line 10.
(4)	Rent Deduction	11 \$	<Enter> MINUS (-)	Enter the amount from line 11.
(5)	Taxes Deduction	12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(6)	Interest Deduction	13 \$	<Enter> MINUS (-)	Enter the amount from line 13.
(7)	Depreciation Deduction	14 \$	<Enter> MINUS (-)	Enter the amount from line 14.
(8)	Other Deductions	15 \$	<Enter> MINUS (-)	Enter the amount from line 15.
(9)	Total Deductions	16	<Enter> MINUS (-)	Enter the amount from line 16.
(10)	Statutory Credits	21	<Enter>	Enter the amount from line 21.

**Exhibit 3.24.16-58 (01-01-2025)****Section 05 Form 1120-H (Program 11501)**

<b>Elem. No.</b>	<b>Form 1120-H Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "05".
(2)	Total Tax	22	<Enter>	Enter the amount from line 22.
(3)	Chapter 1 Recapture from Form 4255	22...	<Enter>	Enter the edited amount from the left of line 22.
(4)	Preceding Year Overpayment	23A	<Enter>	Enter the amount from line 23a.
(5)	Current Year Estimated Tax Payment	23B	<Enter>	Enter the amount from line 23b.
(6)	Form 7004 Credits	23C	<Enter>	Enter the amount on line 23c.
(7)	Credit From Undistributed Capital Gain (2439)	23D	<Enter>	Enter the amount on line 23d.
(8)	Elective Payment Election	23F	<Enter>	Enter the amount from line 23f.
(9)	Balance Due/ Overpayment	24/25	<Enter> MINUS (-) ★★★★★	Enter the amount from line 24 or line 25 as follows: a. Enter the amount from line 24 and press <Enter>. b. If there is no entry on line 24, enter the amount from line 25 and press MINUS (-).
(10)	Credit to Next Year's Tax	26CT	<Enter>	Enter the amount from the center of line 26.
(11)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(12)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(13)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(14)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-59 (01-01-2024)****Sections 15 and 19-21 Form 1120-H (Program 11501)**

<b>Section</b>	<b>Resource</b>
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 21 Form 8941	Exhibit 3.24.16-19
Section 35 Form 4255	Exhibit 3.24.16-27

**Exhibit 3.24.16-60 (01-01-2025)**  
**Section 23 Form 3800 (Program 11501)**

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)	Form 7207 Registration Number	1B(B)	<Enter>	Enter the Registration number from Line 1b, Column (b).
(3)	Form 7207 Credit Transfer Election	1B(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1b, Column (g).
(4)	Form 7207 Credit Amount	1B(G)\$	<Enter>	Enter the amount from Line 1b, Column (g).
(5)	Form 7207 Gross Elective Payment	1B(H) \$	<Enter>	Enter the amount from Line 1b, Column (h).
(6)	Form 7207 Net Elective Payment	1B(J) \$	<Enter>	Enter the amount from Line 1b, Column (j).
(7)	Form 3468 Registration Number	1D(B)	<Enter>	Enter the Registration number from Line 1d, Column (b).
(8)	Form 3468 Credit Transfer Election	1D(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1d, Column (f).
(9)	Form 3468 Credit Amount	1D(G)\$	<Enter>	Enter the amount from Line 1d, Column (g).
(10)	Form 3468 Gross Elective Payment	1D(H)\$	<Enter>	Enter the amount from Line 1d, Column (h).
(11)	Form 3468 Net Elective Payment	1D(J)\$	<Enter>	Enter the amount from Line 1d, Column (j).
(12)	Form 8835 Registration Number	1F(B)	<Enter>	Enter the Registration number from Line 1f, Column (b).
(13)	Form 8835 Credit Transfer Election	1F(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1f, Column (f).
(14)	Form 8835 Credit Amount	1F(G)\$	<Enter>	Enter the amount from Line 1f, Column (g).
(15)	Form 7210 Registration Number	1G(B)	<Enter>	Enter the Registration number from Line 1g, Column (b).
(16)	Form 7210 Credit Transfer Election	1G(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1g, Column (f).

**Exhibit 3.24.16-60 (Cont. 1) (01-01-2025)****Section 23 Form 3800 (Program 11501)**

<b>Elem. No.</b>	<b>Form 3800 Section 23 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Form 7210 Credit Amount	1G(G)\$	<Enter>	Enter the amount from Line 1g, Column (g).
(18)	Form 7210 Gross Elective Payment	1G(H) \$	<Enter>	Enter the amount from Line 1g, Column (h).
(19)	Form 7210 Net Elective Payment	1G(J) \$	<Enter>	Enter the amount from Line 1g, Column (j).

**Exhibit 3.24.16-61 (01-01-2025)**  
**Section 24 Form 3800 (Program 11501)**

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 Amount	1O(G)\$	<Enter>	Enter the amount from Line 1o, Column (g).
(4)	Form 3468 Credit Gross Elective Payment	1O(H) \$	<Enter>	Enter the amount from Line 1o, Column (h).
(5)	Form 3468 Net Elective Payment	1O(J) \$	<Enter>	Enter the amount from Line 1o, Column (j).
(6)	Form 8911 Registration Number	1S(B)	<Enter>	Enter the Registration number from Line 1s, Column (b).
(7)	Form 8911 Credit Transfer Election	1S(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1s, Column (f).
(8)	Form 8911 Credit Amount	1S(G)\$	<Enter>	Enter the amount from Line 1s, Column (g).
(9)	Form 8911 Gross Elective Payment	1S(H) \$	<Enter>	Enter the amount from Line 1s, column (h).
(10)	Form 8911 Net Elective Payment	1S(J) \$	<Enter>	Enter the amount from Line 1s, Column (j).
(11)	Form 7213 Registration Number	1U(B)	<Enter>	Enter the Registration number from Line 1u, Column (b).
(12)	Form 7213 Credit Transfer Election	1U(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1u, Column (g).
(13)	Form 7213 Credit Amount	1U(G)\$	<Enter>	Enter the amount from Line 1u, Column (g).
(14)	Form 7213 Gross Elective Payment	1U(H) \$	<Enter>	Enter the amount from Line 1u, Column (h).
(15)	Form 7213 Net Elective Payment	1U(J) \$	<Enter>	Enter the amount from Line 1u, Column (j).
(16)	Form 8933 Registration Number	1X(B)	<Enter>	Enter the Registration number from Line 1x, Column (b).
(17)	Form 8933 Credit Transfer Election	1X(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1x, Column (f).

**Exhibit 3.24.16-61 (Cont. 1) (01-01-2025)****Section 24 Form 3800 (Program 11501)**

<b>Elem. No.</b>	<b>Form 3800 Section 24 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Form 8933 Credit Gross Elective Payment	1X(H) \$	<Enter>	Enter the amount from Line 1x, Column (h).
(19)	Form 8933 Credit Amount	1X(G)\$	<Enter>	Enter the amount from Line 1x, Column (g).
(20)	Form 8933 Net Elective Payment	1X(J) \$	<Enter>	Enter the amount from Line 1x, Column (j).

**Exhibit 3.24.16-62 (01-01-2025)**  
**Section 25 Form 3800 (Program 11501)**

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 Amount	1AA(G)\$	<Enter>	Enter the amount from Line 1aa, Column (g).
(4)	Form 8936 Gross Elective Payment	1AA(H) \$	<Enter>	Enter the amount from Line 1aa, Column (h).
(5)	Form 8936 Net Elective Payment	1AA(J) \$	<Enter>	Enter the amount from Line 1aa, Column (i).
(6)	Form 3468 Registration Number	4A(B)	<Enter>	Enter the Registration number from Line 4a, Column (b).
(7)	Form 3468 Credit Transfer Election	4A(F) \$	<Enter> MINUS (-)	Enter the amount from Line 4a, Column (f).
(8)	Form 3468 Credit Amount	4A(G)\$		Enter the amount from Line 4a, Column (g).
(9)	Form 3468 Gross Elective Payment	4A(H) \$	<Enter>	Enter the amount from Line 4a, Column (h).
(10)	Form 3468 Net Elective Payment	4A(J) \$	<Enter>	Enter the amount from Line 4a, Column (j).
(11)	Form 8835 Registration Number	4E(B)	<Enter>	Enter the Registration number from Line 4e, Column (b).
(12)	Form 8835 Credit Transfer Election	4E(F) \$	<Enter> MINUS (-)	Enter the amount from Line 4e, Column (f).
(13)	Form 8835 Credit Amount	4E(G)\$	<Enter>	Enter the amount from Line 4e, Column (g).
(14)	Form 8935 Gross Elective Payment	4E(H)\$	<Enter>	Enter the amount from Line 4e, Column (h).
(15)	Form 8935 Net Elective Payment	4E(J)\$	<Enter>	Enter the amount from Line 4e, Column (j).
(16)	Form 3800 Part V Indicator	IND	<Enter>	Enter the edited digit to right margin of Page 4, Part III, Line 6.



## Exhibit 3.24.16-63 (11-02-2018)

## Section 01 Form 1120-L (Program 11503)

Elem. No.	Form 1120-L 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 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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.

**Exhibit 3.24.16-63 (Cont. 1) (11-02-2018)**  
**Section 01 Form 1120-L (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of lines 3 or 4.
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to line 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.
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.

**Exhibit 3.24.16-63 (Cont. 2) (11-02-2018)****Section 01 Form 1120-L (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(20)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.16-64 (01-01-2017)**

**Section 02 Form 1120-L (Program 11503)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-65 (01-01-2016)****Section 03 Form 1120-L (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOT RT \$	<Enter> MINUS (-)	Enter the amount edited in the bottom right margin, Page 1.

**Exhibit 3.24.16-66 (01-01-2025)**  
**Section 06 Form 1120-L (Program 11503)**

**Note:** Tax Year 2023 and Later

<b>Elem. No.</b>	<b>Form 1120-L Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L26	<Enter>	Enter the amount from line 26.
(3)	Preceding Year's Overpayment	27A	<Enter>	Enter the amount from line 27a.
(4)	Current Year's Estimated Tax Payments	27B	<Enter>	Enter the amount from line 27b.
(5)	Current Year's Refund Applied from Form 4466	27C	<Enter>	Enter the amount from line 27c.
(6)	Form 7004 Credit	27D	<Enter>	Enter the amount from line 27d.
(7)	Credit from Form 2439	27E	<Enter>	Enter the amount from line 27e.
(8)	Elective Payment Election	27H	<Enter>	Enter the amount from line 27h.
(9)	Other Credits and Payments	27Z	<Enter>	Enter the amount from line 27z.
(10)	ES Tax Penalty	L29	<Enter>	Enter the amount from line 29.
(11)	Balance Due/ Overpayment	30/31	<Enter> MINUS (-) ★★★★★	Enter the amount from line 30 or line 31 as follows: a. Enter the amount from line 30, if present, and press <Enter>. b. If there is no entry on line 30, enter the amount from line 31 and press MINUS (-).
(12)	Credit to Next Year's Tax	32CT	<Enter>	Enter the amount from line 32, center.
(13)	Tax Preference Code	BOT CT	<Enter>	Enter the edited digit from the bottom center margin of page 1.
(14)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(15)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(16)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.

**Exhibit 3.24.16-66 (Cont. 1) (01-01-2025)****Section 06 Form 1120-L (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-67 (01-01-2024)**  
**Section 06 Form 1120-L (Program 11503)**

**Note:** Tax Year 2022 and Prior

Elem. No.	Form 1120-L 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 Tax	L26	<Enter>	Enter the amount from line 26.
(3)	Net Tax Liability Paid for Reporting Year	L27	<Enter>	Enter the amount from line 27. <b>Note:</b> Tax year 2020 and prior year's only.
(4)	Estimated Tax Credit	28E	<Enter>	Enter the amount from line 28e.
(5)	Form 7004 Credit	28F	<Enter>	Enter the amount from line 28f.
(6)	Net 965 Tax Liability	28I	<Enter>	Enter the amount from line 28i. <b>Note:</b> Tax year 2020 and prior year's only.
(7)	Credit from Form 2439	2439AMT	<Enter>	Enter the amount from line 28g(1).
(8)	Refundable Credits 3800/8827	28J	<Enter>	Enter the amount from line 28j. <b>Note:</b> Tax year 2019 and prior year's only.
(9)	ES Tax Penalty	L29	<Enter>	Enter the amount from line 29.
(10)	Balance Due/ Overpayment	30/31	<Enter> MINUS (-) ★★★★★	Enter the amount from line 30 or line 31 as follows: a. Enter the amount from line 30, if present, and press <Enter>. b. If there is no entry on line 30, enter the amount from line 31 and press MINUS (-).
(11)	Credit to Next Year's Tax	32CT	<Enter>	Enter the amount from line 32, center.
(12)	Tax Preference Code	BOT CT	<Enter>	Enter the edited digit from the bottom center margin of page 1.
(13)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(14)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(15)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.



**Exhibit 3.24.16-67 (Cont. 1) (01-01-2024)****Section 06 Form 1120-L (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(16)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-68 (01-01-2025)****Section 07 Form 1120-L (Pages 1, 3, 8, Schedule K and Schedule N) (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Pages 1, 3, 8 and Schedule N Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Taxable Income/ Loss	PG1 25 \$	<Enter> MINUS (-)	Enter the amount from line 27, Page 1.
(3)	Chapter 1 Taxes from Form 4255	SCHK 1F	<Enter>	Enter the amount from Schedule K, Line 1f.
(4)	Corporation Alternative Minimum Tax Amount	SCHK 3	<Enter>	Enter the amount from Schedule K, Line 3.
(5)	F8827-Prior Year Minimum Tax Credit Amount	SCHK 5D	<Enter>	Enter the amount from Schedule K, Line 5d.
(6)	Gross Income	SCHF 9 \$	<Enter>	Enter the amount from Schedule F, line 9, Page 3. <b>Note:</b> Tax Year 2018 and prior year's only.
(7)	Tax-Exempt Interest	SCHF9A \$	<Enter>	Enter the amount from Schedule F, line 13, Page 3. <b>Note:</b> Tax Year 2017 and prior year's only.
(8)	Is the Corporation a Subsidiary	SCHM?6	<Enter>	Enter from the "Yes/No" check box Page 8, Question 6.
(9)	Parents Name Control	?6NC	<Enter>	Enter the edited Name Control from Page 8, Question 6.
(10)	Parents TIN	?6TIN	<Enter>	Enter the edited TIN from Page 8, Question 6.
(11)	Number of Forms 5472 attached	?8C	<Enter>	Enter the number from Page 8, Question 8(c).
(12)	Corporation Section 59 Prior Year Checkbox	CKBX 19A	<Enter>	Enter the numeric digit from Schedule M, Line 19a.
(13)	Corporation Section 59 Current Year Checkbox	CKBX 19B	<Enter>	Enter the numeric digit from Schedule M, Line 19b.

**Exhibit 3.24.16-68 (Cont. 1) (01-01-2025)****Section 07 Form 1120-L (Pages 1, 3, 8, Schedule K and Schedule N) (Program 11503)**

<b>Elem. No.</b>	<b>Form 1120-L Pages 1, 3, 8 and Schedule N Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Corporation Section 59 Safe Harbor Current Year Checkbox	CKBX 19C	<Enter>	Enter the numeric digit from Schedule M, Line 19c.
(15)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 1a.
(16)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from Schedule N, line 2.
(17)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 3.
(18)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 4a. <b>Note:</b> Tax Year 2019 and prior year's only.
(19)	Number of Forms 5471	N?4B	<Enter>	Enter the number from Schedule N, line 4b.
(20)	Did Corp. Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 5.
(21)	At any Time ... Interest in ... Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 6a.
(22)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from Schedule N, line 6b.
(23)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, Schedule N, line 7a.
(24)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from Schedule N, line 7b.
(25)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from Schedule N, line 7c.

**Exhibit 3.24.16-69 (01-01-2024)****Section 09 Form 1120-L (Form 4626) (Programs 11502, 11503 and 11511)**

<b>Elem. No.</b>	<b>Form 1120 Form 4626 Section 09 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "11".
(2)	Pre-Adjustment AMTI	LN3	<Enter> MINUS (-)	Enter the amount from line 3.
(3)	Adjusted Current Earnings	L4E	<Enter> MINUS (-)	Enter the amount from line 4e.
(4)	Alternative Tax Net Operating Loss Deduction	LN6	<Enter>	Enter the amount from line 6.
(5)	Alternative Minimum Tax Foreign Tax Credit	L11	<Enter>	Enter the amount from line 11.
(6)	Control Group Checkbox	A CKBX	<Enter>	Enter the numeric digit from Question A, Control Group Checkbox as follows: Enter "1" - If <b>Yes</b> box is checked. Enter "2" - If <b>No</b> box is checked. Enter "3" - If both boxes are checked. If Blank, press <Enter>.
(7)	FPMNG Checkbox	B CKBX	<Enter>	Enter the numeric digit from Question B, FPMNG Checkbox as follows: Enter 1- If <b>Yes</b> box is checked. Enter 2- If <b>No</b> box is checked. Enter 3- If both boxes are checked. If Blank, press <Enter>.
(8)	AFS First Year Amount	AFSI 1A(a) \$	<Enter>	Enter the amount from Part I, Line 1a, Column (a).
(9)	AFS Second Year Amount	AFSI 1A(b) \$	<Enter>	Enter the amount from Part I, Line 1a, Column (b).
(10)	AFS Third Year Amount	AFSI 1A(c) \$	<Enter>	Enter the amount from Part I, Line 1a, Column (c).
(11)	Test Group Entity AFS First Year Amount	AFSI 1F(a) \$	<Enter>	Enter the amount from Part I, Line 1f, Column (a).
(12)	Test Group Entity AFS Second Year	AFSI 1F(b) \$	<Enter>	Enter the amount from Part I, Line 1f, Column (b).

**Exhibit 3.24.16-69 (Cont. 1) (01-01-2024)****Section 09 Form 1120-L (Form 4626) (Programs 11502, 11503 and 11511)**

<b>Elem. No.</b>	<b>Form 1120 Form 4626 Section 09 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(13)	Test Group Entity AFS Third Year	AFSI 1F(c) \$	<Enter>	Enter the amount from Part I, Line 1f, Column (c).
(14)	AFSI First Year Amount	AFSI I5(A) \$	<Enter>	Enter the amount from Part I, Line 5, Column (a).
(15)	AFSI Second Year Amount	AFSI I5(B) \$	<Enter>	Enter the amount from Part I, Line 5, Column (b).
(16)	AFSI Third Year Amount	AFSI I5(C) \$	<Enter>	Enter the amount from Part I, Line 5, Column (c).
(17)	US Trade First Year Amount	LI13(A) \$	<Enter>	Enter the amount from Part I, Line 13, Column (a).
(18)	US Trade Second Year Amount	LI13(B) \$	<Enter>	Enter the amount from Part I, Line 13, Column (b).
(19)	US Trade Third Year Amount	LI13(C) \$	<Enter>	Enter the amount from Part I, Line 13, Column (c).
(20)	US Trade Three Year Average	LI15 \$	<Enter>	Enter the amount from Part I, Line 15.
(21)	AFS Corporation Amount	LII1A \$	<Enter>	Enter the amount from Part II, Line 1a.
(22)	AFS Corporation Before Adjustment Amount	LII1F \$	<Enter>	Enter the amount from Part II, Line 1f.
(23)	AFSI Net Loss Carryover Amount	LII4 \$	<Enter>	Enter the amount from Part II, Line 4.
(24)	Financial Statement Net Operating Loss Amount	LII5 \$	<Enter>	Enter the amount from Part II, Line 5.
(25)	Alternative Minimum Foreign Tax Credit Amount	LII8 \$	<Enter>	Enter the amount from Part II, Line 8.
(26)	Tentative Minimum Tax Amount	LII9 \$	<Enter>	Enter the amount from Part II, Line 9.
(27)	Final Alternative Minimum Tax Amount	LII13 \$	<Enter>	Enter the amount from Part II, Line 13.

**Exhibit 3.24.16-70 (01-01-2025)****Sections 15 19 - 25 and 35 Form 1120-L (Program 11503)**

<b>Section</b>	<b>Resource</b>
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 20 Form 965-B	Exhibit 3.24.16-18
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 23 Form 3800	Exhibit 3.24.16-21
Section 24 Form 3800	Exhibit 3.24.16-22
Section 25 Form 3800	Exhibit 3.24.16-23
Section 35 Form 4255	Exhibit 3.24.16-27

**Exhibit 3.24.16-71 (01-01-2017)****Section 01 Form 1120-ND (Program 11505)**

<b>Elem. No.</b>	<b>Form 1120-ND Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.

**Exhibit 3.24.16-71 (Cont. 1) (01-01-2017)**  
**Section 01 Form 1120-ND (Program 11505)**

<b>Elem. No.</b>	<b>Form 1120-ND Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of lines 1 thru 4.
(18)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.



**Exhibit 3.24.16-71 (Cont. 2) (01-01-2017)****Section 01 Form 1120-ND (Program 11505)**

<b>Elem. No.</b>	<b>Form 1120-ND Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.16-72 (01-01-2017)**  
**Section 02 Form 1120-ND (Program 11505)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-73 (01-01-2016)****Section 03 Form 1120-ND (Program 11505)**

<b>Elem. No.</b>	<b>Form 1120-ND Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOT RT \$	<Enter> MINUS (-)	Enter the amount edited in the bottom right margin, Page 1.

**Exhibit 3.24.16-74 (01-01-2022)**  
**Section 06 Form 1120-ND (Program 11505)**

<b>Elem. No.</b>	<b>Form 1120-ND Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L13	<Enter>	Enter the amount from line 13.
(3)	Estimated Tax Credit	14D	<Enter>	Enter the amount from line 14d.
(4)	Form 7004 Credit	14E	<Enter>	Enter the amount line 14e.
(5)	Federal Telephone Excise Tax Paid	14F...	<Enter>	For TY2006 returns, enter the edited amount from the dotted portion of line 14f; otherwise, press <Enter>.
(6)	ES Tax Penalty	L15	<Enter>	Enter the amount from line 15.
(7)	Balance Due/ Overpayment	16/17	<Enter> MINUS (-) ★★★★★	Enter the amount from line 16 or line 17 as follows: a. Enter the amount from line 16 and press <Enter>. b. If there is no entry on line 16, enter the amount from line 17 and press MINUS(-).
(8)	Credit to Next Year's Tax	18CT	<Enter>	Enter the amount from line 18, center.
(9)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(10)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(11)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(12)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-75 (01-01-2016)****Section 07 Form 1120-ND (Program 11505)**

<b>Elem. No.</b>	<b>Form 1120-ND Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Modified Gross Income/ Loss	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12, Page 1.

**Exhibit 3.24.16-76 (01-01-2016)****Section 20 Form 1120-ND (Form 8913) (Program 11505, 11506, 11507)**

<b>Elem. No.</b>	<b>Form 8913 Section 20 Data Element name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "20".
(2)	Tax Refund	15(D)	<Enter>	Enter the amount from line 15, Column (d).
(3)	Interest on Tax Refund	15(E)	<Enter>	Enter the amount from line 15 , Column (e).

**Exhibit 3.24.16-77 (11-02-2018)****Section 01 Form 1120-PC (Program 11511)**

<b>Elem. No.</b>	<b>Form 1120-PC Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.

## Exhibit 3.24.16-77 (Cont. 1) (11-02-2018)

## Section 01 Form 1120-PC (Program 11511)

Elem. No.	Form 1120-PC Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited Condition Code in the dotted portion of lines 1-3.
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to line 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.
(18)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.



**Exhibit 3.24.16-77 (Cont. 2) (11-02-2018)****Section 01 Form 1120-PC (Program 11511)**

<b>Elem. No.</b>	<b>Form 1120-PC Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.

**Exhibit 3.24.16-78 (01-01-2017)**  
**Section 02 Form 1120-PC (Program 11511)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-79 (01-01-2016)****Section 03 Form 1120-PC (Program 11511)**

<b>Elem. No.</b>	<b>Form 1120-PC Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOT RT \$	<Enter> MINUS (-)	Enter the amount edited in the bottom right margin, Page 1.

**Exhibit 3.24.16-80 (01-01-2025)**  
**Section 06 Form 1120-PC (Program 11512)**

**Note:** Tax Year 2023 and Later

<b>Elem. No.</b>	<b>Form 1120-PC Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L14	<Enter>	Enter the amount from line 14.
(3)	Credit by Reciprocal	15F	<Enter>	Enter the amount from line 15f.
(4)	Elective Payment Election	15G \$	<Enter>	Enter the amount from line 15g.
(5)	Other Refundable Credits	15Z	<Enter>	Enter the amount from line 15z.
(6)	Preceding Year's Overpayment to Current Year	16A	<Enter>	Enter the amount from Line 16a.
(7)	Current Year's Estimated Tax Payments	16B	<Enter>	Enter the amount from Line 16b.
(8)	Current Year's Refund Applied for Form 4466	16C	<Enter>	Enter the amount from Line 16c.
(9)	Estimated Tax Credit	16D	<Enter>	Enter the amount from Line 16d.
(10)	Form 7004 Credit	16E	<Enter>	Enter the amount from Line 16e.
(11)	Other Refundable Credits	16Z	<Enter>	Enter the amount from Line 16z.
(12)	Elective Payment Election	16F	<Enter>	Enter the amount from Line 16f.
(13)	ES Tax Penalty	L17	<Enter>	Enter the amount from line 17.
(14)	Balance Due/ Overpayment	18/19	<Enter> MINUS (-) ★★★★★	Enter the amount from line 18 or line 19 as follows: a. Enter the amount from line 18 and press <Enter>. b. If there is no entry on line 18, enter the amount from line 19 and press MINUS (-).
(15)	Credit to Next Year's Tax	20CT	<Enter>	Enter the amount from line 19, center.
(16)	Tax Preference Code	BOTMID	<Enter>	Enter the edited digit from the bottom center margin.
(17)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(18)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.

**Exhibit 3.24.16-80 (Cont. 1) (01-01-2025)****Section 06 Form 1120-PC (Program 11512)**

<b>Elem. No.</b>	<b>Form 1120-PC Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(20)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-81 (01-01-2024)**  
**Section 06 Form 1120-PC (Program 11511)**

**Note:** Tax Year 2022 and Prior

Elem. No.	Form 1120-PC 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 Tax	L13	<Enter>	Enter the amount from line 13.
(3)	Net Tax Liability Paid for Reporting Year	L14	<Enter>	Enter the amount from line 14. <b>Note:</b> Tax year 2020 and prior year's only.
(4)	Net 965 Tax Liability	15D	<Enter>	Enter the amount from line 15d. <b>Note:</b> Tax year 2020 and prior year's only.
(5)	Estimated Tax Credit	15F	<Enter>	Enter the amount from line 15f.
(6)	Form 7004 Credit	15G	<Enter>	Enter the amount from line 15g.
(7)	Credit by Reciprocal	15H	<Enter>	Enter the amount from line 15h.
(8)	Other Refundable Credits	15I	<Enter>	Enter the amount from line 14j for TY2006 or line 15i for all other tax years.
(90)	Refundable Credits 3800/8827	15J	<Enter>	Enter the amount from line 15j. <b>Note:</b> Tax year 2019 and prior year's only.
(10)	ES Tax Penalty	L16	<Enter>	Enter the amount from line 16.
(11)	Balance Due/ Overpayment	17/18	<Enter> MINUS (-) ★★★★★	Enter the amount from line 17 or line 18 as follows: a. Enter the amount from line 17 and press <Enter>. b. If there is no entry on line 17, enter the amount from line 18 and press MINUS(-).
(12)	Credit to Next Year's Tax	19CT	<Enter>	Enter the amount from line 19, center.
(13)	Tax Preference Code	BOTMID	<Enter>	Enter the edited digit from the bottom center margin.
(14)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.

**Exhibit 3.24.16-81 (Cont. 1) (01-01-2024)****Section 06 Form 1120-PC (Program 11511)**

<b>Elem. No.</b>	<b>Form 1120-PC Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(15)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(16)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(17)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-82 (01-01-2025)****Section 07 Form 1120-PC (Program 11511)**

<b>Elem. No.</b>	<b>Form 1120-PC Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Taxable Income/Loss	LN1 \$	<Enter> MINUS (-)	Enter the amount from Page 1 line 1.
(3)	Chapter 1 Tax Recapture from Form 4255	LN3E \$	<Enter>	Enter the amount from Page 1 line 3e.
(4)	Corporate Alternative Minimum Tax	LN 6	<Enter>	Enter the amount from Page 1 line 6.
(5)	Form 8827, Credit for Prior Year Minimum Tax - Corporations	LN 8D	<Enter>	Enter the amount from Page 1 line 8d.
(5)	Interest Exempt Under Section 103	PG2 3BA \$	<Enter>	Enter the amount from Page 2 line 3b, Column (a). .
(6)	Gross Income	L14 \$	<Enter>	Enter the amount from Page 2 line 14.
(7)	Salaries & Wages	L16 \$	<Enter>	Enter the amount from Page 2 line 16.
(8)	Schedule H, Line 6, Special Deduction	PG6SCHH6 \$	<Enter>	Enter the amount from Schedule H, Line 6.
(9)	Kind of Business Code	PG7 ?2	<Enter>	Enter the edited digit from the right of Question 2, Schedule I, Page 7.
(10)	Is the Corporation a Subsidiary	?4Y/N	<Enter>	Enter from the "Yes/No" check boxes, Question 4, Schedule I.
(11)	Parents Name Control	?4NC	<Enter>	Enter the edited Name Control from Question 4, Schedule I.
(12)	Parents TIN	?4TIN	<Enter>	Enter the edited TIN from Question 4, Schedule I.
(13)	Number of Forms 5472 attached	?6C	<Enter>	Enter the number from Schedule I, Question 6(c).
(14)	Corporation Section 59 Prior Year Checkbox	CKBX 20A	<Enter>	Enter the numeric digit from Schedule I, Line 20a.
(15)	Corporation Section 59 Current Year Checkbox	CKBX 20B	<Enter>	Enter the numeric digit from Schedule I, Line 20b.
(16)	Corporation Section 59 Safe Harbor Current Year Checkbox	CKBX 20C	<Enter>	Enter the numeric digit from Schedule I, Line 20c.



## Exhibit 3.24.16-82 (Cont. 1) (01-01-2025)

## Section 07 Form 1120-PC (Program 11511)

Elem. No.	Form 1120-PC Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, line 1a, Schedule N.
(18)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(19)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, line 3, Schedule N.
(20)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, line 4a, Schedule N. <b>Note:</b> Tax Year 2019 and prior year's only.
(21)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(22)	Did Corp. Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, line 5, Schedule N.
(23)	At any Time ... Interest in ... Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, line 6a, Schedule N.
(24)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the left of line 6b, Schedule N.
(25)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, line 7a, Schedule N.
(26)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b, Schedule N.
(27)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c, Schedule N.

**Exhibit 3.24.16-83 (01-01-2025)****Sections 15 19 - 25 and 35 Form 1120-PC (Program 11511)**

<b>Section</b>	<b>Resource</b>
Section 09 Form 4626	Exhibit 3.24.16-69
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 20 Form 965-B	Exhibit 3.24.16-18
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 23 Form 3800	Exhibit 3.24.16-21
Section 24 Form 3800	Exhibit 3.24.16-22
Section 25 Form 3800	Exhibit 3.24.16-23
Section 35 Form 4255	Exhibit 3.24.16-27

## Exhibit 3.24.16-84 (11-02-2018)

## Section 01 Form 1120-REIT (Program 11508)

Elem. No.	Form 1120-REIT 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 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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.

**Exhibit 3.24.16-84 (Cont. 1) (11-02-2018)**  
**Section 01 Form 1120-REIT (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of Lines 1-8.

**Exhibit 3.24.16-84 (Cont. 2) (11-02-2018)****Section 01 Form 1120-REIT (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to line 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.
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.
(20)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.
(21)	ABLM Code	ABLM	<Enter>	Enter the edited code from the left of boxes A and B.
(22)	Filing Exception Code	EX CD	<Enter>	Enter the edited character in the margin to the right of box D.
(23)	PBA/NAICS Code/Box H	NAICS	<Enter>	Enter the numbers from box H.

**Exhibit 3.24.16-85 (01-01-2017)**

**Section 02 Form 1120-REIT (Program 11508)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-86 (01-01-2016)****Section 03 Form 1120-REIT (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ☆☆☆☆☆	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOX E \$	<Enter> MINUS (-)	Enter the amount from box E.

**Exhibit 3.24.16-87 (01-01-2016)****Section 04 Form 1120-REIT (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Dividend Income	LN1 \$	<Enter> MINUS (-)	Enter the amount from line 1.
(3)	Interest Income	LN2 \$	<Enter> MINUS (-)	Enter the amount from line 2.
(4)	Gross Rents-Real Property	LN3 \$	<Enter> MINUS (-)	Enter the amount from line 3.
(5)	Other Gross Rents	LN4 \$	<Enter> MINUS (-)	Enter the amount from line 4.
(6)	Capital Gain Income	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5.
(7)	Form 4797 Gain-Loss	LN6 \$	<Enter> MINUS (-)	Enter the amount from line 6.
(8)	Other Income	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(9)	Total Income	LN8 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 8.



**Exhibit 3.24.16-88 (01-01-2024)****Section 05 Form 1120-REIT (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "05".
(2)	Compensation of Officers	LN9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(3)	Salaries and Wages	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10.
(4)	Repairs	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11.
(5)	Bad Debts	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(6)	Rents	L13 \$	<Enter> MINUS (-)	Enter the amount from line 13.
(7)	Taxes	L14 \$	<Enter> MINUS (-)	Enter the amount from line 14.
(8)	Interest	L15 \$	<Enter> MINUS (-)	Enter the amount from line 15.
(9)	Depreciation	L16 \$	<Enter> MINUS (-)	Enter the amount from line 16.
(10)	Advertising	L17 \$	<Enter> MINUS (-)	Enter the amount from line 17.
(11)	Energy Efficient Commercial Buildings Deduction	L18 \$	<Enter> MINUS (-)	Enter the amount from line 18.
(12)	Other Deductions	L19 \$	<Enter> MINUS (-)	Enter the amount from line 19.
(13)	Total Deductions	L20 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 20.
(14)	Net Operating Loss Deduction	22A \$	<Enter>	Enter the amount from line 22a.
(15)	Deduction for Dividends Paid	22B \$	<Enter>	Enter the amount from line 22b.
(16)	Section 857 Deduction	22C \$	<Enter>	Enter the amount from line 22c.

**Exhibit 3.24.16-89 (01-01-2025)**  
**Section 06 Form 1120-REIT (Program 11510)**

**Note:** Tax Year 2023 and Later

<b>Elem. No.</b>	<b>Form 1120-REIT Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L24	<Enter>	Enter the amount from line 23.
(3)	Preceding Year's Overpayment	25A	<Enter>	Enter the amount from line 25a.
(4)	Current Year's Estimated Tax	25B	<Enter>	Enter the amount from line 25b.
(5)	Current Year's Refund Applied from Form 4466	25C	<Enter>	Enter the amount from line 25c.
(6)	Form 7004 Credit	25D	<Enter>	Enter the amount from line 25d.
(7)	Form 2439 Credit	25E	<Enter>	Enter the amount from line 25e.
(8)	Elective payment Election	25G \$	<Enter>	Enter the amount from line 25g.
(9)	Other Payments and Credits	25Z	<Enter>	Enter the amount from line 25z.
(10)	ES Tax Penalty	L26	<Enter>	Enter the amount from line 26.
(11)	Balance Due/ Overpayment	27/28	<Enter> MINUS (-) ★★★★★	Enter the amount from line 27 or line 28 as follows: a. Enter the amount from line 27 and press <Enter>. b. If there is no entry on line 27, enter the amount from line 28 and press MINUS (-).
(12)	Credit to Next Year's Tax	29CT	<Enter>	Enter the amount from line 29, center.
(13)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(14)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(15)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(16)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-90 (01-01-2024)****Section 06 Form 1120-REIT (Program 11508)****Note:** For 2022 and Prior Years

<b>Elem. No.</b>	<b>Form 1120-REIT Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L23	<Enter>	Enter the amount from line 23.
(3)	Net Tax Liability Paid for Reporting Year	L24	<Enter>	Enter the amount from line 24. <b>Note:</b> Tax year 2020 and prior year's only.
(4)	Estimated Tax Credit	25D	<Enter>	Enter the amount from line 25d.
(5)	Form 7004 Credit	25E	<Enter>	Enter the amount from line 25e.
(6)	Form 2439 Credit	25F1	<Enter>	Enter the amount from line 25f(1).
(7)	Refundable Credits 3800/8827	25G	<Enter>	Enter the amount from line 25g. <b>Note:</b> Tax year 2019 and prior year's only.
(8)	Net 965 Tax Liability	25H	<Enter>	Enter the amount from line 25h. <b>Note:</b> Tax year 2020 and prior year's only.
(9)	ES Tax Penalty	L26	<Enter>	Enter the amount from line 26.
(10)	Balance Due/ Overpayment	27/28	<Enter> MINUS (-) ★★★★★	Enter the amount from line 27 or line 28 as follows: a. Enter the amount from line 27 and press <Enter>. b. If there is no entry on line 27, enter the amount from line 28 and press MINUS(-).
(11)	Credit to Next Year's Tax	29CT	<Enter>	Enter the amount from line 29, center.
(12)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(13)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(14)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.

Exhibit 3.24.16-90 (Cont. 1) (01-01-2024)  
Section 06 Form 1120-REIT (Program 11508)

Elem. No.	Form 1120-REIT Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-91 (01-01-2025)****Section 07 Form 1120-REIT (Schedule J) (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedule J Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Controlled Group Code	PG3 J1	<Enter>	Enter the edited digit from the left of the box on page 3, line 1.
(3)	Tax on REIT Taxable Income	1A	<Enter>	Enter the amount from line 1a.
(4)	Tax from Part II	1B	<Enter>	Enter the amount from line 1b.
(5)	Tax from Part III	1C	<Enter>	Enter the amount from line 1c.
(6)	Tax from Part IV	1D	<Enter>	Enter the amount from line 1d.
(7)	Tax under Section 857	1E	<Enter>	Enter the amount from line 1e.
(8)	Tax under Section 856(c) (7)	1F	<Enter>	Enter the amount from line 1f.
(9)	Tax imposed under Section 856(g) (5)	1G	<Enter>	Enter the amount from line 1g.
(10)	Section 1291 Tax from Form 8621	1H	<Enter>	Enter the amount from line 1h.
(11)	Additional Tax under Section 197(f)	1I	<Enter>	Enter the amount from line 1i.
(12)	Tax Adjustment from Form 8978	1J	<Enter>	Enter the amount from line 1j.
(13)	Chapter 1 Tax Recapture from Form 4255	1K	<Enter>	Enter the amount from line 1k.
(14)	Other Chapter 1 Tax	1Z	<Enter>	Enter the amount from line 1z.

**Exhibit 3.24.16-92 (01-01-2025)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11510)****Note:** Tax Years 2023 and Later

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Alternative Minimum Tax	J2G	<Enter>	Enter the amount edited to the right of line 2g, Schedule J.
(3)	Income Tax	J2	<Enter>	Enter the amount from line 2, Schedule J.
(4)	Foreign Tax Credit	J3A	<Enter>	Enter the amount from line 3a, Schedule J.
(5)	Qualified Electrical Vehicle Credit	J3B	<Enter>	Enter the amount from line 3b, Schedule J.
(6)	General Business Credit	J3C	<Enter>	Enter the amount from line 3c, Schedule J.
(7)	Adjustments from Form 8978	J3D	<Enter>	Enter the amount from line 3d, Schedule J.
(8)	Other Credits	J3Z	<Enter>	Enter the amount from line 3z, Schedule J.
(9)	Total Credits	J4E	<Enter>	Enter the amount from line 4e, Schedule J.
(10)	Personal Holding	J6A	<Enter>	Enter the amount from line 6a, Schedule J.
(11)	Interest on Deferred Tax Liability 453A(c)	J6B	<Enter>	Enter the amount from line 6b, Schedule J.
(12)	Interest on Deferred Tax Liability 453(l)(3)	J6C	<Enter>	Enter the amount from line 6c, Schedule J.
(13)	Recaptured Investment Credit Amount	J6D	<Enter>	Enter the amount from line 6d, Schedule J.
(14)	Recapture of Low-Income Housing Credit	J6E	<Enter>	Enter the amount from line 6e, Schedule J.
(15)	Other Taxes	6Z	<Enter>	Enter the amount from Schedule J, line 6z.
(16)	Deferred Tax on the REIT's Share	J8B	<Enter>	Enter the amount from Schedule J, line 8b.

## Exhibit 3.24.16-92 (Cont. 1) (01-01-2025)

## Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11510)

Elem. No.	Form 1120-REIT Schedules J, K and N Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Other Deferred Tax	J8C	<Enter>	Enter the amount from Schedule J, line 8c.
(18)	Is the REIT a Subsidiary?	K3Y/N	<Enter>	Enter from the <b>Yes/No</b> check boxes, question 3, Schedule K.
(19)	Parents Name Control	K3NC	<Enter>	Enter the edited Name Control from question 3, Schedule K.
(20)	Parents TIN	K3TIN	<Enter>	Enter the edited TIN from question 3, Schedule K.
(21)	Foreign Country Code	K5B	<Enter>	Enter the edited alpha Foreign Country Code from the right margin of line 5b, Schedule K.
(22)	Number of Forms 5472 attached	K5C	<Enter>	Enter the number from Schedule K, line 5c.
(23)	Section 163(j) Checkbox	K10Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 10, Schedule k, Form 1120-REIT as follows: a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If Both boxes are checked. d. If Blank, press <Enter>.
(24)	Corporation Satisfy One or More	K11Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 11, Schedule k, Form 1120-REIT 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>.

**Exhibit 3.24.16-92 (Cont. 2) (01-01-2025)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11510)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(25)	Qualified Opportunity Fund Certification Checkbox	K12Y/N	<Enter>	Enter the numeric digit from Qualified Opportunity Fund Certification Checkbox, as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(26)	Qualified Opportunity Fund Amount	K12	<Enter>	Enter the amount from Schedule K, line 12.
(27)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, line 1a, Schedule N.
(28)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(29)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, line 3, Schedule N.
(30)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, line 4a, Schedule N. <b>Note:</b> Tax Year 2019 and prior year's only.
(31)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(32)	Did Corp Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, line 5, Schedule N.
(33)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, line 6a, Schedule N.
(34)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the left of line 6b, Schedule N.
(35)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, line 7a, Schedule N.
(36)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b, Schedule N.



**Exhibit 3.24.16-92 (Cont. 3) (01-01-2025)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11510)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(37)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c, Schedule N.

**Exhibit 3.24.16-93 (01-01-2024)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11508)****Note:** Tax Years 2022 and Prior

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Alternative Minimum Tax	J2G	<Enter>	Enter the amount edited to the right of line 2g, Schedule J. <b>Note:</b> For 2017 and prior year returns, enter the amount from line 2g.
(3)	Income Tax	J2H	<Enter>	Enter the amount from line 2g, Schedule J. <b>Note:</b> For 2017 and prior year returns, enter the amount from line 2h.
(4)	Foreign Tax Credit	J3A	<Enter>	Enter the amount from line 3a, Schedule J.
(5)	Qualified Electrical Vehicle Credit	J3B	<Enter>	Enter the amount from line 3b, Schedule J.
(6)	General Business Credit	J3C	<Enter>	Enter the amount from line 3c, Schedule J.
(7)	Other Credits	J3D	<Enter>	Enter the amount from line 3d, Schedule J.
(8)	Total Credits	J3E	<Enter>	Enter the amount from line 3e, Schedule J.
(9)	Personal Holding	J5	<Enter>	Enter the amount from line 5, Schedule J.
(10)	Interest on Deferred Tax Liability	J6	<Enter>	Enter the amount from line 6, Schedule J.
(11)	Section 453A(c) Checkbox	453A(c) CKBX	<Enter>	Enter a "1" if the Section 453A(c) box is checked.
(12)	Section 453(l)(3) Checkbox	453(l)(3) CKBX	<Enter>	Enter a "1" if the Section 453(l)(3) box is checked.
(13)	Other Taxes	J7	<Enter>	Enter the amount from line 7, Schedule J.

**Exhibit 3.24.16-93 (Cont. 1) (01-01-2024)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Recapture of Low Income Housing Credit	J7 ...	<Enter>	Enter the amount from the dotted portion of line 7, Schedule J.
(15)	Is the REIT a Subsidiary?	K3Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 3, Schedule K (For prior year returns, enter from question 4).
(16)	Parents Name Control	K3NC	<Enter>	Enter the edited Name Control from question 3, Schedule K (For prior year returns, enter from question 4).
(17)	Parents TIN	K3TIN	<Enter>	Enter the edited TIN from question 3, Schedule K (For prior year returns, enter from question 4).
(18)	Foreign Country Code	K5B	<Enter>	Enter the edited alpha Foreign Country Code from the right margin of line 5b, Schedule K.
(19)	Number of Forms 5472 attached	K5C	<Enter>	Enter the number from Schedule K, line 5c.
(20)	Section 163(j) Checkbox	K10Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 10, Schedule k, Form 1120-REIT as follows: a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If Both boxes are checked. d. If Blank, press <Enter>.
(21)	Corporation Satisfy One or More	K11Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 11, Schedule k, Form 1120-REIT as follows: a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If Both boxes are checked. d. If Blank, press <Enter>.

**Exhibit 3.24.16-93 (Cont. 2) (01-01-2024)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(22)	Qualified Opportunity Fund Certification Checkbox	K12Y/N	<Enter>	Enter the numeric digit from Qualified Opportunity Fund Certification Checkbox, as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(23)	Qualified Opportunity Fund Amount	K12	<Enter>	Enter the amount from Schedule K, line 12.
(24)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, line 1a, Schedule N.
(25)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(26)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, line 3, Schedule N.
(27)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, line 4a, Schedule N. <b>Note:</b> Tax Year 2019 and prior year's only.
(28)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(29)	Did Corp Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, line 5, Schedule N.
(30)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, line 6a, Schedule N.
(31)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the left of line 6b, Schedule N.
(32)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, line 7a, Schedule N.
(33)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b, Schedule N.

**Exhibit 3.24.16-93 (Cont. 3) (01-01-2024)****Section 08 Form 1120-REIT (Schedules J, K and N) (Program 11508)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(34)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c, Schedule N.

**Exhibit 3.24.16-94 (01-01-2022)****Section 10 Form 1120-REIT (Schedule D, Schedule O, Form 8949 and Form 8996) (Programs 11508 and 11509)**

**Note:** Input Elements as follows: Form 1120-REIT (1) - (31) and Form 1120-RIC (1) - (23).

<b>Elem. No.</b>	<b>Form 1120-REIT Schedule D, Schedule O, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	Dispose of Any Investments	CKBX	<Enter>	Enter the numeric digit from the Checkbox on Schedule D, as follows: a. Enter "1" - If <b>Yes</b> box is checked. b. Enter "2" - If <b>No</b> box is checked. c. Enter "3" - If both boxes are checked. d. Enter "0" - If Blank.
(3)	Part II Line 1(c)	PT21C	<Enter>	Enter the amount from Schedule O, Part II, Line 1(c).
(4)	Part II Line 1(d)	1D	<Enter>	Enter the amount from Schedule O, Part II, Line 1(d).
(5)	Part II Line 1(e)	1E	<Enter>	Enter the amount from Schedule O, Part II, Line 1(e).
(6)	Part III Line 1(f)	PT31F	<Enter>	Enter the amount from Schedule O, Part III, Line 1(f).
(7)	Part III Line 1(g)	1G	<Enter>	Enter the amount from Schedule O, Part III, Line 1(g).
(8)	Z Code EIN	ZPTI 1A	<Enter>	Enter the EIN from Form 8949, Part I, Line 1, Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(9)	Z Code Date Acquired	ZPTI 1B	<Enter>	Enter the date from Form 8949, Part I, Line 1, Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).

## Exhibit 3.24.16-94 (Cont. 1) (01-01-2022)

## Section 10 Form 1120-REIT (Schedule D, Schedule O, Form 8949 and Form 8996) (Programs 11508 and 11509)

Elem. No.	Form 1120-REIT Schedule D, Schedule O, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Z Code Amount of Adjustment	ZPTI 1G \$	<Enter>	Enter the amount from Form 8949, Part I, Line 1, Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(11)	Z Code Indicator Part I Form 8949	ZPTI IND	<Enter> ★★★★★	Enter "1" if additional Z value is present Column (f) in Part I.
(12)	Y Code EIN	YPTI 1A	<Enter>	Enter the EIN from Form 8949, Part I, Line 1, Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(13)	Y Code Date Sold or Disposed of	YPTI 1C	<Enter>	Enter the date from Form 8949, Part I, Line 1, Column (c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(14)	Y Code Recaptured Deferral Amount	YPTI 1G \$	<Enter>	Enter the amount from Form 8949, Part I, Line 1, Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(15)	Y Code Indicator Part I Form 8949	YPTI IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part I.
(16)	Z Code EIN	ZPTII 1A	<Enter>	Enter the EIN from Form 8949, Part II, Line 1, Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).

**Exhibit 3.24.16-94 (Cont. 2) (01-01-2022)****Section 10 Form 1120-REIT (Schedule D, Schedule O, Form 8949 and Form 8996) (Programs 11508 and 11509)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedule D, Schedule O, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Z Code Date Acquired	ZPTII 1B	<Enter>	Enter the date from Form 8949, Part II, Line 1, Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(18)	Z Code Amount of Adjustment	ZPTII 1G \$	<Enter>	Enter the amount from Form 8949, Part II, Line 1 Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(19)	Z Code Indicator Part II Form 8949	ZPTII IND	<Enter> ★★★★★	Enter "1" if additional Z value is present Column (f) in Part II.
(20)	Y Code EIN	YPTII 1A	<Enter>	Enter the EIN from Form 8949, Part II, Line 1, Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f)
(21)	Y Code Date Sold or Disposed of	YPTII 1C	<Enter>	Enter the date from Form 8949, Part II, Line 1, Column (c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f)
(22)	Y Code Recaptured Deferral Amount	YPTII 1G \$	<Enter>	Enter the amount from Form 8949, Part II, Line 1, Column (g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f)
(23)	Y Code Indicator Part II Form 8949	YPTII IND	<Enter> ★★★★★	Enter "1" if additional Y value is present Column (f) in Part II.



## Exhibit 3.24.16-94 (Cont. 3) (01-01-2022)

## Section 10 Form 1120-REIT (Schedule D, Schedule O, Form 8949 and Form 8996) (Programs 11508 and 11509)

Elem. No.	Form 1120-REIT Schedule D, Schedule O, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Dispose of Any Investments Form 8996	INV CKBX	<Enter>	Enter the numeric digit from the Checkbox on line 5 on Form 8996. a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. Enter "0" - If Blank.
(25)	Electing to Decertify as QOF	QOF CKBX	<Enter> ★★★★★	<b>Note: This line is reserved on Form 8996. Enter a "0" or press F7.</b>
(26)	Qualified Opportunity 6 month	L7 \$	<Enter>	Enter the amount from Form 8996, Part II, Line 7 . <b>Note:</b> TY2020 enter from the edited line number.
(27)	Total Assets	L8 \$	<Enter>	Enter the amount from Form 8996, Part II, Line 8. <b>Note:</b> TY2020 enter from the edited line number.
(28)	Qualified Opportunity Last Day of Tax Year	L10 \$	<Enter>	Enter the amount from Form 8996, Part II, Line 10. <b>Note:</b> TY2020 enter from the edited line number.
(29)	Total Assets Last Day of Tax Year	L11 \$	<Enter>	Enter the amount from Part II line 11 on Form 8996. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-94 (Cont. 4) (01-01-2022)****Section 10 Form 1120-REIT (Schedule D, Schedule O, Form 8949 and Form 8996) (Programs 11508 and 11509)**

<b>Elem. No.</b>	<b>Form 1120-REIT Schedule D, Schedule O, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(30)	Divide Line by 2.0	L14	<Enter>	Enter the amount from Form 8996, Part III, Line 14. <b>Note:</b> TY2020 enter from the edited line number.
(31)	Is Line Equal to or More than .90	L15	<Enter>	Enter the amount from Form 8996, Part III, Line 15. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-95 (01-01-2025)****Sections 11, 15 19 - 25 and 35 Form 1120-REIT (Program 11508)**

<b>Section</b>	<b>Resource</b>
Section 11 Form 4626	Exhibit 3.24.16-13
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 20 Form 965-B	Exhibit 3.24.16-18
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 23 Form 3800	Exhibit 3.24.16-21
Section 24 Form 3800	Exhibit 3.24.16-22
Section 25 Form 3800	Exhibit 3.24.16-23
Section 35 Form 4255	Exhibit 3.24.16-27

**Exhibit 3.24.16-96 (01-01-2022)****Section 26 Form 8997 (Programs 11508 and 11509)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(1)	Section Number	Sect:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "26".
(2)	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.
(3)	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.
(4)	Enter the Total from Column (e) II	PTII L2(E)	<Enter>	Enter the amount from Form 8997, Part II, Line 2, Column (e) Short Term Deferred Gain Remaining QOF.
(5)	Enter the Total from Column (f) II	PTII L2(F)	<Enter>	Enter the amount from Form 8997, Part II, Line 2, Column (f) Long Term Deferred Gain Remaining QOF.
(6)	QOF EIN	PTIII 1(A)	<Enter>	Enter the EIN from Form 8997 Part III, Row 1, Column (a).
(7)	Date QOF Investment Acquired	PTIII 1(B)	<Enter>	Enter the Date from Form 8997, Part III, Row 1, Column (b).

**Exhibit 3.24.16-96 (Cont. 1) (01-01-2022)****Section 26 Form 8997 (Programs 11508 and 11509)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(8)	Special Gain Code	PTIII 1(D)	<Enter>	Enter the Alpha Code from Form 8997, Part III, Row 1, Column (d).
(9)	Previously Deferred Short-Term Gain 1	PTIII 1(E)	<Enter>	Enter the amount from Form 8997, Part III, Row 1, Column (e).
(10)	Previously Deferred Long-Term Gain 1	PTIII 1(F)	<Enter>	Enter the amount from Form 8997, Part III, Row 1, Column (f).
(11)	Part III Indicator	IND	<Enter>	Enter "1" if additional information is present in Part III.
(12)	Enter the Total from Column (e)	PTIII L2(E)	<Enter>	Enter the amount from Form 8997, Part III, Line 2, Column (e) Short Term Deferred Gain Remaining QOF.
(13)	Enter the Total from Column (f)	PTIII L2(F)	<Enter>	Enter the amount from Form 8997, Part III, Line 2, Column (f) Long Term Deferred Gain Remaining QOF.
(14)	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.

**Exhibit 3.24.16-96 (Cont. 2) (01-01-2022)**  
**Section 26 Form 8997 (Programs 11508 and 11509)**

<b>Elem. No.</b>	<b>Form 8997 Section 26 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(15)	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 3.24.16-97 (11-02-2018)****Section 01 Form 1120-RIC (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN	<Enter>	Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.

**Exhibit 3.24.16-97 (Cont. 1) (11-02-2018)**  
**Section 01 Form 1120-RIC (Program 11509)**

Elem. No.	Form 1120-RIC Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of Lines 1-8.
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to Line 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.
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.
(20)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.



**Exhibit 3.24.16-97 (Cont. 2) (11-02-2018)****Section 01 Form 1120-RIC (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(21)	ABLM Code	ABLM	<Enter>	Enter the edited code from the left of boxes A and B.
(22)	Filing Exception Code	EX CD	<Enter>	Enter the edited character in the margin to the right of block D.

**Exhibit 3.24.16-98 (01-01-2017)**

**Section 02 Form 1120-RIC (Program 11509)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-99 (01-01-2016)****Section 03 Form 1120-RIC (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOX D \$	<Enter> MINUS (-)	Enter the Amount from box D.

**Exhibit 3.24.16-100 (01-01-2016)****Section 04 Form 1120-RIC (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Dividend Income	LN1 \$	<Enter> MINUS (-)	Enter the amount from line 1.
(3)	Interest Income	LN2 \$	<Enter> MINUS (-)	Enter the amount from line 2.
(4)	Net Foreign Currency Gain-Loss	LN3 \$	<Enter> MINUS (-)	Enter the amount from line 3.
(5)	Security Loan Payments	LN4 \$	<Enter> MINUS (-)	Enter the amount from line 4.
(6)	EXSTCGL	LN5 \$	<Enter>	Enter the amount from line 5.
(7)	Form 4797 Gain-Loss	LN6 \$	<Enter> MINUS (-)	Enter the amount from line 6.
(8)	Other Income	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(9)	Total Income	LN8 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 8.

## Exhibit 3.24.16-101 (01-01-2016)

## Section 05 Form 1120-RIC (Program 11509)

Elem. No.	Form 1120-RIC 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)	Compensation of Officers	LN9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(3)	Salaries and Wages	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10.
(4)	Rents	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11.
(5)	Taxes	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(6)	Interest	L13 \$	<Enter> MINUS (-)	Enter the amount from line 13.
(7)	Depreciation	L14 \$	<Enter> MINUS (-)	Enter the amount from line 14.
(8)	Advertising	L15 \$	<Enter> MINUS (-)	Enter the amount from line 15.
(9)	Registration Fees	L16 \$	<Enter> MINUS (-)	Enter the amount from line 16.
(10)	Insurance	L17 \$	<Enter> MINUS (-)	Enter the amount from line 17.
(11)	Accounting & Legal Services	L18 \$	<Enter> MINUS (-)	Enter the amount from line 18.
(12)	Management/Investment Advisory Fees	L19 \$	<Enter> MINUS (-)	Enter the amount from line 19.
(13)	Transfer Agent Fees	L20 \$	<Enter> MINUS (-)	Enter the amount from line 20.
(14)	Reports to Share Holders	L21 \$	<Enter> MINUS (-)	Enter the amount from line 21.
(15)	Other Deductions	L22 \$	<Enter> MINUS (-)	Enter the amount from line 22.
(16)	Total Deductions	L23 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 23.

**Exhibit 3.24.16-101 (Cont. 1) (01-01-2016)**  
**Section 05 Form 1120-RIC (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Deductions for Dividends Paid	L25A \$	<Enter> MINUS (-)	Enter the amount from line 25a. <b>Note:</b> For prior year returns, enter the amount from line 25.
(18)	Section 851(d)(2) and Section 851(i)	L25B \$	<Enter> MINUS (-)	Enter the amount from line 25b.

**Exhibit 3.24.16-102 (01-01-2025)****Section 06 Form 1120-RIC (Program 11515)****Note:** Tax Years 2024 and Later

<b>Elem. No.</b>	<b>Form 1120-RIC Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L27	<Enter>	Enter the amount from line 27.
(3)	Preceding Year's Overpayment	L28A	<Enter>	Enter the amount from line 28a.
(4)	Current Year's Estimated Tax Payments	28B	<Enter>	Enter the amount from line 28b.
(5)	Current Year's Refund Applied	28C	<Enter>	Enter the amount from line 28c.
(6)	Form 7004 Credit	28D	<Enter>	Enter the amount from line 28d.
(7)	Form 2439 Credit	28E	<Enter>	Enter the amount from line 28e.
(8)	Elective payment Election	28G \$	<Enter>	Enter the amount from line 28g.
(9)	Other Payments and Credits	28Z	<Enter>	Enter the amount from line 28z.
(10)	Net 965 Tax Liability	29I	<Enter>	Enter the amount from line 29i.
(11)	ES Tax Penalty	L30	<Enter>	Enter the amount from line 30.
(12)	Balance Due/ Overpayment	31/32	<Enter> MINUS (-) ★★★★★	Enter the amount from line 31 or line 32 as follows: a. Enter the amount from line 31 and press <Enter>. b. If there is no entry on line 31, enter the amount from line 32 and press MINUS (-).
(13)	Credit to Next Year's Tax	33CT	<Enter>	Enter the amount from line 33, center.
(14)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(15)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(16)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(17)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-103 (01-01-2024)****Section 06 Form 1120-RIC (Program 11509)****Note:** Tax Years 2023 and Prior

<b>Elem. No.</b>	<b>Form 1120-RIC Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	L27	<Enter>	Enter the amount from line 27.
(3)	Net Tax Liability Paid for Reporting Year	L28	<Enter>	Enter the amount from line 28. <b>Note:</b> Tax year 2020 and prior year's only.
(4)	Estimated Tax Credit	28D	<Enter>	Enter the amount from line 29d.
(5)	Form 7004 Credit	28E	<Enter>	Enter the amount from line 29e.
(6)	Form 2439 Credit	28F	<Enter>	Enter the amount from line 29f.
(7)	Elective payment Election	28H	<Enter>	Enter the amount from line 28h.
(8)	Refundable Credits 3800/8827	29H	<Enter>	Enter the amount from line 29h. <b>Note:</b> Tax year 2019 and prior year's only.
(9)	Net 965 Tax Liability	29I	<Enter>	Enter the amount from line 29i. <b>Note:</b> Tax year 2020 and prior year's only.
(10)	ES Tax Penalty	L30	<Enter>	Enter the amount from line 30.
(11)	Balance Due/ Overpayment	31/32	<Enter> MINUS (-) ★★★★★	Enter the amount from line 31 or line 32 as follows: a. Enter the amount from line 31 and press <Enter>. b. If there is no entry on line 31, enter the amount from line 32 and press MINUS(-).
(12)	Credit to Next Year's Tax	33CT	<Enter>	Enter the amount from line 33, center.
(13)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(14)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(15)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.



**Exhibit 3.24.16-103 (Cont. 1) (01-01-2024)****Section 06 Form 1120-RIC (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(16)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-104 (01-01-2025)****Section 07 Form 1120-RIC (Schedule J) (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Schedule J Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Controlled Group Code	J1	<Enter>	Enter the edited digit from Page 2, line 1, dotted portion.
(3)	Tax on Investment	J1A	<Enter>	Enter the amount from Schedule J, line 1a.
(4)	Tax from Part II	L2B	<Enter>	Enter the amount from line 2b.
(5)	Section 1291 Tax from Form 8621	1H	<Enter>	Enter the amount from line 1h.
(6)	Additional Tax under Section 197(f)	1I	<Enter>	Enter the amount from line 1i.
(7)	Tax Adjustment from Form 8978	1J	<Enter>	Enter the amount from line 1j.
(8)	Chapter 1 Tax Recapture from Form 4255	1K	<Enter>	Enter the amount from line 1k.
(9)	Other Chapter 1 Tax	1Z	<Enter>	Enter the amount from line 1z.

**Exhibit 3.24.16-105 (01-01-2025)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11515)****Note:** Tax Years 2024 and Later

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Tax imposed under sections 851(d)(2)	J2C	<Enter>	Enter the amount from line 2c, Schedule J.
(3)	Tax imposed under section 851(i)	J2D	<Enter>	Enter the amount from line 2d Schedule J.
(4)	Income Tax	J2	<Enter>	Enter the amount from line 2e, Schedule J.
(5)	Foreign Tax Credit	J3A	<Enter>	Enter the amount from line 3a, Schedule J.
(6)	Qualified Electrical Vehicle Credit	J3B	<Enter>	Enter the amount from line 3b, Schedule J.
(7)	General Business Credit	J3C	<Enter>	Enter the amount from line 3c, Schedule J.
(9)	Total Credits	J4	<Enter>	Enter the amount from line 4, Schedule J.
(10)	Personal Holding	J6A	<Enter>	Enter the amount from line 6a, Schedule J.
(11)	Interest on Deferred Tax Liability	J6B	<Enter>	Enter the amount from line 6b, Schedule J.
(14)	Other Taxes	J6C	<Enter>	Enter the amount from line 6c, Schedule J.
(15)	Recapture of Low Income Housing Credit	J6D	<Enter>	Enter the amount from the dotted portion of line 6d, Schedule J.
(16)	Other Taxes	J6Z	<Enter>	Enter the amount from the dotted portion of line 6z, Schedule J.
(17)	Deferred Tax on the RIC's Share	J8B	<Enter>	Enter the amount from the dotted portion of line 8b, Schedule J.
(18)	Is the RIC a Subsidiary?	K3Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 3, Schedule K (For 2010 and prior year returns, enter from question 4).

**Exhibit 3.24.16-105 (Cont. 1) (01-01-2025)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11515)**

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	Parents Name Control	K3NC	<Enter>	Enter the edited Name Control from question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(20)	Parents TIN	K3TIN	<Enter>	Enter the edited TIN from question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(21)	Foreign Country Code	K5B2	<Enter>	Enter the edited alpha Foreign Country Code from the left margin of line 5b(2), Schedule K.
(22)	Number of Forms 5472 attached	K5B(2)	<Enter>	Enter the number from line 5b(2), Schedule K.
(23)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, line 1a, Schedule N.
(24)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(25)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, line 3, Schedule N.
(26)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, line 4a, Schedule N. <b>Note:</b> Tax Year 2019 and prior year's only.
(27)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(28)	Did Corp Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, line 5, Schedule N.
(29)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, line 6a, Schedule N.
(30)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the left of line 6b, Schedule N.
(31)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, line 7a, Schedule N.
(32)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b, Schedule N.

**Exhibit 3.24.16-105 (Cont. 2) (01-01-2025)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11515)**

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(33)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c, Schedule N.

**Exhibit 3.24.16-106 (01-01-2024)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11513)****Note:** Tax Years

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Tax imposed under sections 851(d)(2)	J2C	<Enter>	Enter the amount from line 2c, Schedule J.
(3)	Tax imposed under section 851(i)	J2D	<Enter>	Enter the amount from line 2d Schedule J.
(4)	Income Tax	J2E	<Enter>	Enter the amount from line 2e, Schedule J.
(5)	Foreign Tax Credit	J3A	<Enter>	Enter the amount from line 3a, Schedule J.
(6)	Qualified Electrical Vehicle Credit	J3B	<Enter>	Enter the amount from line 3b, Schedule J.
(7)	General Business Credit	J3C	<Enter>	Enter the amount from line 3c, Schedule J.
(9)	Total Credits	J3E	<Enter>	Enter the amount from line 3e, Schedule J.
(10)	Personal Holding	J5	<Enter>	Enter the amount from line 5, Schedule J.
(11)	Interest on Deferred Tax Liability	J6	<Enter>	Enter the amount from line 6, Schedule J.
(12)	Section 453(l)(3) Checkbox	453A(c) CKBX	<Enter>	Enter a "1" if the Section 453A(c) box is checked.
(13)	Section 453(l)(3) Checkbox	453(l)(3) CKBX	<Enter>	Enter a "1" if the Section 453(l)(3) box is checked.
(14)	Other Taxes	J7	<Enter>	Enter the amount from line 7, Schedule J.
(15)	Recapture of Low Income Housing Credit	J8	<Enter>	Enter the amount from the dotted portion of line 7, Schedule J.
(16)	Is the RIC a Subsidiary?	K3Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 3, Schedule K (For 2010 and prior year returns, enter from question 4).

## Exhibit 3.24.16-106 (Cont. 1) (01-01-2024)

## Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11513)

Elem. No.	Form 1120-RIC Schedules J, K and N Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Parents Name Control	K3NC	<Enter>	Enter the edited Name Control from question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(18)	Parents TIN	K3TIN	<Enter>	Enter the edited TIN from question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(19)	Foreign Country Code	K5B2	<Enter>	Enter the edited alpha Foreign Country Code from the left margin of line 5b(2), Schedule K.
(20)	Number of Forms 5472 attached	K5B(2)	<Enter>	Enter the number from line 5b(2), Schedule K.
(21)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, line 1a, Schedule N.
(22)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(23)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, line 3, Schedule N.
(24)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, line 4a, Schedule N. <b>Note:</b> Tax Year 2019 and prior year's only.
(25)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(26)	Did Corp Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, line 5, Schedule N.
(27)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, line 6a, Schedule N.
(28)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the left of line 6b, Schedule N.
(29)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, line 7a, Schedule N.
(30)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b, Schedule N.

**Exhibit 3.24.16-106 (Cont. 2) (01-01-2024)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11513)**

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(31)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c, Schedule N.



**Exhibit 3.24.16-107 (01-01-2024)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11509)****Note:** Tax Years 2022 and Prior

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "08".
(2)	Tax imposed under sections 851(d)(2) and 851 (i)	J2C	<Enter>	Enter the amount from line 2c, Schedule J.
(3)	Alternative Minimum Tax	J2D	<Enter>	Enter the edited amount to the right of line 2d, Schedule J. <b>Note:</b> For 2017 and prior year returns, enter the amount from line 2d.
(4)	Income Tax	J2E	<Enter>	Enter the amount from line 2d, Schedule J. <b>Note:</b> For 2017 and prior year returns, enter the amount from line 2e.
(5)	Foreign Tax Credit	J3A	<Enter>	Enter the amount from line 3a, Schedule J.
(6)	Qualified Electrical Vehicle Credit	J3B	<Enter>	Enter the amount from line 3b, Schedule J.
(7)	General Business Credit	J3C	<Enter>	Enter the amount from line 3c, Schedule J.
(8)	Other Credits	J3D	<Enter>	Enter the amount from line 3d, Schedule J.
(9)	Total Credits	J3E	<Enter>	Enter the amount from line 3e, Schedule J.
(10)	Personal Holding	J5	<Enter>	Enter the amount from line 5, Schedule J.
(11)	Interest on Deferred Tax Liability	J6	<Enter>	Enter the amount from line 6, Schedule J.
(12)	Section 453(l)(3) Checkbox	453A(c) CKBX	<Enter>	Enter a "1" if the Section 453A(c) box is checked.
(13)	Section 453(l)(3) Checkbox	453(l)(3) CKBX	<Enter>	Enter a "1" if the Section 453(l)(3) box is checked.

**Exhibit 3.24.16-107 (Cont. 1) (01-01-2024)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Other Taxes	J7	<Enter>	Enter the amount from line 7, Schedule J.
(15)	Recapture of Low Income Housing Credit	J7...	<Enter>	Enter the amount from the dotted portion of line 7, Schedule J.
(16)	Is the RIC a Subsidiary?	K3Y/N	<Enter>	Enter from the "Yes/No" check boxes, question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(17)	Parents Name Control	K3NC	<Enter>	Enter the edited Name Control from question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(18)	Parents TIN	K3TIN	<Enter>	Enter the edited TIN from question 3, Schedule K (For 2010 and prior year returns, enter from question 4).
(19)	Foreign Country Code	K5B2	<Enter>	Enter the edited alpha Foreign Country Code from the left margin of line 5b(2), Schedule K.
(20)	Number of Forms 5472 attached	K5B(2)	<Enter>	Enter the number from line 5b(2), Schedule K.
(21)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from the "Yes/No" check boxes, line 1a, Schedule N.
(22)	Number of Forms 8865 Attached	N?2	<Enter>	Enter the number from line 2, Schedule N.
(23)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from the "Yes/No" check boxes, line 3, Schedule N.
(24)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from the "Yes/No" check boxes, line 4a, Schedule N. <b>Note:</b> Tax Year 2019 and prior year's only.
(25)	Number of Forms 5471	N?4B	<Enter>	Enter the number from line 4b, Schedule N.
(26)	Did Corp Receive a Distribution...Foreign Trust?	N?5	<Enter>	Enter from the "Yes/No" check boxes, line 5, Schedule N.
(27)	At any Time...Interest in...Financial Account	N?6A	<Enter>	Enter from the "Yes/No" check boxes, line 6a, Schedule N.

**Exhibit 3.24.16-107 (Cont. 2) (01-01-2024)****Section 08 Form 1120-RIC (Schedules J, K and N) (Program 11509)**

<b>Elem. No.</b>	<b>Form 1120-RIC Schedules J, K and N Section 08 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(28)	Foreign Country Code	N?6B	<Enter>	Enter the edited alpha Foreign Country Code from the left of line 6b, Schedule N.
(29)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from the "Yes/No" check boxes, line 7a, Schedule N.
(30)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter the number from line 7b, Schedule N.
(31)	Enter Total Amount	N?7C \$	<Enter> MINUS (-)	Enter the amount from line 7c, Schedule N.

**Exhibit 3.24.16-108 (01-01-2025)****Sections 10, 11, 15 19-26 and 35 Form 1120-RIC (Program 11509)**

<b>Section</b>	<b>Resource</b>
Section 10 Schedule O, Form 8949 and Form 8996	Exhibit 3.24.16-94
Section 11 Form 4626	Exhibit 3.24.16-13
Section 15 Form 4136	Exhibit 3.24.16-16
Section 19 Form 8978	Exhibit 3.24.16-17
Section 20 Form 965-B	Exhibit 3.24.16-18
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 23 Form 3800	Exhibit 3.24.16-21
Section 24 Form 3800	Exhibit 3.24.16-22
Section 25 Form 3800	Exhibit 3.24.16-23
Section 26 Form 8997	Exhibit 3.24.16-96
Section 35 Form 4255	Exhibit 3.24.16-27

## Exhibit 3.24.16-109 (01-01-2018)

## Section 01 Form 1120-S (Program 12100)

Elem. No.	Form 1120-S 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 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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.

**Exhibit 3.24.16-109 (Cont. 1) (01-01-2018)**  
**Section 01 Form 1120-S (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return.  <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of Lines 1 through 6. If a computer condition code "G" is present and the document is a <b>non-remittance</b> return, end the document after this element. If a computer condition code "G" is present and the document is a <b>re-mittance</b> return, press <F6> to proceed.
(18)	Return Processing Code	01RPC	<Enter>	Enter the edited characters on Page 1, in the right margin next to Line 1c. a. Valid characters are alpha A-Z and numeric 1-9. b. Enter a pound sign (#) for each illegible character. c. If no data is present press <F7> to override.

Exhibit 3.24.16-109 (Cont. 2) (01-01-2018)  
Section 01 Form 1120-S (Program 12100)

Elem. No.	Form 1120-S Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Tax Period Beginning	YRBEGDT	<Enter>	Enter tax period beginning (in MMDDYY format) when edited to the left of Form 1120-S title area at the top of the form.
(20)	PIA/NAICS Code	NAICS	<Enter>	Enter the code from box B.
(21)	ERS-Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin. <b>Note:</b> If action code 347 is present, enter the edited digits in order to reduce the number of unpostable returns.

**Exhibit 3.24.16-110 (01-01-2016)****Section 02 Form 1120-S (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Section 02 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "02".
(2)	Audit Codes	L1	<Enter>	Enter the edited code(s) from the margin to the left of the "Deductions" section following "1".
(3)	Penalty and Interest Code	L2	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section following "2".
(4)	Installment Sales Indicator	L3	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section following "3".
(5)	Tax Preference Code	L4	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section following "4".
(6)	Low Income Housing Credit (8586)	L5	<Enter>	Enter the edited amount from the margin to the left of the "Deductions" section following "5".
(7)	Total Recapture Credit (8611)	L6	<Enter>	Enter the edited amount from the margin to the left of the "Deductions" section following "6".
(8)	Missing Schedule Code	L7	<Enter>	Enter the edited code from the margin to the left of the "Deductions" section following "7".



## Exhibit 3.24.16-111 (01-01-2016)

## Section 03 Form 1120-S (Program 12100)

Elem. No.	Form 1120-S 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)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Initial Return Code	E RT	<Enter>	Enter the edited "2" from the right of the "Date Incorporated" block.
(4)	Total Assets End	BOX F \$	<Enter> MINUS (-) ★★★★★	Enter the amount from the "Total Assets" block. <b>Note:</b> If a Computer Condition Code (CCC)"G" is present and the document is a remittance return <b>or</b> ERS Action Code in the "600" series is present, end the document after this element.
(5)	Line I Number of Shareholders	LNI#	<Enter>	Enter the number from line I. <b>Note:</b> For 2006 and prior year returns, enter from Line G.

**Exhibit 3.24.16-112 (01-01-2016)****Section 04 Form 1120-S (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Section 04 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "04".
(2)	Gross Receipts or Sales	L1A \$	<Enter> MINUS (-)	Enter the amount from line 1a.
(3)	Returns and Allowances	L1B \$	<Enter> MINUS (-)	Enter the amount from line 1b.
(4)	Cost of Goods Sold	LN2 \$	<Enter> MINUS (-)	Enter the amount from line 2.
(5)	Net Gain/Loss	LN4 \$	<Enter> MINUS (-)	Enter the amount from line 4.
(6)	Other Income/Loss	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5.
(7)	Total Income	LN6 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 6.

## Exhibit 3.24.16-113 (01-01-2024)

## Section 05 Form 1120-S (Program 12100)

Elem. No.	Form 1120-S 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)	Compensation of Officers	LN7 \$	<Enter> MINUS (-)	Enter the amount from line 7.
(3)	Salaries/Wages Code	L8 RT	<Enter>	Enter the edited code from the right of line 8.
(4)	Salaries and Wages	LN8 \$	<Enter> MINUS (-)	Enter the amount from line 8.
(5)	Repairs	LN9 \$	<Enter> MINUS (-)	Enter the amount from line 9.
(6)	Bad Debts	L10 \$	<Enter> MINUS (-)	Enter the amount from line 10.
(7)	Rents	L11 \$	<Enter> MINUS (-)	Enter the amount from line 11.
(8)	Taxes	L12 \$	<Enter> MINUS (-)	Enter the amount from line 12.
(9)	Deductible Interest	L13 \$	<Enter> MINUS (-)	Enter the amount from line 13.
(10)	Depreciation	L14 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 14.
(11)	Depletion	L15 \$	<Enter> MINUS (-)	Enter the amount from line 15.
(12)	Advertising	L16 \$	<Enter> MINUS (-)	Enter the amount from line 16.
(13)	Pension Profit Sharing	L17 \$	<Enter> MINUS (-)	Enter the amount from line 17.
(14)	Employee Benefit Program	L18 \$	<Enter> MINUS (-)	Enter the amount from line 18.
(15)	Energy Efficient Commercial Buildings Deduction	L19 \$	<Enter> MINUS (-)	Enter the amount from line 19.
(16)	Other Deductions	L20 \$	<Enter> MINUS (-) ★★★★★	Enter the amount from line 20.
(17)	Total Deductions	L21 \$	<Enter> MINUS (-)	Enter the amount from line 21.

**Exhibit 3.24.16-113 (Cont. 1) (01-01-2024)**  
**Section 05 Form 1120-S (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Section 05 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Ordinary Income/Loss	L22 \$	<Enter> MINUS (-)	Enter the amount from line 22.

**Exhibit 3.24.16-114 (01-12-2024)****Section 06 Form 1120-S (Schedules B, K, L and N) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules B, K, L and N Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "06".
(2)	Total Tax	23C	<Enter>	Enter the amount from line 23c.
(3)	Estimated Tax Payments	24A	<Enter>	Enter the amount from line 24a.
(4)	7004 Credit	24B	<Enter>	Enter the amount from line 24b.
(5)	Elective Payment Election from Form 3800	24D	<Enter>	Enter the amount from line 24d.
(6)	Total Credits	24Z	<Enter>	Enter the amount from line 24z.
(7)	ES Penalty	L25	<Enter>	Enter the amount from line 25.
(8)	Balance Due/ Overpayment	26/27	<Enter> MINUS (-)	Enter the amount from line 26 or line 27 as follows: a. Enter the amount from line 26, if present, and press <Enter>. b. If there is no entry on line 26, enter the amount from line 27 and press MINUS(-).
(9)	Credit to Next Year's Tax	28CT	<Enter>	Enter the amount from line 28, center.
(10)	Discuss with Preparer Checkbox	CKBX	<Enter> ★★★★★	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter> then press <F7> to override the "MUST ENTER" error message.
(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)	Method of Accounting	B1	<Enter>	Enter the code as follows from Schedule B, line 1: 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 3.24.16-114 (Cont. 1) (01-12-2024)****Section 06 Form 1120-S (Schedules B, K, L and N) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules B, K, L and N Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(15)	Qualified Opportunity Fund Certification Checkbox	B15Y/N	<Enter>	Enter the numeric digit from Qualified Opportunity Fund Certification Checkbox, as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(16)	Qualified Opportunity Fund Amount	B15	<Enter>	Enter the amount from Schedule B, line 15.
(17)	Corporation Receive, Sell, Dispose a Digital Asset	16 CKBX	<Enter>	Enter from the <b>Yes/No</b> check box, line 16. a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(16)	Interest Income/Loss	K4 \$	<Enter> MINUS (-)	Enter the amount from Page 3, Schedule K, line 4.
(17)	Credit for Alcohol Used as Fuel	PG3 13F \$	<Enter>	Enter the amount from Page 3, line 13f.
(18)	International Tax Reporting Checkbox	14 CKBX	<Enter> ★★★★★	Enter a "1" if line 14 box is checked.
(19)	Total Property Distributions	16D \$	<Enter> MINUS (-)	Enter the amount from line 16d.
(20)	Income (Loss)	L18 \$	ENTER> MINUS (-)	Enter the amount from line 18.
(21)	Loans to Shareholders	PG4 7D \$	<Enter> MINUS (-)	Enter the amount from line 7, Column (d) Schedule L.
(22)	Total Assets	15B \$	<Enter> MINUS (-)	Enter the amount from line 15, Column (b) Schedule L.
(23)	Loans from Shareholders	19D \$	<Enter> MINUS (-)	Enter the amount from line 19, Column (d), Schedule L.

## Exhibit 3.24.16-114 (Cont. 2) (01-12-2024)

## Section 06 Form 1120-S (Schedules B, K, L and N) (Program 12100)

Elem. No.	Form 1120-S Schedules B, K, L and N Section 06 Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Capital Stock EOY	22D \$	<Enter> MINUS (-)	Enter the amount from line 22, Column (d), Schedule L.
(25)	Additional Paid In Capital	23D \$	<Enter> MINUS (-)	Enter the amount from line 23, Column (d), Schedule L.
(26)	Retained Earnings EOY	24D \$	<Enter> MINUS (-)	Enter the amount from line 24, Column (d), Schedule L.
(27)	Schedule M-1 Travel & Entertainment	M-1 3B \$	<ENTER> MINUS (-)	Enter the amount from line 3b, Schedule M-1, following the \$ sign.
(28)	Schedule M-2 Balance BOY	M-2 1A \$	<ENTER> MINUS (-) ★★★★★	Enter the amount from line 1, Column (a), Schedule M-2.
(29)	During the Year...Own any Foreign Entities?	SCHN?1A	<Enter>	Enter from Schedule N "Yes/No" check boxes, line 1a.
(30)	Number of Forms 8865 Attached	N?2	<Enter>	Enter from Schedule N, the number from line 2.
(31)	Excluding...Own at Least 10% Interest?	N?3	<Enter>	Enter from Schedule N "Yes/No" check boxes, line 3.
(32)	Was Corp... of any Controlled Foreign Corp.?	N?4A	<Enter>	Enter from Schedule N "Yes/No" check boxes, line 4a. <b>Note:</b> Tax Year 2019 and prior year's only.
(33)	Number of Forms 5471	N?4B	<Enter>	Enter from Schedule N, the number from line 4b.
(34)	Did Corp Receive a Distribution ... Foreign Trust?	N?5	<Enter>	Enter from Schedule N, "Yes/No" check boxes, line 5.
(35)	At any Time ... Interest in ... Financial Account	N?6A	<Enter>	Enter from Schedule N, "Yes/No" check boxes, line 6a.
(36)	Foreign Country Code	N?6B	<Enter>	Enter from Schedule N the edited alpha Foreign Country Code, left of line 6b.
(37)	Is Corporation Claiming Extraterritorial Income Exclusion?	N?7A	<Enter>	Enter from Schedule N "Yes/No" check boxes, line 7a.

**Exhibit 3.24.16-114 (Cont. 3) (01-12-2024)****Section 06 Form 1120-S (Schedules B, K, L and N) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules B, K, L and N Section 06 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(38)	Number of Forms 8873 Attached	N?7B	<Enter>	Enter from Schedule N, the number from line 7b.
(39)	Enter Total Amount	N?7C \$	<Enter> MINUS (-) ★★★★★	Enter from Schedule N, the amount from line 7c.
(40)	Total Gross Rents	8825-18A \$	<Enter>	Enter from Form 8825, the amount from line 18A.



**Exhibit 3.24.16-115 (01-01-2022)****Section 10 Form 1120-S (Schedule D, Form 4797, Form 8949 and Form 8996) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Press <Enter> if already present on the screen; otherwise, enter "10".
(2)	Dispose of Any Investments	CKBX	<Enter>	Enter the numeric digit from the Checkbox on Schedule D, as follows: a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> 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> +/-	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> +/-	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> +/-	Enter the amount from Part I, Line 3, Column (g).

**Exhibit 3.24.16-115 (Cont. 1) (01-01-2022)****Section 10 Form 1120-S (Schedule D, Form 4797, Form 8949 and Form 8996) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Long Term 8a Sales Price	L8A(D) \$	<Enter>	Enter the amount from Part II, Line 8a, Column (d).
(15)	Long Term 8a Cost or other basis	L8A(E) \$	<Enter>	Enter the amount from Part II, Line 8a, Column (e).
(16)	Long Term 8b Sales Price	L8B(D) \$	<Enter>	Enter the amount from Part II, Line 8b, Column (d).
(17)	Long Term 8b Cost or other basis	L8B(E) \$	<Enter>	Enter the amount from Part II, Line 8b, Column (e).
(18)	Long Term 8b Adjustments	L8B(G) \$	<Enter> +/-	Enter the amount from Part II, Line 8b, Column (g).
(19)	Long Term 9 Sales Price	L9D \$	<Enter>	Enter the amount from Part II, Line 9, Column (d).
(20)	Long Term 9 Cost or other basis	L9E \$	<Enter>	Enter the amount from Part II, Line 9, Column (e).
(21)	Long Term 9 Adjustments	L9G \$	<Enter> +/-	Enter the amount from Part II, Line 9, Column (g).
(22)	Long Term 10 Sales Price	10D \$	<Enter>	Enter the amount from Part II, Line 10, Column (d).
(23)	Long Term 10 Cost or other basis	10E \$	<Enter>	Enter the amount from Part II, Line 10, Column (e).
(24)	Long Term 10 Adjustments	10G \$	<Enter> +/-	Enter the amount from Part II, Line 10, Column (g).
(25)	Capital Gains Distributions	L13 \$	<Enter>	Enter the amount from line 13.
(26)	Total Amount Gain	L1B \$	<Enter>	Enter from Form 4797 the amount on Line 1b.
(27)	Total Amount Loss	L1C \$	<Enter>	Enter from Form 4797 the amount on Line 1c.
(28)	Z Code EIN	ZPTI 1A	<Enter>	Enter from Form 8949, the EIN from Part I, Line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f)

## Exhibit 3.24.16-115 (Cont. 2) (01-01-2022)

## Section 10 Form 1120-S (Schedule D, Form 4797, Form 8949 and Form 8996) (Program 12100)

Elem. No.	Form 1120-S Schedules D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(29)	Z Code Date Acquired	ZPTI 1B	<Enter>	Enter from Form 8949, the date from Part I Line 1 Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(30)	Z Code Amount of Adjustment	ZPTI 1G \$	<Enter>	Enter from Form 8949, the amount from Part I, Line 1(g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(31)	Z Code Part I Form 8949 Indicator	ZPTI IND	<Enter> ★★★★★	Enter "1" if additional Z value is present in Column (f) Part I.
(32)	Y Code EIN	YPTI 1A	<Enter>	Enter from Form 8949, the EIN from Part I, Line 1(a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(33)	Y Code Date Sold or Disposed of	YPTI 1C	<Enter>	Enter from Form 8949, the date from Part I, Line 1(c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(34)	Y Code Recaptured Deferral Amount	YPTI 1G \$	<Enter>	Enter from Form 8949, the amount from Part I, Line 1(g). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(35)	Y Code Part I Form 8949 Indicator I	YPTI IND	<Enter> ★★★★★	Enter "1" if additional Y value is present in Column (f) Part I.

**Exhibit 3.24.16-115 (Cont. 3) (01-01-2022)****Section 10 Form 1120-S (Schedule D, Form 4797, Form 8949 and Form 8996) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(36)	Z Code EIN	ZPTII 1A	<Enter>	Enter from Form 8949 the EIN from Part II, Line 1 Column (a). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(37)	Z Code Date Acquired	ZPTII 1B	<Enter>	Enter from Form 8949 the date from Part II, Line 1 Column (b). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f)
(38)	Z Code Amount of Adjustment	ZPTII 1G \$	<Enter>	Enter from Form 8949 the amount from Part II, Line 1(g) on. <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f)
(39)	Z Code Indicator Part II Form 8949	ZPTII IND	<Enter> ★★★★★	Enter "1" if additional Z value is present in Column (f) Part II.
(40)	Y Code EIN	YPTII 1A	<Enter>	Enter from Form 8949 the EIN from Part II, Line 1(a). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).
(41)	Y Code Date Sold or Disposed of	YPTII 1C	<Enter>	Enter from Form 8949 the date from Part II, Line 1(c). <b>Note:</b> Enter the underlined data or enter only if there is a "Y" in Column (f).

## Exhibit 3.24.16-115 (Cont. 4) (01-01-2022)

## Section 10 Form 1120-S (Schedule D, Form 4797, Form 8949 and Form 8996) (Program 12100)

Elem. No.	Form 1120-S Schedules D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(42)	Y Code Recaptured Deferral Amount	YPTII 1G \$	<Enter>	Enter from Form 8949 the amount from Part II, Line 1(g). <b>Note:</b> Enter the underlined data or enter only if there is a "Z" in Column (f).
(43)	Y Code Indicator Part II Form 8949 Indicator	YPTII IND	<Enter> ★★★★★	Enter "1" if additional Y value is present in Column (f), Part II.
(44)	Dispose of Any Investments Form 8996	INV CKBX	<Enter> ★★★★★	Enter from Form 8996 the numeric digit from the Checkbox on line 5. a. Enter "1"- If <b>Yes</b> box is checked. b. Enter "2"- If <b>No</b> box is checked. c. Enter "3"- If both boxes are checked. d. If Blank, press <Enter>.
(45)	Qualified Opportunity 6 Month	L7 \$	<Enter>	Enter from Form 8996 the amount from Part II, Line 7 on. <b>Note:</b> TY2020 enter from the edited line number.
(46)	Total Assets	L8 \$	<Enter>	Enter from Form 8996 the amount from Part II, Line 8. <b>Note:</b> TY2020 enter from the edited line number.
(47)	Qualified Opportunity Last Day of Tax Year	L10 \$	<Enter>	Enter from Form 8996 the amount from Part II, Line 10. <b>Note:</b> TY2020 enter from the edited line number.
(48)	Total Assets Last Day of Tax Year	L11 \$	<Enter>	Enter from Form 8996 the amount from Part II, Line 11. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-115 (Cont. 5) (01-01-2022)****Section 10 Form 1120-S (Schedule D, Form 4797, Form 8949 and Form 8996) (Program 12100)**

<b>Elem. No.</b>	<b>Form 1120-S Schedules D, Form 4797, Form 8949 and Form 8996 Section 10 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(49)	Divide Line by 2.0	L14	<Enter>	Enter from Form 8996 the amount from Part III, Line 14. <b>Note:</b> TY2020 enter from the edited line number.
(50)	Is Line Equal to or More than .90	L15	<Enter>	Enter from Form 8996 the amount from Part III, Line 15. <b>Note:</b> TY2020 enter from the edited line number.

**Exhibit 3.24.16-116 (01-01-2024)**

**Section 12 Form 1120-S (Form 8050) (Program 12100)**

Exhibit 3.24.16-14

**Exhibit 3.24.16-117 (01-01-2016)**  
**Section 14 Form 1125-A (Program 12100)**

<b>Elem. No.</b>	<b>Form 1125-A Section 14 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term</b>	<b>Instructions</b>
(1)	Section Number	Sect:	<Enter>	Press Enter if already on the screen; otherwise enter "14".
(2)	Beginning Inventory	L1 \$	<Enter>	Enter the amount from line 1.
(3)	Ending Inventory	L7 \$	<Enter> MINUS (-)	Enter the amount from line 7.



**Exhibit 3.24.16-118 (01-01-2025)****Section 23 Form 3800 (Program 12100)**

<b>Elem. No.</b>	<b>Form 3800 Section 23 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "23".
(2)	Form 7207 Registration Number	1B(B)	<Enter>	Enter the Registration number from Line 1b, Column (b).
(3)	Form 7207 Credit Transfer Election	1B(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1b, Column (g).
(4)	Form 7207 Credit Amount	1B(G)\$	<Enter>	Enter the amount from Line 1b, Column (g).
(5)	Form 7207 Gross Elective Payment	1B(H) \$	<Enter>	Enter the amount from Line 1b, Column (h).
(6)	Form 7207 Net Elective Payment	1B(J) \$	<Enter>	Enter the amount from Line 1b, Column (j).
(7)	Form 3468 Registration Number	1D(B)	<Enter>	Enter the Registration number from Line 1d, Column (b).
(8)	Form 3468 Credit Transfer Election	1D(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1d, Column (f).
(09)	Form 3468 Credit Amount	1D(G)\$	<Enter>	Enter the amount from Line 1d, Column (g).
(10)	Form 8835 Registration Number	1F(B)	<Enter>	Enter the Registration number from Line 1f, Column (b).
(11)	Form 8835 Credit Transfer Election	1F(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1f, Column (f).
(12)	Form 8835 Credit Amount	1F(G)\$	<Enter>	Enter the amount from Line 1f, Column (g).
(13)	Form 7210 Registration Number	1G(B)	<Enter>	Enter the Registration number from Line 1g, Column (b).
(14)	Form 7210 Credit Transfer Election	1G(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1g, Column (f).
(15)	Form 7210 Credit Amount	1G(G)\$	<Enter>	Enter the amount from Line 1g, Column (g).
(16)	Form 7210 Gross Elective Payment	1G(H) \$	<Enter>	Enter the amount from Line 1g, Column (h).
(17)	Form 7210 Net Elective Payment	1G(J) \$	<Enter>	Enter the amount from Line 1g, Column (j).

**Exhibit 3.24.16-119 (01-01-2025)**  
**Section 24 Form 3800 (Program 12100)**

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 Amount	1O(G)\$	<Enter>	Enter the amount from Line 1o, Column (g).
(4)	Form 3468 Credit Gross Elective Payment	1O(H) \$	<Enter>	Enter the amount from Line 1o, Column (h).
(5)	Form 3468 Net Elective Payment	1O(J) \$	<Enter>	Enter the amount from Line 1o, Column (i).
(6)	Form 7218 Registration Number	1Q(B)	<Enter>	Enter the Registration number from Line 1q, Column (b).
(7)	Form 7218 Credit Transfer Election	1Q(F)\$	<Enter>	Enter the amount from Line 1q, Column (f).
(8)	Form 7218 Gross Elective Payment	1Q(G)\$	<Enter>	Enter the amount from Line 1q, Column (g).
(9)	Form 8911 Registration Number	1S(B)	<Enter>	Enter the Registration number from Line 1s, Column (b).
(10)	Form 8911 Credit Transfer Election	1S(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1s, Column (f).
(11)	Form 8911 Credit Amount	1S(G)\$	<Enter>	Enter the amount from Line 1s, Column (g).
(12)	Form 7213 Registration Number	1U(B)	<Enter>	Enter the Registration number from Line 1u, Column (b).
(13)	Form 7213 Credit Transfer Election	1U(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1u, Column (f).
(14)	Form 7213 Credit Amount	1U(G)\$	<Enter>	Enter the amount from Line 1u, Column (g).
(15)	Form 3468 Registration Number	1V(B)	<Enter>	Enter the Registration number from Line 1v, Column (b).
(16)	Form 3468 Credit Transfer Election	1V(F)\$	<Enter>	Enter the amount from Line 1v, Column (f).

**Exhibit 3.24.16-119 (Cont. 1) (01-01-2025)**  
**Section 24 Form 3800 (Program 12100)**

<b>Elem. No.</b>	<b>Form 3800 Section 24 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Form 3468 Credit Amount	1V(G)\$	<Enter>	Enter the amount from Line 1v, Column (g).
(18)	Form 8933 Registration Number	1X(B)	<Enter>	Enter the Registration number from Line 1x, Column (b).
(19)	Form 8933 Credit Transfer Election	1X(F) \$	<Enter> MINUS (-)	Enter the amount from Line 1x, Column (f).
(20)	Form 8933 Credit Amount	1X(G)\$	<Enter>	Enter the amount from Line 1x, Column (g).
(21)	Form 8933 Credit Gross Elective Payment	1X(H) \$	<Enter>	Enter the amount from Line 1x, Column (h).
(22)	Form 8933 Net Elective Payment	1X(J) \$	<Enter>	Enter the amount from Line 1x, Column (j).

**Exhibit 3.24.16-120 (01-01-2025)**  
**Section 25 Form 3800 (Program 12100)**

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 Amount	1AA(G)\$	<Enter>	Enter the amount from Line 1aa, Column (g).
(4)	Form 7211 Registration Number	1GG(B)	<Enter>	Enter the Registration number from Line 1aa, Column (b).
(5)	Form 7211 Credit Amount	1GG(F)\$	<Enter>	Enter the amount from Line 1gg, Column (f).
(6)	Form 7211 Gross Elective Payment	1GG(G)\$	<Enter>	Enter the amount from Line 1gg, Column (g).
(7)	Form 3468 Registration Number	4A(B)	<Enter>	Enter the Registration number from Line 4a, Column (b).
(8)	Form 3468 Credit Transfer Election	4A(F) \$	<Enter>	Enter the amount from Line 4a, Column (f).
(9)	Form 3468 Credit Amount	4A(G) \$	<Enter>	Enter the amount from Line 4a, Column (g).
(10)	Form 8835 Registration Number	4E(B)	<Enter>	Enter the Registration number from Line 4e, column (b).
(11)	Form 8835 Credit Transfer Election	4E(F) \$	<Enter>	Enter the amount from Line 4e, column (f).
(12)	Form 8835 Credit Amount	4E(G) \$	<Enter>	Enter the amount from Line 4e, column (g).
(13)	Form 3800 Part V Indicator	IND	<Enter>	Enter the edited digit to right margin of Page 4, Part III, Line 6.

**Exhibit 3.24.16-121 (01-01-2024)****Sections 15, 20-22, 26, 29 and 35 Form 1120-S (Program 12100)**

<b>Section</b>	<b>Resource</b>
Section 15 Form 4136	Exhibit 3.24.16-16
Section 21 Form 8941	Exhibit 3.24.16-19
Section 22 Form 5884-B	Exhibit 3.24.16-20
Section 26 Form 8997	Exhibit 3.24.16-24
Section 29 Form 6252	Exhibit 3.24.16-25
Section 31 Form 8936 Sch. A	Exhibit 3.24.16-26
Section 35 Form 4255	Exhibit 3.24.16-27

**Exhibit 3.24.16-122 (01-01-2017)****Section 01 Form 1120-SF (Program 11507)**

<b>Elem. No.</b>	<b>Form 1120-SF Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER#		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)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(4)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(5)	EIN	EIN		Enter the EIN from the preprinted label or from "EIN" block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(9)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right portion of the return.
(10)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area. <b>Note:</b> OSPC processing instructions only.

**Exhibit 3.24.16-122 (Cont. 1) (01-01-2017)**  
**Section 01 Form 1120-SF (Program 11507)**

<b>Elem. No.</b>	<b>Form 1120-SF Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the foreign city, province and postal code in this field.
(13)	City	CITY	<Enter>	Enter the city from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter the edited alpha foreign country code in this field.
(14)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. <b>Caution:</b> If inputting a foreign address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. <b>Caution:</b> If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(16)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return.
(17)	Condition Code	CC	<Enter>	Enter the edited code from the dotted portion of lines 1 thru 6.
(18)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYY format when edited to the left of form title area at the top of the form.

**Exhibit 3.24.16-122 (Cont. 2) (01-01-2017)****Section 01 Form 1120-SF (Program 11507)**

<b>Elem. No.</b>	<b>Form 1120-SF Section 01 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.



**Exhibit 3.24.16-123 (01-01-2017)**

**Section 02 Form 1120-SF (Program 11507)**

Exhibit 3.24.16-3.

**Exhibit 3.24.16-124 (01-01-2016)****Section 03 Form 1120-SF (Program 11507)**

<b>Elem. No.</b>	<b>Form 1120-SF Section 03 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "03".
(2)	Payment Received	RMT	<Enter> ★★★★★	Enter the green rockered amount from the balance due area of the return or from 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)	Total Assets End	BOT RT \$	<Enter> MINUS (-)	Enter the amount edited in the bottom right margin, Page 1.

## Exhibit 3.24.16-125 (01-01-2022)

## Section 06 Form 1120-SF (Program 11507)

Elem. No.	Form 1120-SF 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 Tax	L15	<Enter>	Enter the amount from line 15.
(3)	Estimated Tax Credit	16D	<Enter>	Enter the amount from line 16d.
(4)	Form 7004 Credit	16E	<Enter>	Enter the amount from line 16e.
(5)	Federal Telephone Excise Tax Paid	16F...	<Enter>	For TY2006 returns, enter the edited amount from the dotted portion of line 16f.
(6)	ES Tax Penalty	L17	<Enter>	Enter the amount from line 17.
(7)	Balance Due/ Overpayment	18/19	<Enter> MINUS (-) ★★★★★	Enter the amount from line 18 or line 19 as follows: a. Enter the amount from line 18 and press <Enter>. b. If there is no entry on line 18, enter the amount from line 19 and press MINUS(-).
(8)	Credit to Next Year's Tax	20CT	<Enter>	Enter the amount from the center of line 20.
(9)	Discuss with Preparer Checkbox	CKBX	<Enter>	Enter a "1" if only the "Yes" box is checked; otherwise, press <Enter>.
(10)	Preparer's PTIN	PTIN	<Enter>	Enter the preparer's PTIN.
(11)	Preparer's EIN	PEIN	<Enter>	Enter the preparer's EIN.
(12)	Preparer's Telephone Number	TEL#	<Enter>	Enter the preparer's telephone number.

**Exhibit 3.24.16-126 (01-01-2016)****Section 07 Form 1120-SF (Program 11507)**

<b>Elem. No.</b>	<b>Form 1120-SF Section 07 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "07".
(2)	Modified Gross Income/ Loss	L14 \$	<Enter> MINUS (-)	Enter the amount from line 14, Page 1.

**Exhibit 3.24.16-127 (01-01-2016)****Section 11 Form 1120-SF (Schedule L and Additional Information) (Program 11507)**

<b>Elem. No.</b>	<b>Form 1120-SF Schedule L and Additional Information Section 11 Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise, enter "11".
(2)	Total Assets (BOY)	6BOY \$	<Enter>	Enter the amount from line 6, Beginning of Year Column.
(3)	Total Assets (EOY)	6EOY \$	<Enter>	Enter the amount from line 6, End of Year Column.
(4)	Total Liabilities (BOY)	9BOY \$	<Enter>	Enter the amount from line 9, Beginning of Year Column.
(5)	Total Liabilities (EOY)	9EOY \$	<Enter>	Enter the amount from line 9, End of Year Column.
(6)	Additional Information/ Amount of Transfers Received	1A \$	<Enter>	Enter the amount from line 1a, Additional Information portion.
(7)	Amount of Tax-Exempt Interest	2 \$	<Enter>	Enter the amount from line 2.
(8)	Direct or Indirect Total Payments	3B \$	<Enter>	Enter the amount from line 3b.
(9)	Did Fund Make Any Dis- tributions	4A	<Enter>	Enter from the check boxes line 4a as follows: a. If the "Yes" box is checked enter "1" b. If the "No" box is checked enter "2" c. If both boxes are checked or no box is checked, press <Enter>.
(10)	Type of Liability	5ATYPE	<Enter>	Enter the edited codes (1-5) from left of the check boxes on line 5a.

**Exhibit 3.24.16-128 (01-01-2023)**  
**Section 20 Form 8913 (Program 11507)**

Exhibit 3.24.16-76