



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.20

NOVEMBER 7, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 3.24.20, *ISRP System, Applications of Extension of Time to File Exempt Organization and Employee Plan Returns*.

## MATERIAL CHANGES

- (1) IRM 3.24.20.1(1) – Updated Form 8868 title.
- (2) IRM 3.24.20.2.1(2) – Updated TAS SLA link.
- (3) IRM 3.24.20.3.1(1)b – Updated Form 8868 title.
- (4) IRM 3.24.20.3.2(1)Table – Update Form 5558 for 5330 to Form 8868, Part III for Form 5330.
- (5) Exhibit 3.24.20-2 – Updated Report/Plan Number line found on Form 5558.
- (6) Exhibit 3.24.20-5 – Updated subsection title and table to match Form 5558.
- (7) Exhibit 3.24.20-6 – Updated subsection title.
- (8) Various grammatical, editorial, dates and link corrections throughout.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.24.20 dated November 7, 2022.

## AUDIENCE

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3.24.20

Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns

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3.24.20.1  
(01-01-2024)  
**Program Scope and Objectives**

- (1) Purpose - Instructions for transcribing and verifying data from block control documents and returns for the Employee Plan Master File Processing of the Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans, and Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) Audience - Exempt Organization Data Transcribers at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Stakeholders - Exempt Organization Headquarters who rely on transcription of exempt organization returns
- (5) Transcription operators may also need to refer to IRM 3.24.38, ISRP System - BMF General Instructions, for general procedures. If IRM 3.24.20 and IRM 3.24.38 conflict, IRM 3.24.20 takes precedence.

3.24.20.2  
(01-01-2023)  
**Taxpayer Advocate Service is an Independent Organization**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems, they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
  - Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.
  - Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3.24.20.2.1  
(01-01-2023)  
**TAS Service Level Agreement**

- (1) The National Taxpayer Advocate (NTA) has reached agreements with the Commissioners of the Wage & Investment (W&I) Division, Small Business & Self-Employed (SB/SE) Division, Tax Exempt & Government Entities (TE/GE) Division, Criminal Investigation (CI), Internal Revenue Service (IRS) Independent Office of Appeals and Large Business and International Division (LB&I) Divisions. This Service Level Agreement (SLA) outlines the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or the delegated authority to complete case transactions is outside TAS.

- (2) Find the TAS SLA in *Service Level Agreement* between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service. Procedures are in IRM 13, Taxpayer Advocate Service.
- (3) The purpose of this SLA is to identify a set of processing customer service targets which the Wage and Investment Operating Division (W&I) and the Tax Exempt and Government Entities (TE/GE) operating divisions agree are an acceptable level of service for the term of the agreement.

3.24.20.2.2  
(01-01-2023)  
**Operations Assistance  
Requests (OAR)**

- (1) The TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Wage and Investment (W&I) Division, to affect their solution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (2) For cases requiring an OAR:
  - a. TAS will complete Form 12412 and forward the case to the Operating Division Liaison using Form 3210, Document Transmittal.
  - b. The Operating Division Liaison will review the case, assign it to the appropriate area, and monitor the case through its conclusion.
- (3) Make every effort to acknowledge and resolve the requested OAR actions within the SLA time frames as listed on Form 12412.
  - a. **EXPEDITE PROCESSING**
    - When TAS requests expedite processing, the Operating Division (OD) or Functional Liaison acknowledges receipt using Form 3210, secure e-mail, facsimile, or by telephone to acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case within one (1) day of receipt of the OAR involving any TAS case that has "EXPEDITE" notated under the actual Criteria Code in the Criteria Code box on the Form 12412.
    - The OD/Function Liaison will provide, within three workdays of acknowledging receipt of the OAR, a decision on whether or not they will provide the relief requested. The decision will be in writing, facsimile, secure email or hand delivery to the TAS Case Advocate.
  - b. **NON-EXPEDITE PROCESSING**
    - If TAS does not request expedite processing, the OD/Function Liaison will use Form 3210, secure email, facsimile, or by telephone, to both acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case within three (3) workdays of receipt of a non-expedited TAS OAR.
- (4) If necessary, the assigned employee/manager may contact the TAS employee and negotiate the completion date in resolving the OAR actions.
  - a. Assigned employee: If you cannot resolve a taxpayer's case by the requested time frame or by a negotiated extension date, immediately notify your manager.
  - b. Assigned manager/employee: Work with the TAS contact listed on Form 12412 to agree on time frames based on the case's facts and circumstances.
  - c. Assigned manager/employee: Discuss the findings final case disposition recommendation with the appropriate TAS contact. The TAS contact communicates the final decision on the case to the taxpayer. However, you may also notify the taxpayer the decision.

- d. Assigned employee/manager: If the TAS contact and you cannot agree on how to resolve the taxpayer's problem, elevate any disagreement to your manager. The TAS employee will also elevate this disagreement to their manager who discusses it with the appropriate Operating Division manager.
- e. Upon case resolution, the TEGE employee assigned the OAR completes section VI of Form 12412 and returns it to the TAS case advocate. Return the Form 12412 within three (3) workdays from the date that all actions are complete and transactions posted.

(5) For more detailed information, refer to, IRM 13, Taxpayer Advocate Service.

3.24.20.3  
(01-01-2023)  
**Control Documents**

- (1) Block control documents are a source of transcribed data.
  - a. Form 813, Document Register.
  - b. Block and Selection Record.
  - c. Form 3893, Re-Entry Document Control.

3.24.20.3.1  
(01-01-2024)  
**Transaction Forms**

- (1) Data is transcribed from the following forms:
  - a. Form 5558, Application for Extension of Time To File Certain Employee Plan Returns.
  - b. Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans.

3.24.20.3.2  
(01-01-2024)  
**Forms/Program Numbers/Tax Class Doc. Codes/Trans. Codes/MFT**

- (1) The following is a table of tax forms with related program numbers and tax class/doc. codes.

| FORMS                             | PROGRAM NUMBERS | TAX CLASS DOC. CODES | TRANS. CODES | EXHIBIT. NO.            |
|-----------------------------------|-----------------|----------------------|--------------|-------------------------|
| 5558 for 5500 Series and 8955-SSA | 72880           | 055                  | 460          | 3.24.20-2               |
| 8868 for 5330                     | 15560           | 404                  | 460          | 3.24.20-5 and 3.24.20-6 |
| 8868                              | 15540           | 404                  | 460          | 3.24.20-3 and 3.24.20-4 |

3.24.20.3.3  
(01-01-2023)  
**Check Digit/Name Control**

- (1) Enter either the Check Digit (CD) or Name Control (NC). You cannot enter both.

3.24.20.3.3.1  
(01-01-2023)  
**Check Digit**

- (1) Do not enter the Check Digit from the scan line. Enter the Name Control and the first handwritten Social Security Number (SSN).
- (2) If the Employer Identification Number (EIN) is unaltered on a preprinted label, enter the two alpha characters shown to the left of the EIN in the Check Digit (CD) field. You do not need to press <ENTER>. If the Check Digit is illegible, enter the Name Control.
- (3) The system positions the cursor on the EIN field. Enter the EIN.
- (4) If the Check Digit is invalid, the error message "INVALID CHECK DIGIT" appears and the cursor will be positioned on the first digit of the EIN.
  - a. Verify the Check Digit and EIN fields for errors.
  - b. If you entered the Check Digit incorrectly, press the <F1> key to place the cursor back to first position of the Check Digit field. Correct the Check Digit field. If the EIN is correct, press <ENTER>.
  - c. If you entered the EIN field incorrectly, correct the field using the normal procedures.
  - d. If both the Check Digit and EIN fields are correct, press the <F7> key to override.

3.24.20.3.3.2  
(01-01-2023)  
**Name Control**

- (1) Press <ENTER> at the Check Digit field. The system positions the cursor on the Name Control field.
- (2) Enter the edited or underlined four-character Name Control in the Name Control (NC) field. See IRM 3.24.37, ISRP System - General Instructions, Name Control or IRM 3.24.38, Determining the Name Control, for additional information. You do not need to press <ENTER> if four characters are entered.
- (3) If fewer than four characters, enter those shown and press <ENTER>.
- (4) If the Name Control is missing or illegible, enter one period (.) followed by <ENTER>.

**Note:** If there is an entry in both Name Control and Check Digit fields, the system only recognizes the Check Digit.

3.24.20.3.4  
(01-01-2023)  
**Name Control Check  
Against Enhanced-Entity  
Index File (E-EIF)**

- (1) If you enter a document with a Name Control, the system accesses the Enhanced-Entity Index File (E-EIF) to determine if the account is already on Master File.
  - a. Once the SSN or EIN is entered in the SSN/EIN field, the system accesses E-EIF. Screen activity occurs and you cannot make entries into the terminal.
  - b. When the check is completed, the next prompt appears and you may continue to make entries.
 

**Note:** If the E-EIF locates the account, the Check Digit appears in the Check Digit field on the screen. The SSN, EIN, Check Digit, Name Control fields bypass verification. If it does **not** locate the account, the Name Control remains on the screen as entered.
  - c. This procedure affects all Forms except those with a Tax Class of "077" or "977."



3.24.20.3.5  
(01-01-2023)  
**MUST ENTER Fields**

- (1) Some fields require data entry. These fields are MUST ENTER fields and are denoted by stars (★★★★★) as indicated in the Transcription Operation Sheets, Field Termination column. See IRM 3.24.37, or IRM 3.24.38, for procedures on MUST ENTER fields.

**Note:** If you attempt to bypass a MUST ENTER field without entering data, the system will stop on the field and generate the message “MUST ENTER FIELD”.

3.24.20.3.6  
(01-01-2023)  
**Money Fields**

- (1) All fields are dollars and cents. For more information, see IRM 3.24.38, Money Amounts.

**Note:** If there is no amount entered on form and it is a MUST ENTER field, enter zero (0) then press <Enter>.

3.24.20.3.7  
(01-01-2023)  
**Multiple/Split Indicator**

- (1) The Indicator is edited in the upper left margin (i.e. M3, S5, etc.). Only the “M” or “S” is entered. Ignore any other data present. If both are present, enter the “S” only.

3.24.20.4  
(01-01-2023)  
**ISRP Transcription  
Operation Sheets**

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

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**Exhibit 3.24.20-1 (01-01-2023)**

**Block Header Data Entry**

The source document or record for the following table is Form 813 or 1332 for original input and Form 3893 for reentry.

**Exhibit 3.24.20-1 (Cont. 1) (01-01-2023)**  
**Block Header Data Entry**

| Elem. No. | Data Element Name | Prompt | Fld. Term. | Instructions   |
|-----------|-------------------|--------|------------|--|
| (1)       | SC Block Control  | ABC    |            | The screen displays the ABC that was entered in the Entry Operator (EOP) dialog box, as described in IRM 3.24.37, or IRM 3.24.38. It cannot be changed.  |
| (2)       | Block DLN         | DLN    | <ENTER>    | Enter the first 11 digits as shown:<br>a. Form 813 - from the "Block DLN" box.<br>b. Form 1332 - from the "Document Locator Number" box.<br>c. Form 3893 - from box 2, Document locator number.<br>d. The Key Verification (KV) Operator will verify the Document Locator Number (DLN) from the first document of the block. |
| (3)       | Batch Number      | BATCH  | <ENTER>    | Enter the batch number as follows:<br>a. Form 813, Batch Ctr Number box.<br>b. Form 1332, Batch control number.<br>c. Form 3893 - from box 3, Batch number.<br>d. If not present, secure the number from the batch transmittal sheet.  |
| (4)       | Document Count    | COUNT  | <ENTER>    | Enter the document count as follows:<br>a. Forms 813, 1332 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100.<br>b. Form 3893 - from box 4, Document count.  |

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## Exhibit 3.24.20-1 (Cont. 2) (01-01-2023)

### Block Header Data Entry

| Elem. No. | Data Element Name            | Prompt | Fld. Term.          | Instructions  |
|-----------|------------------------------|--------|---------------------|---|
| (5)       | Prejournalized Credit Amount | CR     | <ENTER>             | Enter the amount shown as <b>dollars and cents</b> .<br>a. Form 813 - Total Credit Amount. If adjusted, enter the Adjusted Total.<br>b. Form 3893 - from box 5, Credit amount.  |
| (6)       | Filling <ENTER>              |        | <ENTER><br><TC 460> | Press <Enter> 5 times.<br><b>Exception:</b> Program 72880 Form 5558 enter 460 for the TRCODE prompt.  |
| (7)       | Source Code                  | SOURCE | <ENTER>             | If the control document is a Form 3893, enter from box 11 as follows:<br>a. R = "Reprocessable" box checked.<br>b. N = "Reinput of Unpostable Document" box checked.<br>c. 4 = "SC Reinput" box checked.<br>d. None of the boxes checked, consult your supervisor or lead who determines if you need a source code. |
| (8)       | Year Digit                   | YEAR   | <ENTER>             | If the control document is a Form 3893, enter the digit from box 12.<br><b>Note:</b> This is a MUST ENTER field if the Source Code is "R", "N", or "4".   |
| (9)       | Filler <ENTER>               |        | <ENTER>             | Press <Enter> only.   |

**Exhibit 3.24.20-1 (Cont. 3) (01-01-2023)****Block Header Data Entry**

| <b>Elem. No.</b> | <b>Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>  |
|------------------|--------------------------|---------------|-------------------|--|
| (10)             | RPS Indicator            | RPS           | <ENTER>           | Enter "2" if:<br>a. Forms 813, 1332 "RPS" is edited or stamped in the upper center margin or if "RRPS" is indicated in the block header of the Form 1332.<br>b. Form 3893 - box 13, RPS return is checked. |

**Exhibit 3.24.20-2 (01-01-2024)**

**Section 01 EPMF – Form 5558 (Program 72880)**

The source document or record for the following table is EPMF Form 5558 for Form 5500.

**Note:** MFT, TAXPR, CODE, and DATE must be present for Document 00. If these are the same as previous document, <Enter> through the system generates these fields.

**Exhibit 3.24.20-2 (Cont. 1) (01-01-2024)****Section 01 EPMF – Form 5558 (Program 72880)**

| <b>Elem. No.</b> | <b>Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--------------------------|---------------|-------------------|---|
| (1)              | Section Number           | SECT:         |                   | Section “01” generates. No entry is required.   |
| (2)              | Serial Number            | SER#          |                   | Enter the last two digits of the 13-digit DLN from the DLN box, upper right margin or top center margin of the form. If the system generates the serial number see IRM 3.24.37 or IRM 3.24.38. Verify it matches the document being entered.                |
| (3)              | Name Control             | NC            | <ENTER>           | Enter the Name Control as follows:<br>a. Enter the 4-character Name Control underlined or edited in Part 1 Line A.<br>b. If fewer than 4 characters, enter those shown followed by <ENTER>.<br>c. If Name Control is illegible, enter 1 period and <ENTER>. |
| (4)              | EIN/SSN                  | TIN           | Auto              | Enter the nine-digit number from the area labeled “Filer’s Identifying Number.”<br>a. If two account numbers shown, enter 9 periods.<br>b. See standard rules in IRM 3.24.37 or IRM 3.24.38.  |
| (5)              | Report/Plan Number       | RPT#          | <ENTER><br>★★★★★  | This is a required entry. Enter the Plan Number from Line D, Three-digit plan number (PN) field. If there is more than one unedited (circled or X’ed out) plan number, no plan number, or more or fewer than three digits, press <F12>.                     |



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Exhibit 3.24.20-2 (Cont. 2) (01-01-2024)

Section 01 EPMF – Form 5558 (Program 72880)

| Elem. No. | Data Element Name            | Prompt | Fld. Term. | Instructions   |
|-----------|------------------------------|--------|------------|--|
| (6)       | Tax Period                   | TAXPR  | <ENTER>    | Enter the edited tax period from the document in YYYYMM format.<br>a. If not present, enter 202212.<br>b. For special instructions, see IRM 3.24.37 or IRM 3.24.38.                                      |
| (7)       | Transaction Code             | CODE   | <ENTER>    | Enter “460” unless edited otherwise.   |
| (8)       | Transaction Date             | DATE   | <ENTER>    | Enter the eight-digit “Date Received” or “Date” in MMDDCCYY format. If date is not present, illegible or incomplete, press <Enter> only.<br>a. For special instructions, see IRM 3.24.37 or IRM 3.24.38. |
| (9)       | Notice Code                  | NOT    | <ENTER>    | Enter the numeric Notice Code from the upper center margin of the Form.  |
| (10)      | Filler <ENTER>               |        | <ENTER>    | Press <Enter> only.  |
| (11)      | Filler <ENTER>               |        | <ENTER>    | Press <Enter> only.  |
| (12)      | Account Number (TIN) Prefix. | ANP    | <ENTER>    | If TIN appears in SSN format (XXX-XX-XXXX), enter zero (0). Otherwise, press <ENTER>.  |
| (13)      | ERS Action Code              | ERSCD  | <ENTER>    | Enter the edited code from the bottom left margin.   |

**Exhibit 3.24.20-3 (01-01-2023)****Section 01 FORM 8868 (Program 15540)**

The source document or record for the following table is Form 8868.

| <b>Elem. No.</b> | <b>Data Element Name</b>             | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--------------------------------------|---------------|-------------------|---|
| (1)              | Section Number                       | SECT:         |                   | Section "01" always generates. 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 system generates the serial number, see IRM 3.24.37, or IRM 3.24.38. Verify it matches the document being entered.   |
| (3)              | Name Control                         | NC            | <ENTER>           | Enter the Name Control as follows:<br>a. Enter the 4-character Name Control underlined or edited in Part 1 Line A.<br>b. If fewer than 4 characters, enter those shown followed by <ENTER>.<br>c. If Name Control is illegible, enter 1 period and <ENTER>. |
| (4)              | TIN Type                             | TYPE          | <ENTER>           | Enter a zero (0) if edited following the TIN. Otherwise, press <ENTER>.   |
| (5)              | Taxpayer Identification Number (TIN) | TIN           | <ENTER>           | Enter the number as shown in the "Taxpayer Identification Number" block on Form 8868. See Standard Instructions in IRM 3.24.37 or IRM 3.24.38.  |

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## Exhibit 3.24.20-3 (Cont. 1) (01-01-2023) Section 01 FORM 8868 (Program 15540)

| Elem. No. | Data Element Name | Prompt | Fld. Term.       | Instructions   |
|-----------|-------------------|--------|------------------|--|
| (6)       | Tax Period        | TAXPR  | <ENTER><br>★★★★★ | Enter four numeric digits (YYYYMM) edited in the blank portion of the title area.<br>a. This is a MUST ENTER field for the first document of the block.<br>b. The Tax Period entered always generates into remaining documents when you press <ENTER> or key a different Tax Period. Then the new Tax Period generates. If no Tax Period was edited, and 202212 was not the last generated Tax Period, enter 202212.<br>c. KV Operator—Verify the first document and each subsequent change.<br>d. See IRM 3.24.37 or IRM 3.24.38, for special instructions. |
| (7)       | Group Code        | GRP    | <ENTER>          | Enter the numeric code edited to the right margin in the middle of the form.   |
| (8)       | Notice Code       | NOT    | <ENTER>          | Enter the numeric Notice Code from the upper center margin of the Form.  |

**Exhibit 3.24.20-3 (Cont. 2) (01-01-2023)**  
**Section 01 FORM 8868 (Program 15540)**

| Elem. No. | Data Element Name | Prompt | Fld. Term.       | Instructions   |
|-----------|-------------------|--------|------------------|--|
| (9)       | Received Date     | RDATE  | <ENTER><br>★★★★★ | <p>Enter the six digits for the Received Date in MMDDYYYY format.</p> <p>a. This is a MUST ENTER field for the first document of the block. If the date is not present, illegible, or incomplete, enter 6 periods.</p> <p>b. The same Received Date always generates into remaining documents when you press &lt;ENTER&gt; or key a different Received Date. Then the new Received Date generates.</p> <p>c. KV Operator—Verify the first document and each subsequent change.</p> <p>d. See IRM 3.24.37 or IRM 3.24.38, for special instructions.</p> |
| (10)      | Condition Code    | CCC    | <ENTER>          | Enter the edited “W”, if present, in the upper middle margin. If a Condition code is illegible, enter a “#.”   |
| (11)      | Return Code       | RC     | <ENTER>          | Enter the two-digit Return Code entered by the taxpayer or edited in the “Return Code” box below the name and address area.  |
| (12)      | ERS Action Code   | ACTCD  | <ENTER>          | Enter the edited code from the bottom left margin.   |

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**Exhibit 3.24.20-4 (01-01-2023)**

**Section 03 FORM 8868 (Program 15540)**

The source document or record for the following table is Form 8868.

| Elem. No. | Data Element Name | Prompt | Fld. Term. | Instructions   |
|-----------|-------------------|--------|------------|--|
| (1)       | Section Number    | SECT:  | <ENTER>    | <ENTER> if already present on the screen; otherwise enter "03" always.   |
| (2)       | Payment Received  | RMT    | <ENTER>    | <p>Enter the green edited amount shown on Line 3c.</p> <p>a. If a green edited amount is not present, enter the amount written in green or cash register imprint amount shown in the upper right margin of the document.</p> <p>b. Check the control document for legible amount.</p> <p>c. Enter the RPS amount printed on the upper right corner of the return <u>ONLY</u> if underlined in green.</p> <p>d. This is a <b>MUST ENTER</b> if Prejournalized Credit Amount (PROMPT "CR"), Block Header, was entered.</p> <p>e. The error message <b>INVALID DATA</b> appears if there is an amount in this field and there is no entry for Prejournalized Credit Amount in the Block Header.</p> |

**Exhibit 3.24.20-5 (01-01-2024)****Section 01 FORM 5558, Part III for Form 5330 (Program 15560)**

The source document or record for the following table is Form 5558, Part III for Form 5330.

| <b>Elem. No.</b> | <b>Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--------------------------|---------------|-------------------|---|
| (1)              | Section Number           | SECT:         |                   | Section always generates. No entry is required.   |
| (2)              | Serial Number            | SER#          |                   | Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the system generates the serial number, see IRM 3.24.37 or IRM 3.24.38. Verify that it matches the document being entered.   |
| (3)              | Name Control             | NC            | <ENTER>           | Enter the Name Control as follows:<br>a. Enter the 4-character Name Control underlined or edited in Part 1 Line A.<br>b. If fewer than 4 characters, enter those shown followed by <ENTER>.<br>c. If Name Control is illegible, enter 1 period and <ENTER>. |
| (4)              | EIN/SSN                  | TIN           | <ENTER>           | Enter the number as shown in the Filer's Employer Identification Number (EIN) block on Form 5558. See Standard Instructions in IRM 3.24.37 or IRM 3.24.38.  |
| (5)              | TIN Type                 | Type          | <ENTER>           | Enter a zero (0) if edited following the TIN. Otherwise, press <ENTER>.   |
| (6)              | Plan Number              | Plan #        | <ENTER><br>★★★★★  | Enter the 3-digit Plan Number from Part I Line D, Three-digit plan number box.  |

# Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns 3.24.20

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Exhibit 3.24.20-5 (Cont. 1) (01-01-2024)

Section 01 FORM 5558, Part III for Form 5330 (Program 15560)

| Elem. No. | Data Element Name | Prompt | Fld. Term.       | Instructions   |
|-----------|-------------------|--------|------------------|--|
| (7)       | Tax Period        | TAXPR  | <ENTER><br>★★★★★ | Enter four numeric digits (YYYYMM) edited in the blank portion of the title area.<br>a. This is a MUST ENTER field for the first document of the block.<br>b. The Tax Period entered always generates into remaining documents when you press <ENTER> or key a different Tax Period. Then the new Tax Period generates. If no Tax Period was edited, and 202212 was not the last generated Tax Period, enter 202212.<br>c. KV Operator-Verify the first document and each subsequent change.<br>d. See IRM 3.24.37 or IRM 3.24.38, for special instructions. |
| (8)       | Notice Code       | NOT    | <ENTER>          | Enter the numeric Notice Code from the upper center margin of the form.  |

**Exhibit 3.24.20-5 (Cont. 2) (01-01-2024)****Section 01 FORM 5558, Part III for Form 5330 (Program 15560)**

| <b>Elem. No.</b> | <b>Data Element Name</b> | <b>Prompt</b> | <b>Fld. Term.</b> | <b>Instructions</b>   |
|------------------|--------------------------|---------------|-------------------|---|
| (9)              | Received Date            | RDATE         | <ENTER><br>★★★★★  | <p>Enter the six digits for the Received Date in MMDDYYYY format.</p> <ul style="list-style-type: none"> <li>a. This is a MUST ENTER field for the first document of the block. If the date is not present, illegible, or incomplete, enter periods.</li> <li>b. The same Received Date always generates into remaining documents when you press &lt;ENTER&gt; or key a different Received Date. Then the new Received Date generates.</li> <li>c. KV Operator-Verify the first document and each subsequent change.</li> <li>d. See IRM 3.24.37 or IRM 3.24.38, for special instructions.</li> </ul> |
| (10)             | Condition Code           | CCC           | <ENTER>           | Press <ENTER> always.   |
| (11)             | ERS Action Code          | ACTCD         | <ENTER>           | Enter the digits if edited, from the bottom left margin.  |



**Exhibit 3.24.20-6 (01-01-2024)**

**Section 03 FORM 5558 Part III for Form 5330 (Program 15560)**

The source document or record for this table is Form 5558, Part III for Form 5330.

| Elem No. | Data Element Name | Prompt | Fld. Term.       | Instructions  |
|----------|-------------------|--------|------------------|---|
| (1)      | Section Number    | SECT:  | <ENTER>          | Press <ENTER> if already present on the screen; otherwise enter "03" always.  |
| (2)      | Payment Received  | RMT    | <ENTER><br>★★★★★ | <p>Enter the green edited amount shown on Line 4b.</p> <p>a. If a green edited amount is not present, enter the amount written in green or cash register imprint amount shown in the upper right margin of the document.</p> <p>b. Check the control document for legible amount.</p> <p>c. Enter the RPS amount printed on the upper right corner of the return ONLY if underlined in green.</p> <p>d. This is a MUST ENTER if Prejournalized Credit Amount (PROMPT "CR"), Block Header, was entered.</p> <p>e. The error message "INVALID DATA" appears if there is an amount in this field and there is no entry for Prejournalized Credit Amount in the Block Header.</p> |

