



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.21

DECEMBER 3, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.24.21, Integrated Submission Remittance Processing (ISRP) System, Credit and Account Transfers.

## MATERIAL CHANGES

- (1) Exhibit 3.24.21-2 Update to digit instructions in Element 15, 16, 19 and 23.
- (2) Exhibit 3.24.21-7 Update to Prompt and Instruction line numbers. Updated to add qualified sick and family leave, and nonrefundable portion credits.
- (3) Exhibit 3.24.21-9 Updated to add qualified sick and family leave, and nonrefundable portion credits.
- (4) IRM 3.24.21 revised throughout to update organizational title Wage and Investment to Taxpayer Services. Incorporated various editorial changes throughout the IRM to correct titles, punctuation and grammar.

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.21, Integrated Submission Remittance Processing (ISRP) System, Credit and Account Transfers, dated November 17, 2022 (effective January 01, 2023), is superseded.

## AUDIENCE

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3.24.21

Credit and Account Transfers

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3.24.21.1  
(03-18-2021)  
**Program Scope and Objectives**

- (1) **Purpose:** The Integrated Submission and Remittance Processing System (ISRP) is used to process forms and remittances. Data is entered, processed and fed to other IRS systems. This chapter provided instructions for the Original Entry, Key Verification, and Block Edit of tax returns and related data through ISRP.
  - a. This chapter provides instructions for entering and verifying data from control documents and several transfer forms for posting to the Individual Master File (IMF), the Business Master File (BMF) and the Individual Retirement Accounts File (IMF/IRAF), using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) **Audience:** The primary users of this IRM are Submission Processing employees; mainly clerks and managers.
- (3) **Policy Owner:** The Director of Submission Processing
- (4) **Program Owner:** Return Processing Branch, Mail Management / Data Conversion Section (an organization within Submission Processing)
- (5) **Primary Stakeholder:** Management officials who rely on accurate data gathered by the ISRP Program

3.24.21.1.1  
(01-01-2022)  
**Background**

- (1) The Integrated Submission and Remittance Processing (ISRP) System transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a Commercial Off-the-Shelf (COTS) software application product that is an integral part of ISRP.

3.24.21.1.2  
(01-18-2021)  
**Authority**

- (1) The following provides 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 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.
    - 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.

3.24.21.1.3  
(01-01-2022)  
**Responsibilities**

- (1) The Operations Manager secures, assigns, and provides training for the staff needed to perform the task required throughout this instruction.
- (2) The Planning and Analysis Staff provides feedback and support to local management to achieve and effectively monitor scheduled goals.
- (3) The team manager assigns, monitors, and controls the workflow to accomplish timely completion of the tasks required throughout this IRM.

- (4) The employee applies the instruction present to the assigned task on the ISRP system to accurately convert paper data to electronic data record for proper posting for use by the IRS.

3.24.21.1.4  
(01-01-2018)

#### Program Management and Review

- (1) **Program Reports:** Below are a list of reports to use to show receipts, production and inventory for the paper return to electronic data conversion process. These reports will be utilized to report and monitor daily and weekly status of the program to completeness.
- PCC 6040, SC WP&C Performance and Cost Report
  - PCC 6240, SC WP&C Program Analysis Report
- (2) **Program Effectiveness:** Goals will be measured utilizing standard managerial reports by documents processed per hour and completion of each function compared to the established schedule for completion each week. Each functionality is expected to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Quality reviews are expected to be conducted and monitored by local management and corrective action taken to ensure quality products are released to the next function.
- (3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

3.24.21.1.5  
(01-01-2018)

#### Program Controls

- (1) The reports for the Control Data Analysis, Project PCD, are on the Control-D/ Web Access server, which has a login program control.

3.24.21.1.6  
(01-01-2018)

#### Terms, Definitions/ Acronyms

- (1) The following terms or acronyms are utilized throughout this IRM:

Term	Definition
Key Verification (KV)	The operators perform quality review on payments through an electronic method called Key Verification.
Original Entry (OE)	The operators manually key enter data from both scanned images and paper documents.

3.24.21.1.7  
(01-01-2018)

#### Related Resources

- (1) IRM 3.24.10, ISRP System - Revenue Receipts.
- (2) IRM 3.24.37, ISRP System - General Instructions.
- (3) IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates.

3.24.21.2  
(01-01-2022)  
**Introduction**

- (1) This chapter provides instructions for entering and verifying data from control documents and several transfer forms for posting to the Individual Master File (IMF), the Business Master File (BMF) and the Individual Retirement Accounts File (IMF/IRAF), using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2., Internal Management Document System - Internal Revenue Manual (IRM) Process, and elevated through appropriate channels for executive approval.

3.24.21.2.1  
(01-01-2016)  
**Control Documents**

- (1) The following is a list of block control documents from which control data may be transcribed:
  - Form 813, Document Register
  - Form 3893, Re-Entry Document Control

3.24.21.2.2  
(01-01-2016)  
**Source Documents**

- (1) The following is a list of the source documents from which data may be transcribed:
  - Form 3413, Transcription List (Account Transfer - In)
  - Form 3552, Prompt Assessment Billing Assembly

3.24.21.2.3  
(01-01-2016)  
**Forms/Program  
Numbers/Tax Class  
Document  
Codes/Transaction  
Codes/MFT**

- (1) The following table illustrates the forms, program numbers, tax class, document (Doc.) codes, Transaction (Trans.) codes, and Master File Tax (MFT) codes:

FORM	PROGRAM NUMBERS	TAX CLASS DOC. CODES	TRANS. CODES	MFT
3413	38600	251, 252	370	
3413	38620	251, 252	370	05, 06, 15
3413	38620	151, 152 351, 352 451, 452 551, 552 751, 752 851, 852	370	
3413	38600	051	370	29
3552	38601	251	370	
3552	38621	251	370	05, 06, 15
3552	38621	151, 351 451, 551 751, 851	370	

FORM	PROGRAM NUMBERS	TAX CLASS DOC. CODES	TRANS. CODES	MFT
3552	38601	051	370	29

3.24.21.2.4  
(01-01-2022)

#### Required Sections

- (1) Original Entry (OE) - although these are multi-section documents, Section 01 is the only required section and a document may only contain Section 01.
- (2) Key Verification (KV) - all sections entered by OE must be verified.

3.24.21.2.5  
(01-01-2022)

#### Money Amounts

- (1) Enter all amounts including zero when present, followed by the appropriate field termination key (<ENTER>/MINUS (-)), unless otherwise specified. When the amount is blank, press <ENTER> only. Enter DOLLARS AND CENTS without punctuation.

3.24.21.2.6  
(01-01-2016)

#### Transaction Code (TC) 400

- (1) Do not use this chapter for Doc. Code 51 with TC 400 in the Block Header. Use IRM 3.24.10, Revenue Receipts.

3.24.21.2.7  
(01-01-2016)

#### MUST ENTER Fields

- (1) Some fields require entry of data. These fields are referred to as MUST ENTER fields. They are indicated in the Transcription Operation Sheets by the presence of stars (★★★★★). See IRM 3.24.37, General Instructions, for procedures related to MUST ENTER fields.

3.24.21.2.8  
(01-01-2016)

#### Name Control

- (1) Enter the 4-character name control. Some name controls may be less than 4 characters.

**Note:** If the name control is less than 4 characters, press <ENTER> immediately after the last character. **DO NOT ADD SPACES.**

**Note:** If the name control is illegible, enter one period and <ENTER>.

3.24.21.3  
(01-01-2016)

#### ISRP Transcription Operation Sheets

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



**Exhibit 3.24.21-1 (04-01-2020)****Block Header Data Entry Source Document or Record: Form 813 For Original Input Documents Form 3893 For Re-Entry Documents**

<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 ABC that was entered in the Entry Operator (EOP) Dialog box, as described in IRM 3.24.37.2.5, ISRP System, General Instructions, EOP (Entry Operator) Dialog Box - Access Block. It cannot be changed.
(2)	Block document locator number (DLN)	DLN	<ENTER>	Enter the first 11-digits as shown: a. Form 813 - from the "Block Document Locator Number (DLN)" box. b. Form 3893 - from box 2. c. The KV Operator will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<ENTER>	Enter the batch number as follows: a. Form 813 - from the Batch Control Number box. b. Form 3893 - from box 3. c. If not present, secure the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<ENTER>	Enter the document count as follows: a. Form 813 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893 - from box 4.
(5)	Pre-journalized Credit Amount	CR	<ENTER>	Press <ENTER> always.
(6)	Pre-journalized Debit Amount	DB	<ENTER>	Enter the amount: a. Form 813 - labeled "DR", "DB" or "Debit". b. Form 3893 - from box 6. c. If no amount is present, enter a zero.
(7)	Transaction Code	TRCODE	<ENTER>	Enter "370" always.
(8)	Transaction Date	TRDATE	<ENTER>	Press <ENTER> always.

**Exhibit 3.24.21-1 (Cont. 1) (04-01-2020)**

**Block Header Data Entry Source Document or Record: Form 813 For Original Input Documents Form 3893 For Re-Entry Documents**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(9)	Master File Tax Code	MFT	<ENTER>	Enter the MFT Code: a. Form 813 - if underlined or edited to the right of "Date" box. b. Form 3893 - from box 9. c. Valid MFTs are: <ul style="list-style-type: none"> <li>1 BMF - 05, 06, 15.</li> <li>2 IRAF - 29.</li> </ul>
(10)	Secondary Amount	SECAMT	<ENTER>	Press <ENTER> always.
(11)	Source Code	SOURCE	<ENTER>	If the control document is a Form 3893, enter from box 11 as follows: a. R = "Reprocessable" box checked. b. N = "Reinput of Unpostable" box checked. c. 4 = "SC Reinput" box checked. d. If none of the boxes are checked, consult your supervisor, who will determine if a source code is required.
(12)	Year Digit	YEAR	<ENTER>	If the control document is a Form 3893, enter the digit from the box 12 (current or otherwise). a. This is a MUST ENTER field if the Source Code is "R", "N", or "4".

**Exhibit 3.24.21-2 (01-01-2025)****Section 01 - Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<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" will always be generated. No entry is required.
(2)	Serial Number	SER Number	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper right corner. If the serial number has been generated by the system (see IRM 3.24.37.4.5, ISRP System, General Instructions, Sequential Document Entry) verify that it matches the document being input.
(3)	Name Control	NC-A	<ENTER>	Enter the name control from line A. a. If less than 4 characters, enter those shown followed by <ENTER>. b. If the name control is illegible, enter one period and <ENTER>.
(4)	Employee Identification Number or Social Security Number	TIN-B		Enter the 9-digit number from line B. See standard rules in IRM 3.24.37, General Instructions.
(5)	TINTYPE (B Right)	TYPE-B	<ENTER>	Enter the zero (0) if present shown to the right of line B.
(6)	MFT Code	MFT-C	<ENTER>	Enter the 2-digits from line C.
(7)	Report/Plan number	RPT Number-R	<ENTER>	Enter the edited 3-digits shown from Line R. If MFT-C is 46, 74, 76, 84, 85, or 86, then this field is a MUST ENTER field.
(8)	Tax Period	TAXPR-D	<ENTER>	Enter 4-digits, in YYYY format, from line D. a. For general instructions, see IRM 3.24.37.
(9)	Transfer-In Date	INDATE-E	<ENTER>	Enter the 6-digits, in MMDDYY format, from line E. a. For general instructions, see IRM 3.24.37.
(10)	Transaction Date (23C Date)	TDATE-F	<ENTER>	Enter the 6-digits, in MMDDYY format, from line F. a. For general instructions, see IRM 3.24.37.
(11)	Transaction Code	TCODE-G	<ENTER>	Enter the 3-digits from line G.

**Exhibit 3.24.21-2 (Cont. 1) (01-01-2025)****Section 01 - Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(12)	Transaction Amount	TAMT-H	<ENTER>	Enter the amount from line H.
(13)	Transfer-In Amount	INAMT-I	<ENTER>	Enter the amount from line I.
(14)	Agreement Date	ADATE-J	<ENTER>	Enter the 6-digits, in MMDDYY format, from line J. a. For general instructions, see IRM 3.24.37.
(15)	Correspondence Received Date	CRD -K	<ENTER>	Enter the 6-digits, in MMDDYY format, from line K. For general instructions, see IRM 3.24.37.
(16)	2 percent Interest Date	DATE-L	<ENTER>	Enter the 6-digits, in MMDDYY format, from line L. For general instructions, see IRM 3.24.37.
(17)	Reference Number Civil Penalty	REF-M	<ENTER>	Enter the digits from line M.
(18)	Civil Penalty Amount	AMT-N	<ENTER>	Enter the amount from line N.
(19)	Reversion Date	REVDT-O	<ENTER>	Enter 6-digits, in MMDDYY format, from line O.
(20)	Plan Year Ending	PYE-S	<ENTER>	Enter the Plan Year Ending in YYMM format from line S.
(21)	Date of Transfer Form 8288 (MFT 17)	MFT17-T	<ENTER>	Enter the 6-digits, in MMDDYY format, from line T.
(22)	Excess Fringe Benefit Year	EFBYR-U	<ENTER>	Enter the Excess Fringe Benefit Year in YY format from line U.
(23)	4980F Amendment Date	4890DT -V	<ENTER>	Enter the 6-digit 4980F Date, in MMDDYY format, from line V.

**Exhibit 3.24.21-3 (01-12-2017)**

**Section 02-19 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter the appropriate section number (must be between 02 and 19, inclusive) from the top of the Transcription List Column.
(2)	Transaction Date	DATE1	<ENTER>	Enter the 6-digit Transaction Date in MMDDYY format from the first line of the Transcription List Column headed by Section Number 02, etc. a. For general instructions, see IRM 3.24.37.
(3)	Transaction Code	CODE1	<ENTER>	Enter the 3-digit code from the 2nd line following the Transaction Date.
(4)	Transaction Amount	AMT1	<ENTER> MINUS (-)	Enter the amount from the 3rd line following the Transaction Date and Transaction Code. If the amount is bracketed or a minus is shown beside the amount, press the MINUS (-) key after entering the amount.
(5)	Transaction Date	DATE2	<ENTER>	Enter the second 6-digit Transaction Date, in MMDDYY format, from the Transcription List Column headed by Section Number 02, etc. a. For general instructions, see IRM 3.24.37.
(6)	Transaction Code	CODE2	<ENTER>	Enter the second 3-digit code.
(7)	Transaction Amount	AMT2	<ENTER> MINUS (-)	Enter the second amount. If the amount is bracketed or a minus is shown beside the amount, press the MINUS (-) key after entering the amount.
(8)	Transaction Date	DATE3	<ENTER>	Enter the third 6-digit Transaction Date, in MMDDYY format, from the Transcription List Column headed by Section Number 02, etc. a. For general instructions, see IRM 3.24.37.
(9)	Transaction Code	CODE3	<ENTER>	Enter the third 3-digit code.

**Exhibit 3.24.21-3 (Cont. 1) (01-12-2017)**

**Section 02-19 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	Transaction Amount	AMT3	<ENTER> MINUS (-)	Enter the third amount. If the amount is bracketed, or if a minus is shown beside the amount, press the MINUS (-) key after entering the amount.  <b>Note:</b> Enter any additional information as instructed for Elem. No. (2) - Element No. (10) above until all the data listed has been entered.

**Exhibit 3.24.21-4 (01-12-2017)**

**Section 20-23 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise, enter the appropriate section number (must be between 20 and 23, inclusive).
(2)	Transaction Code	CODE1	<ENTER>	Enter the first 3-digit Transaction Code from the "TC" Column.
(3)	Appropriation Code	APCD1	<ENTER>	Enter the 2-digit Appropriation Code from the "Code" Column which corresponds with Elem. No. (2).
(4)	Appropriation Indicator	IND1	<ENTER>	Enter the one digit Appropriation Indicator from the "Indicator" Column which corresponds with Elem. No. (2).
(5)	Transaction Amount	AMT1	<ENTER> MINUS (-)	Enter the Transaction Amount from the "Transaction Amount" Column which corresponds with Elem. No. (2).
(6)	Transaction Code	CODE2	<ENTER>	Enter the second 3-digit Transaction Code.
(7)	Appropriation Code	APCD2	<ENTER>	Enter the 2-digit Appropriation Code.
(8)	Appropriation Indicator	IND2	<ENTER>	Enter the one digit Appropriation Indicator.
(9)	Transaction Amount	AMT2	<ENTER> MINUS (-)	Enter the Transaction Amount.
(10)	Transaction Code	CODE3	<ENTER>	Enter the third 3-digit Transaction Code.
(11)	Appropriation Code	APCD3	<ENTER>	Enter the 2-digit Appropriation Code.
(12)	Appropriation Indicator	IND3	<ENTER>	Enter the one digit Appropriation Indicator.

**Exhibit 3.24.21-4 (Cont. 1) (01-12-2017)****Section 20-23 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Transaction Amount	AMT3	<ENTER> MINUS (-)	Enter the Transaction Amount. <b>Note:</b> Enter any additional information as in Elem. No. (2) - Elem. No. (13) above until all the data listed for Sections 20 - 23 has been entered.



**Exhibit 3.24.21-5 (01-12-2017)**

**Section 30-33 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter the appropriate section number (must be between 30 and 33, inclusive).
(2)	First Status Date	DATE1	<ENTER>	Enter the first 6-digit Status Date in MMDDYY format from the Column headed by Section Numbers 30-33. a. For general instructions, see IRM 3.24.37.
(3)	Transaction Code	CODE1	<ENTER>	Enter the 3-digit "TC" from the "TC" Column which corresponds with Elem. No. (2).
(4)	Statute Extension Date	EXDT1	<ENTER>	Enter the 6-digit Statute Extension Date in MMDDYY format which corresponds with Elem. No. (2). a. For general instructions, see IRM 3.24.37.
(5)	Second Status Date	DATE2	<ENTER>	Enter the second 6-digit Status Date in MMDDYY format. a. For general instructions, see IRM 3.24.37.
(6)	Transaction Code	CODE2	<ENTER>	Enter the 3-digit "TC".
(7)	Statute Extension Date	EXDT2	<ENTER>	Enter the 6-digit Statute Extension Date in MMDDYY format. a. For general instructions, see IRM 3.24.37.
(8)	Third Status Date	DATE3	<ENTER>	Enter the third 6-digit Status Date in MMDDYY format. a. For general instructions, see IRM 3.24.37.
(9)	Transaction Code	CODE3	<ENTER>	Enter the 3-digit "TC".

**Exhibit 3.24.21-5 (Cont. 1) (01-12-2017)****Section 30-33 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Statute Extension Date	EXDT3	<ENTER>	Enter the 6-digit Statute Extension Date in MMDDYY format. a. For general instructions, see IRM 3.24.37. <b>Note:</b> Enter any additional information as in Elem. No. (2) - Elem. No. (10) above until all the data listed for Sections 30 - 33 has been entered.

**Exhibit 3.24.21-6 (01-12-2017)**

**Section 36-39 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise the appropriate section number (must be between 36 and 39, inclusive).
(2)	First Abstract Number/ Reference Number	NBR1	<ENTER>	Enter the first Abstract Number/ Reference Number from the "Number" Column.
(3)	Amount	AMT1	<ENTER> MINUS (-)	Enter the amount following the first Abstract Number.
(4)	Second Abstract Number/ Reference Number	NBR2	<ENTER>	Enter the second Abstract Number/ Reference Number.
(5)	Amount	AMT2	<ENTER> MINUS (-)	Enter the amount following the second Abstract Number.
(6)	Third Abstract Number/ Reference Number	NBR3	<ENTER>	Enter the third Abstract Number/ Reference Number.
(7)	Amount	AMT3	<ENTER> MINUS (-)	Enter the amount following the third Abstract Number. <b>Note:</b> Enter any additional Codes and Amounts as in Elem. No. (2) - Elem. No. (7) until all data listed for Sections 36 - 39 has been entered.

**Exhibit 3.24.21-7 (01-01-2025)****Section 40 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "40" always.
(2)	Adjusted Total of Income Tax Withheld (941 Posted 12/31/2004 and prior)	WH-A	<ENTER>	Enter the amount from line A.
(3)	Taxable Social Security Wages	WAGE-B	<ENTER>	Enter the amount from line B.
(4)	Taxable Social Security Wages for qualified sick leave	SKLV-C	<ENTER>	Enter the amount from line C.
(5)	Taxable Social Security Wages for qualified family leave	FMLV-D	<ENTER>	Enter the amount from line D.
(6)	Taxable Tips Reported	TIP-E	<ENTER>	Enter the amount from line E.
(7)	Taxable Medicare Wages and Tips	MEDI-F	<ENTER>	Enter the amount from line F.
(8)	Additional Taxable Medicare and Tips	ADD-G	<ENTER>	Enter the amount from line G.
(9)	Exempt Wages / Tips Reduction Amount	EXEMP-H	<ENTER> MINUS (-)	Enter amount from line H.
(10)	3121Q Tax Amount	3121Q-I	<ENTER> MINUS (-)	Enter the amount from line I.
(11)	Fractions of Cents	FRAC-J	<ENTER> MINUS (-)	Enter the amount from line J.
(12)	Sick Pay	SICK-K	<ENTER> MINUS (-)	Enter the amount from line K.
(13)	Adjustment to Tips and Group Term Life Insurance	ADJ-L	<ENTER> MINUS (-)	Enter the amount from line L.
(14)	Qualified Small Business Credit - Form 8974 (Form 941)	QUALCR-M	<ENTER> MINUS (-)	Enter the amount from line M.
(15)	Nonrefundable portion of credit for qualified sick and family leave wages	SKFMCR-N	<ENTER> MINUS (-)	Enter the amount from line N.

**Exhibit 3.24.21-7 (Cont. 1) (01-01-2025)****Section 40 Source Document or Record: FORM 3413 (DOC. CODES 51 AND 52) (Program 38600/38620)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(16)	Nonrefundable portion of Employee retention credit due to The COVID-19 crisis	EMPCR-O	<ENTER> MINUS (-)	Enter the amount from line O.
(17)	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021.	SKFMCR-P	<ENTER> MINUS (-)	Enter the amount from line P.
(18)	Nonrefundable portion of COBRA premium assistance credit	COBRA-Q	<ENTER> MINUS (-)	Enter the amount from line Q.
(19)	Income Tax Withheld Adjustments	WADJ-R	<ENTER> MINUS (-)	Enter the amount from line R.
(20)	Social Security Tax	SST-S	<ENTER> MINUS (-)	Enter the amount from line S.
(21)	Special Additions to Withholding	SPEWH-T	<ENTER> MINUS (-)	Enter the amount from line T.
(22)	Special Additions to Social Security and Medicare	SPESOC-U	<ENTER> MINUS (-)	Enter the amount from line U.
(23)	Total Income Tax Withheld (941 Posted after 12/31/2004)	AFTER-V	<ENTER> MINUS (-)	Enter the amount from line PV.
(24)	Tips Deemed Wages	DEEM-W	<ENTER>	Enter the amount from line W.
(25)	Total Backup Withholding	BACK-X	<ENTER> MINUS (-)	Enter the amount from line X.
(26)	Gross Income Paid (Form 1042)	1042-Y	<ENTER>	Enter the amount from line Y.
(27)	Railroad Retirement Tax (Form CT-1)	RP-Z	<ENTER> MINUS (-)	Enter the amount from line Z.

**Exhibit 3.24.21-8 (01-01-2023)****Section 01 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<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" will always be generated. No entry is required.
(2)	Serial Number	SER #	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper right corner. If the serial number has been generated by the system (see IRM 3.24.37.5.5) verify that it matches the document being entered.
(3)	Name Control	NC	<ENTER>	Enter the 4-character Name Control as underlined in "Taxpayer" block or edited to the right of "Name Control". a. If less than 4 characters, enter those shown followed by <ENTER>. b. If illegible, enter one period and press <ENTER>.
(4)	Employee Identification Number or Social Security Number	TIN	<ENTER>	Enter the 9-digit number as shown by "Taxpayer Identification Number" or as underlined or edited elsewhere on the form. See standard rules in IRM 3.24.37.
(5)	TIN Type (Account No. Prefix)	ANP	<ENTER>	Enter the edited zero (0) following the "Taxpayer Identification Number", if present. Do not enter the hyphen.
(6)	MFT Code	MFT	<ENTER>	Enter the 2-digits from the "MFT" box.
(7)	Report/Plan Number	RPT #	<ENTER>	Enter the 3-digits following the "Report/Plan Number," if present. If "MFT" is 46, 74, 76, 84, 85, or 86, then this is a "MUST ENTER" field.
(8)	Tax Period	TAXPR	<ENTER>	Enter the 4-digits from the "Tax Period" in YYYY format. a. For general instructions, see IRM 3.24.37.

**Exhibit 3.24.21-8 (Cont. 1) (01-01-2023)****Section 01 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(9)	Transfer-In Date	INDATE	<ENTER>	Enter the 6-digits from the "Assessment Date" box from the upper middle of the form in MMDDYY format. a. For general instructions, see IRM 3.24.37.

**Exhibit 3.24.21-9 (01-01-2025)****Section 02 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "02" always.
(2)	Adjusted Total of Income Tax Withheld (941 Posted 12/31/2004 and prior)	L1	<ENTER>	Enter the amount from line 1.
(3)	Taxable Social Security Wages	L2	<ENTER>	Enter the amount from line 2. a. If DLN Tax Class is "8", press <ENTER> only. This amount field will be transcribed in Section 41.
(4)	Taxable Social Security Wages for qualified sick leave	L2A	<ENTER>	Enter the amount from line 2A
(5)	Taxable Social Security Wages for qualified family leave	L2B	<ENTER>	Enter the amount from line 2B
(6)	Taxable Social Security Tips	L3	<ENTER>	Enter the amount from line 3.
(57)	Taxable Medicare Wages and Tips	L4	<ENTER>	Enter the amount from line 4.
(8)	Additional Taxable Medicare Wages and Tips	L5	<ENTER>	Enter the amount from line 5
(9)	Exempt Wages/Tips Reduction Amount	L6	<ENTER> MINUS (-)	Enter the amount from line 6.
(10)	SECT 3121Q	L7	<ENTER> MINUS (-)	Enter the amount from line 7.
(11)	Fractions of Cents	L8	<ENTER> MINUS (-)	Enter the amount from line 8.
(12)	Sick Pay	L9	<ENTER> MINUS (-)	Enter the amount from line 9.
(13)	Adjustments to Tips and Group Life Ins.	L10	<ENTER> MINUS (-)	Enter the amount from line 10.
(14)	Qualified Small Business Credit - Form 8974 (Form 941)	L11A	<ENTER> MINUS (-)	Enter the amount from line 11A.



**Exhibit 3.24.21-9 (Cont. 1) (01-01-2025)****Section 02 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(15)	Nonrefundable portion of credit for qualified sick leave	L11B	<ENTER> MINUS (-)	Enter the amount from line 11B.
(16)	Nonrefundable portion of employee retention credit due to COVID-19 crisis	L11C	<ENTER> MINUS (-)	Enter the amount from line 11C.
(17)	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	L11D	<ENTER> MINUS (-)	Enter the amount from line 11D.
(18)	Nonrefundable portion of COBRA premium assistance credit	L11E	<ENTER> MINUS (-)	Enter the amount from line 11E.
(19)	Income Tax Withheld Adjustments	L12	<ENTER> MINUS (-)	Enter the amount from line 12.
(20)	Adjusted Social Security and Medicare Tax	L13	<ENTER> MINUS (-)	Enter the amount from line 13.
(21)	Special Additions to Withholding	L14	<ENTER> MINUS (-)	Enter the amount from line 14.
(22)	Special Additions to Social Security and Medicare	L15	<ENTER> MINUS (-)	Enter the amount from line 15.
(23)	Total Income Tax Withheld (941 Posted after 12/31/2004)	L16	<ENTER> MINUS (-)	Enter the amount from line 16.
(24)	Tips Deemed Wages (Sec 3121q)	L17	<ENTER>	Enter the amount from line 17.
(25)	Total Backup Withholding Adjustments (Form 945)	L18	<ENTER> MINUS (-)	Enter the amount from line 18.
(26)	Gross Income Paid 1042	L19	<ENTER>	Enter the amount from line 19.
(27)	Adjusted Total Railroad Retirement Tax (CT-1)	L20	<ENTER> MINUS (-)	Enter the amount from line 20.
(28)	Interest-To-Date	L21	<ENTER>	Enter the 6-digits, in MMDDYY format, from line 21. a. For general instructions, see IRM 3.24.37.

**Exhibit 3.24.21-9 (Cont. 2) (01-01-2025)****Section 02 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(29)	2 percent Interest Date	L22	<ENTER>	Enter the 6-digits, in MMDDYY format, from line 22. a. For general instructions, see IRM 3.24.37.
(30)	Interest Computation Date	L23	<ENTER>	Enter the 6-digits in MMDDYY format, from line 23. a. For general instructions, see IRM 3.24.37.
(31)	870 Agreement Date	L24	<ENTER>	Enter the 6-digits in MMDDYY format, from line 24. a. For general instructions, see IRM 3.24.37.
(32)	Correspondence Received Date	L25	<ENTER>	Enter the 6-digits in MMDDYY format, from line 25. a. For general instructions, see IRM 3.24.37.
(33)	Excess Fringe Benefit Date	L26	<ENTER>	Enter the 6-digits in MMDDYY format, from line 26. a. For general instructions, see IRM 3.24.37.
(34)	Reversion Date	L27	<ENTER>	Enter the 6-digits in MMDDYY format, from line 27. a. For general instructions, see IRM 3.24.37.
(35)	Plan Year Ending	L28	<ENTER>	Enter the 6-digits in YYYYMM format, from line 28. a. For general instructions, see IRM 3.24.37.
(36)	4980F Amendment Date	L29	<ENTER>	Enter the 6-digits in MMDDYY format, from line 29. a. For general instructions, see IRM 3.24.37.
(37)	Date of Transfer Form 8288 (MFT 17)	L30	<ENTER>	Enter the 6-digits in MMDDYY format, from line 30. a. For general instructions, see IRM 3.24.37.

## Exhibit 3.24.21-10 (03-18-2021)

## Section 03-15 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise, enter the appropriate section number (must be between 03 and 15, inclusive).
(2)	First Transaction Date	DATE1	<ENTER> ★★★★★	Enter the date in MMDDYY format from the first "Reference" line. a. For general instructions, see IRM 3.24.37. b. This is a MUST ENTER field for Section 03 only.
(3)	First Transaction Code	CODE1	<ENTER> ★★★★★	Enter the code from the first "T. C." line. <b>Note:</b> Enter Trans. Code 270 only if shown on <b>other than</b> the pre-printed 270 line. a. This is a MUST ENTER field for Section 03 only.
(4)	First Transaction Amount	AMT1	<ENTER> MINUS (-) ★★★★★	Enter the amount from the first "Assessment" line. If the amount is bracketed or a minus is shown beside the amount, press the MINUS (-) key immediately after entering the amount. <b>Note:</b> Enter Trans. Code 270 only if shown on <b>other than</b> the pre-printed 270 line. a. This is a MUST ENTER field for Section 03 only.
(5)	Second Transaction Date/Appropriation Code	DATE2	<ENTER>	Enter the date in MMDDYYYY format from the second "Reference" line. a. For general instructions, see IRM 3.24.37. b. If TC Code 630 or 632 is present, enter the 2 position Appropriation Code rather than a date.

**Exhibit 3.24.21-10 (Cont. 1) (03-18-2021)****Section 03-15 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(6)	Second Transaction Code	CODE2	<ENTER>	Enter the code from the second "TC" line. If no code shown, press <ENTER> only. <b>Note:</b> Enter Trans. Code 270 only if shown on <b>other than</b> the pre-printed 270 line.
(7)	Second Transaction Amount	AMT2	<ENTER> MINUS (-)	Enter the amount from the second "Assessment" line. If the amount is bracketed or a minus is shown beside the amount, press the MINUS (-) key immediately after entering the amount. <b>Note:</b> Enter Trans. Code 270 only if shown on <b>other than</b> the pre-printed 270 line.
(8)	Third Transaction Date/ Appropriation Code	DATE3	<ENTER>	Enter the date in MMDDYYYY format from the third "Reference" line. a. For general instructions, see IRM 3.24.37. b. If TC 630 or 632 is present, enter the 2 position Appropriation Code rather than a date.
(9)	Third Transaction Code	CODE3	<ENTER>	Enter the code from the third "TC" line. If no code shown, press <ENTER> only. <b>Note:</b> Enter Trans. Code 270 only if shown on <b>other than</b> the pre-printed 270 line.

## Exhibit 3.24.21-10 (Cont. 2) (03-18-2021)

## Section 03-15 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Third Transaction Amount	AMT3	<ENTER> MINUS (-)	<p>Enter the amount from the third "Assessment" line. If the amount is bracketed or a minus is shown beside the amount, press the MINUS (-) key immediately after entering the amount.</p> <p><b>Note:</b> Enter Trans. Code 270 only if shown on <b>other than</b> the pre-printed 270 line.</p> <p>a. Enter any additional Dates, Codes and Amounts as in Elem. No. (2)-Elem. No. (10) until all data listed under the "Reference" and "Assessment" area is entered.</p>

**Exhibit 3.24.21-11 (01-30-2017)****Section 16 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "16" always.
(2)	Reference Code (Civil Penalty)	L36	<ENTER>	Enter the 3-digit reference code from line 36.
(3)	Reference Amount	L37	<ENTER>	Enter the amount from line 37.
(4)	Transfer Balance	L38	<ENTER> ★★★★★	Enter the amount from the "Transfer Balance", line 38.
(5)	Additional Information	L55	<ENTER>	Enter additional information from Line 55.

**Exhibit 3.24.21-12 (01-30-2017)****Sections 36-39 Source Document or Record: FORM 3552 (DOC. CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise, the appropriate section number (must be between 36 and 39, inclusive).
(2)	Abstract Number/ Reference Number	L39	<ENTER>	Enter the Abstract Number/ Reference Number from line 39.
(3)	Abstract Amount	L40	<ENTER> MINUS (-)	Enter the amount from line 40.
(4)	Abstract Number/ Reference Number	L41	<ENTER>	Enter the Abstract Number/ Reference Number from line 41.
(5)	Abstract Amount	L42	<ENTER> MINUS (-)	Enter the amount from line 42.
(6)	Abstract Number/ Reference Number	L43	<ENTER>	Enter the Abstract Number/ Reference Number from line 43.
(7)	Amount	L44	<ENTER> MINUS (-)	Enter the amount from line 44.
(8)	Abstract Number/ Reference Number	L45	<ENTER>	Enter the Abstract Number/ Reference Number from line 45.
(9)	Amount	L46	<ENTER> MINUS (-)	Enter the amount from line 46.

**Exhibit 3.24.21-13 (01-30-2017)**

**Section 41 Source Document or Record: FORM 3552 (DOC. CODE 51) (BMF TAX CLASS “8” ONLY)  
(Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “41” always.
(2)	Taxable 940 Wages	L47	<ENTER>	Enter the amount from line 47.
(3)	Total Credit Reduction Amount	L48	<ENTER>	Enter the amount from line 48.
(4)	State 1	L49	<ENTER>	Enter the 2-character State Code from line 49.
(5)	Credit Reduction Wages 1	L50	<ENTER>	Enter the amount from line 50.
(6)	State 2	L51	<ENTER>	Enter the 2-character State Code from line 51.
(7)	Credit Reduction Wages 2	L52	<ENTER>	Enter the amount from line 52.
(8)	State 3	L53	<ENTER>	Enter the 2-character State Code from line 53.
(9)	Credit Reduction Wages 3	L54	<ENTER>	Enter the amount from line 54.



**Exhibit 3.24.21-14 (01-12-2017)****Sections 42-46 Source Document or Record: FORM 3552 (DOC CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise, the appropriate section number (must be between 42 and 46, inclusive).
(2)	State Code 1	ST1	<ENTER>	Enter the first 2-character State Code shown for Section 42.
(3)	Credit Reduction Wages 1	WAGE1	<ENTER>	Enter the amount following the State Code.
(4)	State Code 2	ST2	<ENTER>	Enter the second 2-character State Code.
(5)	Credit Reduction Wages 2	WAGE2	<ENTER>	Enter the amount following the State Code.
(6)	State Code 3	ST3	<ENTER>	Enter the third 2-character State Code.
(7)	Credit Reduction Wages 3	WAGE3	<ENTER>	Enter the amount following the State Code.
(8)	State Code 4	ST4	<ENTER>	Enter the fourth 2-character State Code.
(9)	Credit Reduction Wages 4	WAGE4	<ENTER>	Enter the amount following the State Code.
(10)	State Code 5	ST5	<ENTER>	Enter the fifth 2-character State Code.
(11)	Credit Reduction Wages 5	WAGE5	<ENTER>	Enter the amount following the State Code.
(12)	State Code 6	ST6	<ENTER>	Enter the sixth 2-character State Code.
(13)	Credit Reduction Wages 6	WAGE6	<ENTER>	Enter the amount following the State Code.
(14)	State Code 7	ST7	<ENTER>	Enter the seventh 2-character State Code.
(15)	Credit Reduction Wages 7	WAGE7	<ENTER>	Enter the amount following the State Code.
(16)	State Code 8	ST8	<ENTER>	Enter the eighth 2-character State Code.
(17)	Credit Reduction Wages 8	WAGE8	<ENTER>	Enter the amount following the State Code.

**Exhibit 3.24.21-14 (Cont. 1) (01-12-2017)****Sections 42-46 Source Document or Record: FORM 3552 (DOC CODE 51) (Program 38601/38621)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	State Code 9	ST9	<ENTER>	Enter the ninth 2-character State Code.
(19)	Credit Reduction Wages 9	WAGE9	<ENTER>	Enter the amount following the State Code.
(20)	State Code 10	ST10	<ENTER>	Enter the tenth 2-character State Code.
(21)	Credit Reduction Wages 10	WAGE10	<ENTER>	Enter the amount following the State Code. <b>Note:</b> Enter any additional information as in Elem. No. (2) - Elem. No. (21) above until all data listed for Sections 42 - 46 has been transcribed.