



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.25

NOVEMBER 8, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 3.24.25, ISRP System, BMF International Miscellaneous Tax Returns.

MATERIAL CHANGES

- (1) Exhibit 3.24.25-2 Element (10) Updated instruction for tax period.
- (2) Exhibit 3.24.25-20 Element (10) Updated instruction for tax period.
- (3) Exhibit 3.24.25-34 Clarified instructions for elements (7), (8), (9) and (12). IPU 23U0199 issued 01-31-2023
- (4) Exhibit 3.24.25-35 Created a conversion chart for tax years 2018 through 2022 for Form 8288, Section 03. IPU 23U0199 issued 01-31-2023

EFFECT ON OTHER DOCUMENTS

IRM 3.24.25, dated November 18, 2022 (effective January 1, 2023) is superseded. The changes to this IRM include the following IRM Procedural Updates (IPUs) IPU 23U0199 issued 01-31-2023.

AUDIENCE

Wage and Investment, Submission Processing, Data Conversion Operations (OSPC Only)

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3.24.25

BMF International Miscellaneous Tax Returns

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3.24.25.1
(01-01-2022)
Program Scope and Objectives

- (1) Purpose: This IRM section supplies instructions for Wage and Investment Integrated Submission and Remittance Processing (ISRP) System to transcribe the returns below:
 - a. Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
 - b. Form 3520-A, Annual Return of Foreign Trust With a U.S. Owner
 - c. Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests
 - d. Form 8804, Annual Return for Partnership Withholding Tax (Section 1446)
- (2) Audience: ISRP clerks perform key entry by capturing data from a wide variety of tax documents and forms from images, paper, and/or other sources.
- (3) Policy Owner: Director, Submission Processing.
- (4) Program Owner: Paper Processing Branch, Mail Management/Data Conversion (an Organization within Submission Processing).
- (5) 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)
- (6) Program Goals: Ensure all necessary action is taken on the return and attachments to ensure correct posting of the return data.
- (7) The instructions contained in this book are used when transcribing paper returns.

3.24.25.1.1
(01-01-2018)
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) product that is an integral part of ISRP. The entries from transcription are transferred to Error Resolution System (ERS) fields.

3.24.25.1.2
(02-04-2021)
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 1.2.1.4, 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.

3.24.25.1.3
(01-01-2018)
Responsibilities

- (1) The Campus Director monitors operational performance for their campus.
- (2) The Operation Manager monitors operational performance for their operation.
- (3) The team manager/lead conducts performance monitoring and ensures employees have the tools to perform their duties.
- (4) The team employees follow the instructions contained in this IRM and maintain updated IRM procedures.

3.24.25.1.4
(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 located in IRM 3.24.202, ISRP System, Supervisory Operator's Manual.
- (2) Program Effectiveness is measured using the following:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial reviews
- (3) Annual Review: Federal Managers Financial Integrity Act (FMFIA).

3.24.25.1.5
(01-01-2018)
Program Controls

- (1) For Terms, Definitions, and Acronyms, see IRM 3.24.38, ISRP System, BMF General Instructions.
- (2) 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, and elevated through appropriate channels for executive approval.

3.24.25.1.6
(01-01-2018)
Related Resources

- (1) The following table lists related sources

Resource	Link/Title
Submission Processing Design Center	https://program.ds.irsnet.gov/sites/WILESPInstCrnr/SitePages/Home.aspx
Servicewide Electronic Research Program (SERP)	http://serp.enterprise.irs.gov/
Integrated Automation Technologies (IAT)	https://organization.ds.irsnet.gov/sites/WiMttlat/home/default.aspx

Resource	Link/Title
IRM 3.21.19	International Returns & Document Analysis - Foreign Trust System (Form 3520 / Form 3520-A)
IRM 3.22.19	International Error Resolution - Foreign Trust System (Form 3520 / Form 3520-A)
IRM 3.21.15	International Returns and Analysis - Foreign Partnership Withholding (Form 8804)
IRM 3.22.15	International Error Resolution - Foreign Partnership Withholding (Form 8804)
IRM 3.21.25	International Campus Returns and Documents Analysis Miscellaneous Tax Returns (Form 8805 and Form 8288-A)
IRM 3.21.261	International Campus Returns and Documents Analysis Investment (Form 8288)
IRM 3.22.261	International Error Resolution - Foreign Investment (Form 8288)
IRM 3.21.3	International IMF Code & Edit
IRM 3.22.3	International IMF ERS
IRM 3.24.38	ISRP System, BMF General Instruction

3.24.25.1.7
(01-01-2016)

Control Documents

(1) Following are the control document(s) from which data may be transcribed:

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

3.24.25.1.8
(01-01-2016)

Source Documents

(1) Following are the source documents from which data may be transcribed:

- a. Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
- b. Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (Under section 6048(b)).
- c. Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons.
- d. Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).

3.24.25.1.9
(01-01-2016)
**Forms/Program
Numbers/MFT/Tax
Class/Doc. Code**

(1)	Form	Program Number	MFT	Tax Class	Document Code
	Form 3520	12310	68	3	83
	Form 3520-A	12320	42	3	82
	Form 8288	11330	17	1	40
	Form 8804	11340	08	1	29

3.24.25.2
(01-01-2018)
Required Sections

- (1) Section 01 is entered and verified in all cases.
- Note:** Effective on January 2, 2003, Form 3520-A only accepts an Employer Identification Number (EIN) number in Field 01TIN (Line 1b).
- (2) Some fields require entry of data. These fields are referred to as MUST ENTER fields. They are indicated by the presence of stars (★★★★★).

3.24.25.3
(01-01-2016)
Yes/No Check Boxes

- (1) For all edited "Yes/No" check boxes, enter as follows:
- "1" if the "yes" box is checked.
 - "2" if the "no" box is checked.
 - "3" if both boxes are checked.
 - Press <Enter> if no boxes are checked.

3.24.25.4
(01-01-2023)
Percentages

- (1) The taxpayer is allowed to enter a specified percentage under the appropriate tax rate.
- (2) The following is how to input percentages.

If the taxpayer enters:	Input as:
9 percent	009
20 percent	020
27.5 percent	027

3.24.25.5
(01-01-2016)
**ISRP Transcription
Operation Sheets**

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

Exhibit 3.24.25-1 (01-01-2016)

Block Header Data Entry Form 813 Document Register and Form 1332 for Original Input Documents OR Form 3893 for Re-Entry Documents

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Service Center (SC) Block Control	ABC		The screen displays the Alphanumeric Block Control (ABC) that is entered in the Entry Operator (EOP) Dialog Window. It cannot be changed.
(2)	Block Document Locator Number (DLN)	DLN	<Enter>	Enter the first 11-digits from: (a) Form 813— the “Block DLN” box. (b) Form 1332— the “Document Locator No.” box. (c) Form 3893— box 2. The EOP verifies the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter>	Enter the batch number from: (a) Form 813, Form 1332— the “Batch Control Number” box. (b) Form 3892— box 3. If not present, enter the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter>	Enter the document count as follows: (a) Form 813, Form 1332—the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. (b) Form 3893—from box 4.
(5)	Prejournalized Credit Amount	CR	<Enter>	Enter the amount from: (a) Form 813—shown as the “Total” or if adjusted, as the “Adjusted Total.” (b) Form 3893— from box 5. Note: Enter Dollars and Cents.
(6)	Filling <Enter>		<Enter> <Enter> <Enter> <Enter> <Enter>	Press <Enter> five times.

Exhibit 3.24.25-1 (Cont. 1) (01-01-2016)**Block Header Data Entry Form 813 Document Register and Form 1332 for Original Input Documents OR Form 3893 for Re-Entry Documents**

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

Exhibit 3.24.25-2 (01-01-2024)
Section 01 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two-digits of the 13-digit DLN from the upper part 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)	Taxpayer Identification Number (TIN)	TIN	<Enter>	Enter the TIN from line 1b.
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(7)	TIN Type	TYPE	<Enter>	Enter the edited zero following the TIN.
(8)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(9)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(10)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the upper right corner of the return. If no edited tax period is present, enter current processing tax year. (i.e. 20XX12).
(11)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(12)	Condition Codes	CC	<Enter>	Enter the edited codes from the margin to the right of the "Amended Return Checkbox."
(13)	Individual/Partnership/ Corporation/Trust/ Executor Check Boxes/ Line B	IPCBX	<Enter>	Enter the edited alpha to the right of line B.
(14)	Excepted Specified Foreign Financial Assets Reported	ESFFCKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <Enter>.

Exhibit 3.24.25-2 (Cont. 1) (01-01-2024)
Section 01 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Checkbox/U.S. Transferor	1STBX	<Enter>	Enter the edited "1" to the left of the first box under "Check all applicable boxes." if present.
(16)	Checkbox/U.S. Owner	2NDBX	<Enter>	Enter the edited "1" to the left of the second box under "Check all applicable boxes." if present.
(17)	Checkbox/U.S. Person-Distribution	3RDBX	<Enter>	Enter the edited "1" to the left of the third box under "Check all applicable boxes." if present.
(18)	Checkbox/U.S. Person – Gifts	4THBX	<Enter>	Enter the edited "1" to the left of the fourth box under "Check all applicable boxes." if present.
(19)	Automatic Two-Month Extension	CKBX	<Enter>	Enter the edited "1" to the left of the checkbox on line 1j, .
(20)	Form Number of the Tax Return to be Filed	FN	<Enter>	Enter the first form number listed, if the checkbox in box 1k, is checked.
(21)	Spouses ID	L1D	<Enter>	Enter the TIN from line 1d.
(22)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name.
(23)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(24)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited on line 1c. Caution: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(25)	City	CITY	<Enter>	Enter the city from line 1e. Caution: If inputting a foreign address, ONLY enter the edited foreign country code.

Exhibit 3.24.25-2 (Cont. 2) (01-01-2024)

Section 01 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(26)	State	ST	<Enter>	Enter the standard state abbreviation from line 1f. Caution: If inputting a foreign address, enter a period (.) in this field.
(27)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from line 1g. Caution: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(28)	Country Code	COUN	<Enter>	Enter the edited country code from line 1h.

Exhibit 3.24.25-3 (01-01-2023)**Section 02 Form 3520 (Program 12310)**

Elem. No.	Form 3520 Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "02".
(2)	Name of Foreign Trust	L2A	<Enter>	Enter the name from line 2a.
(3)	Identification Number	L2B	<Enter>	Enter the identification number from line 2b. Note: For 2013 - 2019 years enter the identification number from line 2b(1).
(4)	TIN Type	TYPE	<Enter>	Enter the edited zero following the TIN.
(5)	Street Address	L2C	<Enter>	Enter the street address information as shown or edited on line 2c.
(6)	Date Foreign Trust was Created	L2D	<Enter>	Enter the date from line 2d.
(7)	City	L2E	<Enter>	Enter the city from line 2e. Note: Do not use Major City Codes.
(8)	State	L2F	<Enter>	Enter the standard state abbreviation from line 2f. Caution: If inputting a foreign address, enter a period (.) in this field.
(9)	ZIP Code	L2G	<Enter>	Enter the ZIP Code from line 2g.
(10)	Country Code	L2H	<Enter>	Enter the edited country code from line 2h.
(11)	Did Foreign Trust Appoint U.S. Agent	3Y/N	<Enter>	Enter from the "Yes/No" check boxes on line 3.
(12)	Name of U.S. Agent	L3A	<Enter>	Enter the name from line 3a.
(13)	Identification Number	L3B	<Enter>	Enter identification number, if any, from line 3b.
(14)	ID Number Type	TYPE	<Enter>	Enter the zero, if edited, after the ID number.
(15)	U.S. Agent Street Address	L3C	<Enter>	Enter the street address information as shown on line 3c.

Exhibit 3.24.25-3 (Cont. 1) (01-01-2023)
Section 02 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(16)	U.S. Agent City	L3D	<Enter>	Enter the city from line 3d. Note: Do not use Major City Codes.
(17)	U.S. Agent State	L3E	<Enter>	Enter the standard state abbreviation from line 3e. Note: If inputting a foreign address, enter a period (.) in this field.
(18)	U.S. Agent ZIP Code	L3F	<Enter>	Enter the ZIP Code from line 3f.
(19)	U.S. Agent Country Code	L3G	<Enter>	Enter the edited country code from line 3g.
(20)	Name of U.S. Decedent	L4A	<Enter>	Enter the name from line 4a.
(21)	Address of U.S. Decedent	L4B	<Enter>	Enter the street address information as shown or edited on line 4b.
(22)	City of U.S. Decedent	CITY	<Enter>	Enter the city from line 4b. Note: Do not use Major City Codes.
(23)	State of U.S. Decedent	ST	<Enter>	Enter the standard state abbreviation from line 4b.
(24)	ZIP Code of U.S. decedent	ZIP	<Enter>	Enter the ZIP Code from line 4b.
(25)	Country Code	COUN	<Enter>	Enter the edited country code from line 4b.
(26)	TIN of U.S. Decedent	L4C	<Enter>	Enter the TIN from line 4c.
(27)	TIN Type	TYPE	<Enter>	Enter the edited zero following the TIN. .
(28)	Date of Death	L4D	<Enter>	Enter the date from line 4d.
(29)	EIN of Estate	L4E	<Enter>	Enter the EIN from line 4e.
(30)	Line 4f Checkbox	4FCKBX	<Enter>	Enter from line 4f as follows: (a) "1" if the first box is checked. (b) "2" if the second box is checked. (c) "3" if the third box is checked. If more than one box is checked, use the first box checked.

Exhibit 3.24.25-4 (01-01-2016)**Section 03 Form 3520 (Program 12310)**

Elem. No.	Form 3520 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)	Name of Trust Creator	L5A	<Enter>	Enter the name from line 5a.
(3)	Street Address	L5B	<Enter>	Enter the street address information as shown or edited on line 5b.
(4)	City	CITY	<Enter>	Enter the city from line 5b. Note: Do not use Major City Codes.
(5)	State	ST	<Enter>	Enter the standard state abbreviation from line 5b.
(6)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from line 5b.
(7)	Country Code	COUN	<Enter>	Enter the edited country code from line 5b.
(8)	Identification Number	L5C	<Enter>	Enter the identification number, if any, from line 5c.
(9)	TIN Type	TYPE	<Enter>	Enter the edited zero following the TIN.
(10)	Country Code — Trust Created	L6A	<Enter>	Enter the edited country code from line 6a.
(11)	Country Code — Law Governs	L6B	<Enter>	Enter the edited country code from line 6b.
(12)	Date Trust Created	L6C	<Enter>	Enter the date from line 6c.
(13)	Will Any Other Person be Treated as Owner	7AY/N	<Enter>	Enter from the "Yes/No" check boxes, line 7a.
(14)	Name of Other Foreign Trust Owner — 1	7BI	<Enter>	Enter the name from line 7b(i).
(15)	Address — 1	ADD	<Enter>	Enter the street address information as shown or edited on line 1 of 7b(ii).
(16)	City — 1	CITY	<Enter>	Enter the city from line 1 of 7b(ii). Note: Do not use Major City Codes.
(17)	State — 1	ST	<Enter>	Enter the standard state abbreviation from line 7b(ii).

Exhibit 3.24.25-4 (Cont. 1) (01-01-2016)
Section 03 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	ZIP Code — 1	ZIP	<Enter>	Enter the ZIP Code from line 1 of 7b(ii).
(19)	Country Code of Residence	7BIII	<Enter>	Enter the two edited characters country code of residence from line 1 of 7b(iii).
(20)	Identification ID — 1	7BIV	<Enter>	Enter the ID from line 1 of 7b(iv).
(21)	TIN Type — 1	TYPE	<Enter>	Enter the edited zero following the TIN.
(22)	Relevant Code Sec. 1	7BV	<Enter>	Enter the digits from line 7b(v).
(23)	Indicator More Than 1	MORE	<Enter>	Enter the edited “1” to the right of line 7b(v).

Exhibit 3.24.25-5 (01-01-2023)**Section 04 Form 3520 (Program 12310)**

Elem. No.	Form 3520 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "04".
(2)	Was the Transfer	8Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 8.
(3)	Can any Part	9AY/N	<Enter>	Enter from the "Yes/No" check boxes, line 9a.
(4)	If No	9BY/N	<Enter>	Enter from the "Yes/No" check boxes, line 9b.
(5)	Did You Transfer	11AY/N	<Enter>	Enter from the "Yes/No" check boxes, line 11a.
(6)	Was the Obligation	11BY/N	<Enter>	Enter from the "Yes/No" check boxes, line 11b.
(7)	Date of Transfer 1	11BI1	<Enter>	Enter the 1st date shown on line 11b(i).
(8)	Maximum Term 1	BII1	<Enter>	Enter the 1st term shown on line 11b(ii).
(9)	Yield to Maturity 1	BIII1 \$	<Enter> MINUS (-)	Enter the 1st yield shown on line 11b(iii).
(10)	FMV of Obligation 1	BIV1 \$	<Enter> MINUS (-)	Enter the 1st FMV shown on line 11b(iv).
(11)	Date of Transfer 2	11BI2	<Enter>	Enter the 2nd date shown on line 11b(i).
(12)	Maximum Term 2	BII2	<Enter>	Enter the 2nd term shown on line 11b(ii).
(13)	Yield to Maturity 2	BIII2 \$	<Enter> MINUS (-)	Enter the 2nd yield shown on line 11b(iii).
(14)	FMV of Obligation 2	BIV2 \$	<Enter> MINUS (-)	Enter the 2nd FMV shown on line 11b(iv).
(15)	Date of Transfer 3	11BI3	<Enter>	Enter the 3rd date shown on line 11b(i).
(16)	Maximum Term 3	BII3	<Enter>	Enter the 3rd term shown on line 11b(ii).
(17)	Yield to Maturity 3	BIII3 \$	<Enter> MINUS (-)	Enter the 3rd yield shown on line 11b(iii).
(18)	FMV of Obligation 3	BIV3 \$	<Enter> MINUS (-)	Enter the 3rd FMV shown on line 11b(iv).

Exhibit 3.24.25-5 (Cont. 1) (01-01-2023)**Section 04 Form 3520 (Program 12310)**

Elem. No.	Form 3520 Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(19)	More Than 3 Indicator	MORE	<Enter>	Enter the edited "1" in the right margin of line 11b(iv).
(20)	With Respect to Each	12Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 12.

Exhibit 3.24.25-6 (01-01-2016)**Section 05 Form 3520 (Program 12310)**

Elem. No.	Form 3520 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)	Did You Make any Transfer	13Y/N	<Enter>	Enter from the "Yes/No" boxes, line 13.
(3)	Date of Transfer 1	13A1	<Enter>	Enter the 1st date from line 13(a).
(4)	Description of Property Transferred 1	B1	<Enter>	Enter the 1st description from line 13(b).
(5)	FMV of Property Transferred 1	C1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 13(c).
(6)	U.S. Adjusted Basis 1	D1 \$	<Enter>	Enter the 1st U.S. adjusted from line 13(d).
(7)	Gain Recognized 1	E1 \$	<Enter> MINUS (-)	Enter the 1st gain from line 13(e).
(8)	Excess if Any 1	F1 \$	<Enter> MINUS (-)	Enter the 1st excess from line 13(f).
(9)	Description of Property Received 1	G1	<Enter>	Enter the 1st description from line 13(g).
(10)	FMV of Property Received 1	H1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 13(h).
(11)	Excess of (c) over (h) 1	I1 \$	<Enter> MINUS (-)	Enter the 1st excess from line 13(i).
(12)	Date of Transfer 2	13A2	<Enter>	Enter the 2nd date from line 13(a).
(13)	Description of Property Transferred 2	B2	<Enter>	Enter the 2nd description from line 13(b).
(14)	FMV of Property Transferred 2	C2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 13(c).
(15)	U.S. Adjusted Basis 2	D2 \$	<Enter>	Enter the 2nd U.S. adjusted from line 13(d).
(16)	Gain Recognized 2	E2 \$	<Enter> MINUS (-)	Enter the 2nd gain from line 13(e).
(17)	Excess if Any 2	F2 \$	<Enter> MINUS (-)	Enter the 2nd excess from line 13(f).
(18)	Description of Property Received 2	G2	<Enter>	Enter the 2nd description from line 13(g).
(19)	FMV of Property Received 2	H2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 13(h).

Exhibit 3.24.25-6 (Cont. 1) (01-01-2016)**Section 05 Form 3520 (Program 12310)**

Elem. No.	Form 3520 Section 05 Data Element Name	Prompt	Fld. Term.	Instructions
(20)	Excess of (c) over (h) 1	I2 \$	<Enter> MINUS (-)	Enter the 2nd excess from line 13(i).
(21)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" in the right margin of line 13(i).
(22)	Total Column F	TOTF \$	<Enter> MINUS (-)	Enter the amount from the total of line 13(f).
(23)	Totals Column I	TOTI \$	<Enter> MINUS (-)	Enter the amount from the total of line 13(i).

Exhibit 3.24.25-7 (01-01-2016)**Section 06 Form 3520 (Program 12310)**

Elem. No.	Form 3520 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)	Sale Document	14ACK	<Enter>	Enter from the "Yes/No "check boxes, line 14a as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(3)	Year Attached for Sale Document	AYEAR	<Enter>	Enter the year on line 14a in YY format.
(4)	Loan Document	14BCK	<Enter>	Enter from the "Yes/No "check boxes, line 14b as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(5)	Year Attached for Loan Document	BYEAR	<Enter>	Enter the year on line 14b in YY format.
(6)	Subsequent Variances	14CCK	<Enter>	Enter from the "Yes/No "check boxes, line 14c as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(7)	Year Attached for Subsequent Variances	CYEAR	<Enter>	Enter the year on line 14c in YY format.

Exhibit 3.24.25-8 (01-01-2016)

Section 07 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "07".
(2)	Name of Beneficiary 1	15A1	<Enter>	Enter the 1st name from line 15(a).
(3)	Address of Beneficiary 1	ADD1	<Enter>	Enter the 1st address from line 15(b).
(4)	City of Beneficiary 1	CITY1	<Enter>	Enter the 1st city from line 15(b). Note: Do not use Major City Codes.
(5)	State of Beneficiary 1	ST1	<Enter>	Enter the 1st state from line 15(b).
(6)	ZIP Code of Beneficiary 1	ZIP1	<Enter>	Enter the 1st ZIP Code from line 15(b).
(7)	Country Code 1	COUN1	<Enter>	Enter the 1st edited country code from line 15(b).
(8)	U.S. Beneficiary 1	CY/N1	<Enter>	Enter from the 1st "Yes/No" check boxes, line 15(c).
(9)	Identification # 1	D1	<Enter>	Enter the 1st ID number from line 15(d).
(10)	ID Type 1	TYPE1	<Enter>	Enter the 1st edited zero following the ID number from line 15(d).
(11)	Name of Beneficiary 2	15A2	<Enter>	Enter the 2nd name from line 15(a).
(12)	Address of Beneficiary 2	ADD2	<Enter>	Enter the 2nd address from line 15(b).
(13)	City of Beneficiary 2	CITY2	<Enter>	Enter the 2nd city from line 15(b). Note: Do not use Major City Codes.
(14)	State of Beneficiary 2	ST2	<Enter>	Enter the 2nd state from line 15(b).
(15)	ZIP Code of Beneficiary 2	ZIP2	<Enter>	Enter the 2nd ZIP Code from line 15(b).
(16)	Country Code 2	COUN2	<Enter>	Enter the 2nd edited country code from line 15(b).
(17)	U.S. Beneficiary 2	CY/N2	<Enter>	Enter from the 2nd "Yes/No" check boxes, line 15(c).

Exhibit 3.24.25-8 (Cont. 1) (01-01-2016)
Section 07 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Identification # 2	D2	<Enter>	Enter the 2nd ID number from line 15(d).
(19)	ID Type 2	TYPE2	<Enter>	Enter the 2nd edited zero following the ID number from line 15(d).
(20)	Name of Beneficiary 3	15A3	<Enter>	Enter the 3rd name from line 15(a).
(21)	Address of Beneficiary 3	ADD3	<Enter>	Enter the 3rd address from line 15(b).
(22)	City of Beneficiary 3	CITY3	<Enter>	Enter the 3rd city from line 15(b). Note: Do not use Major City Codes.
(23)	State of Beneficiary 3	ST3	<Enter>	Enter the 3rd state from line 15(b).
(24)	ZIP Code of Beneficiary 3	ZIP3	<Enter>	Enter the 3rd ZIP Code from line 15(b).
(25)	Country Code 3	COUN3	<Enter>	Enter the 3rd edited country code from line 15(b).
(26)	U.S. Beneficiary 3	CY/N3	<Enter>	Enter from the 3rd "Yes/No" check boxes, line 15(c).
(27)	Identification # 3	D3	<Enter>	Enter the 3rd ID number from line 15(d).
(28)	ID Type 3	TYPE3	<Enter>	Enter the 3rd edited zero following the ID number from line 15(d).
(29)	More than 3 Indicator	MORE	<Enter>	Enter the edited "1" in the right margin of line 15(d).

Exhibit 3.24.25-9 (01-01-2016)

Section 08 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "08".
(2)	Name of Trustee	16A	<Enter>	Enter the 1st name from line 16(a).
(3)	Address of Trustee	BADD	<Enter>	Enter the 1st street address from line 16(b).
(4)	City of Trustee	CITY	<Enter>	Enter the 1st city from line 16(b). Note: Do not use Major City Codes.
(5)	State of Trustee	ST	<Enter>	Enter the 1st state from line 16(b).
(6)	ZIP Code of Trustee	ZIP	<Enter>	Enter the 1st ZIP Code from line 16(b).
(7)	Country Code	COUN	<Enter>	Enter the 1st edited country code from line 16(b).
(8)	Identification Number	CID	<Enter>	Enter the ID number from line 16(c).
(9)	ID Type	TYPE	<Enter>	Enter the edited zero following the ID number from line 16(c).
(10)	More than 1 Indicator	MORE	<Enter>	Enter the edited "1" in the right margin of line 16(c).
(11)	Name of Other Persons	17A	<Enter>	Enter the 1st name from line 17(a).
(12)	Address of Other Persons	BADD	<Enter>	Enter the 1st street address from line 17(b).
(13)	City of Other Persons	CITY	<Enter>	Enter the 1st city from line 17(b). Note: Do not use Major City Codes.
(14)	State of Other Persons	ST	<Enter>	Enter the 1st state from line 17(b).
(15)	ZIP Code of Other Persons	ZIP	<Enter>	Enter the 1st ZIP Code from line 17(b).
(16)	Country Code	COUN	<Enter>	Enter the 1st edited country code from line 17(b).
(17)	Description of Powers	17C	<Enter>	Enter the description from line 17(c).

Exhibit 3.24.25-9 (Cont. 1) (01-01-2016)
Section 08 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Identification Number	DID	<Enter>	Enter the ID number from line 17(d).
(19)	ID Type	TYPE	<Enter>	Enter the edited zero following the ID number from line 17(d), .
(20)	More than 1 Indicator	MORE	<Enter>	Enter the edited "1" in the right margin of line 17(d).
(21)	Summary of All	18ACK	<Enter>	Enter from the "Yes/No" check boxes, line 18a as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(22)	The Trust Instrument	BCK	<Enter>	Enter from the "Yes/No" check boxes, line 18b as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(23)	Memoranda or Letters	CCK	<Enter>	Enter from the "Yes/No" check boxes, line 18c as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(24)	Subsequent Variances	DCK	<Enter>	Enter from the "Yes/No" check boxes, line 18d as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.

Exhibit 3.24.25-9 (Cont. 2) (01-01-2016)
Section 08 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(25)	Trust Financial Statements	ECK	<Enter>	Enter from the "Yes/No" check boxes, line 18e as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.
(26)	Other Trust Documents	FCK	<Enter>	Enter from the "Yes/No" check boxes, line 18f as follows: (a) "1" if the "Yes" box is checked, (b) "2" if the "No" is checked, (c) "3" if the "Attached Previously" box is checked. If more than one box is checked, press <Enter>.

Exhibit 3.24.25-10 (01-01-2023)
Section 11 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 11 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "11".
(2)	Did You at Any Time	19Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 19.
(3)	Date of Original Obligation 1	19A1	<Enter>	Enter the 1st date from line 19(a).
(4)	Tax Year Qualified First Reported 1	B1	<Enter>	Enter the 1st year from line 19(b) in YY format.
(5)	Amount of Principal Payments 1	C1 \$	<Enter> MINUS (-)	Enter the 1st amount from line 19(c).
(6)	Amount of Interest 1	D1 \$	<Enter> MINUS (-)	Enter the 1st amount from line 19(d).
(7)	Does the Obligation Still Meet 1	F1Y/N	<Enter>	Enter from the 1st "Yes/No" check boxes, line 19(f).
(8)	Date of Original Obligation 2	19A2	<Enter>	Enter the 2nd date from line 19(a).
(9)	Tax Year Qualified First Reported 2	B2	<Enter>	Enter the 2nd year from line 19(b) in YY format.
(10)	Amount of Principal Payments 2	C2 \$	<Enter> MINUS (-)	Enter the 2nd amount from line 19(c).
(11)	Amount of Interest 2	D2 \$	<Enter> MINUS (-)	Enter the 2nd amount from line 19(d).
(12)	Does the Obligation Still Meet 2	F2Y/N	<Enter>	Enter from the 2nd "Yes/No" check boxes on line 19(f).
(13)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 19(e).

Exhibit 3.24.25-11 (01-01-2023)

Section 12 Form 3520 (Program 12310)

Elem. No.	Form 3520 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)	Name of Other Trust	20A	<Enter>	Enter the 1st name from line 20(a).
(3)	Address of Other Trust	BADD	<Enter>	Enter the 1st address from line 20(b).
(4)	City of Other Trust	CITY	<Enter>	Enter the 1st city from line 20(b). Note: Do not use Major City Codes.
(5)	State of Other Trust	ST	<Enter>	Enter the 1st state from line 20(b).
(6)	ZIP Code of Other Trust	ZIP	<Enter>	Enter the 1st ZIP Code from line 20(b).
(7)	Country Code of Residence	COUN	<Enter>	Enter the 1st edited country code from line 20(c).
(8)	Identification Number	ID	<Enter>	Enter the ID number from line 20(d).
(9)	ID Type	TYPE	<Enter>	Enter the edited zero following the ID number from line 20(d).
(10)	Relevant Code Section	E	<Enter>	Enter the code from line 20(e).
(11)	More than 1 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 20(e).
(12)	Country Code Trust Created	21A	<Enter>	Enter the edited country code from line 21(a).
(13)	Country Code Laws Govern	21B	<Enter>	Enter the edited country code from line 21(b).
(14)	Date Foreign Trust Created	21C	<Enter>	Enter the date from line 21(c).
(15)	Do You Have a Copy	22Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 22.
(16)	What is the Gross Value	23 \$	<Enter> MINUS (-)	Enter the amount from line 23.

Exhibit 3.24.25-12 (01-01-2016)
Section 13 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 13 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "13".
(2)	Date of Distribution 1	24A1	<Enter>	Enter the 1st date from line 24(a).
(3)	Description of Property Received 1	B1	<Enter>	Enter the 1st description from line 24(b).
(4)	FMV of Property 1	C1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 24(c).
(5)	Description Transferred 1	D1	<Enter>	Enter the 1st description from line 24(d).
(6)	FMV of Property 1	E1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 24(e).
(7)	Excess 1	F1 \$	<Enter> MINUS (-)	Enter the 1st excess from line 24(f).
(8)	Date of Distribution 2	24A2	<Enter>	Enter the 2nd date from line 24(a).
(9)	Description of Property Received 2	B2	<Enter>	Enter the 2nd description from line 24(b).
(10)	FMV of Property 2	C2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 24(c).
(11)	Description Transferred 2	D2	<Enter>	Enter the 2nd description from line 24(d).
(12)	FMV of Property 2	E2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 24(e).
(13)	Excess 2	F2 \$	<Enter> MINUS (-)	Enter the 2nd excess from line 24(f).
(14)	Date of Distribution 3	24A3	<Enter>	Enter the 3rd date from line 24(a).
(15)	Description of Property Received 3	B3	<Enter>	Enter the 3rd description from line 24(b).
(16)	FMV of Property 3	C3 \$	<Enter> MINUS (-)	Enter the 3rd FMV from line 24(c).
(17)	Description Transferred 3	D3	<Enter>	Enter the 3rd description from line 24(d).
(18)	FMV of Property 3	E3 \$	<Enter> MINUS (-)	Enter the 3rd FMV from line 24(e).
(19)	Excess 3	F3 \$	<Enter> MINUS (-)	Enter the 3rd excess from line 24(f).

Exhibit 3.24.25-12 (Cont. 1) (01-01-2016)

Section 13 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 13 Data Element Name	Prompt	Fld. Term.	Instructions
(20)	More than 3 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 24(f).
(21)	Total	FTOT \$	<Enter>	Enter the total from line 24(f).

Exhibit 3.24.25-13 (01-01-2016)
Section 14 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 14 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "14".
(2)	Did You Receive a Loan	25Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 25.
(3)	FMV of Loans 1	25A1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 25(a).
(4)	Date of Original Loan 1	B1	<Enter>	Enter the 1st date from line 25(b).
(5)	Maximum Term 1	C1	<Enter>	Enter the 1st maximum from line 25(c). Note: Enter this in YYYY format if other than a year, enter thru.
(6)	Interest Rate 1	D1	<Enter>	Enter the 1st interest rate from line 25(d).
(7)	Is the Obligation 1	E1Y/N	<Enter>	Enter from the 1st "Yes/No" check boxes, line 25(e).
(8)	FMV of Obligation 1	F1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 25(f).
(9)	Amount Treated as Distribution 1	G1 \$	<Enter> MINUS (-)	Enter the 1st amount from line 25(g).
(10)	FMV of Loans 2	25A2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 25(a).
(11)	Date of Original Loan 2	B2	<Enter>	Enter the 2nd date from line 25(b).
(12)	Maximum Term 2	C2	<Enter>	Enter the 2nd maximum from line 25(c).
(13)	Interest Rate 2	D2	<Enter>	Enter the 2nd interest rate from line 25(d).
(14)	Is the Obligation 2	E2Y/N	<Enter>	Enter from the 2nd "Yes/No" check boxes, line 25(e).
(15)	FMV of Obligation 2	F2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 25(f).
(16)	Amount Treated as Distribution 2	G2 \$	<Enter> MINUS (-)	Enter the 2nd amount from line 25(g).
(17)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 25(g).

Exhibit 3.24.25-13 (Cont. 1) (01-01-2016)

Section 14 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 14 Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Total	GTOT \$	<Enter> MINUS (-)	Enter the total from line 25(g).
(19)	With Respect to Each	26Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 26.
(20)	Total Distribution Received	27 \$	<Enter> MINUS (-)	Enter the total from line 27.
(21)	Did the Trust	28Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 28.

Exhibit 3.24.25-14 (01-01-2023)
Section 15 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 15 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "15".
(2)	Date of Original Loan 1	28A1	<Enter>	Enter the 1st date from line 28(a).
(3)	Tax Year Obligation Reported 1	B1	<Enter>	Enter the 1st year from line 28(b) in YY format.
(4)	Amount of Actual Payments 1	C1 \$	<Enter> MINUS (-)	Enter the 1st amount from line 28(c).
(5)	Amount of Actual Interest 1	D1 \$	<Enter> MINUS (-)	Enter the 1st amount from line 28(d).
(6)	Does Loan Still Meet 1	F1Y/N	<Enter>	Enter from the 1st "Yes/No" check boxes on line 28(f).
(7)	Date of Original Loan 2	28A2	<Enter>	Enter the 2nd date from line 28(a).
(8)	Tax Year Obligation Reported 2	B2	<Enter>	Enter the 2nd year from line 28(b) in YY format.
(9)	Amount of Actual Payments 2	C2 \$	<Enter> MINUS (-)	Enter the 2nd amount from line 28(c).
(10)	Amount of Actual Interest 2	D2 \$	<Enter> MINUS (-)	Enter the 2nd amount from line 28(d).
(11)	Does Loan Still Meet 2	F2Y/N	<Enter>	Enter from the 2nd "Yes/No" check boxes, line 28(f).
(12)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 28(e).
(13)	Did You Receive/ Grantor Statement	29Y/N	<Enter>	Enter from the "Yes/No" or "N/A" check boxes, line 29, (1, 2, or 3). (N/A = 3)
(14)	Did You Receive/ Nongrantor Statement	30Y/N	<Enter>	Enter from the "Yes/No" or "N/A" check boxes, line 30, (1, 2, or 3). (N/A = 3)

Exhibit 3.24.25-15 (01-01-2016)
Section 16 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 16 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "16".
(2)	Total Distributions	31 \$	<Enter> MINUS (-)	Enter the amount from line 31.
(3)	Number of Years Nongrantor	32	<Enter>	Enter the digits from line 32. Note: Enter any part of a year to be a complete year. Examples: Shown As — Enter As 3 months = 1 year 9 months = 1 year 1 year, 2 months = 2 years
(4)	Total/ 3 Preceding Years	33 \$	<Enter> MINUS (-)	Enter the amount from line 33.
(5)	Multiply 33 by 1.25	34 \$	<Enter> MINUS (-)	Enter the amount from line 34.
(6)	Average Distribution	35 \$	<Enter> MINUS (-)	Enter the amount from line 35.
(7)	Amount Treated As Ordinary Income	36 \$	<Enter> MINUS (-)	Enter the amount from line 36.
(8)	Amount Treated As Accumulation	37 \$	<Enter> MINUS (-)	Enter the amount from line 37.
(9)	Compute Number of Years	38	<Enter>	Enter the digits from line 38. Note: Enter any part of a year to be a complete year. Examples: Shown As — Enter As 3 months = 1 year 9 months = 1 year 1 year, 2 months = 2 years

Exhibit 3.24.25-16 (01-01-2016)
Section 17 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 17 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "17".
(2)	Total Distributions Received	39 \$	<Enter> MINUS (-)	Enter the amount from line 39.
(3)	Amount Treated as Ordinary Income	40A \$	<Enter> MINUS (-)	Enter the amount from line 40a.
(4)	Qualified Dividends	40B \$	<Enter> MINUS (-)	Enter the amount from line 40b.
(5)	Amount Treated as Accumulation	41A \$	<Enter> MINUS (-)	Enter the amount from line 41a.
(6)	Amount of 41a that is Exempt	41B \$	<Enter> MINUS (-)	Enter the amount from line 41b.
(7)	Amount Treated as Net Short Term Capital Gain	42A \$	<Enter> MINUS (-)	Enter the amount from line 42a.
(8)	Amount Trusted as Net-Long Term Capital Gain	42B \$	<Enter> MINUS (-)	Enter the amount from line 42b.
(9)	28% Rate Gain	42C \$	<Enter> MINUS (-)	Enter the amount from line 42c.
(10)	Unrecaptured Section 1250 Gain	42D \$	<Enter> MINUS (-)	Enter the amount from line 42d.
(11)	Amount from Trust Corpus	43 \$	<Enter> MINUS (-)	Enter the amount from line 43.
(12)	Any Other Amount	44 \$	<Enter> MINUS (-)	Enter the amount from line 44.
(13)	Foreign Undistrib-uted Trust	45 \$	<Enter> MINUS (-)	Enter the amount from line 45.
(14)	Foreign Weighted Undistributed	46 \$	<Enter> MINUS (-)	Enter the amount from line 46.

Exhibit 3.24.25-16 (Cont. 1) (01-01-2016)

Section 17 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 17 Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Compute Years of Trust	47	<Enter>	Enter the digits from line 47. Note: Enter any part of a year to be a complete year. Examples: Shown As — Enter As 3 months = 1 year 9 months = 1 year 1 year, 2 months = 2 years

Exhibit 3.24.25-17 (01-01-2016)
Section 18 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 18 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "18".
(2)	Accumulation	48 \$	<Enter> MINUS (-)	Enter the amount from line 48.
(3)	Tax on Total Accumulation	49 \$	<Enter> MINUS (-)	Enter the amount from line 49.
(4)	Applicable Number of Years	50	<Enter>	Enter the digits from line 50. Note: Enter any part of a year to be a complete year. Examples: Shown As — Enter As 3 months = 1 year 9 months = 1 year 1 year, 2 months = 2 years
(5)	Combined Interest Rate	51	<Enter>	Enter the digits from line 51.
(6)	Interest Charge	52 \$	<Enter> MINUS (-)	Enter the amount from line 52.
(7)	Tax Attributable	53 \$	<Enter> MINUS (-)	Enter the amount from line 53.

Exhibit 3.24.25-18 (01-01-2016)

Section 19 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 19 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "19".
(2)	Did You Receive More	54Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 54.
(3)	Date of Gift 1	54A1	<Enter>	Enter the 1st date from line 54(a).
(4)	Description of Property 1	B1	<Enter>	Enter the 1st description from line 54(b).
(5)	FMV of Property 1	C1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 54(c).
(6)	Date of Gift 2	54A2	<Enter>	Enter the 2nd date from line 54(a).
(7)	Description of Property 2	B2	<Enter>	Enter the 2nd description from line 54(b).
(8)	FMV of Property 2	C2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 54(c).
(9)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 54(c).
(10)	Total FMV	CTOT \$	<Enter> MINUS (-)	Enter the total from line 54(c).
(11)	Did You Received	55Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 55.

Exhibit 3.24.25-19 (01-01-2023)
Section 20 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 20 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "20".
(2)	Date of Gift 1	55A1	<Enter>	Enter the 1st date from line 55(a).
(3)	Name of Donor 1	B1	<Enter>	Enter the 1st name from line 55(b).
(4)	Street Address of Donor 1	CADD1	<Enter>	Enter the 1st address from line 55(c).
(5)	City of Donor 1	CITY1	<Enter>	Enter the 1st city from line 55(c). Note: Do not use Major City Codes.
(6)	State of Donor 1	ST1	<Enter>	Enter the 1st state from line 55(c).
(7)	ZIP Code of Donor 1	ZIP1	<Enter>	Enter the 1st ZIP Code from line 55(c).
(8)	Country Code of Donor 1	COUN1	<Enter>	Enter the 1st edited country code from line 55(c).
(9)	Identification Number 1	D1	<Enter>	Enter the 1st ID number from line 55(d).
(10)	ID Type 1	TYPE1	<Enter>	Enter the 1st edited zero following the ID number from line 55(d).
(11)	Date of Gift 2	55A2	<Enter>	Enter the 2nd date from line 55(a).
(12)	Name of Donor 2	B2	<Enter>	Enter the 2nd name from line 55(b).
(13)	Street Address of Donor 2	CADD2	<Enter>	Enter the 2nd address from line 55(c).
(14)	City of Donor 2	CITY2	<Enter>	Enter the 2nd city from line 55(c). Note: Do not use Major City Codes.
(15)	State of Donor 2	ST2	<Enter>	Enter the 2nd state from line 55(c).
(16)	ZIP Code of Donor 2	ZIP2	<Enter>	Enter the 2nd ZIP Code from line 55(c).
(17)	Country Code of Donor 2	COUN2	<Enter>	Enter the 2nd edited country code from line 55(c).
(18)	Identification Number 2	D2	<Enter>	Enter the 2nd ID number from line 55(d).

Exhibit 3.24.25-19 (Cont. 1) (01-01-2023)
Section 20 Form 3520 (Program 12310)

Elem. No.	Form 3520 Section 20 Data Element Name	Prompt	Fld. Term.	Instructions
(19)	ID Type 2	TYPE2	<Enter>	Enter the 2nd edited zero following the ID number from line 55(d).
(20)	Corporation/ Partnership 1	55E1	<Enter>	Enter the 1st entry from line 55(e) as follows: (a) "C" for Corporation. (b) "P" for Partnership.
(21)	Description of Property 1	55F1	<Enter>	Enter the 1st description from line 55(f).
(22)	FMV of Property 1	55G1 \$	<Enter> MINUS (-)	Enter the 1st FMV from line 55(g).
(23)	Corporation/ Partnership 2	55E2	<Enter>	Enter the 2nd entry from line 55(e) as follows: (a) "C" for Corporation. (b) "P" for Partnership.
(24)	Description of Property 2	55F2	<Enter>	Enter the 2nd description from line 55(f).
(25)	FMV of Property 2	55G2 \$	<Enter> MINUS (-)	Enter the 2nd FMV from line 55(g).
(26)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" in the right margin of line 55(g).
(27)	Do You Have/ Nominee	56Y/N	<Enter>	Enter from the "Yes/No" check boxes, line 56.
(28)	Preparer Signature Indicator	SIGN	<Enter>	Enter 1 if Preparer's signature is present.
(29)	Preparer PTIN	PTIN	<Enter>	Enter the Preparer's TIN.
(30)	Preparer's EIN	PEIN	<Enter>	Enter the Firm's EIN.
(31)	Preparer's Telephone Num	TEL#	<Enter>	Enter the Preparer's telephone number.

Exhibit 3.24.25-20 (01-01-2024)
Section 01 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two-digits of the 13-digit DLN from the upper part of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Excepted Specified Foreign Financial Assets Reported	ESFFCKBX	<Enter>	Enter a "1" if the box is checked; otherwise, press <Enter>.
(4)	Check Digit	CD	<Enter>	Enter the Check Digit if present.
(5)	Name Control	NC	<Enter>	If the Check Digit is not present, enter the Name Control.
(6)	E.I. Number	EIN	<Enter>	Enter the E.I. Number from the pre-printed label or from E.I. Number block from line 1b. Note: For TY2019 and prior enter from line 1b(1).
(7)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(8)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(9)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(10)	Tax Period	TAXPR	<Enter>	Enter edited tax period from the upper right part of the return. If no edited tax period is present, enter current processing tax year. (i.e. 20XX12).
(11)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return.
(12)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits from the lower left margin.

Exhibit 3.24.25-20 (Cont. 1) (01-01-2024)**Section 01 Form 3520-A (Program 12320)**

Elem. No.	Form 3520-A Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Condition Codes	CC	<Enter>	Enter the edited codes from the middle of Form 3520-A question line 2 of Part I. If a "G" Condition Code is present or the ERS Action Code is in the "600" series, end the document after this element.
(14)	Correspondence Received Date	CRDATE	<Enter>	Enter the edited date in MMDDYYYY format from below the address in the lower part of the entity section (see IRM 3.24.28 for specific instructions).
(15)	Name of Foreign Trust	NAME	<Enter>	Enter the name from line 1a.
(16)	Date Foreign Trust was Created	1D	<Enter>	Enter the date from line 1d.

Exhibit 3.24.25-21 (01-01-2023)
Section 02 Form 3520-A (Program 12320)

Note: “ADDR, CITY, ZIP ”isn’t always prompted. If Section 02 is present, however, “COUN” is always entered.

Elem. No.	Form 3520-A Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter “02”.
(2)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name.
(3)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(4)	Street Address	ADDR	<Enter>	Enter the street address information as shown or edited from line 1c. Caution: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(5)	City	CITY	<Enter>	Enter the city from line 1e. Caution: If inputting a foreign address, ONLY enter the edited foreign country’s code.
(6)	State	ST	<Enter>	Enter the standard state abbreviation from line 1f. Caution: If inputting a foreign address, enter a period (.) in this field.
(7)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from line 1g. Caution: If inputting a foreign address, leave this field blank. Press <Enter> to continue.

Exhibit 3.24.25-21 (Cont. 1) (01-01-2023)

Section 02 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Country Code	COUN	<Enter>	Enter the edited country code from line 1h. Note: If Section 02 is present, this field is always entered even if the remaining address fields are not prompted.

Exhibit 3.24.25-22 (01-01-2023)
Section 03 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A 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)	Did the Foreign Trust appoint a U.S. agent?	L2CKBX	<Enter>	Enter as follows: (a) If the "Yes" box is checked, enter a "1," or (b) If the "No" box is checked, enter a "2," or (c) Enter a "3," if edited.
(3)	Name of U.S. Agent	L3A	<Enter>	Enter the name from 3a.
(4)	Agent ID#	L3B	<Enter>	Enter the ID number from line 3b.
(5)	Agent ID# Type	3BTYPE	<Enter>	Enter the edited zero if present.
(6)	Name of Trustee	L4A	<Enter>	Enter the name from line 4a.
(7)	Trustee ID#	L4B	<Enter>	Enter the ID number from line 4b.
(8)	Trustee ID# Type	4BTYPE	<Enter>	Enter the edited zero following the ID number.
(9)	Foreign Grantor Trust Owner Statements	LN5	<Enter>	For 2020 and subsequent year enter the number from line 5. Note: For TY 2019 and prior years enter the edited "1" or "2" to the right margin of line 6.
(10)	Foreign Grantor Trust Beneficiary Statements	LN6	<Enter>	Enter the number of statements from line 6. Note: If blank, press <Enter> to continue.
(11)	Preparer's PTIN	PSSN	<Enter>	Enter the Preparer's PTIN.
(12)	Preparer's EIN	PEIN	<Enter>	Enter the Firm's EIN.
(13)	Preparer's Telephone Num	TEL#	<Enter>	Enter the Preparer's telephone number.

Exhibit 3.24.25-23 (01-01-2016)

Section 04 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 04 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "04".
(2)	Net Short- Term Capital Gain/Loss	PG25A \$	<Enter> MINUS (-)	Enter the amount from Part II, line 5a.
(3)	Net Long- Term Capital Gain/Loss	L5B \$	<Enter> MINUS (-)	Enter the amount from Part II, line 5b.
(4)	Ordinary Gains/Losses	LN6 \$	<Enter> MINUS (-)	Enter the amount from Part II, line 6.
(5)	Total Income	LN8 \$	<Enter> MINUS (-)	Enter the amount from Part II, line 8.
(6)	Total Expenses	L15 \$	<Enter> MINUS (-)	Enter the amount from Part II, line 15.
(7)	Net Income/Loss	L16 \$	<Enter> MINUS (-)	Enter the amount from Part II, line 16.
(8)	FMV of Total Distribu- tions	17A \$	<Enter> MINUS (-)	Enter the amount from Part II, line 17a.

Exhibit 3.24.25-24 (01-01-2016)
Section 05 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A 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)	Name of Owner	17BI	<Enter>	Enter the name from Part II, line 17b(i).
(3)	Owner ID#	17BID#	<Enter>	Enter the ID number from Part II, line 17b(ii).
(4)	Owner ID# Type	17BTYP	<Enter>	Enter the edited zero if present following the ID number.
(5)	Date of Distribution	BIIDATE	<Enter>	Enter the date from line 17b(iii).
(6)	FMV/17b(iv)	BIV \$	<Enter> MINUS (-)	Enter the amount from line 17b (iv).
(7)	More Than One Owner Indicator	BMORE	<Enter>	Enter the edited "1" in the right margin of line 17b.
(8)	Name of Beneficiary	17CI	<Enter>	Enter the name from line 17c(i).
(9)	Beneficiary ID#	17CID#	<Enter>	Enter the ID number from line 17c(ii).
(10)	Beneficiary ID# Type	17CTYP	<Enter>	Enter the edited zero following the ID number.
(11)	Date of Distribution	CIIDATE	<Enter>	Enter the date from line 17c(iii).
(12)	FMV/17c(iv)	CIV \$	<Enter> MINUS (-)	Enter the amount from line 17c(iv).
(13)	More than one beneficiary indicator	CMORE	<Enter>	Enter the edited "1" from the right margin of line 17c.

Exhibit 3.24.25-25 (01-01-2016)

Section 06 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A 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)	Cash BOY Total	PT31B \$	<Enter> MINUS (-)	Enter the amount Part III, line 1(b).
(3)	Cash EOY Total	1D \$	<Enter> MINUS (-)	Enter the amount from Part III, line 1(d).
(4)	Total Assets BOY Total	11B \$	<Enter> MINUS (-)	Enter the amount from Part III, line 11(b).
(5)	Total Assets EOY Total	11D \$	<Enter> MINUS (-)	Enter the amount from Part III, line 11(d).
(6)	Total Net Worth BOY	20B \$	<Enter> MINUS (-)	Enter the amount from Part III, line 20(b).
(7)	Total Net Worth EOY	20D \$	<Enter> MINUS (-)	Enter the amount from Part III, line 20(d).
(8)	Total Liabilities and Net Worth BOY	21B \$	<Enter> MINUS (-)	Enter the amount from Part III, line 21(b).
(9)	Total Liabilities and Net Worth EOY	21D \$	<Enter> MINUS (-)	Enter the amount form Part III, line 21(d).

Exhibit 3.24.25-26 (01-01-2023)
Section 07 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "07".
(2)	Owner Tax Period 1	LN5TAXPR1	<Enter>	Enter the tax period from line 5 of the owner statement.
(3)	Name of U.S. Owner 1	6ANAME1	<Enter>	Enter the name from line 6a.
(4)	Owner TIN 1	BTIN1	<Enter>	Enter the TIN from line 6b.
(5)	Owner TIN Type 1	BTYPE1	<Enter>	Enter the edited zero if present following the TIN.
(6)	Owner Address 1	6CADD1	<Enter>	Enter the street address information as shown or edited on line 6c. Note: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(7)	Owner City 1	6DCITY1	<Enter>	Enter the city from line 6d. Note: If inputting a foreign address, ONLY enter the edited foreign country code.
(8)	Owner State 1	6EST1	<Enter>	Enter the standard state abbreviation from line 6e. Note: If inputting a foreign address, enter a period (.) in this field.
(9)	Owner Zip Code 1	6FZIP1	<Enter>	Enter the ZIP Code from line 6f. Note: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(10)	Owner Country Code 1	6GCOUN1	<Enter>	Enter the edited country code from line 6g.
(11)	Gross Value of the Portion of the Trust 1	LN9 (1) \$	<Enter> MINUS (-)	Enter the amount from line 9.
(12)	Total Line	10F \$	<Enter> MINUS (-)	Enter the amount from line 10f total box.

Exhibit 3.24.25-26 (Cont. 1) (01-01-2023)
Section 07 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 07 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Taxable Interest	L1A \$	<Enter> MINUS (-)	Enter the amount from line 1(a).
(14)	Total Ordinary Dividends	L2A \$	<Enter> MINUS (-)	Enter the amount from line 2(a).
(15)	Qualified Dividends	L2B \$	<Enter> MINUS (-)	Enter the amount from line 2(b).
(16)	Gross rents and Royalties	LN3 \$	<Enter> MINUS (-)	Enter the amount from line 3 from the Income Section.
(17)	Capital Gains/Losses	LN5 \$	<Enter> MINUS (-)	Enter the amount from line 5 from the Income Section.
(18)	Ordinary Gains/Losses	LN6 \$	<Enter> MINUS (-)	Enter the amount from line 6 from the Income Section.
(19)	Total Income	LN8 \$	<Enter> MINUS (-)	Enter the amount from line 8 from the Income Section.
(20)	Foreign Taxes	10A \$	<Enter> MINUS (-)	Enter the amount from line 10a from the Expense Section.
(21)	Total Expenses	L15 \$	<Enter> MINUS (-)	Enter the amount from line 15 from the Expense Section.

Exhibit 3.24.25-27 (01-01-2023)
Section 08 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "08".
(2)	Owner Tax Period 2	LN5TAXPR2	<Enter>	Enter the tax period from line 5 of the owner statement.
(3)	Name of U.S. Owner 2	6ANAME2	<Enter>	Enter the name from line 6a.
(4)	Owner TIN 2	BTIN2	<Enter>	Enter the TIN from line 6b.
(5)	Owner TIN Type 2	BTYPE2	<Enter>	Enter the edited zero if present following the TIN.
(6)	Owner Address 2	6CADD2	<Enter>	Enter the street address information as shown or edited on line 6c. Note: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(7)	Owner City 2	6DCITY2	<Enter>	Enter the city from line 6d. Note: If inputting a foreign address, ONLY enter the edited foreign country code.
(8)	Owner State 2	6EST2	<Enter>	Enter the standard state abbreviation from line 6e. Note: If inputting a foreign address, enter a period (.) in this field.
(9)	Owner Zip Code 2	6FZIP2	<Enter>	Enter the ZIP Code from line 6f. Note: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(10)	Gross Value of the Portion of the Trust 2	LN9 (2) \$	<Enter> MINUS (-)	Enter the amount from line 9.
(11)	Total Line	L10F(2) \$	<Enter> MINUS (-)	Enter the amount from line 10f total box.
(12)	Owner Tax Period 3	LN5TAXPR3	<Enter>	Enter the tax period from line 5 of the owner statement.
(13)	Name of U.S. Owner 3	6ANAME3	<Enter>	Enter the name from line 6a.

Exhibit 3.24.25-27 (Cont. 1) (01-01-2023)
Section 08 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 08 Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Owner TIN 3	BTIN3	<Enter>	Enter the TIN from line 6b.
(15)	Owner TIN Type 3	BTYPE3	<Enter>	Enter the edited zero if present following the TIN.
(16)	Owner Address 3	6CADD3	<Enter>	Enter the street address information as shown or edited on line 6c. Note: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(17)	Owner City 3	CDCITY3	<Enter>	Enter the city from line 6d. Note: If inputting a foreign address, ONLY enter the edited foreign country code.
(18)	Owner State 3	6EST3	<Enter>	Enter the standard state abbreviation from line 6e. Note: If inputting a foreign address, enter a period (.) in this field.
(19)	Owner Zip Code 3	6FZIP3	<Enter>	Enter the Zip Code from line 6f. Note: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(20)	Gross Value of the Portion of the Trust 3	LN9 (3) \$	<Enter> MINUS (-)	Enter the amount from line 9.
(21)	Total Line	10F(3) \$	<Enter> MINUS (-)	Enter the amount from line 10f total box.

Exhibit 3.24.25-28 (01-01-2023)
Section 09 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 09 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "09".
(2)	Owner Tax Period 4	LN5TAXPR4	<Enter>	Enter the tax period from line 5 of the owner statement.
(3)	Name of U.S. Owner 4	6ANAME4	<Enter>	Enter the name from line 6a.
(4)	Owner TIN 4	BTIN4	<Enter>	Enter the TIN from line 6b.
(5)	Owner TIN Type 4	BTYPE4	<Enter>	Enter the edited zero following the TIN.
(6)	Owner Address 4	6CADD4	<Enter>	Enter the street address information as shown or edited on line 6c. Note: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(7)	Owner City 4	6DCITY4	<Enter>	Enter the city from line 6d. Note: If inputting a foreign address, ONLY enter the edited foreign country code.
(8)	Owner State 4	6EST4	<Enter>	Enter the standard state abbreviation from line 6e. Note: If inputting a foreign address, enter a period (.) in this field.
(9)	Owner Zip Code 4	6FZIP4	<Enter>	Enter the Zip Code from line 6f. Note: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(10)	Gross Value of the Portion of the Trust 4	LN9 (4) \$	<Enter> MINUS (-)	Enter the amount from line 9.
(11)	Total Line	10F(4) \$	<Enter> MINUS (-)	Enter the amount from line 10f total box.
(12)	Owner Tax Period 5	LN5TAXPR5	<Enter>	Enter the tax period from line 5 of the owner statement.
(13)	Name of U.S. Owner 5	6ANAME5	<Enter>	Enter the name from line 6a.

Exhibit 3.24.25-28 (Cont. 1) (01-01-2023)

Section 09 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A Section 09 Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Owner TIN 5	BTIN5	<Enter>	Enter the TIN from line 6b.
(15)	Owner TIN Type 5	BTYPE5	<Enter>	Enter the edited zero following the TIN.
(16)	Owner Address 5	6CADD5	<Enter>	Enter the street address information as shown or edited on line 6c. Note: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(17)	Owner City 5	6DCITY5	<Enter>	Enter the city from line 6d. Note: If inputting a foreign address, ONLY enter the edited foreign country code.
(18)	Owner State 5	6EST5	<Enter>	Enter the standard state abbreviation from line 6e. Note: If inputting a foreign address, enter a period (.) in this field.
(19)	Owner Zip Code 5	6FZIP5	<Enter>	Enter the Zip Code from line 6f. Note: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(20)	Gross Value of the Portion of the Trust 5	LN9 (5) \$	<Enter> MINUS (-)	Enter the amount from line 9.
(21)	Total Line	10F(5) \$	<Enter> MINUS (-)	Enter the amount from line 10f total box.

Exhibit 3.24.25-29 (01-01-2023)
Section 10 Form 3520-A (Program 12320)

Elem. No.	Form 3520-A 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)	Name of U.S. Beneficiary	PG4 6A	<Enter>	Enter the name from line 6a from page 5. Note: For 2017 and prior years enter from page 4.
(3)	Beneficiary ID#	6BTIN	<Enter>	Enter the ID number from line 6b.
(4)	Beneficiary ID# Type	6BTYPE	<Enter>	Enter the edited zero following the ID number.
(5)	Description of Property - 1	7DESC1	<Enter>	Enter the 1st description from line 7(b). Note: For 2017 and prior years, enter the 1st description from line 7(a).
(6)	FMV 7(b) - 1	7BFMV1 \$	<Enter>	Enter the 1st amount from line 7(c). Note: For 2017 and prior years, enter the 1st amount from line 7(b).
(7)	Description of Property - 2	7DESC2	<Enter>	Enter the 2nd description from line 7(b). Note: For 2017 and prior years, enter the 2nd description from line 7(a).
(8)	FMV 7(b) - 2	7BFMV2 \$	<Enter>	Enter the 2nd amount from line 7(c). Note: For 2017 and prior years, enter the 2nd amount from line 7(b).
(9)	Totals	7F \$	<Enter>	Enter the amount from line 7(f) totals box.
(10)	More than 2 Indicator	MORE	<Enter>	Enter the edited "1" from the right margin of line 7.

Exhibit 3.24.25-29 (Cont. 1) (01-01-2023)**Section 10 Form 3520-A (Program 12320)**

Elem. No.	Form 3520-A Section 10 Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Foreign Trust Checkbox	9CKBX	<Enter>	Enter the edited alpha to the right of line 9. If not edited: (a) If the "Individual" box is checked, enter "I." (b) If the "Partnership" box is checked, enter "P." (c) If the "Corporation" box is checked, enter "C."

Exhibit 3.24.25-30 (02-08-2017)
Section 01 Form 8804 (Program 11340)

Elem. No.	Form 8804 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" is be generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two-digits of the 13-digit DLN from the upper part 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)	E.I. Number	EIN	<Enter>	Enter the E.I. Number from the preprinted label or from E.I. Number block from line 1b.
(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 part of the return.
(10)	Checkbox/Partners Are All Nonresident Aliens	CKBX	<Enter>	Enter a "1" if the box is checked at the top right corner of the return.
(11)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if present.
(12)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(13)	Street Address	ADDR	<Enter>	Enter the street address information as shown or edited from the entity area. Caution: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.

Exhibit 3.24.25-30 (Cont. 1) (02-08-2017)

Section 01 Form 8804 (Program 11340)

Elem. No.	Form 8804 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(14)	City	CITY	<Enter>	Enter the city from the entity area of the return. Caution: If inputting a foreign address, ONLY enter the edited foreign country's code.
(15)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return. Caution: If inputting a foreign address, enter a period (.) in this field.
(16)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from the entity area of the return. Caution: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(17)	Condition Codes	CCC	<Enter>	Enter the code from the "For IRS Use Only" box, "CC" line.
(18)	Tax Period Beginning	YRBEGDT	<Enter>	Enter Tax Period Beginning in MMDDYYYY format when edited to the left of form title area at the top of the form.
(19)	Received Date	RDATE	<Enter>	Enter the date as follows: (a) Stamped or edited on the face of the return. (b) From the "For IRS Use Only" box "RD" line. (c) Printed by a cash register in the upper right corner.

Exhibit 3.24.25-31 (01-01-2023)
Section 03 Form 8804 (Program 11340)

Elem. No.	Form 8804 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen, otherwise enter "03".
(2)	Remittance	RMT	<Enter>	Enter the green rockered amount from the balance due area of the return or an attached cash register receipt. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3893) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt CR) was entered in the Block Header.
(3)	Number of Foreign Partners	L3A	<Enter>	Enter the number from line 3a.
(4)	Number of Form 8805 Attached	L3B	<Enter>	Enter the number from line 3b.
(5)	Number of Form 8804-C Attached	L3C	<Enter>	Enter the number from line 3c.
(6)	Total ECTI to Corporate Partners	L4A	<Enter> MINUS (-)	Enter the amount from line 4a.
(7)	Reduction to line 4a for state and local taxes	L4B	<Enter>	Enter the amount from line 4b.
(8)	Reduction to line 4a for certificates	L4C	<Enter>	Enter the amount from line 4c.
(9)	Subtract the sum of lines 4b and 4c from 4a	L4D	<Enter> MINUS (-)	Enter the amount from line 4d.
(10)	Total ECTI and Net Short-Term Capital Gain Allocable to Non-Corporate Partners	L4E	<Enter>	Enter the amount from line 4e.
(11)	Reduction to Line 4e for State and Local Taxes Under Treas. Reg. 1.1446-6(c)(1)(iii)	L4F	<Enter>	Enter the amount from line 4f.
(12)	Reduction to Line 4e for Certified Foreign Partner-Level Items Submitted Using Form 8804-C	L4G	<Enter>	Enter the amount from line 4g.

Exhibit 3.24.25-31 (Cont. 1) (01-01-2023)
Section 03 Form 8804 (Program 11340)

Elem. No.	Form 8804 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Subtract the Sum of 4f and 4g from 4e	L4H	<Enter> MINUS (-)	Enter the amount from line 4h.
(14)	28% Rate Gains	L4I	<Enter>	Enter the amount from line 4i.
(15)	Reduction to line 4i for state and local taxes	L4J	<Enter>	Enter the amount from line 4j.
(16)	Reduction to 4i for certificates	L4K	<Enter>	Enter the amount from line 4k.
(17)	Subtract the sum of lines 4j and 4k from 4i	L4L	<Enter> MINUS (-)	Enter the amount from line 4l.
(18)	Unrecaptured Sec. 1250 Gains	L4M	<Enter>	Enter the amount from line 4m.
(19)	Reduction to line 4m for state and local taxes	L4N	<Enter>	Enter the amount from line 4n.
(20)	Reduction to line 4m for Valid Partner	L4O	<Enter>	Enter the amount from line 4o.
(21)	Subtract the sum of lines 4n and 4o from 4m	L4P	<Enter> MINUS (-)	Enter the amount from line 4p.
(22)	Adjusted Net Capital Gain	L4Q	<Enter>	Enter the amount from line 4q.
(23)	Reduction to line 4q for state and local taxes	L4R	<Enter>	Enter the amount from line 4r.
(24)	Reduction to 4q for certificates	L4S	<Enter>	Enter the amount from line 4s.
(25)	Subtract the sum of lines 4r and 4s from 4q	L4T	<Enter> MINUS (-)	Enter the amount from line 4t.
(26)	Gross 1446 Tax liability at 21%	L5A	<Enter>	Enter the amount from line 5a.
(27)	Tax Liability 4h at 37%	L5B	<Enter>	Enter the amount from line 5b.
(28)	Tax Liability 4i at 28%	L5C	<Enter>	Enter the amount from line 5c.
(29)	Tax Liability 4p at 25%	L5D	<Enter>	Enter the amount from line 5d.
(30)	Tax Liability 4t at 20%	L5E	<Enter>	Enter the amount from line 5e.
(31)	Total Section 1446 Tax	L5F	<Enter>	Enter the amount from line 5f.
(32)	Section 1446 Installment Amount	L6A	<Enter>	Enter the amount from line 6a.
(33)	Section 1446 Withheld Amount	L6B	<Enter>	Enter the amount from line 6b.

Exhibit 3.24.25-31 (Cont. 2) (01-01-2023)
Section 03 Form 8804 (Program 11340)

Elem. No.	Form 8804 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(34)	Form 1042-S Withheld by PTP	L6C	<Enter>	Enter the amount from line 6c.
(35)	Section 1445 Withheld Amount	L6D	<Enter>	Enter the amount from line 6d.
(36)	Form 1042-S Amount Withheld by REIT	L6E	<Enter>	Enter the amount from line 6e.
(37)	Partnership Withheld on F8288	L6F	<Enter>	Enter the amount from line 6f.
(38)	Partnership Withheld on F1042-S	L6G	<Enter>	Enter the amount from line 6g.
(39)	Total Payments	LN7	<Enter>	Enter the amount from line 7.
(40)	Estimated Tax Penalty	LN8	<Enter>	Enter the amount from line 8.
(41)	Balance Due/ Overpayment	L10/14	<Enter> MINUS (-) ★★★★★	Enter the amount from line 10 or line 13 as follows: (a) Enter the amount from line 10, if present, and press <Enter>. (b) If there is no entry on line 10, enter the amount from line 13 and press MINUS (-).
(42)	Amount of Line 11 Reported on Form(s) 8805	L12	<Enter>	Enter the amount from line 12.
(43)	Credit Elect to Next Year	L15	<Enter>	Enter the amount from line 15.
(44)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN.
(45)	Preparer's EIN	PEIN	<Enter>	Enter the Firm's EIN.
(46)	Preparer's Telephone Num	TEL#	<Enter>	Enter the Preparer's telephone number.

Exhibit 3.24.25-32 (01-01-2023)
Section 01 Form 8288 (Program 11330)

Elem. No.	Form 8288 Section 01 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is required.
(2)	DLN Serial Number	SER#	<Enter>	Enter the last two-digits of the 13-digit DLN from the upper part 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)	TIN	TIN	<Enter> ★★★★★	Enter the TIN from the preprinted label or from TIN block.
(6)	TIN Type	TYPE	<Enter>	Enter the edited zero following the TIN.
(7)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate.
(8)	Street Key	STREET KEY	<Enter>	Enter the Street Key.
(9)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key.
(10)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from under "title of form."
(11)	Computer Condition Code	CC	<Enter>	Enter the edited characters from the bottom left margin of line 2.
(12)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited on the face of the return. If a "G" Condition Code is present and return is a <u>non-remittance</u> , end the document after this element. If a "G" Condition Code is present and return is a remittance , press <F6> and continue to Section 03.
(13)	Part Number	PART	<Enter>	Enter 1, 2 or 3 representing the Part used.
(14)	Name	NAME	<Enter>	Enter the name from line 1a.

Exhibit 3.24.25-33 (01-01-2023)
Section 02 Form 8288 (Program 11330)

Elem. No.	Form 8288 Section 02 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "02".
(2)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if present.
(3)	Foreign Address	FGN ADD	<Enter>	Enter the foreign address information as shown or edited from the entity area.
(4)	Address	ADDR	<Enter>	Enter the street address information as shown or edited from line 1c. Caution: If inputting a foreign address, enter the foreign city, province, and postal code in this field exactly as edited.
(5)	City	CITY	<Enter>	Enter the city from line 1d. Caution: If inputting a foreign address, ONLY enter the edited foreign country code.
(6)	State	ST	<Enter>	Enter the standard state abbreviation from line 1d. Caution: If inputting a foreign address, enter a period (.) in this field.
(7)	ZIP Code	ZIP	<Enter>	Enter the ZIP Code from line 1d. Caution: If inputting a foreign address, leave this field blank. Press <Enter> to continue.
(8)	Telephone Number	TEL#	<Enter>	Enter the telephone number from line 1e.

Exhibit 3.24.25-34 (01-31-2023)

Section 03 Form 8288 (Program 11330)

Elem. No.	Form 8288 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if it is already present on the screen; otherwise enter "03".
(2)	Remittance	RMT	<Enter>	Enter the green rockered amount from the top right margin of the return. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt CR) was entered in the Block Header.
(3)	Description of Property	LN2	<Enter>	Enter the edited or underlined description from line 2.
(4)	Date of Transfer	LN3	<Enter>	Enter the date from line 3.
(5)	Date of Withholding Certificate	LN4	<Enter>	Enter the date from line 4.
(6)	Number of 8288-A Attached	LN5	<Enter>	Enter the number from line 5. Note: If the number of Forms 8288-A is 1,000 or more, enter "999."
(7)	Amount Subject at 10% (Part I/II/III) Note: On the form it is: line 6 - Part I, line 10 - Part II, or line 13 - Part III	L7A/11A/ 14A	<Enter>	Enter the underlined amount from: a. line 6 - Part I, b. line 10 - Part II, or c. line 13 - Part III, with the 10% to the right of the line. Caution: Only one of these lines should be entered.
(8)	Amount Subject at 15% (Part I/II) Note: On the form it is: line 6 - Part I or line 10 - Part II	L7B/11B	<Enter>	Enter the underlined amount from: a. line 6 - Part I, or b. line 10 - Part II, with the 15% to the right of the line. Caution: Only one of these lines should be entered.

Exhibit 3.24.25-34 (Cont. 1) (01-31-2023)
Section 03 Form 8288 (Program 11330)

Elem. No.	Form 8288 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Amount Subject at 21% (Part II) Note: On the form it is Line 10 - Part II	L11C	<Enter>	Enter the underlined amount from line 10, Part II with the 21% to the right of the line.
(10)	Withholding at an Adjusted Amount Checkbox - Edited Indicator (Part I/II/III)	7C/11D/14BCKBX	<Enter>	Enter a "1" if the box is checked or an edited "1" is present on: a. line 7c - Part I, b. line 11d - Part II, or c. line 14b - Part III. Do not enter the amount.
(11)	Amount Withheld (Part I/II/III)	L7/11/14	<Enter>	Enter the amount from: a. line 7(a-c) - Part I, b. line 11(a-d) - Part II, or c. line 14(a-b) - Part III.
(12)	Bypass Indicator (Part I/II/III)	8/12/15RT	<Enter>	Enter the edited "1" from the right margin of: a. line 8 - Part I, b. line 12 - Part II, or c. line 15 - Part III. Reminder: The edited "1" is only present when line 7c, 11d, or 14b checkbox is marked.
(13)	Large Trust Election Checkbox (Part II)	9CKBX	<Enter>	Enter a "1" if the box is checked on line 9, Part II.
(14)	Total Amounts Withheld (Part IV)	L18	<Enter>	Enter the amount from line 18.
(15)	Preparer's SSN/PTIN	PSSN	<Enter>	Enter the Preparer's SSN or PTIN.
(16)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN.
(17)	Preparer's Telephone Num	TEL#	<Enter>	Enter the Preparer's telephone number.

Exhibit 3.24.25-35 (01-31-2023)

Section 03 Form 8288 (Program 11330) Conversion Chart for Tax Years 2018 through 2022

Elem. No.	Form 8288 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if it is already present on the screen; otherwise enter "03".
(2)	Remittance	RMT	<Enter>	Enter the green rockered amount from the top right margin of the return. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3926) for the correct amount. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt CR) was entered in the Block Header.
(3)	Description of Property	LN2	<Enter>	Enter the edited or underlined description from line 2.
(4)	Date of Transfer	LN3	<Enter>	Enter the date from line 3.
(5)	Date of Withholding Certificate	LN4	<Enter>	Enter the edited date to the right of line 3.
(6)	Number of 8288-A Attached	LN5	<Enter>	Enter the number from line 4, Part I or Part II. Note: If the number of Forms 8288-A is 1,000 or more, enter "999".
(7)	Amount Subject at 10% (Part I/II/III)	L7A/11A/ 14A	<Enter>	Enter the amount from line 5b, Part 1 or Part II. Note: Left of slash is Part I, Right of slash is Part II.
(8)	Amount Subject at 15% (Part I/II)	L7B/11B	<Enter>	Enter the amount from line 5a, Part 1 or Part II.
(9)	Amount Subject at 21% (Part II)	L11C	<Enter>	Enter the amount from line 5c, Part II.
(10)	Withholding at Reduced Amount Checkbox - Edited Indicator (Part I)	7C/11D/ 14B/CKBX	<Enter>	Enter a "1" if the box is checked or an edited "1" is present on line 5c, Part I. Do not enter the amount.
(11)	Amount Withheld (Part I/Part II)	L7/11/14	<Enter>	Enter the amount from line 6, Part I or Part II.

Exhibit 3.24.25-35 (Cont. 1) (01-31-2023)**Section 03 Form 8288 (Program 11330) Conversion Chart for Tax Years 2018 through 2022**

Elem. No.	Form 8288 Section 03 Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Bypass Indicator (Part I/Part II)	8/12/15RT	<Enter>	Enter the edited "1" from the right margin of line 6, Part I or Part II.
(13)	Large Trust Election Checkbox (Part II)	9CKBX	<Enter>	Enter a "1" if the box is checked on line 5e, Part II.
(14)	Total Amounts Withheld (Part IV)	L18	<Enter>	Press Enter.
(15)	Preparer's SSN/PTIN	PSSN	<Enter>	Enter the Preparer's SSN or PTIN.
(16)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN.
(17)	Preparer's Telephone Num	TEL#	<Enter>	Enter the Preparer's telephone number.