



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.28

DECEMBER 2, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.28, ISRP System, Foreign Account Tax Compliance General Purpose Programs.

MATERIAL CHANGES

- (1) Editorial changes were made throughout this IRM for clarity. Reviewed and updated plain language, gender neutral language, grammar, web addresses, IRM references, and legal references.
 - Editorial changes were made throughout this IRM to reflect current year processing dates.
 - Editorial changes throughout to update Wage & Investment (W&I) to Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 3.24.28 dated November 9, 2023 (effective January 1, 2024) is superseded.

AUDIENCE

The primary users of this IRM are Taxpayer Services, Submission Processing Integrated Submission Remittance Processing (ISRP) clerks in the Data Conversion Operation.

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Taxpayer Services

3.24.28

Foreign Account Tax Compliance General Purpose Programs

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3.24.28-3 Section 02, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

3.24.28-4 Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

3.24.28-5 Section 04 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

3.24.28-6 Section 05, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 433110))

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- 3.24.28-7 Section 06 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))
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- 3.24.28-10 Sections 02 Form 8966, FATCA Report, (Program 36500)

3.24.28.1
(01-01-2025)
Program Scope and Objectives

- (1) Accurate and timely input of the Foreign Account Tax Compliance Act (FATCA) Form 8938, *Statement of Specified Foreign Financial Assets*, and Form 8966, *FATCA Report*, is of the utmost importance to allow for proper downstream document matching within the Large Business and International (LB&I) Business Operating Division (BOD).
 - **Policy Owner:** Director Submission Processing
 - **Program Owner:** Return Processing Branch, Mail Management/Data Conversion Section of Submission Processing
 - **Primary Stakeholders:** Campus Data Conversion Operation clerks
 - **Program Goal:** Accurately and timely processing of FATCA Form 8938, *Statement of Specified Foreign Financial Assets*, and Form 8966, *FATCA Report*

3.24.28.1.1
(01-01-2023)
Background

- (1) The input Foreign Account Tax Compliance Act (FATCA), Form 8938, *Statement of Specified Foreign Financial Assets*, and Form 8966, *FATCA Report*, is being done to comply with the Foreign Account Tax Act (FATCA) that was passed as part of the HIRE Act. It generally requires that foreign financial Institutions and certain other non-financial foreign entities report on the foreign assets held by their U.S. account holders or be subject to withholding on withholdable payments. The HIRE Act also contained legislation requiring U.S. persons to report, depending on the value, their foreign financial accounts and foreign assets. The FATCA forms addressed in this Internal Revenue Manual are filed and processed at the Submission Processing Centers shown in the table below. The first column of the table shows the FATCA form. The second column states the parent form the FATCA form is attached. The third column shows the corresponding Submission Processing Centers that process each specific FATCA form.

Submission Processing Centers That Process FATCA Forms

Form	Attached to Parent Return	Submission Processing Center
Form 8938	1040, 1040-SR	Austin Submission Processing Center Kansas City Submission Processing Center Ogden Submission Processing Center
Form 8938	1040-NR	Austin Submission Processing Center
Form 8938	1041, 1065, 1120, and 1120-S	Kansas City Submission Processing Center Ogden Submission Processing Center
Form 8966		Austin Submission Processing Center

3.24.28.1.2
(01-01-2018)
Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC)
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities.
 - c. The Hiring Incentives to Restore Employment (HIRE) Act.

3.24.28.1.3
(01-01-2018)
Roles and Responsibilities

- (1) The Director, Operation Manager, and Department Managers are responsible for monitoring the flow of receipts to ensure the program objective of timely and accurately processing the forms contained within this IRM.
- (2) Team Managers are responsible for:
 - monitoring the flow of receipts to ensure the program objective of timely and accurately processing the forms contained within this IRM.
 - conducting product reviews to ensure team employees are following instructions contained in this IRM.
 - timely distribution of this IRM.
- (3) Team employees are responsible for:
 - following instructions contained in the IRM.
 - maintaining updated IRM material in a timely manner.
- (4) IRM Deviations must be submitted in writing following instruction from IRM 1.11.2.2, Internal Management Document System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for Executive approval.

3.24.28.1.4
(01-01-2018)
Program Management and Review

- (1) **Reports:** For a comprehensive list of reports used to manage the programs covered in this IRM see IRM 3.24.202.5, Supervisory Operation Manual, Managerial Reports.
- (2) **Program Effectiveness:**
 - Downstream data matching in LB&I
 - Managerial Reviews

3.24.28.1.5
(01-01-2018)
Program Controls

- (1) Integrated Submission and Remittance Processing (ISRP) system access is granted through the BEARS process.
- (2) Security level monitoring.

3.24.28.1.6
(01-01-2023)

Terms, Acronyms, and Definitions

- (1) The table below shows the terms and acronyms used throughout this IRM along with the definition of each term. Column one lists the term. Column 2 shows the corresponding acronym. Column C provides a definition for the term.

Term	Acronym	Definition
Alpha Block Control	ABC	A three-alpha code used to identify blocks of work processed through the Data Conversion function.
Amended Return		A return filed to correct data submitted on an original return.
Batch/Batch Number		A specific group of like documents. The batch number is located in the Block Header and Identifies the cart the block is located.
Batch/Block Tracking System	BBTS	A comprehensive, integrated batch creation and tracking system. It's used to generate block headers for Original Entry (OE)/Key Verification (KV) input.
Block		A group of related tax returns or documents processed throughout the pipeline of Submission Processing. A block can consist of 100 or less items of like returns or documents identified with consecutive Document Locator Numbers.

Term	Acronym	Definition
Block Header Sheet	BHR	The information transcribed by Integrated Submission and Remittance Processing (ISRP) System/ Distributed Input System (DIS) to precede each block of documents in order to introduce balancing and identifying items common to the block.
Business Master File	BMF	A Master File of various types of business return data which is maintained under an Employer Identification Number (EIN).
Calendar Year	CY	Twelve (12) consecutive months ending December 31.
Continuation Form Indicator	CFIND	A one-digit number of "1" alerts the computer there are continuation forms available for input. The computer system will automatically bypass repetitive input fields and will present the screen necessary for input of continuation sheets.
Date Stamp		The campus received date is stamped on tax returns and documents indicating the date received at IRS campus, territory office, area office or by an authorized agent of the IRS.

Term	Acronym	Definition
Document Locator Number	DLN	The Document Locator Number (DLN) is the 14-digit number assigned to every return or document. Refer to DLN Composition Document 6209, IRS Processing Codes and information.
Employer Identification Number	EIN	A nine-digit number used to identify a taxpayer's account.
Entity		The area on source documents where the name, address, account number, tax period and other entity data appear.
Entry Operator	EOP	Employee Operator working the batch.
Fiscal Year	FY	Twelve consecutive months ending on the last day of any month other than December.

Term	Acronym	Definition
Foreign Account Tax Compliance Act	FATCA	<p>The Foreign Account Tax Compliance Act (FATCA), which was passed as part of the HIRE Act, generally requires that foreign financial Institutions and certain other non-financial foreign entities report on the foreign assets held by their U.S. account holders or be subject to withholding on withholdable payments.</p> <p>The HIRE Act also contained legislation requiring U.S. persons to report, depending on the value, their foreign financial accounts and foreign assets.</p>
Foreign Financial Institution	FFI	<p>Foreign Financial Institution. Any foreign entity that: Accepts deposits in the ordinary course of banking or a similar business such as banks and credit unions. Holds financial assets for the account of others as a substantial portion of its business such as brokerages or custodians.</p>
File Location Code	FLC	<p>A two-digit number that identifies the service center at which a file is processed or maintained.</p>

Term	Acronym	Definition
Global Intermediary Identification Number	GIIN	A 19-character identification number that is a composite of the following identifiers: FATCA ID, financial institution type, status code, and country identifier. A Financial institution registered to be FATCA compliant is issued a GIIN.
Individual Master File	IMF	A Master File of individual tax return data which is accessed by input of a social security number (SSN).
Individual Taxpayer Identification	ITIN	An ITIN is a nine-digit number (assigned by IRS) to those individuals who do not qualify for a social security number (SSN) but require an identifying number for tax purposes.
Integrated Submission and Remittance Processing	ISRP	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.
Internal Revenue Code	IRC	The tax laws as set forth by Congress.

Term	Acronym	Definition
Internal Revenue Manual	IRM	A handbook of procedure and law specifically designed to cover one area of processing.
IRM Procedural Update	IPU	Procedural updates that are made to an IRM after the IRM is published. The updates are posted to the IRM on SERP, and will be included in the next published version of the IRM.
Internal Revenue Service	IRS	The division of the U.S. Department of the Treasury responsible for the collection of income, excise, and other taxes and the enforcement of the tax laws.
Julian Date		A system of numbering days of the year from 001 through 365 (366, if a leap year).
Key Verification	KV	A status for ISRP terminals to enable data records to be verified by KV operators.
Limitation On Benefits Code	LOB Code	A two-digit code used when withholding agents withhold at a reduced rate based on a treaty claim by an entity, for the recipient when they receive documentation establishing the applicable limitation on benefits provision of the treaty under which the entity qualifies.

Term	Acronym	Definition
Master File	MF	A magnetic tape record containing entity and accounting information concerning taxpayer tax returns and related documents.
Master File Tax Code	MFT MFTC	A two-digit number which identifies the type of tax.
Mixed Data		An operator has transcribed entity from one document and the remaining information from another document.
Mixed Entity		An operator has transcribed entity from one document and the remaining information from another document.
Month Day Century Year	MMDDCCYY	Eight-digit numeric that identifies the two-digit month, two-digit day, two-digit century, and two-digit year.
Name Control	NC	Up to four characters derived from an individual's last name, the corporation name, or first listed partner's last name in a partnership to identify the tax account.
Non-Financial Foreign Entity	NFFE	A defined term in Foreign Account Tax Compliance Act (FATCA) legislation, used to denote any foreign entity that is not a financial institution.

Term	Acronym	Definition
Original Entry	OE	Initial entry of data into the Integrated Submission Remittance Processing (ISRP) system.
Primary SSN	PSSN	Nine-digit number required on all IMF input documents. (Usually located in first Social Security Number box on returns.)
Prior Year	PY	A tax return with a due date prior to current operating year.
Procedure		The established way or course of action for processing documents.
Processing Year		The actual calendar year a return is filed and processed, e.g., 2023 tax returns are filed and processed in calendar year 2024.
Program Number		A five-digit number used to identify types of remittance source documents which are being entered into RPS.
Qualified Intermediary	QI	A foreign institution (primarily banks or investment firms) approved by the IRS to withhold U.S. Federal taxes and assume primary responsibility for their clients to pay those U.S. Federal taxes.
Slipped Blocks/Mixed Data/Mixed Entity		An operator has mixed data or mixed entity on several documents within a block.

Term	Acronym	Definition
Social Security Number	SSN	A nine-digit number assigned to the taxpayer by the Social Security Administration, and used as the account number of a taxpayer on IMF. May also be the identifying number on certain BMF accounts.
Supervisor Operator	SOP	Supervisor owning the block of work.
Taxpayer Identification Number	TIN	The controlling nine-digit number assigned to identify each taxpayer's master file account. This number will either be in an SSN or EIN format.
Temporary Social Security Number/ Internal Revenue Service Number	TSSN IRSN	Assigned by the campus. On ECC-MTB or IDRS transcripts an asterisk (*) appears following the invalid number. The fourth and fifth digits indicate the service center.
United States	US U.S.	United States of America

3.24.28.1.7
(01-01-2022)

Related Resources

- (1) IRM 3.24.37, *IMF General Instructions*
- (2) IRM 3.24.38, *BMF General Instructions*
- (3) IRM 3.30.123, *Processing Timeliness: Cycles, Criteria and Critical Dates*
- (4) IRM 11.3.1, *Introduction to Disclosure*
- (5) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For addition information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

- (6) IRMs are located on Servicewide Electronic Research Program (SERP) at <https://serp.enterprise.irs.gov/homepage.html>. Specific instruction links are available on the IMF Data Conversion Research Portal located at <https://serp.enterprise.irs.gov/databases/portals/sp/imf/data-conversion/data-conversion.html>.

3.24.28.2
(08-21-2019)
Introduction

- (1) This section provides instructions for the transcription and verification of data from the following:
- Form 8938, *Statement of Specified Foreign Financial Assets*
 - Form 8966, *FATCA Report*

3.24.28.2.1
(01-01-2016)
Control Documents

- (1) Control data may be transcribed from the Form 1332, *Block and Selection Record*.

3.24.28.2.2
(08-21-2019)
Source Documents

- (1) Data will be transcribed from the following forms:
- Form 8938, *Statement of Specified Foreign Financial Assets*
 - Form 8966, *FATCA Report*

3.24.28.2.3
(01-01-2021)
**Forms/Program
Numbers/Format Codes**

- (1) The following table shows the program numbers and format codes for source documents.

FORM	PROGRAM NUMBER	FORMAT CODE
Form 8938 (attached to Form 1040, Form 1040-SR, Form 1041, Form 1065, Form 1120 and Form 1120-S)	43300 43302 (See second note below)	201 (See first note below)
Form 8938 (attached to Form 1040-NR)	43310 43312 (See second note below)	202 (See first note below)
Form 8966	36500 36502 (See second note below)	217 (See first note below)

Note: For Form 8938 and Form 8966, the format code will be the same for the current year and prior year program codes.

Note: Prior year program numbers ending in a 5th digit of 2 are being used for reporting purposes only. Do not enter the prior year program number into the ISRP system. Use current year program codes ending with a fifth digit of 0 for both current and prior year programs.

3.24.28.2.4
(01-01-2023)
**Special Instructions-
Form 8966, FATCA
Processing**

- (1) Each form with a foreign address in Part 1 must contain a Global Intermediary Identification Number (GIIN) on Part I, line 4 in order to be considered edited for input. If the GIIN is not present remove the return from the block and return it to the Code and Edit function. Pull the document and replace with an extra document or renumber.

Note: If the address in Part I is a domestic address, a GIIN is not required.

- (2) Name lines will hold up to thirty-five characters. If the name line entry exceeds the 35 characters enter the first thirty-five characters. Valid characters are alpha, &, - or blank. A period (.) should be entered for illegible characters.
- (3) Do not use Major City Codes (MCCs).
- (4) Transcribe current tax year (2024) and two tax years prior (2022 and 2023). Do not transcribe a return that is more than 2 years prior than the current year.

3.24.28.2.5
(01-01-2023)
**Special Instructions-
Form 8938, Statement of
Specified Foreign
Financial Assets**

- (1) Ignore special characters <, >, and (Note: An address, "N/A", "None", "Same", or other variation should not be entered unless otherwise instructed.
- (2) For Individual type entity entries and all other entries that include the SSN/TIN, name, address, state codes, zip codes, country codes, and all abbreviations, follow IRM 3.24.37, ISRP System, IMF General Instructions, unless otherwise instructed.
- (3) For Business type entity entries and other entries that include the SSN/EIN/TIN, name, address, state codes, zip codes, country codes, and all abbreviations, follow IRM 3.24.38, ISRP System, BMF General Instructions, unless otherwise instructed.
- (4) Transcribe current tax year (2024) and two tax years prior (2022 and 2023). Do not transcribe a return that is more than 2 years prior than the current year.
- (5) If multiple Forms 8938 are attached, select the form that has the highest account value in Part V, Line 23, or highest maximum value in Part VI, Line 32. Do not transcribe the remaining Forms 8938. Multiple Forms 8938 is the presence of more than one page 1 of the Form 8938, and each page 1 contains different information.

3.24.28.2.6
(01-01-2023)
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, ISRP System, General Instructions, for procedures related to <MUST ENTER> fields.

3.24.28.3
(01-01-2023)
**ISRP Transcription
Operation Sheets**

- (1) The following exhibits represent specific data entry procedures the forms listed below.
 - a. Form 1332, Block Header Data Entry.
 - b. Form 8938, Statement of Specified Foreign Financial Assets.
 - c. Form 8966, FATCA Report.

- (2) For all Individual Taxpayer Identification Numbers (TINs), refer to IRM 3.24.37.6.8, *ISRP System, IMF General Instructions*, for procedures, unless otherwise instructed.
- (3) For all Business Taxpayer Identification Numbers (TINs), refer to IRM 3.24.38.3.4.14.4, *ISRP System, BMF General Instructions*, for procedures, unless otherwise instructed.
- (4) Press <ENTER> for any element where no data is present, unless otherwise instructed.

Exhibit 3.24.28-1 (01-01-2021)

Block Header Data Entry Form 1332, Block and Selection Record, For General Purpose Programming

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Alpha Block Control	ABC		The screen displays the ABC that was entered in the EOP Dialog box, as described in IRM 3.24.37.2.5. It cannot be changed.
(2)	File Location Code	FLC/DO		File location code "00" will always be generated. Entry is not required.
(3)	Format Code	FCODE	<ENTER>	Enter the three-digit format from the document locator box on Form 1332: a. Form 8938 (attached to Form 1040), Form 1041, Form 1065, Form 1120 and Form 1120-S= 201 b. Form 8938 (attached to Form 1040-NR) = 202 c. Form 8966 = 217

Exhibit 3.24.28-2 (08-04-2022)

Section 01, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1040-SR, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Press <ENTER> if the correct number appears automatically; otherwise enter the two-digit number from the upper right hand corner of the Form 8938.
(3)	Additional Statements	ASIND	<ENTER>	<p>The number of additional statements can be found on page 1 of Form 8938, below the form title and above line 1.</p> <p>Note: The number of additional statements may not be present when the taxpayer has attached additional statements.</p> <p>1) For document sequence number 00 always <ENTER>.</p> <p>2) For sequence numbers 01 and subsequent:</p> <ul style="list-style-type: none"> • if less than 25 additional statements are present within the Form 8938 document press<ENTER>. • if more than 25 additional statements are present within the Form 8938 document <ul style="list-style-type: none"> a. Press <ENTER> in the first ASIND prompt prior to entering the first 25 additional statements. b. Enter a "1" in the ASIND prompt that displays after entering the first 25 additional statements. Repeat for every set of 25 additional statement. <p>Note: If ASIND is 1, the system goes directly to Section 07.</p>

Exhibit 3.24.28-2 (Cont. 1) (08-04-2022)

Section 01, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1040-SR, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Name	NAME	<ENTER> ★★★★★	<p>Enter up to 35 characters of the full name(s) as shown or edited on the parent form.</p> <p>a. For Program 43300 (Form 1040) follow NAME1 procedures found in Exhibit 3.24.3-3</p> <p>b. For Program 43300 (Form 1042, 1065, 1120, and 1120-S).</p> <ol style="list-style-type: none"> 1. Always enter a -(hyphen) as the first character of the name line. 2. Always enter a <(caret) as the second character of the name line. 3. Do not enter a numeric after a <(caret). If the name begins with a numeric, always spell out the first numeric in the name. If the numeric is not the first character of the name, do not spell out the numeric. 4. Do not enter more than two <(carets). 5. Do not enter more than one &(ampersand). If more than one &(ampersand), enter the first &(ampersand) and spell out "and" for all other &(ampersands). <p>c. For Program 43310 follow NAME1 procedures found in Exhibit 3.24.3-3</p>

Exhibit 3.24.28-2 (Cont. 2) (08-04-2022)

Section 01, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1040-SR, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	TIN/SSN	TIN/SSN	<ENTER> ★★★★★	Enter the SSN/TIN as shown in the “Your social security number” box on Form 1040 or Form 1040-NR, or the SSN/EIN/TIN as shown in the “Employer Identification Number” box on Form 1041, Form 1065, Form 1120, and Form 1120-S, for which the Form 8938 is attached. (a) If missing, illegible, incomplete, more than nine digits, multiple SSNs/EINs on the same line/box, or is a TIN that begins with a red edited “9”, enter as Long Entity. (b) See IRM 3.24.37.6.8, ISRP System, IMF General Instructions, or IRM 3.24.38.3.4.14.4, BMF General Instructions for procedures. Note: EINs will display in SSN format.
(6)	Document Locator Number	DLN	<ENTER> ★★★★★	Enter the 14 digit DLN from the Form 1040, Form 1040-NR, Form 1041, Form 1065, Form 1120, or Form 1120-S for which the Form 8938 is attached.

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Exhibit 3.24.28-3 (01-01-2023)

Section 02, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<ENTER>	Press <ENTER> if already present on the screen; otherwise enter "02".
(2)	Tax Period	TAXPR	<ENTER>	Enter the tax period from top of Form 8938. Transcribe current year forms (2024), and two years prior (2022 and 2023). Do not transcribe more than two tax years prior.
(3)	Additional Statements Checkbox	ASCKBX	<ENTER>	Enter "1" if the "If you have attached additional statements, check here" checkbox is marked.
(4)	Number of Additional Statements	#ADDST	<ENTER>	Enter the amount present in the Number of Statements box.
(5)	Number of Deposit Accounts	PIL5	<ENTER>	Enter the amount from Part I, line 5.
(6)	Maximum Value of Deposit Accounts	PIL6 \$	<ENTER>	Enter the amount from Part I, line 6.
(7)	Number of Custodial Accounts	PIL7	<ENTER>	Enter the amount from Part I, line 7.
(8)	Maximum Value of Custodial Accounts	PIL8 \$	<ENTER>	Enter the amount from Part I, line 8.
(9)	Foreign Accounts Closed	PIL9	<ENTER>	Enter "1" if the Yes box is marked. Enter "2" if the No box is marked. Enter "3" if both boxes are marked.
(10)	Number of Foreign Assets	PIIL10	<ENTER>	Enter the amount from Part II, line 10.
(11)	Maximum Value of Assets	PIIL11 \$	<ENTER>	Enter the amount from Part II, line 11.
(12)	Foreign Assets Acquired or Sold	PIIL12	<ENTER>	Enter "1" if the Yes box is marked. Enter "2" if the No box is marked. Enter "3" if both boxes are marked.
(13)	Deposit and Custodial Interest	PIII13A(C) \$	<ENTER>	Enter the amount from Part III, line 13a(c).

Exhibit 3.24.28-3 (Cont. 1) (01-01-2023)

Section 02, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Deposit and Custodial Interest Form and Line	PIIL13A(D)	<ENTER>	<p>1. Enter the form and line entries in Part III, line 13a(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC. <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(15)	Deposit and Custodial Interest Schedule and Line	PIIL13A(E)	<ENTER>	<p>Enter the schedule and line entries in Part III, line 13a(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviations.</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC. <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>

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Exhibit 3.24.28-4 (08-04-2022)

Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

Element No.	Data Element Name	Prompt	Field Term	Instructions
(1)	Section Number	SECT	<ENTER>	Press <Enter> if already present on the screen; otherwise enter "03".
(2)	Deposit and Custodial Dividends	PIIIL13B(C) \$	<ENTER>	Enter the amount from Part III, line 13b(c).
(3)	Deposit and Custodial Dividends Form and Line	PIIIL13B(D)	<ENTER>	<p>Enter the form and line entries in Part III, line 13b(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(4)	Deposit and Custodial Dividends Schedule and Line	PIIIL13B(E)	<ENTER>	<p>Enter the schedule and line entries in Part III, line 13b(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR Schedule A as "F1040NR SCHA".</p>

Exhibit 3.24.28-4 (Cont. 1) (08-04-2022)

Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

Element No.	Data Element Name	Prompt	Field Term	Instructions
(5)	Deposit and custodial Royalties	PIIIL13C(C) \$	<ENTER>	Enter the amount from Part III, line 13c(c).
(6)	Deposit and Custodial Royalties Form and Line	PIIIL13C(D)	<ENTER>	<p>Enter the schedule and line entries in Part III, line 13c(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(7)	Deposit and Custodial Royalties Schedule and Line	PIIIL13C(E)	<ENTER>	<p>Enter the schedule and line entries in Part III line 13c(e)</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>
(8)	Deposit and Custodial Other Income	PIIIL13D(C) \$	(ENTER> MINUS (-)	Enter the amount from Part III, line 13d(c).

Exhibit 3.24.28-4 (Cont. 2) (08-04-2022)

Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

Element No.	Data Element Name	Prompt	Field Term	Instructions
(9)	Deposit and Custodial Other Income Form and Line	PIIIL13D(D)	<ENTER>	<p>Enter the forma and line entries in Part III, line 13d(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(10)	Deposit and Custodial Other Income Schedule and Line	PIIIL13D(E)	<ENTER>	<p>Enter the schedule and line entries in Part III, line 13d(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>
(11)	Deposit and Custodial Other Gain and Loss	PIIIL13E(C) \$	<ENTER> MINUS (-)	Enter the amount from Part III, line 13e(C)

Exhibit 3.24.28-4 (Cont. 3) (08-04-2022)

Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

Element No.	Data Element Name	Prompt	Field Term	Instructions
(12)	Deposit and Custodial Gain and Loss Form and Line	PIIL13E(D)	<ENTER>	<p>Enter the form and line entries in Part III, line 13e(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(13)	Deposit and Custodial Gain/Loss Schedule and Line	PIIL13E(E)	<ENTER>	<p>Enter the schedule and line entries in Part III, 13e(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>
(14)	Deposit and Custodial Deductions	PIIL13F(C) \$	<ENTER>	<p>Enter the amount form Part III, line 13f(c).</p>

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Exhibit 3.24.28-4 (Cont. 4) (08-04-2022)

Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

Element No.	Data Element Name	Prompt	Field Term	Instructions
(15)	Deposit and Custodial Deductions Form and Line	PIIL13F(D)	<ENTER>	<p>Enter the form and line entries in Part III, line 13f(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(16)	Deposit and Custodial Deductions Schedule	PIIL13F(E)	<ENTER>	<p>Enter the schedule and line entries in Part II, line 13f(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040 SCHA".</p>
(17)	Deposit and Custodial Credits	PIIL13G(C) \$	<ENTER>	Enter the amount from Part III, line 13g(c).

Exhibit 3.24.28-4 (Cont. 5) (08-04-2022)

Section 03, Form 8938, Statement of Specified Foreign Financial Assets (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) or Form 1040-NR (Program 43310))

Element No.	Data Element Name	Prompt	Field Term	Instructions
(18)	Deposit and Custodial Credits Form and Line	PIIL13G(D)	<ENTER>	<p>Enter the form and line entries in Part III, line 13g(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(19)	Deposit and Custodial	PIIL13G(E)	<ENTER>	<p>Enter the schedule and line entries in Part III, line 13g(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form =F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>

Exhibit 3.24.28-5 (08-04-2022)

Section 04 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<ENTER>	Press <ENTER> if already present on the screen; otherwise enter "04" always.
(2)	Other Assets Interest	PIIIL14A(C)\$	<ENTER>	Enter the amount from Part III, line 14a(c).
(3)	Other Assets Interest Form and Line	PIIIL14A(D)	<ENTER>	<p>Enter the form and line entries in Part III, line 14a(d).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>

Exhibit 3.24.28-5 (Cont. 1) (08-04-2022)**Section 04 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	Other Assets Interest Schedule and Line	PIIL14A(E)	<ENTER>	<p>Enter the form and line entries in Part III, line 14a(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>
(5)	Other Assets Dividends	PIIL14B(C) \$	<ENTER>	Enter the amount from Part III, line 14b(c).
(6)	Other Assets Dividends Form and Line	PIIL14B(D)	<ENTER>	Enter the form and line entries in Part III, line 14b(d). Refer to Element (3) for additional instructions.
(7)	Other Assets Dividends Schedule and Line	PIIL14B(E)	<ENTER>	Enter the schedule and line entries in Part III, line 14b(e). Refer to Element (4) for additional instructions.
(8)	Other Assets Royalties	PIIL14C(C) \$	<ENTER>	Enter the amount from Part III, line 14c(c).
(9)	Other Assets Royalties Form and Line	PIIL14C(D)	<ENTER>	Enter the form and line entries in Part III, line 14c(d). Refer to Element (3) for additional instructions.
(10)	Other Assets Royalties Schedule and Line	PIIL14C(E)	<ENTER>	Enter the schedule and line entries in Part III, line 14c(e). Refer to Element (4) for additional instructions.
(11)	Other Assets Other Income	PIIL14D(C) \$	<ENTER> MINUS (-)	Enter the amount from Part III, line 14d(c).

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Exhibit 3.24.28-5 (Cont. 2) (08-04-2022)

Section 04 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Other Assets Other Income Form and Line	PIIIL14D(D)	<ENTER>	Enter the form and line entries in Part III, line 14d(d). Refer to Element (3) for additional instructions.
(13)	Other Assets Other Income Schedule and Line	PIIIL14D(E)	<ENTER>	Enter the schedule and line entries in Part III, line 14d(e). Refer to Element (4) for additional instructions.
(14)	Other Assets Gain/Loss	PIIIL41E(C) \$	<ENTER> MINUS (-)	Enter the amount from Part III, line 14e(c).
(15)	Other Assets Gain/Loss Form and Line	PIIIL14E(D)	<ENTER>	Enter the form and line entries in Part III, line 14e(d). Refer to Element (3) for additional instructions.
(16)	Other Assets Gain/Loss Schedule and Line	PIIIL14E(E)	<ENTER>	Enter the schedule and line entries in Part III, line 14e(e). Refer to Element (4) for additional instructions.

Exhibit 3.24.28-6 (08-04-2022)

Section 05, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 433110)

Elem No.	Data Element Name	Prompt	Fld. Term	Instruction
(1)	Section Number	SECT	<ENTER>	Press <Enter> if already present on the screen; otherwise enter "05" always.
(2)	Other Assets Deductions	PIIIL14F(C) \$	<ENTER>	Enter the amount form Part III, line 14f(c)
(3)	Other Assets Deductions Form and Line	PIIIL14F(D)	<ENTER>	<p>Enter the form and line entries in Part III, line 14f(d)</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040, Line 13 as "F1040 LN13".</p>
(4)	Other Assets Deductions Schedule and Line	PIIIL14F(E)	<ENTER>	<p>Enter the form and line entries in Part III, line 14f(e).</p> <p>a. Enter up to 35 characters.</p> <p>b. Use the following approved abbreviation</p> <ul style="list-style-type: none"> Form = F; Line = Line; Schedule = SCH; Part = Part; Page = PG; Investment = INVT; Various = VAR; Management = MGMT; Limited= LTD; Partnership = PTP; Statement = STMT; Section = SEC <p>Example: Enter Form 1040NR, Schedule A as "F1040NR SCHA".</p>

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Exhibit 3.24.28-6 (Cont. 1) (08-04-2022)

Section 05, Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 433110)

Elem No.	Data Element Name	Prompt	Fld. Term	Instruction
(5)	Other Assets Credits	PIIIL14G(C) \$	<ENTER>	Enter the amount from Part III, line 14g(c)
(6)	Other Assets Credits Form and Line	PIIIL14G(D)	<ENTER>	Enter the form and line entries in Part III, 14g(d). Refer to Element (3) for additional instructions.
(7)	Other Assets Credits Schedule and Line	PIIIL14G(E)	<ENTER>	Enter the schedule and line entries in Part III, line 14g(e). Refer to Element (4) for additional instructions.
(8)	Number of Form 3520	PIVL15	<ENTER>	Enter the amount from Part IV, line 15.
(9)	Number of Forms 3520-A	PIVL16	<ENTER>	Enter the amount from Part IV, line 16.
(10)	Number of Forms 5471	PIVL17	<ENTER>	Enter the amount from Part IV, line 17.
(11)	Number of Forms 8621	PIVL18	<ENTER>	Enter the amount from Part IV, Line 18.
(12)	Number of Forms 8865	PIVL19	<ENTER>	Enter the amount from Part IV, Line 19.

Exhibit 3.24.28-7 (08-04-2022)

Section 06 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT	<ENTER>	Press <Enter> if already present on the screen; otherwise enter "06" always.
(2)	Section Type of Account	PVL20	<ENTER>	From Part V, line 20: Enter "1" if the Deposit box is marked. Enter "2" if the Custodial box is marked. Enter "3" if both boxes are marked.
(3)	Account Number	PVL21	<ENTER>	Enter up to 20 characters from Part V, line 21. a. Enter hyphens where shown. Ignore all other special characters. b. Enter a space for each illegible character.
(4)	Account Data	PVL22	<ENTER>	Enter the alpha character for each box that is marked from Part V, line 22.
(5)	Maximum Value of Account	PVL23 \$	<ENTER>	Enter the amount from Part V, line 23.
(6)	Foreign Currency Exchange Rate	PVL24	<ENTER>	From Part V, line 24: Enter "1" if the Yes box is marked. Enter "2" if the No box is marked. Enter "3" if both boxes are marked.
(7)	Foreign Currency in Which Account is Maintained	PVL25A	<ENTER>	Enter the first 35 characters from Part V, Line 25a. Note: If special characters or symbols representing a specific foreign currency are present, but are not available to you for input into the ISRP system, then spell out the word for the foreign currency. For example, Euro, Yen, Lira, etc.
(8)	Foreign Currency Exchange Rate	PVL25B	<ENTER>	Enter the first 35 characters from Part V, Line 25b.

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Exhibit 3.24.28-7 (Cont. 1) (08-04-2022)

Section 06 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Source of Exchange Rate	PVL25C	<ENTER>	Enter the first 35 characters from Part V, Line 25c.
(10)	Name of Financial Institution	PVL26A	<ENTER>	Enter the first 35 characters from Part V, Line 26a.
(11)	Global Intermediary Identification Number	PVL26B	<ENTER>	Enter the 19 character GIIN From Part V, Line 26b. Note: Enter the GIIN in the following format: XXXXXX.XXXXXX.XX.XXX (include the three periods)
(12)	Mailing Address of Financial Institutions	PVL27	<ENTER>	Enter the first 35 characters from Part V, Line 27.
(13)	Institution Country/City/State	PVL28	<ENTER>	Enter the first 35 characters from Part V, Line 28.
(14)	Description of Asset	PVIL29	<ENTER>	Enter the first 20 characters from Part VI, Line 29.
(15)	Identifying Number	PVIL30	<ENTER>	Enter the first 20 characters from Part VI, Line 30.
(16)	Date Asset Acquired	PVIL31A	<ENTER>	Enter the Date from Part VI, line 31a in MMDDYY format.
(17)	Date Asset Disposed	PVIL31B	<ENTER>	Enter the date from Part VI, line 31b in MMDDYY format.
(18)	Jointly Owned	PVIL31C	<ENTER>	Enter a "1" if checkbox c, Part VI, line 31, is marked.
(19)	No Tax Item Reported	PVIL31D	<ENTER>	Enter a "1" if checkbox d, Part VI, line 31, is marked.
(20)	Maximum Value of Asset	PVIL32	<ENTER>	Enter the alpha character from the box marked from Part VI, line 32.
(21)	Maximum Value Money Amount	PVIL32 \$	<ENTER>	Enter the amount from Part VI, line 32e.
(22)	Foreign Currency Rate	PVIL33	<ENTER>	From Part VI, line 33: Enter "1" if the Yes box is marked. Enter "2" if the No box is marked. Enter "3" if both boxes are marked.

Exhibit 3.24.28-7 (Cont. 2) (08-04-2022)

Section 06 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Foreign Currency in which Asset is Denominated	PVIL34A	<ENTER>	Enter the first 35 characters from Part V, Line 34a.
(24)	Foreign Currency Exchange Rate Used to Convert	PVIL34B	<ENTER>	Enter the first 35 characters from Part V, Line 34b.
(25)	Source of Exchange Rate Used	PVIL34C	<ENTER>	Enter the first 35 characters from Part V, Line 34c
(26)	Name of Foreign Entity	PVIL35A	<ENTER>	Enter the first 35 characters from Part VI, Line 35a.
(27)	Global Intermediary Identification Number	PVIL35B	<ENTER>	Enter the 19 character GIIN from Part VI, Line 35b. Note: Enter the GIIN in the following format: XXXXXX.XXXXXX.XX.XXX (include the three periods)
(28)	Type of Foreign Entity	PVIL35C	<ENTER>	Enter the number representing the box marked from Part VI, line 35c.
(29)	Mailing Address of Foreign Entity	PVIL35D	<ENTER>	Enter the first 35 characters from Part V, Line 35d.
(30)	Country/City/State	PVIL35E	<ENTER>	Enter the first 35 characters from Part VI, Line 35e.
(31)	Name of Insurer or Counterpart	PVIL36A	<ENTER>	Enter the first 35 characters from Part VI, Line 36a
(32)	Issuer or Counterparty Checkbox	PVIL36A CKBX	<ENTER>	Enter the following from the boxes below Part VI, line 36: a. Enter "0" if both boxes are marked or neither box is marked. b. Enter "1" if Issuer box is marked. c. Enter "2" if Counterparty box is marked.
(33)	Type of Insurer or Counterpart	PVIL36B	<ENTER>	Enter the number representing the box marked from Part VI, line 36b.

Exhibit 3.24.28-7 (Cont. 3) (08-04-2022)

Section 06 Form 8938, Statement of Specified Foreign Financial Assets, (Attached To Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(34)	Insurer Data	PVIL36C	<ENTER>	From Part VI, line 36c: Enter "1" if the U.S. Person box is marked. Enter "2" if the Foreign Person box is marked. Enter "3" if both boxes are marked.
(35)	Mailing Address of Issuer or Counterparty	PVIL36D	<ENTER>	Enter the first 35 characters from Part VI, Line 36d.
(36)	Insurer Country/City/State	PVIL36E	<ENTER>	Enter the first 35 characters from Part VI, Line 36e.

Exhibit 3.24.28-8 (08-04-2022)

Section 07 - 31 Form 8938 Continuation Forms, Statement of Specified Foreign Financial Assets, (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT		Press <Enter> if already present on the screen; otherwise enter "07" - "31" always.
(2)	Section Type of Account	PVL20	<ENTER>	From Part V, line 20: Enter "1" if the Deposit box is marked. Enter "2" if the Custodial box is marked. Enter "3" if both boxes are marked.
(3)	Account Number	PVL21	<ENTER>	Enter up to 20 characters from Part V, line 21. a. Enter hyphens where shown. Ignore all other special characters. b. Enter a space for each illegible character. Do not enter two consecutive spaces.
(4)	Account Data	PVL22	<ENTER>	Enter the alpha character for each box that is marked from Part V, line 22.
(5)	Maximum Value of Account	PVL23 \$	<ENTER>	Enter the amount from Part V, line 23.
(6)	Foreign Currency Exchange Rate	PVL24	<ENTER>	From Part V, line 24: Enter "1" if the Yes box is marked. Enter "2" if the No box is marked. Enter "3" if both boxes are marked.
(7)	Foreign Currency in Which Account is Maintained	PVL25A	<ENTER>	Enter the first 35 characters from Part V, Line 25a. Note: If special characters or symbols that represent a specific foreign currency are present that are not available to you for input into the ISRP system, then spell out the word for the foreign currency. For example, Euro, Yen, Lira, etc.
(8)	Foreign Currency Exchange Rate	PVL25B	<ENTER>	Enter the first 35 characters from Part V, Line 25b.

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Exhibit 3.24.28-8 (Cont. 1) (08-04-2022)

Section 07 - 31 Form 8938 Continuation Forms, Statement of Specified Foreign Financial Assets, (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Source of Exchange Rate	PVL25C	<ENTER>	Enter the first 35 characters from Part V, Line 25c.
(10)	Name of Financial Institution	PVL26A	<ENTER>	Enter the first 35 characters from Part V, Line 26a.
(11)	Global Intermediary Identification Number	PVL26B	<ENTER>	Enter the 19 character GIIN from Part V, Line 26b. Note: Enter the GIIN in the following format: XXXXXX.XXXXXX.XX.XXX (include the three periods)
(12)	Mailing Address of Financial Institutions	PVL27	<ENTER>	Enter the first 35 characters from Part V, Line 27.
(13)	Institution Country/City/State	PVL28	<ENTER>	Enter the first 35 characters from Part V, Line 28.
(14)	Description of Asset	PVIL29	<ENTER>	Enter the first 20 characters from Part VI, Line 29.
(15)	Identifying Number	PVIL30	<ENTER>	Enter the first 20 characters from Part VI, Line 30.
(16)	Date Asset Acquired	PVIL31A	<ENTER>	Enter the Date from Part VI, line 31a in MMDDYY format.
(17)	Date Asset Disposed	PVIL31B	<ENTER>	Enter the date from Part VI, line 31b in MMDDYY format.
(18)	Jointly Owned	PVIL31C	<ENTER>	Enter a "1" if checkbox c, Part VI, line 31, is marked.
(19)	No Tax Item Reported	PVIL31D	<ENTER>	Enter a "1" if checkbox d, Part VI, line 31, is marked.
(20)	Maximum Value of Asset	PVIL32	<ENTER>	Enter the alpha character from the box marked from Part VI, line 32.
(21)	Maximum Value Money Amount	PVIL32\$	<ENTER>	Enter the amount from Part VI, line 32e.

Exhibit 3.24.28-8 (Cont. 2) (08-04-2022)

Section 07 - 31 Form 8938 Continuation Forms, Statement of Specified Foreign Financial Assets, (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(22)	Foreign Currency Rate	PVIL33	<ENTER>	From Part VI, line 33: Enter "1" if the Yes box is marked. Enter "2" if the No box is marked. Enter "3" if both boxes are marked.
(23)	Foreign Currency in which Asset is Denominated	PVIL34A	<ENTER>	Enter the first 35 characters from Part VI, Line 34a.
(24)	Foreign Currency Exchange Rate Used to Convert	PVIL34B	<ENTER>	Enter the first 35 characters from Part VI, Line 34b.
(25)	Source of Exchange Rate Used	PVIL34C	<ENTER>	Enter the first 35 characters from Part VI, Line 34c
(26)	Name of Foreign Entity	PVIL35A	<ENTER>	Enter the first 35 characters from Part VI, Line 35a.
(27)	Global Intermediary Identification Number	PVIL35B	<ENTER>	Enter the 19 character GIIN from Part VI, Line 35b. Note: Enter the GIIN in the following format: XXXXXX.XXXXXX.XX.XXX (include the three periods)
(28)	Type of Foreign Entity	PVIL35C	<ENTER>	Enter the number representing the box marked from Part VI, line 35c.
(29)	Mailing Address of Foreign Entity	PVIL35D	<ENTER>	Enter the first 35 characters from Part VI, Line 35d.
(30)	Country/City/State	PVIL35E	<ENTER>	Enter the first 35 characters from Part VI, Line 35e.
(31)	Name of Insurer or Counterpart	PVIL36A	<ENTER>	Enter the first 35 characters from Part VI, Line 36a
(32)	Issuer or Counterparty Checkbox	PVIL36ACKBX	<ENTER>	Enter the value of the boxes in Part VI, line 36a as follows: 0 - No boxes Checked 1 – Issuer 2 – Counterparty

Exhibit 3.24.28-8 (Cont. 3) (08-04-2022)

Section 07 - 31 Form 8938 Continuation Forms, Statement of Specified Foreign Financial Assets, (Attached to Form 1040, Form 1041, Form 1065, Form 1120, and Form 1120-S (Program 43300) Or Form 1040-NR (Program 43310))

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(33)	Type of Insurer or Counterpart	PVIL36B	<ENTER>	Enter the number representing the box marked from Part VI, line 36b.
(34)	Insurer Data	PVIL36C	<ENTER>	From Part VI, line 36c: Enter "1" if the U.S. Person box is marked. Enter "2" if the Foreign Person box is marked. Enter "3" if both boxes are marked.
(35)	Mailing Address of Issuer or Counterparty	PVIL36D	<ENTER>	Enter the first 35 characters from Part VI, Line 36d.
(36)	Insurer Country/City/State	PVIL36E	<ENTER>	Enter the first 35 characters from Part VI, Line 36e.

Exhibit 3.24.28-9 (03-08-2022)**Section 01 Form 8966, FATCA Report, (Program 36500)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Press <ENTER> if the correct number appears automatically; otherwise enter the two-digit number from the upper right hand corner of the Form 8966. If the serial number has been generated by the system (see IRM 3.24.37.4.5, Sequential Document Entry) verify it matches the document being entered.
(3)	Tax Year	YEAR	(auto)	2024 will generate for each document. For prior year 2023 or 2022, back into Tax Year field and enter the correct tax year. Do not transcribe tax year 2021 and prior.
(4)	Form Identifier Number	FRMID#	<ENTER>	Enter the three-digit Paper Form Identifier Number. a. Must be three digits. b. Valid numerics are 0-9, and period (.). c. Enter a period (.) for all illegible, invalid, or missing numerics. d. Enter 3 periods (...) if the entire three-digit number is missing.
(5)	Corrected Report Checkbox	CORCKBX	<ENTER>	Enter "1" if the "Corrected report" checkbox is marked above Part I. Enter "0" if the box is not marked.
(6)	Amended Report Checkbox	AMDCKBX	<ENTER>	Enter "1" if the "Amended report" checkbox is marked above Part I. Enter "0" if the box is not marked.
(7)	Voided Report Checkbox	VOIDCKBX	<ENTER>	Enter "1" if the "Voided report" checkbox is marked above Part I. Enter "0" if the box is not marked.
(8)	No Accounts of Assets to Report Checkbox	ACCTCKBX	<ENTER>	Enter a "1" if the No Accounts to Report checkbox is marked above Part 1. Enter "0" if the No Accounts to Report checkbox is not marked.

Exhibit 3.24.28-9 (Cont. 1) (03-08-2022)

Section 01 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Name of Filer	PIL1A	<ENTER> ★★★★★	Enter up to 35 characters from the name as shown from Part I, line 1a. a. Enter ampersands and hyphens where shown. b. Enter a period for an illegible character.
(10)	Filer Category	PIL1B	<ENTER>	Enter the two-character Filer Category from the boxes on line 1b. (a) Enter a period for each illegible character.
(11)	Number, Street and Room or Suite	PIL2	<ENTER>	Enter up to 35 characters of the street address from Part I, line 2. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.
(12)	City or Town	PIL3A	<ENTER>	Enter up to 35 characters of the city or town listed in Part I, line 3a. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (. Note: Do NOT use Major City Codes.
(13)	State/Province/Region	PIL3B	<ENTER>	Enter up to 35 characters of the state/province or region listed in Part I, line 3b. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.
(14)	Country (including postal code)	PIL3C	<ENTER>	Enter up to 40 characters of the country including the postal code from Part I, line 3c. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.

Exhibit 3.24.28-9 (Cont. 2) (03-08-2022)

Section 01 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Global Intermediary Identification Number	PIL4	<ENTER>	<p>Enter the 19 characters (16 numbers and 3 preprinted periods) present in Part I, line 4.</p> <p>a. Foreign Address Present - If a foreign address is present, a GIIN must be present and entered. If a GIIN is not present, or other than 16 legible numbers and 3 periods, pull the document and replace with an extra document or renumber.</p> <ul style="list-style-type: none"> Domestic Address Present - If a domestic address is present, and a GIIN is not present, enter "0".
(16)	TIN of Filer	PIL5	<ENTER>	Enter the TIN from Part I, line 5.
(17)	Name of Sponsored Entity	PIL6	<ENTER>	<p>Enter up to 35 characters from the name as shown in Part I, line 6 if present.</p> <p>(a) Enter ampersands and hyphens where shown.</p> <p>(b) Space for all other special characters.</p> <p>(c) Enter a period for an illegible character.</p>
(18)	Number, Street and Room or Suite	PIL7	<ENTER>	Enter up to 35 characters of the street address from Part I, line 7. Space for illegible characters, characters not accepted, and special characters <, >, and (. .
(19)	City or Town	PIL8A	<ENTER>	<p>Enter up to 35 characters of the city or town listed in Part I, line 8a.</p> <p>(a) Space for illegible characters, characters not accepted, and special characters <, >, and (. .</p> <p>Note: Do NOT use Major City Codes.</p>

Exhibit 3.24.28-9 (Cont. 3) (03-08-2022)

Section 01 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(20)	State/Province/Region	PIL8B	<ENTER>	Enter up to 35 characters of the state/province or region listed in Part I, line 8b. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.
(21)	Country (including postal code)	PIL8C	<ENTER>	Enter up to 40 characters of the country including the postal code from Part I, line 8c. (a) Space for illegible characters, characters not accepted and special characters <, >, and (.
(22)	Global Intermediary Identification Number	PIL9	<ENTER>	Enter the 19 characters (16 numbers and 3 preprinted periods) as shown in Part I, line 9. CAUTION: If not present, or other than 16 legible numbers and 3 periods, press <Enter>.
(23)	TIN	PIL10	<ENTER>	Enter the TIN from Part I, line 10.

Exhibit 3.24.28-10 (03-08-2022)**Sections 02 Form 8966, FATCA Report, (Program 36500)**

Elem. No.	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 Account Holder	PIIL1A	<ENTER>	Enter up to 35 characters from the name as shown in Part II, line 1a. (a) Enter ampersands and hyphens where shown. (b) Space for numbers and all other special characters. Enter a period for an illegible character.
(3)	Account Holder	PIIL1B	<ENTER>	Enter the following values for line 1b: 0 = no box checked 1 = Individual box checked 2 = Entity box checked 3 = both boxes checked
(4)	Number, Street and Room or Suite	PIIL2	<ENTER>	Enter up to 35 characters of the street address from Part II, line 2. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (. .
(5)	City or Town	PIIL3A	<ENTER>	Enter up to 35 characters of the city or town as shown in Part II, line 3a. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (. . Note: Do NOT use Major City Codes.
(6)	State/Province/Region	PIIL3B	<ENTER>	Enter up to 35 characters of the state/province or region as shown on Part II, line 3b. (a) Space for illegible characters, character not accepted, and special characters <, >, and (. .
(7)	Country (including postal code)	PIIL3C	<ENTER>	Enter up to 40 characters of the country including the postal code as shown on Part II, line 3c. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (. .

Exhibit 3.24.28-10 (Cont. 1) (03-08-2022)

Sections 02 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	TIN of Account Holder	PIIL4	<ENTER>	Enter the TIN from Part II, line 4.
(9)	If the Account Holder or Payee is an Entity ...	PIIL5	<ENTER>	<p>Enter up to 5 numbers in sequential order based on the boxes checked in Part II, line 5:</p> <ul style="list-style-type: none"> a. Enter "1" if Owner- Documented FFI with specified U.S. owner(s) checkbox is marked. b. Enter "2" if Non-participating FI checkbox is marked. c. Enter "3" if Direct Reporting NFFE checkbox is marked. d. Enter "4" if Passive NFFE with substantial U.S. owner(s) checkbox is marked. e. Enter "5" if Specified U.S. Person checkbox is marked. f. Press <ENTER> if no entry is present. <p>Note: This field will fill with leading zeroes after <ENTER> is pressed.</p>
(10)	Name of Owner	PIIL1	<ENTER>	<p>Enter up to 35 characters from the name as shown on Part III, line 1.</p> <ul style="list-style-type: none"> (a) Enter ampersands and hyphens where shown. (b) Space for numbers and all other special characters. <p>Enter a period for an illegible character.</p> <p>Note: The first position cannot be blank.</p>
(11)	Number, Street and Room or Suite	PIIL2	<ENTER>	<p>Enter up to 35 characters of the street address as shown on Part III, line 2.</p> <ul style="list-style-type: none"> (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.

Exhibit 3.24.28-10 (Cont. 2) (03-08-2022)

Sections 02 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	City or Town	PIIIL3A	<ENTER>	Enter up to 35 characters of the city or town as shown on Part III, line 3a. (a) Space for illegible characters, characters not accepted, and special characters <, > and (. Note: Do NOT use Major City Codes.
(13)	State/Province/Region	PIIIL3B	<ENTER>	Enter up to 35 characters of the state/province or region as shown Part III, line 3b. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.
(14)	Country (including postal code)	PIIIL3C	<ENTER>	Enter up to 40 characters of the country including the postal code as shown on Part III, line 3c. (a) Space for illegible characters, characters not accepted, and special characters <, >, and (.
(15)	TIN of Owner	PIIIL4	<ENTER>	Enter the TIN from Part III, line 4.
(16)	Account Number	PIVL1	<ENTER>	Enter up to 40 characters of the account number from Part IV, line 1. (a) Space for illegible characters, and special characters <, >, and (.
(17)	Currency Code	PIVL2	<ENTER>	Enter the three-letter code from Part IV, line 2 if present. (a) If three letters are separated periods enter the three letters only. (b) If other than three letters, press <ENTER>. (c) If illegible characters, numbers, or multiple entries are present, press <ENTER>.
(18)	Account Balance	PIVL3 \$	<ENTER>	Enter the dollar amount from Part IV, line 3 in dollars only. Press <ENTER> if no entry. Caution: DO NOT round for cents if present.

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Exhibit 3.24.28-10 (Cont. 3) (03-08-2022)

Sections 02 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(19)	Check if Account closed during the Year	PIV3CKBX	<ENTER>	Enter a "1" if the checkbox is marked on Part IV, line 3b. Enter "0" if the box is not marked.
(20)	Interest	PIVL4A \$	<ENTER>	Enter the dollar amount from Part IV, line 4a in dollars only. Press <ENTER> if no entry. Caution: DO NOT round for cents if present.
(21)	Dividends	PIVL4B \$	<ENTER>	Enter the dollar amount from Part IV, line 4b in dollars only. Press <ENTER> if no entry. Caution: DO NOT round for cents if present.
(22)	Gross Proceeds/Redemptions	PIVL4C \$	<ENTER>	Enter the dollar amount Part IV, line 4c in dollars only. Press <ENTER> if no entry. Caution: DO NOT round for cents if present.
(23)	Other	PIVL4D \$	<ENTER>	Enter the dollar amount Part IV, line 4d in dollars only. Press <ENTER> if no entry. Caution: DO NOT round for cents if present.

Exhibit 3.24.28-10 (Cont. 4) (03-08-2022)

Sections 02 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Check Applicable Pooled Reporting Type	PVL1	<ENTER>	<p>Enter up to 6 numbers in sequential order based on the boxes checked in Part V, line 1:</p> <ul style="list-style-type: none"> a. Enter "1" if Recalcitrant account holders with U.S. Indicia checkbox is marked. b. Enter "2" if Dormant Accounts checkbox is marked. c. Enter "3" if Recalcitrant account holders that are U.S. persons checkbox is marked. d. Enter "4" if Recalcitrant account holders without U.S. Indicia checkbox is marked. e. Enter "5" if Non-participating FFI checkbox is marked. f. Enter "6" if Recalcitrant account holders that are passive NFFEs checkbox is marked. g. Press <ENTER> if no entry is present. <p>Note: This field will fill with leading zeroes after <ENTER> is pressed.</p>
(25)	Number of Accounts	PVL2	<ENTER>	<p>Enter the number in Part V, line 2. Press <ENTER> if no entry.</p>
(26)	Aggregated Payment Amount	PVL3 \$	<ENTER>	<p>Enter the dollar amount in dollars only in Part V, line 3. Press <ENTER> if no entry.</p> <p>Caution: DO NOT round for cents if present.</p>
(27)	Aggregated Account Balance	PVL4 \$	<ENTER>	<p>Enter the dollar amount in dollars only present in Part V, line 4. Press <ENTER> if no entry.</p> <p>Caution: DO NOT round for cents if present.</p>

Exhibit 3.24.28-10 (Cont. 5) (03-08-2022)

Sections 02 Form 8966, FATCA Report, (Program 36500)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(28)	Currency Code	PVL5	<ENTER>	Enter the three-letter code present in Part V, line 5. (a) If three letters are separated periods enter the three letters only. (b) If other than three letters, press <ENTER>.
(29)	Correspondence Indicator	CORID	<ENTER>	Enter the 14-digit numeric Correspondence Indicator edited at the bottom of Page 1. (a) Enter periods for invalid or illegible characters. (b) If more than 14 digits, enter the first 14 digits. Ignore excess digits. If less than 14 digits, enter digits present, and fill remainder with periods.

