MANUAL TRANSMITTAL

3.24.154

Department of the Treasury
Internal Revenue Service

DECEMBER 3, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.24.154, ISRP System, Unemployment Tax Returns.

MATERIAL CHANGES

(1)   IRM 3.24.154.1, Line (4), Updated Wage and Investment to Taxpayer Services.

(2)   IRM 3.24.154.1, Line (5), Updated Paper Processing Branch to Return Processing Branch.

(3)   Editorial corrections and consistency changes made throughout including spelling, grammar, punctuation and formatting, removing italics, updating titles, correcting IRM links, Plain Language updates to improve readability, etc.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.154, ISRP System, Unemployment Tax Returns, dated November 14, 2023 (effective date January 01, 2024), is superseded.

AUDIENCE

Taxpayer Services, Submission Processing Sites, Data Conversion Operation Employees

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Customer Account Services
Taxpayer Services

3.24.154
Unemployment Tax Returns

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| 3.24.154.1 | (1) | This IRM provides instructions for entering and verifying data from unemployment forms, schedules and block control forms using the Integrated Submission and Remittance Processing System (ISRP). |

3.24.154.1
(01-01-2025)
**Program Scope and
Objectives**

(1) This IRM provides instructions for entering and verifying data from unemployment forms, schedules and block control forms using the Integrated Submission and Remittance Processing System (ISRP).

   a. This chapter also provides information for Quality Review in performing the review of information transcribed on ISRP.

   b. Use IRM 1.11.10, Internal Management Documents System, Interim Guidance Process, and elevate through the proper channels for operational situations, temporary procedures, pilot programs, or a change to current procedures.

(2) **Purpose:** The instructions in this IRM apply to the processing of paper filed Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, Form 940 (PR), Planilla Para La Declaracion Federal Anual Del Patrono De La Contribucion Federal Para El Desempieo (FUTA) (Puerto Rico - Spanish version) and Form 940 (sp) , Declaracion del Impuesto Federal Anual del Empleador del Impuesto Federal para el Desempleo (FUTA) through ISRP.

(3) **Audience:** Submission Processing Data Conversion Operation personnel including general clerks, leads and supervisors. These instructions apply to all campuses.

(4) **Policy Owner:** The Director, Submission Processing, Taxpayer Services.

(5) **Program Owner:** Mail Management Data Conversion Section, Return Processing Branch (an Organization within Submission Processing).

(6) **Primary Stakeholders:** Those affected by these procedures or have input to the procedures including a change in workflow, additional duties, change in established time frames, and similar issues include:

- Accounts Management (AM)
- Chief Counsel
- Chief Financial Officer (CFO)
- Compliance Strategy and Policy
- Information Technology (IT) Programmers
- Operations Business Support
- Office of Servicewide Penalties
- Small Business/Self Employed (SB/SE)
- Submission Processing (SP)
- Tax Exempt/Government Entities (TEGE)
- Taxpayer Advocate Service (TAS)

(7) **Program Goals:** Capture unemployment data through data transcription of information via the ISRP system and output records downstream through Generalized Mainline Framework (GMF) and other related systems. ISRP is an application designed to capture, format, and forward information related to tax submissions and remittances in electronically readable formats to downstream IRS systems. Forward any remittances received with a tax document to the Remittance Processing function for processing and deposit.

3.24.154.1.1
(01-01-2022)
Background

(1) Filers send paper unemployment forms to the Internal Revenue Service (IRS) to fulfill their requirement to file an annual unemployment tax return and provide their taxpayer identification number (TIN). The IRS must convert the information present on the paper filings to an electronic data record. Employees input and validate the data present and the IRS systems for these records during conversion to electronic data records.

3.24.154.1.2
(01-01-2022)
Authority

(1) Authority for these procedures is in Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC). The IRC is amended by acts, public laws, treasury determinations, rules, and regulations such as the following:

- American Taxpayer Relief Act (ATRA)
- Consolidated Appropriations Act (Extenders)
- Health Care and Education Reconciliation Act
- Hiring Incentives to Restore Employment (HIRE) Act
- The Federal Unemployment Tax Act (FUTA)
- The Protecting Americans from Tax Hikes (PATH) Act

Note: The above list may not be all inclusive of the various updates to the IRC.

(2) IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities contains all policy statements for Submission Processing:

- Code sections that provide the IRS with the authority to issue levies.
- Congressional Acts that outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Act of 1986.
- Policy Statements that provide authority for the work done.

3.24.154.1.3
(01-01-2022)
Roles and Responsibilities

(1) The Director, Submission Processing approves and authorizes issuance of this IRM.

(2) The Planning and Analysis Staff provides feedback and supports local management to monitor and achieve scheduled goals.

(3) The Operation Manager secures, assigns and provides training for the staff needed to perform the duties presented in this IRM.

(4) The Team Manager assigns, monitors, and controls the workflow to complete the work timely.

(5) The Employee applies the instruction for the duties presented in this IRM on the ISRP system to accurately convert paper data to an electronic data record for proper posting for use by the IRS.

3.24.154.1.4
(01-01-2022)
Program Management and Review

(1) **Program Reports:** The reports listed below show work schedules, receipts, production and inventory for conversion of paper returns to electronic data. Management uses these reports to monitor the daily and weekly status of the program through completion.

- PCC 2240, Daily Production Report - Program Sequence
- PCC 6040, SC WP&C Performance and Cost Report
- PCC 6240, SC WP&C Program Analysis Report

- PCB 0440, Daily Workload and Staff hours Schedule
- PCB 0540, Weekly Workload and Staffing Schedule

(2) **Program Effectiveness:** Management measures weekly goals using the above reports for each function compared to the established completion schedule. Each function must complete the inventory on or before the program completion date, and to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Local Management conducts and monitors quality reviews and takes corrective action to ensure quality products. Managerial and product reviews supplement the quality review process.

(3) **Annual Review:** Management reviews the processes in this manual annually to ensure accuracy and promote consistent tax administration.

3.24.154.1.5
(01-01-2022)
Program Controls

(1) Management can use local reports to establish additional information for maintaining daily program control. Local reports never replace the established official reports.

3.24.154.1.6
(01-01-2022)
Terms and Acronyms

(1) The following is a list of the acronyms used in this IRM section, this IRM uses prompts for data entry defined in the charts.

Acronyms	Definition
ABC	Alphanumeric Block Control
BMF	Business Master File
CCC	Computer Condition Code
DLN	Document Locator Number
EIN	Employer Identification Number
EOP	Entry Operator
FUTA	Federal Unemployment Tax Act
GMF	Generalized Mainline Framework
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing System
KV	Key Verification
MCC	Major City Code
OE	Original Entry
PCD	Program Completion Date
PTIN	Preparer Taxpayer Identification Numbers
SOP	Supervisory Operator
SSN	Social Security Number

Acronyms	Definition
TIN	Taxpayer Identification Number

3.24.154.1.7
(01-01-2023)
Related Resources

(1) The following table lists the IRM primary sources of guidance on the processing of paper filed Unemployment forms and schedules.

IRM	Title	Guidance on
IRM 3.10.5	Campus Mail and Work Control - Batch/Block Tracking System (BBTS)	utilizing BBTS to drop unit production cards for daily incoming receipts and production
IRM 3.10.72	Campus Mail and Work Control - Receiving, Extracting, and Sorting	receiving, extracting, sorting, and routing mail within the Submission Processing campuses
IRM 3.10.73	Campus Mail and Work Control - Batching and Numbering	batching and numbering with a document locator number (DLN) of documents
IRM 3.11.154	Returns and Documents Analysis - Unemployment Tax Returns	document perfection to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) or the Service Center Recognition/ Image Processing System (SCRIPS)
IRM 3.24.38	BMF General Instructions	workstation functions, workstation keyboard, windows environment and general instruction for entering data for tax returns and related data through ISRP

(2) Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.

(3) You can find IRM's on Servicewide Electronic Research Program (SERP) at the following site: *SERP*. Specific instructional links available on the BMF Data Conversion Research Portal at: *BMF Data Conversion Research Portal*.

(4) IRM 3.13.62, Campus Document Services, Media Transport and Control, or IRM 10.5.1, Privacy and Information Protection - Privacy Policy, provides information on shipping Personally Identifiable Information (PII). This document is located at: *http://publish.no.irs.gov/mailtran/pii.html*, titled Postal and Transport Policy. Prepare Form 3210, Document Transmittal, and include with ship documents.

3.24.154.2
(01-01-2022)
Local Desk Procedures Guidelines

(1) Some Submission Processing Campuses have developed local use Desk Procedures. These procedures must only supplement existing Headquarters' procedures or convey local routing procedures.

(2) All existing local procedures require review by the Operation Manager or designated employee upon receipt of Information Alerts, Questions and Answers (SERP Feedback) or a new IRM revision to ensure conformance with Headquarters Procedures.

(3) Unit managers must have a signed approval, on file, from the responsible Operation Manager for all Submission Processing Local Desk Procedures.

Note: The signed approval must reflect the current processing year.

3.24.154.3
(01-01-2024)
Introduction

(1) This IRM section describes certain tasks necessary in the processing of Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, Form 940 (PR), Planilla Para La Declaracion Federal Anual Del Patrono De La Contribucion Federal Para El Desempieo (FUTA) (Puerto Rico - Spanish version) and Form 940 (sp), Declaracion del Impuesto Federal Anual del Empleador del Impuesto Federal para el Desempleo (FUTA) filed on paper with the Integrated Submission and Remittance Processing System (ISRP).

(2) Submit IRM deviations in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process Standards and elevate through proper channels for executive approval. No deviations.

(3) The IRS adopted 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. It is the employees responsibility to become familiar with and to act in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights, and additional information on the *Taxpayer Bill of Rights* site at the following location: *https://www.irs.gov/taxpayer-bill-of-rights*.

3.24.154.3.1
(01-01-2018)
Control Documents

(1) The following is a list of control documents associated with the transcription of data:

- Form 813, Document Register
- Form 1332, Block and Selection Record
- Form 3893, Re-entry Document Control Slip

3.24.154.3.2
(01-01-2024)
Source Documents

(1) The instructions in this section apply only to the form types listed below:

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 940 Schedule A, Multi-State Employer and Credit Reduction Information
- Form 940 Schedule R, Allocation Schedule for Aggregate Form 940 Filers
- Form 940 (PR), Planilla Para La Declaracion Federal Anual Del Patrono De La Contribucion Federal Para El Desempieo (FUTA) (Puerto Rico - Spanish version)

- Form 940 Schedule A (PR), Información para Empleadores o Patronos de Múltiples Estados y sobre Reducciones en el Crédito (Puerto Rico - Spanish version)
- Form 940 (sp), Declaracion del Impuesto Federal Anual del Empleador del Impuesto Federal para el Desempleo (FUTA) (Spanish Version)
- Form 940 Schedule A (sp), Información para Empleadore de Múltiples Estados y sobre Reducciones en el Crédito (Spanish Version)
- Form 940(cg), Employer's Annual Federal Unemployment Tax Return- Computer Generated

> **Note:** This return reports the same Federal Unemployment (FUTA) Tax as Form 940. The return is computer generated rather than hand-written or typed and is filed by Examination or Collection personnel based on secured taxpayer information (i.e., as a Secured return) rather than mailed by the taxpayer. Also, in Compliance, some revenue officers use Form 940(cg) returns under Internal Revenue Code (IRC) 6020(b) and indicate IRC 6020(b) on the return. Submission Processing Clerks should process Form 940(cg) returns using the same applicable procedures for Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return series.

3.24.154.3.3
(01-01-2024)
Form/Program Number/Tax Class and Document Code

(1) The following table illustrates the forms, program numbers, tax class and document codes:

FORM	YEAR	PROGRAM NUMBER	TAX CLASS and DOCUMENT CODE
Form 940	All Revisions	11100	840
Form 940 (sp)	2023 and Later Revisions	11100	840
Form 940 (PR)	2022 and Prior Revisions	11100	839

3.24.154.4
(01-01-2022)
Specific Instructions for Entry of Data

(1) IRM 3.24.38, ISRP System - BMF General Instructions, should be used when specific instruction is not given.

3.24.154.4.1
(01-01-2022)
Required Sections

(1) The instructions in this chapter provide for the Original Entry (OE) termination of a record with Section 01.

(2) Section 01 requires 100% Key Verification (KV).

(3) Section 03 requires verification if the "zero balance" routine fails.

(4) All money fields must be entered in dollars and cents.

3.24.154.4.2
(01-01-2022)
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 3.24.38, ISRP System - BMF General Instructions, for procedures related to **MUST ENTER** fields.

3.24.154.5
(01-01-2018)
ISRP Transcription Operation Sheets

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

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Exhibit 3.24.154-1   (03-04-2020)

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

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

Exhibit 3.24.154-1 (Cont. 1) (03-04-2020)

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

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

Exhibit 3.24.154-1   Internal Revenue Manual   Cat. No. 34464A (12-03-2024)

Exhibit 3.24.154-2   (01-01-2024)
Section 01 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generates. No entry is needed.
(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 generated by the system, verify that it matches the document being entered.
(3)	Check Digit	CD	<Enter>	Press **<Enter>**.
(4)	Name Control	NC		Enter the Name Control. Refer to IRM 3.24.38.3.4.14.3, Determining the Name Control, for complete instructions.
(5)	Employer Identification Number	EIN		Enter the EIN from the "Employer Identification Number (EIN)" boxes. ***Reminder:*** For Form 940(PR) the EIN may also be immediately following or under the phrase "Número de identification Patronal".
(6)	Address Check	ADDRESS CHECK?	<Enter>	Enter "Y" or "N" as appropriate. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(7)	Street Key	STREET KEY	<Enter>	Enter the Street Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.
(8)	ZIP Key	ZIP KEY	<Enter>	Enter the ZIP Key. Refer to IRM 3.24.38.3.4.5.1, Enhanced-Entity Index File (E-EIF) Check, for complete instructions.

Exhibit 3.24.154-2 (Cont. 1) (01-01-2024)
Section 01 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Tax Year	YR	<Enter>	Enter the Tax Year in YY format as: 1. Edited above the "Type of Return" / "Clase de planilla" box. 2. From the Tax Year in the title of the form. 3. As written by the taxpayer. 4. If unable to determine the Tax Year, process as current year.
(10)	In-Care-of Name Line	C/O NAME	<Enter>	Enter the In-Care-of Name immediately following the % or C/O indicator on the document if present. Refer to IRM 3.24.38.3.4.14.7, In Care of Name, for complete instructions.
(11)	Foreign Address	FGN ADD	<Enter>	Enter the Foreign Address information as shown or edited from the entity area. Refer to IRM 3.24.38.3.4.14.9, Foreign Address. ***Reminder:*** **This field never displays for Form 940 (PR).** ***Note:*** **Ogden Submission Processing Center (OSPC) only.**
(12)	Street Address	ADD	<Enter>	Enter the Street Address information as shown or edited from the Address box in the entity area. Refer to IRM 3.24.38.3.4.14.8, Street Address, for complete instructions. ***Caution:*** When entering a Foreign Address, enter the Foreign City, Province and Postal Code in this field exactly as edited.

Exhibit 3.24.154-2   Internal Revenue Manual   Cat. No. 34464A (12-03-2024)

Exhibit 3.24.154-2 (Cont. 2) (01-01-2024)
Section 01 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	City	CITY	\<Enter\>	Enter the City from the City box in the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.24.38.3.4.14.10, City, for complete instructions. *Caution:* When entering a Foreign Address, **ONLY** enter the Foreign Country Code in this field.
(14)	State	ST	\<Enter\>	Enter the standard State abbreviation from the State box in the entity area. If a Major City Code is entered, this field is bypassed. Refer to IRM 3.24.38.3.4.14.11, State, for complete instructions. *Caution:* When entering a Foreign Address, enter a period (.) in this field.
(15)	ZIP Code	ZIP	\<Enter\>	Enter the ZIP Code from the ZIP Code box in the entity area. Refer to IRM 3.24.38.3.4.14.12, ZIP Code, for complete instructions. *Caution:* When entering a Foreign Address, leave this field blank. Press **\<Enter\>** to continue.

Exhibit 3.24.154-3   (06-25-2020)
Section 02 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

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)	Computer Condition Code	CCC	<Enter>	Enter the edited, stamped or underlined code(s) from the space to the right of the phrase "You MUST complete both pages of this form and SIGN IT" / "TIENE que completar ambas páginas del Formulario 940-PR y luego FIRMARLO". ***Note:*** For **Form 940 ONLY**, the code(s) can also be edited below Line 15.
(3)	Schedule Indicator Code	SIC	<Enter>	Enter the edited digit from the right margin beside the black title bar for Part 1.
(4)	Received Date	RDT	<Enter>	Enter the date as stamped or edited on the face of the return. • If the CCC is "G" and the document is a **Non-Remittance**, end the document after this element. • If the CCC is "G" and the document is a **Remittance**, press **<F6>** to proceed to Section 03. ***Note:*** If the Received Date is handwritten, it DOES NOT have to have the word "Received." ***Caution:*** The Fax and EEFAX Received Dates are **NOT VALID** as an IRS Received Date.
(5)	ERS (Error Resolution System) Action Code	ERS	<Enter>	Enter the edited digits from the bottom left corner of Page 1.

Exhibit 3.24.154-3   Internal Revenue Manual   Cat. No. 34464A (12-03-2024)

Exhibit 3.24.154-4   (01-01-2024)
Section 03 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press **<Enter>** if already present on the screen; otherwise, enter "03".
(2)	Remittance Amount	RMT	<Enter>	This is a MUST ENTER field if a Pre-journalized Credit Amount (prompt "CR") was entered in the Block Header. 1. Enter the green rockered amount from the balance due area of the return or from an attached cash register receipt. 2. If no amount is edited or the edited amount is illegible, check the Form 813 control document for the correct amount.
(3)	State Code	STCD	<Enter>	Enter the state code from box 1a. ***Exception:*** For 6020(b) returns, enter the standard state abbreviation for the state shown in the entity area of the return. ***Note:*** If the computer condition code (prompt "CCC") is "G", press **<Enter>**.
(4)	Multi-State Indicator	MCKBX	<Enter>	Enter "1" if box 1b is checked.
(5)	Credit Reduction Check Box	CRBX	<Enter>	Enter "1" if box 2 is checked.
(6)	Schedule R Indicator	6RTMAR	<Enter>	Enter the "R" if edited in the right margin of Line 6.
(7)	Total Taxable Wages	LN7	<Enter>	Enter the amount from Line 7.
(8)	FUTA Tax Before Adjustments	LN8	<Enter>	Enter the amount from Line 8.
(9)	Adjustments	LN9	<Enter>	Enter the amount from Line 9.
(10)	Excluded Wages/ Late Payments	L10	<Enter>	Enter the amount from Line 10.
(11)	Credit Reduction Amount	L11	<Enter>	Enter the amount from Part I, Line 11.

Exhibit 3.24.154-4 (Cont. 1) (01-01-2024)
Section 03 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Adjusted Total Taxes	L12	<Enter> ★★★★★★	Enter the amount from Line 12. **Note:** For Form 940(PR), if both Part II and Part III have entries, enter the amounts from Part II and ignore the entries in Part III.
(13)	Total Deposits	L13	<Enter>	Enter the amount from Line 13. **Note:** For Form 940(PR), if both Part II and Part III have entries, enter the amounts from Part II and ignore the entries in Part III.
(14)	Balance Due / Overpayment	14/15	<Enter> Minus <-> ★★★★★★	Enter the amount from Line 14 or Line 15 as follows: 1. If the amount on Line 14 is the same as the Payment Received (Section 03, Element 02), enter a "0" (zero) then press **<Enter>**. 2. If the amount on Line 14 is different from the Payment Received, enter the amount from Line 14 then press **<Enter>**. 3. If there is no amount on Line 14, enter the amount from Line 15 and press **<->** (Minus). **Note:** For Form 940(PR), if both Part II and Part III have entries, enter the amounts from Part II and ignore the entries in Part III.
(15)	Refund Indicator	RI	<Enter>	Enter a "2" if **ONLY** the "Send a refund" / "Envíe un reembolso" box is checked; otherwise, press **<Enter>**.
(16)	1st Quarter Liability	1ST	<Enter>	Enter the amount from Line 16a. **Reminder:** If the Schedule Indicator is a "1", "1ST", does not prompt for entry. The next prompt is "CKBX".

Exhibit 3.24.154-4   Internal Revenue Manual   Cat. No. 34464A (12-03-2024)

Exhibit 3.24.154-4 (Cont. 2) (01-01-2024)
Section 03 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	2nd Quarter Liability	2ND	<Enter>	Enter the amount from Line 16b. *Reminder:* If the Schedule Indicator is a "1", "2ND", does not prompt for entry. The next prompt is "CKBX".
(18)	3rd Quarter Liability	3RD	<Enter>	Enter the amount from Line 16c. *Reminder:* If the Schedule Indicator is a "1", "3RD", does not prompt for entry. The next prompt is "CKBX".
(19)	4th Quarter Liability	4TH	<Enter>	Enter the amount from Line 16d. *Reminder:* If the Schedule Indicator is a "1", "4TH", does not prompt for entry. The next prompt is "CKBX".
(20)	Third-Party Designee Check Box	CKBX	<Enter>	Enter a "1" if only the "Yes / Sí" box in Part 6 is checked; otherwise, press **<Enter>**.
(21)	Third-Party Designee's ID Number	ID#	<Enter>	Enter the Third-Party Designee's PIN number. Refer to IRM 3.24.38.3.4.14.19, Third Party Designee ID Number, for complete instructions.
(22)	Preparer's PTIN	PTIN	<Enter>	Enter the Preparer's PTIN. Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. *Note:* If information appears other than in the designated box (for example: stamped information) enter the information.

Exhibit 3.24.154-4 (Cont. 3) (01-01-2024)
Section 03 Form 940, Form 940 (PR) and Form 940 (sp) (Program 11100) (All Revisions)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Preparer's EIN	PEIN	<Enter>	Enter the Preparer's EIN Refer to IRM 3.24.38.3.4.14.20, Preparer's SSN, Firm's EIN and Preparer's TIN, for complete instructions. ***Note:*** If information appears other than in the designated box (for example: stamped information) enter the information.
(24)	Preparer's Telephone Number	TEL#	<Enter>	Enter the Preparer's telephone number. 1. If the number has 11 digits and the first digit is 1, skip the first digit and input the remaining 10 digits. 2. For all other 11-digit numbers, numbers with more or less than 10 digits, or illegible numbers; press **<Enter>**. Refer to IRM 3.24.38.3.4.14.22, Telephone Numbers, for complete instructions. ***Note:*** If information appears other than in the designated box (for example: stamped information) enter the information.

Reminder: If **BOTH** Section 03, prompts "MCKBX" and "CRBX" are blank, the document ends after this section.

Exhibit 3.24.154-4   Internal Revenue Manual   Cat. No. 34464A (12-03-2024)

Exhibit 3.24.154-5   (01-01-2024)
Section 05 through Section 07 Form 940, Form 940 (PR) and Form 940 (sp) (Schedule A (Anexo A) (Program 11100) (All Revisions)

Schedule A (Section 05, 06, 07) is for use by Multi-State Employers as well as FUTA Wages subject to Credit Reduction.

Enter wage amounts when the State Code check box is checked, when money amounts are present (including zero $0.00) or enter the State Code if a money amount is present and the State Code check box is not checked.

- Section 05 should be used for the first 22 State Codes/Wages.
- Section 06 should be used for the next 23 to 44 State Codes/Wages.
- Section 07 should be used for the next 45 to 53 State Codes/Wages.

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press **<Enter>** if already present on the screen; otherwise, enter "05", "06", "07".
(2)	FUTA State Code Line 1	ST1	<Enter>	Enter the state abbreviation shown to the immediate right of the first box marked.
(3)	FUTA Wages Amount 1	AMT1	<Enter>	Enter the amount, if present, from the right of the State Code 1.
(4)	FUTA State Code 2	ST2	<Enter>	Enter the second state abbreviation shown to the immediate right of the second box marked.
(5)	FUTA Wages Amount 2	AMT2	<Enter>	Enter the amount, if present, from the right of the State Code 2.
(6)	FUTA State Code 3	ST3	<Enter>	Enter the third state abbreviation shown to the immediate right of the third box marked.
(7)	FUTA Wages Amount 3	AMT3	<Enter>	Enter the amount, if present, from the right of the State Code 3.
(8) through (44)	FUTA State Code 4 through 22, etc.	ST4	<Enter>	Enter the next state abbreviation shown to the immediate right of the next box marked.
(9) through (45)	FUTA Wages Amount 4 through 22, etc.	AMT4	<Enter>	Enter the amount, if present, from the right of the next State Code.