



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.41.276

NOVEMBER 6, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 3.41.276, Optical Character Recognition Scanning Operations - Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System.

## MATERIAL CHANGES

- (1) IRM 3.41.276.5, Line (1), Changed Consolidated Imaging System (CIS) to Correspondence Imaging Inventory (CII).
- (2) IRM 3.41.276.9.2, Line (2), Added the new menu selections for the Form 8941 and renumbered and retitled all other form revisions accordingly.
- (3) IRM 3.41.276.9.4, Line (2), Added the new menu selections for the 2023 Form 943 Schedule R and renumbered and retitled all other form revisions accordingly.
- (4) IRM 3.41.276.12.5, Line (7) (e), Changed Consolidated Imaging System (CIS) to Correspondence Imaging Inventory (CII).
- (5) IRM 3.41.276.15, Line (6) Table, Line (8) and Line (9) Table, Removed Temporary Guidance and Line (8), Changed Correspondence Imaging System (CIS) to Correspondence Imaging Inventory (CII).
- (6) Exhibit 3.41.276-1, Removed Temporary Guidance from the ERS Action Instructions.
- (7) Exhibit 3.41.276-6, Added/updated 12 new transcription fields to the table and provided the Screen Prompts, Descriptions and Instructions for each field. 12 new renamed columns to the Stand-Alone 943 Schedule R.
- (8) 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IRM 3.41.276, dated November 18, 2022 (effective date January 1, 2023) is superseded.

## AUDIENCE

Wage and Investment, Submission Processing Site, Receipt and Control Operation, Document Perfection Operation, and Data Conversion Operation Employees

James L. Fish  
Director, Submission Processing  
Customer Accounts Services  
Wage and Investment



3.41.276

Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System

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Exhibits

- 3.41.276-1 Transcription Sheets - Form 941 Entity and Code and Edit Fields
- 3.41.276-2 Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1
- 3.41.276-3 Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5
- 3.41.276-4 Transcription Sheets - Form 941 Schedule B
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3.41.276.1  
(01-01-2022)

## Program Scope and Objectives

- (1) This program provides human intervention for data verification of electronic data record created by optical recognition engines for the purpose of data capture from paper returns filed with the Internal Revenue Service (IRS).
  - a. This chapter also provides information for Quality Review in performing the review of information transcribed on Service Center Recognition/Image Processing System (SCRIPS).
  - b. Use IRM 1.11.10, 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 paper filed Form 941, Employer's Quarterly Federal Tax Return, and Form 941 Schedule R, Allocation Schedule for Aggregate Form 941 Filers and Form 943 (SCH R), Allocation Schedule for Aggregate Form 943 Filers processed through Service Center Recognition/Image Processing System (SCRIPS).
- (3) **Audience:** Submission Processing Data Conversion Operation, Receipt and Control Operation and Document Perfection Operation personnel and their support staff, including but not limited to the following: peripheral scanner operators, clerks, tax examiners, leads and supervisors. These instructions apply to all campuses.
- (4) **Policy Owner:** The Director, Submission Processing, Wage and Investment Division.
- (5) **Program Owner:** Mail Management Data Conversion Section, Paper 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
  - Office of Servicewide Penalties
  - Operations Business Support
  - Small Business/Self Employed (SB/SE)
  - Submission Processing (SP)
  - Tax Exempt/Government Entities (TEGE)
  - Taxpayer Advocate Service (TAS)
- (7) **Program Goals:** Convert processable paper media employment returns to electronic data records.

3.41.276.1.1  
(01-31-2020)

## Background

- (1) Filers send paper employment forms and schedules to the Internal Revenue Service (IRS) to fulfill their requirement to file a quarterly employment 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.

3.41.276.1.2  
(01-01-2019)

**Authority**

- (1) Authority for these procedures is found 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)
- Hiring Incentives to Restore Employment (HIRE) Act
- Health Care and Education Reconciliation Act (HCERA)
- The Protecting Americans from Tax Hikes (PATH) Act

**Note:** The above list is not all inclusive of the various updates to the IRC.

- (2) All policy statements for Submission Processing are found in IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities:

- 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.

3.41.276.1.3  
(01-31-2020)

**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 SCRIPS system to accurately convert paper data to an electronic data record for proper posting for use by the IRS.

3.41.276.1.4  
(01-01-2021)

**Program Management  
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.

- IPS0083, Workstation Operator Statistics Program and Function Summary Report
- IPS0698, Workflow Status
- IPS10610, Run Balancing Report
- IPS06440, Throughput Statistics Report
- 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, 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. A managerial or product review in the Data Validation function is performed each week on every employee and entered into Embedded Quality for Submission Processing System (EQSP). 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.

3.41.276.1.5  
(01-01-2019)  
**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.

3.41.276.1.6  
(01-01-2022)  
**Terms and Definitions**

- (1) The following is a list of terms and acronyms used throughout this IRM.

TERM	DEFINITION
Alpha Character	A character (letter) of the alphabet.
Alphanumeric Field	A field that accepts both alpha and numeric characters.
APO	Army Post Office
Application	Refers to the system used for form type processed (i.e., IRP, ACA-IRP, Schedule K-1, Form 940, Form 941, Stand-Alone Schedule R).
Block DLN	The first 11 digits of the 14-digit document locator number (DLN) consisting of a two-digit file location code, tax class (tax class is always 1 for Form 941), two-digit document code, three-digit Julian day, three-digit block number. Also see DLN.
Capture	The process of obtaining images of a document for character recognition and operator use.
Character	Any symbol or alpha (special or numeric), that represents information.
Character Recognition	The process of converting information from paper images to digital data form.
Check Digit (CD)	Check Digit is a two position Alpha Code preceding the EIN or SSN on a label.
Cursor	A vertical line showing the position where the next entry is keyed.
Data Fields	Fields that do not include entity fields, e.g., on all documents listed such as: money amounts, dates, indicators, covered individuals, etc.

TERM	DEFINITION
DLN (Document Locator Number)	A 14-digit document locator number consisting of a two-digit file location code, tax class (tax class is always 1 for Form 941), two-digit document type, three-digit Julian day, three-digit block number, two-digit sequence number and a year digit. Also see Block DLN.
Document Code (Doc Code)	The fourth and fifth position of each DLN identifying the type of return the electronic data record has captured. The document code is always 41 for Form 941.
DPO	Diplomatic Post Office
DV (Data Validation)	Workstation operators enter, verify and/or correct data in flagged fields.
EIN	An employer identification number (a nine-digit number) typically identifies an entity such as a corporation, a trust, a nonprofit association, or a sole proprietor whose module resides on the business master file. Usually in NN-NNNNNNN format.
Entity/Entity Fields	The part of the document dealing with TIN, name, and requests an address be present for the entries.
ERS	Error Resolution System
Field	Specific area provided for data entry.
Flag	A question mark used to designate an unrecognizable character, or an error within a field.
FLC (File Location Code)	A two-digit number designed to represent the Service Center where an action is taken on a taxpayer module. The action is a transaction representing a return filing or subsequent compliance action.
Form Identification Number (Form ID)	A six-digit number located at the top right of each page of a SCRIPS Form 941 return. <ul style="list-style-type: none"> <li>• First two-digits = Document Code</li> <li>• Third and Fourth digits = Page number of the return</li> <li>• Fifth and Sixth digits = Year the template (form layout or form revision) is last updated/changed</li> </ul>
FPO	Fleet Post Office
Function Keys	The upper row of keys on the SCRIPS keyboard. The function keys <F1> through <F12>.
Highlighting	A three-dimensional shadowing of a template field used to direct attention to the field. Used in OE to display the current cursor position. Used in DV to display the current cursor position, and the current field with the error. The <Ctrl>-5 function key highlights the corresponding field on the image template.

TERM	DEFINITION
Image Strip	<p>A section of the true and complete image magnified and displayed above the template. The image strip displayed is a magnified version of the corresponding field highlighted on the image.</p> <p>Pressing &lt;Ctrl&gt;-3 toggles the image strip on and off.</p> <p><b>Reminder:</b> The Image Strip does not display if the form needed Form Identification (FI) during scanning or the &lt;F4&gt; key has been used to change the form year template.</p>
Key Combination	<p>Keystroke commands requiring two or more simultaneous key presses.</p> <p><b>Example:</b> Press &lt;Ctrl&gt;-P or post-to-close means to press and hold the &lt;Ctrl&gt; key and then press the P key before releasing the &lt;Ctrl&gt; key.</p>
LC (Location Code)	A two-digit number designed to represent the Service Center where an action is taken on a taxpayer module. This acronym is used in place of FLC in creating sanitized DLN's (e.g. LC#####).
Menu	A list of operations/options the workstation operator makes a selection.
Message Window	A window that appears within the main window. It usually appears in the center of the screen. The system uses these windows to relay messages to the operator.
Name Control	A code of up to four characters consisting of alphas and numerics, derived from a taxpayer's name or business name.
Non-Conforming Form	A form the scanner cannot recognize.
Numeric Character	A number ranging from 0 to 9. A digit.
OE (Original Entry)	Workstation operators enter data into the template field that corresponds to the data in the fields of the scanned document image.
Prompt	A message or statement displayed requiring an operator response.
Sequence Number/ Serial Number (SN)	A two-digit number located at positions 12 and 13 within the DLN that uniquely identifies the document.
Sight-Verify	Examine a highlighted field in DV. If correct, release the field. If incorrect, correct the field. Also, called verify.
Social Security Number (SSN)	A nine-digit number issued to an individual by the Social Security Administration. The IRS uses this number to process tax documents and returns. Usually in NNN-NN-NNNN format.
Special Characters (symbols)	<p>*, &amp;, /, -, %, #, ?, etc.</p> <p><b>Note:</b> Ampersand "&amp;" is not considered a special character in the name line entry.</p>

TERM	DEFINITION
Status Line	A strip of information found along the bottom right side of the main working window below the prompt area. Displays the program number, DLN/SN, document count, and AUTO, Insert and Numeric indicators.
Submission	Form 941, Employer's Quarterly Federal Tax Return, and its associated schedules and Forms 94x Stand-Alone Schedule R. Also, called a unit-of-work (UW).
Template	Each image of the form processed by SCRIPS is displayed on the left side of the workstation screen. A corresponding line by line template representing the fields of the form appears on the right, displaying fields for data entry.
TIN	Taxpayer Identification Number. Either an EIN or an SSN.
Transmittal	A Form 1332-SC, Block and Selection Record, Breaker Sheet.
True and Complete Image	The image the system displays for data entry or validation purposes. If available, the system always displays it on the left half of the monitor screen.
Unit-of-Work (UW)	A group of Form 941 containing one transmittal and one or more Form 941.

3.41.276.1.7  
(01-01-2021)

#### Related Resources

- (1) The following table lists the IRM primary sources of guidance on the processing of paper filed Form 941, Employer's Quarterly Federal Tax Return and Forms 94x Stand-Alone Schedule R.

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 3.11.13	Returns and Documents Analysis - Employment 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	Title	Guidance on
IRM 3.41.274	Optical Character Recognition Scanning Operations General Instructions for Processing via Service Center Recognition/Image Processing System	workstation functions, workstation keyboard, windows environment and general instruction for entering data for tax returns and related data through SCRIPS
IRM 3.41.275	Optical Character Recognition Scanning Operations Scanner Operations on Service Center Recognition/Image Processing System	scanning returns on SCRIPS
IRM 10.5.1	Privacy and Information Protection - Privacy Policy	shipping of SCRIPS requests
Document 12990	Records and Information Management Records Control Schedules	time frame to destroy paper sample after conversion to electronic data records
Document 13144	Proper PII Shipping Procedures	shipping of SCRIPS requests

- (2) Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.
- (3) IRM's present on the Servicewide Electronic Research Program (SERP) at the following site: <http://serp.enterprise.irs.gov/homepage.html>. Specific instructional links available on the BMF Data Conversion Research Portal located at <http://serp.enterprise.irs.gov/databases/portals/sp/bmf/data-conversion/data-conversion.html>.
- (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.

3.41.276.2  
(01-01-2021)  
**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.

3.41.276.3  
(01-01-2022)  
**Introduction**

- (1) This IRM section describes certain tasks necessary in the processing of Form 941, Employer's Quarterly Federal Tax Return and Form 943 (SCH R), Allocation Schedule for Aggregate Form 943 Filers, filed on paper through the Service Center Recognition/Image Processing System (SCRIPS).
- (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 located at the following location: <https://www.irs.gov/taxpayer-bill-of-rights>.

3.41.276.3.1  
(01-01-2022)  
**Source Documents**

- (1) The instructions in this section apply only to the form types listed below for tax years 2005 and later:
  - Form 941, Employer's Quarterly Federal Tax Return
  - Form 941 Schedule B, Report of Tax Liability for Semiweekly Schedule Depositors
  - Form 941 Schedule R, Allocation Schedule for Aggregate Form 941 Filers
  - Form 943 (SCH R), Allocation Schedule for Aggregate Form 943 Filers
  - Form 940 Schedule R, Allocation Schedule for Aggregate Form 940 Filers

3.41.276.3.2  
(01-01-2022)  
**Program Codes**

- (1) Use the program codes listed below when entering Form 941 through SCRIPS:

Forms	Program Number	Tax Class/ Document Codes	Master File Tax (MFT)
941 All Other	11205	141	01
941 Refunds	11206	141	01
941 With Remit	11208	141	01

- (2) Use the program codes listed below when entering Form 943 with Schedule R or Loose/Stand-Alone Schedule R through SCRIPS:

Forms	Program Number	Tax Class/Document codes
Loose/Stand-Alone Schedule R	11620	900

Forms	Program Number	Tax Class/Document codes
Form 943 with Schedule R	11620	900

## 3.41.276.3.3

(01-01-2023)

### How to Use This Internal Revenue Manual (IRM)

#### (1) Keystroke Combinations

- Carets enclose simultaneous keystroke combinations.

**Example:** <Enter>

- A hyphen separates multiple keystroke combinations.

**Example:** <Ctrl>-P. This means hold down the <Ctrl> key while pressing the P key.

#### (2) Glossary: IRM 3.41.276.1.6, Terms/Definitions, Exhibit 3.41.276-15, Consolidated List of Acronyms, and Form 941, Employer's Quarterly Federal Tax Return, has a glossary of terms related directly and indirectly to Form 941 SCRIPS processing.

#### (3) QUICK START: Each function (Original Entry (OE) From Paper, Data Validation (DV) From Image, Original Entry (OE) From Image, etc.) begins with QUICK START instructions intended to speed access to a unit-of-work (UW). For detailed data entry and validation instructions, see IRM 3.41.276.12, General Correction Procedures, Form 941, Employer's Quarterly Federal Tax Return, and the tables and transcription sheet exhibits in the back of the IRM. More general instructions appear in IRM 3.41.274, Optical Character Recognition Scanning Operations-General Instructions for Processing via Service Center Recognition/Image Processing System.

**Reminder:** Whenever IRM 3.41.274, OCR Scanning Operations, General Instructions for Processing via SCRIPS, and this IRM conflict, **this IRM takes precedence.**

#### (4) Tables

Table Location	Table	Table Entries and Use
IRM 3.41.276.1.6	Acronyms/Terms and Definitions	provides the corresponding definitions for the provided listing of terms and abbreviations used throughout section 276 of chapter 41

Table Location	Table	Table Entries and Use
IRM 3.41.276.1.7	Related Resources	list related resources to use in conjunction with the instruction given
IRM 3.41.276.3.1	Source Documents	list each form name and title
IRM 3.41.276.8	Workstation Operations Specific Key Functionality	list specific keyboard keys and key combinations with the functionality of each listed
Exhibit 3.41.276-9	Street Abbreviations	lists specific street address abbreviations for use when it is necessary to reduce the address to 35 characters
Exhibit 3.41.276-10	Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes	lists major city codes for use with address entry
Exhibit 3.41.276-14	Valid Characters	list valid characters and describes the characters allowed in fields present on the transcription sheets

- (5) Transcription Sheets provide most of the information needed to process Form 941, Form 943 Schedule R and Stand-Alone Schedule R on SCRIPS. The following Exhibits contain the transcription sheets for use in the OE and DV functions.

Transcription Sheets Exhibit Location	Transcription Sheets Exhibit Title
Exhibit 3.41.276-1	Transcription Sheets - Form 941 Entity and Code and Edit Fields
Exhibit 3.41.276-2	Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revisions 2020 (Rev. April 2020) and Later) Part 1



Transcription Sheets Exhibit Location	Transcription Sheets Exhibit Title
Exhibit 3.41.276-3	Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (Form Revisions 2020 (Rev. April 2020) and) Part 2 through Part 5
Exhibit 3.41.276-4	Transcription Sheets - Form 941 Schedule B
Exhibit 3.41.276-5	Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet
Exhibit 3.41.276-6	Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet
Exhibit 3.41.276-7	Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet
Exhibit 3.41.276-8	Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

## 3.41.276.4 (01-01-2023) Batching

- (1) Use the following programs to batch the Form 941 for processing:

Batch Type	Description	Program Number
Perfect/Imperfect	All Other	11205
Perfect/Imperfect	Refund	11206
Perfect/Imperfect	With Remit/Lockbox	11208

**Note:** Batch returns with money amounts on both the refund and balance due lines or returns with a money amount on the balance due line and the “Apply to next return” or “Send a refund” box is checked on the refund line, as Non-Refund (All Other).

- (2) Sort the following returns and batch as “**Perfect**”:

- current quarter (current form revision) timely filed returns **without attachments** (ONLY 941 Page 1, 941 Page 2, 941 Page 3, Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet, or Form 8974) **AND without extraneous writing** (such as: “Final”, “Deceased”, “Out of Business”, etc.) on 941 Page 1

## 3.41 Optical Character Recognition Scanning Operations

**Reminder:** All returns with a 941 Schedule R attached require processing through SCRIPS. Send returns with a 941 Schedule R attached as **“OE Paper”**, if they appear not scannable.

**Note:** Sort any returns missing 941 Page 1, 941 Page 2 or 941 Page 3, as **“Imperfect”**.

(3) Instructions for batching **“Perfect”** returns:

- a. Place returns in “stat” boxes or on batch carts.
- b. Establish batches on the Batch Block Tracking System (BBTS) with an estimated volume and the SCRIPS block count. Allow the SCRIPS block count for each batch to default to the BBTS calculation or enter “1”.
- c. The required route is 180, 550, 300, 500, 450, 610.

(4) Sort the following returns and batch as **“Imperfect”**:

- current quarter (current form revision) timely filed returns **with attachments**
- current quarter delinquent returns
- prior quarter returns (form revisions 2005 and later with a tax quarter 200503 and later ONLY)

**Note:** Form Revisions 2004 and prior or 200412 and prior tax quarters must be batched for processing through Integrated Submission and Remittance Processing (ISRP).

- future quarter returns **without attachments** (ONLY 941 Page 1, 941 Page 2, 941 Page 3, Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet or Form 8974) **with extraneous writing** (such as “Final”, “Deceased”, “Out of Business”, etc.) on 941 Page 1
- future quarter returns **with attachments**
- delinquent returns **with attachments**
- any returns missing 941 Page 1, 941 Page 2 or 941 Page 3

**Reminder:** All returns with a 941 Schedule R attached require processing through SCRIPS. Send returns with a 941 Schedule R attached as **“OE Paper”**, if they appear not scannable.

(5) Instructions for batching **“Imperfect”** returns:

- a. Place approximately 80 returns into a gusset folder.
- b. Place gusset folder containing returns on a batch cart.
- c. Establish batches on BBTS with an estimated volume and the SCRIPS block count. Allow the SCRIPS block count for each batch to default to the BBTS calculation or enter “1”.
- d. The required route is 180, 210, 550, 300, 500, 450, 610.

(6) Sort the following and batch as **“OE Paper”**:

- returns with a 941 Schedule R attached, **ONLY if they appear not scannable**
- returns that contain writing that is too light or appear blank
- returns printed on tissue paper
- returns on oversized paper, improper layout, etc.

**Reminder:** Returns received for Tax Period 200412 and prior must be processed through ISRP.

(7) Instructions for batching “OE Paper” returns:

- a. Sort returns by form revision before batching. Returns should be sorted as follows:
  - form revision 2022 (Rev. June 2022) with Line 11e Reserved and later
  - form revision 2022 (Rev. Mar 2022)
  - form revision 2021 (Rev. June 2021) with \*Note
  - form revision 2021 (Rev. Mar 2021)
  - form revision 2020 (Rev. July 2020) with Line 25 Reserved
  - form revision 2020 (Rev. April 2020) with Lines 5a(i)-5a(ii)
  - form revisions 2017 through 2020 (Rev. Jan 2020) without Lines 5a(i) and 5a(ii)
  - form revisions 2014 through 2016
  - form revision 2013
  - form revision 2012
  - form revision 2011
  - form revisions 2010 (Rev. April 2010) and 2010 (Rev. Oct 2010) with Lines 6a-6e and 12c-12e (HIRE)
  - form revisions 2009 and 2010 (Rev. Feb 2010) with Lines 12a and 12b (COBRA)
  - form revisions 2005 through 2008
  - form revisions 2004 and prior, must be batched for ISRP processing
- b. Place approximately 25-80 returns into a gusset folder.
- c. Place gusset folders containing returns on a batch cart.
- d. Establish batches on BBTS using the Document Locator Number (DLN) Reference Number specifically set up for SCRIPS OE Paper.
- e. Clearly mark the Batch Transmittal “OE Paper”.
- f. Line through the SCRIPS DLN on the Batch Transmittal.
- g. Manually generate DLNs in BBTS using the Off-Line DLN Generation Screen and stamp the DLN on the returns.
- h. The required route is 180, 210, 190, 300, 500, 450, 610.

**Reminder:** All SCRIPS OE Paper batches **must be** processed and cleared through BBTS **PRIOR to end of year (EOY) processing**.

- (8) Sort 200412 and prior tax quarters, form revisions 2004 and prior and U.S. Possession and International (foreign) returns for processing through Integrated Submission and Remittance Processing (ISRP). Use Program 1120X.

**Note:** Ogden Submission Processing Center (OSPC) processes the U.S. Possession and International (foreign) returns.

3.41.276.5  
(01-01-2024)  
**Incoming Loose 94x  
Schedule R to SCRIPS**

- (1) The SCRIPS Team is assigned the clerical functions (i.e., Pre-Doc Prep) of any loose 94x Schedule R received by internal mail from any Area Office (AO), Campus, Field Office, TAC Office (or similar term for an IRS location), or any functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination (Exam), Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.)
- (2) You must take extra care when preparing documents for scanning. Proper document preparation helps prevent issues during the subsequent stages of the scanning process.

3.41.276.6  
(09-04-2020)  
**Pre-Document  
Preparation (Pre-Doc  
Prep)**

- (1) Document Preparation refers to the set of manual tasks needed to prepare paper documents or forms for imaging into a production scanner. Careful preparation of documents is essential to ensure data integrity and successful auto-feed and data capture during the production scanning process. Check all documents to ensure that all documents in a batch are the same Document Type.

3.41.276.6.1  
(05-20-2022)  
**Form 941 Document  
Perfection Operation  
Pre-Document  
Preparation (Pre-Doc  
Prep)**

- (1) When preparing returns for scanning, send only the following items for scanning and organize pages in the order listed below:

- Form 941, Page 1
- Form 941, Page 2
- Form 941, Page 3
- Form 941, Schedule B
- Form 941, Schedule(s) R
- Form 941, Schedule(s) R Continuation Sheet
- Form 9974, Qualified Small Business Payroll Tax Credit

**Note:** There may be multiple Form 941 Schedule R Schedule R Continuation Sheet and Form 9974 attached to the return. All Form 941 Schedule R and Form 9974 should be sent for scanning.

- (2) If the Form 941 Schedule R(s) attached to the Form 941 is a nonconforming document (i.e., a spreadsheet, list, or a similar format), pull the return from the block and route to Code and Edit for perfection.
- (3) When preparing Form 941 for the scanner, the most critical area for repair is the right side of the 941. If preprinted information is present in the upper right corner (where the DLN prints), do not cover (band-aid) that information. The scanner prints the DLN to the left of the information.

**Exception:** Form Revisions 2017 and later Form 941 Schedule R and 941 Schedule R Continuation Sheets are designed in landscape orientation, the critical area for repair on these forms is the left side of the schedule.

- (4) The Pre-Doc Prep function must perform the following actions on all Form 941:
  - a. If staples holes exist around the Form ID on Page 1 of the Form 941 near the top of the right side of the form then place "White" tape, over the back side to cover the holes.

- b. Carefully remove all staples from the Form 941, if present. It is permissible to cut off the left corner of the return providing no identifying information is damaged or lost (for example: the return year, entity information, etc.).

**Note:** Form identification (ID) number on 941 Page 2 of a duplex form if lost or damaged does not have to be replaced. The identifying information is on 941 Page 1.

- c. Line through any extraneous information located above the Form ID Code (9501, 950106, 950107, 950108, 9601, 960106, 960107, 960108, 960109, 960110, etc.) in the upper right corner of the return.
- d. Line out non-conforming Form ID numbers.

**Reminder:** The correct Form ID codes for each page of the Form 941 are xx01xx or xx11xx for 941 Page 1, xx02xx, or xx12xx for 941 Page 2 and xx09xx, xx19xx or xx29xx for 941 Page 3.

**Example:** 941 Page 2 has a Form ID 950117 instead of 950217 or 941 Page 1 has a Form ID 950217 instead of 950117 or 941 Page 3 has a Form ID of 950220 instead of 950920.

**Example:** Form ID of 950120 or 950220 is present on the two-page revisions of the form (Part 5, Signature area of the form on 941 Page 2). (The 2020 2nd Qtr and later form revisions must have all three pages (Part 5, Signature area of the form on 941 Page 3) to be a valid submission (i.e., 950120, 950220 and 950920)).

**Example:** Form ID of 950117, 950217 or 950917 is present on the three-page revisions of the form (Part 5, Signature area of the form on 941 Page 3). (The 2005 through 2017 form revisions must have only two pages (Part 5, Signature area of the form on 941 Page 2) to be a valid submission (i.e., 950117 and 950217)).

**Reminder:** The correct Form ID codes for each page of the Form 941 Schedule R are xx04xx or xx14xx for 941 Schedule R Page 1, xx05xx, or xx15xx for 941 Schedule R Continuation Sheet.

**Example:** 941 Schedule R Continuation Sheet has a Form ID 950417 instead of 950517 or 941 Schedule R Page 1 has a Form ID 950517 instead of 950417.

**Note:** Printed Fax information located at the top of the page does not require a line through.

**Caution:** Do not use felt tip markers to line through information. Use ONLY black or blue ink pens.

- e. Write in the full EIN if both the Name and EIN are missing on 941 Page 2 (non-duplex), Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet and/or Form 8974 in the EIN block, if not present. If the Name is present on 941 Page 2, 941 Page 3, Schedule B, Schedule R, 941 Schedule R Continuation Sheet and/or Form 8974, write in only the last 4 digits of the EIN in the EIN block.

- f. Ensure all pages face in the correct direction and sequential order (941 Page 1, 941 Page 2, 941 Page 3, Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet and/or Form 8974) for scanning. The correct orientation for pages designed or printed in Portrait format is front-facing with Form ID Code located in the **UPPER RIGHT CORNER** of the page. The correct orientation for pages designed or printed in Landscape format is front-facing with Form ID Code located in the **UPPER LEFT CORNER** of the page.

**Note:** Form revisions 2017 and later of the 941 Schedule R are printed in Landscape format. The correct direction or orientation of these 941 Schedule R and 941 Schedule R Continuation Sheet within a block or unit-of-work is directly behind the Form 941 or Form 941 Schedule B (both remain in Portrait format) with the Form ID positioned in the **UPPER LEFT CORNER** of the form. To ensure correct recognition of the 941 Schedule R and 941 Schedule R Continuation Sheet pages, the Form ID must be at the top of the page (based on orientation) as it goes through the scanner.

- g. Repairing any rips, tears or large holes approximately 1 inch or larger on the RIGHT side of the Form 941 that may cause the scanner to jam.
- (5) The Pre-Doc Prep function must perform the following actions when processing “**Perfect**” batches of Form 941:

IF	THEN
The return is an American Territory or has a foreign address.	Pull the return from the block and route to Code and Edit for processing through ISRP using local procedures.
Line 15 (Line 13 on form revisions 2014 through 2016 and 2005 through 2008) has a money amount, “Apply to next return” or “Send a refund” box is checked (a refund) is batched as a non-refund.	Pull the return from the Non-Refund batch and merge into a refund batch using local procedures.
Line 15 (Line 13 on form revisions 2014 through 2016 and 2005 through 2008) has a money amount “Apply to next return” or “Send a refund” box is checked and Line 12 has a money amount.	Process as a Non-Refund.
Tax period is 200412 or prior.	Pull the return from the block and route to Code and Edit for perfection and processing through ISRP.

IF	THEN
Form is completely illegible, half page, damaged, etc.	Pull the return from the block and merge into an “ <b>Imperfect</b> ” batch, using local procedures. <b>Note:</b> At the Service Center option these returns can be processed as “ <b>OE Paper</b> ” instead of photocopying.
The taxpayer completes the Form 941 information (entity and/or data) using orange, or pink ink.	Pull the return from the block and merge into an “ <b>Imperfect</b> ” batch, using local procedures. <b>Note:</b> At the Service Center option these returns can be processed as “ <b>OE Paper</b> ” instead of photocopying.
Taxpayer has handwritten information on 941 Page 1 such as “Disaster”, “Final”, “Deceased”, “Out of Business”, “3121 Agreement”, “Household Employer Agent”, “Chore Worker”, etc.	Pull the return from the block and route to Code and Edit for processing, using local procedures. <b>Note:</b> If statements like “No Payroll”, “No Employees this Quarter”, or “Not Liable” are notated on the return, <b>DO NOT PULL THE RETURN</b> , process as normal.
Returns with an “X” or “/” through the entire page.	Pull the return from the block and route to Code and Edit for processing, using local procedures.
The return does not have a name and EIN. <b>Note:</b> If the return has <b>either</b> a name or EIN, continue processing.	Pull the return from the block and route to Code and Edit for processing using local procedures.
Form 941 returns missing Page 1 <b>or</b> Page 2 <b>or</b> Page 3 (if form revisions 2020 (Rev. April 2020) and later).	Pull the return from the block and route to Code and Edit for perfection and processing using local procedures.
Taxpayer used only 941 Page 1 of a duplex (two sided) return <b>and</b> a separate 941 Page 2.	Pull the return from the block and merge into an “ <b>Imperfect</b> ” batch, using local procedures.



## 3.41 Optical Character Recognition Scanning Operations

IF	THEN
The taxpayer used only 941 Page 2 of a duplex (two sided) return <b>and</b> a separate 941 Page 1.	Pull the return from the block and merge into an “ <b>Imperfect</b> ” batch, using local procedures.

- (6) The Pre-Doc Prep function must perform the following actions when processing “**Imperfect**” batches of Form 941:

IF	THEN
The return is an American Territory or the return has a foreign address.	Pull the return from the block and route to Code and Edit for processing through ISRP using local procedures.
A refund (Line 15 (Line 13 on form revisions 2014 through 2016 and 2005 through 2008) has a money amount, “Apply to next return” or “Send a refund” box is checked) is batched as a non-refund.	Pull the return from the Non-Refund batch and merge into a refund batch using local procedures.
Tax period is 200412 or prior.	Pull the return from the block and route to Code and Edit for perfection and processing through ISRP.
Form is completely illegible, half page, or damaged, etc.	<ul style="list-style-type: none"> <li>• Repair and continue processing, if possible, otherwise,</li> <li>• Pull the return from the block and request processing as “<b>OE Paper</b>”,</li> <li>• Use local procedures.</li> </ul>
The return does not have a name and EIN. <b>Note:</b> If the return has <b>either</b> a name or EIN, continue processing.	Pull the return from the block and route to Code and Edit for processing using local procedures.



IF	THEN
The taxpayer completes the Form 941 information (entity and/or data) using orange, or pink ink.	<ul style="list-style-type: none"> <li>• Photocopy the return to allow processing through SCRIPS</li> <li>• Consider the original Form 941 as an attachment.</li> </ul> <p><b>Note:</b> At the Service Center option these returns can be processed as “<b>OE Paper</b>” instead of photocopying.</p>
Returns with an “X” or “/” through the entire page.	<p>The page with the “X” is considered an attachment. If the entire return (941 Page 1, 941 Page 2, 941 Page 3, Schedule B and 941 Schedule R, 941 Schedule R Continuation Sheet and/or Form 8974) has an “X” or “/”, pull and route to Code and Edit for disposition.</p> <p><b>Note:</b> If statements like “No Payroll”, “No Employees this Quarter”, or “Not Liable” are notated on the return. <b>DO NOT PULL RETURNS</b>, process as normal.</p>
Form 941 return is missing Page 1, Page 2 or Page 3 (if form revisions 2020 (Rev. April 2020) and later).	Pull return from the block and route to Code and Edit for perfection.
The taxpayer used only 941 Page 1 of a duplex (two sided) return <b>and</b> a separate 941 Page 2.	<ul style="list-style-type: none"> <li>• Photocopy the original duplex 941 Page 1,</li> <li>• Line through (X) the duplex 941 Page 1 and 941 Page 2, this now becomes an attachment,</li> <li>• Send the photocopied 941 Page 1 and the separate 941 Page 2 (e.g., submitted by the taxpayer) to SCRIPS for processing.</li> </ul>

IF	THEN
The taxpayer used only 941 Page 2 of a duplex (two sided) return <b>and</b> a separate 941 Page 1.	<ul style="list-style-type: none"> <li>• Photocopy the original duplex 941 Page 2,</li> <li>• Line through (X) the duplex 941 Page 1 and 941 Page 2, this now becomes an attachment,</li> <li>• Send the photocopied 941 Page 2 and the separate 941 Page 1 (e.g., submitted by the taxpayer) to SCRIPS for processing.</li> </ul>

- a. Stamp the attachment(s)/envelope and return (in the upper left margin) with the same sequence number. If the return has multiple attachments, stamp the first attachment and staple it and the remaining attachments together. Remove and destroy blank vouchers and instruction pages to make the return perfect.
- b. Place the attachment(s) and envelope in a colored folder at the back of the gusset folder for each block, maintaining sequential order.
- c. Insert a Form 1332-SC, Block Selection Control Record SCRIPS, at the beginning of each gusset folder.

- (7) During scanning, certain documents may reject because the submissions are invalid. The scanning function routes these submissions (documents) to the Pre-Doc Prep function for disposition. The Pre-Doc Prep function must re-batch the returns for scanning. When a return is missing pages (941 Page 1 or 941 Page 2; form revisions 2005 through 2017 or 941 Page 1, 941 Page 2 or 941 Page 3; form revisions 2020 (Rev. April 2020) and later), route to Code and Edit for correspondence.

3.41.276.6.2  
(05-20-2022)

**Form 943 with Schedule  
R SCRIPS Pre-Document  
Preparation**

- (1) When preparing Form 943 with Form 943 (SCH R) returns for scanning, send only the following for scanning and organize pages in the order listed below:

- Form 943 Page 1
- Form 943, Schedule(s) R
- Form 943, Schedule(s) R Continuation Sheet

**Note:** Batch each Form 943 with Schedule R and/or 943 Schedule R Continuation Sheet attached as a separate block of work for scanning.

**Note:** There may be multiple 943 Schedule R and/or 943 Schedule R Continuation Sheets attached to the return. Send all 943 Schedule R and/or 943 Schedule R Continuation Sheet pages for scanning.

- (2) If the 943 Schedule R form(s) attached to the Form 943 is a nonconforming document (i.e., a spreadsheet, list or a similar format) pull the return from the block and route to Code and Edit for perfection.
- (3) When preparing Form 943 with Schedule R attached for the scanner, the critical area for repair is the right side of the Form 943; and the critical area for repair on the 943 Schedule R and 943 Schedule R Continuation Sheets is the left side of the schedule due to being in landscape design. If preprinted infor-

mation is present in the upper right corner (where the DLN prints), do not cover (band-aid) that information. The scanner prints the DLN to the left of the information.

- (4) The SCRIPS Pre-Doc Prep function must perform the following actions on all Form 943 with Schedule R and all Stand-Alone Schedule R pages:
- Carefully remove all staples from the Form 943 with Schedule R, if present. It is permissible to cut off the left corner of the return providing no identifying information is damaged or lost (for example: the return year, entity information, etc.).
  - Line out non-conforming Form ID numbers.

**Reminder:** The correct Form ID codes for each page of the Form 943 (SCH R) are xx04xx for 943 Schedule R Page 1, xx05xx for 943 Schedule R Continuation Sheet.

**Example:** 943 Schedule R Continuation Sheet has a Form ID 430417 instead of 430517 or 943 Schedule R Page 1 has a Form ID 430517 instead of 430417.

**Caution:** Do not use felt tip markers to line through information. Use **ONLY black or blue ink pens.**

- Write the nine-digit EIN on 943 Schedule(s) R or 943 Schedule R Continuation Sheet in the EIN block, if not present.
- Write the Tax Year/Tax Qtr on Schedule(s) R or 943 Schedule R Continuation Sheet in the Tax Year/Tax Qtr block, if not present.
- Ensure all pages face in the correct direction and order for scanning. The correct orientation for pages designed/printed in Portrait format is front facing with Form ID Code located in the **UPPER RIGHT CORNER** of the page. The correct orientation for pages designed/printed in Landscape format is front facing with Form ID Code located in the **UPPER LEFT CORNER** of the page.

**Note:** All revisions of the 943 Schedule R and 943 Schedule R Continuation Sheet are printed in Landscape format. The correct direction or orientation of these 943 Schedule R and 943 Schedule R Continuation Sheet within a block or unit-of-work is directly behind the Form 943 pages (remain in Portrait format) with the Form ID positioned in the **UPPER LEFT CORNER** of the form. To ensure correct recognition of the 943 Schedule R pages and 943 Schedule R Continuation Sheet pages, the Form ID must be at the top of the page (based on orientation) as it goes through the scanner.

3.41.276.6.3  
(05-20-2022)  
**All Stand-Alone  
Schedule R SCRIPS  
Pre-Document  
Preparation**

- (1) When preparing Stand-Alone Schedule R returns for scanning, send only the following items for scanning and organize pages in the order listed below:
- “Dummy” copy of Page 1 of Form 940, Form 941 and/or Form 943
  - Form 940 Schedule R, Form 941 Schedule R and/or Form 943 (SCH R)
  - Form 940 Schedule(s) R Continuation Sheet, Form 941 Schedule(s) R Continuation Sheet and/or Form 943 (SCH R) Continuation Sheet(s)

## 3.41 Optical Character Recognition Scanning Operations

- (2) If the Schedule R and/or Schedule R Continuation Sheet Stand Alone form is a nonconforming document (i.e., a spreadsheet, list or a similar format) pull the return and route to Code and Edit for perfection.
- (3) Each form type must be batched for scanning separately (i.e., Form 940/Form 940 Schedule R/940 Schedule R Continuation Sheet should not be mixed with Form 941/Form 941 Schedule R/941 Schedule R Continuation Sheet).

**Note:** There may be multiple Schedule R and/or Schedule R Continuation Sheet pages attached to the return. Send all Schedule R and Schedule R Continuation Sheet pages for scanning.

- (4) When preparing Stand-Alone Schedule R/Schedule R Continuation Sheet for the scanner, the critical area for repair is the right side of the Form 940, Form 941 and/or Form 943; and the critical area for repair on the Schedule R and Schedule R Continuation Sheet pages is the left side of the schedule if in landscape design and the right side of the schedule if in portrait design. If pre-printed information is present in the upper right corner (where the DLN prints), do not cover (band-aid) that information. The scanner prints the DLN to the left of the information.
- (5) The SCRIPS Pre-Doc Prep function must perform the following actions on all Stand-Alone Schedule R/Schedule R Continuation Sheet pages:
  - a. Carefully remove all staples from the Stand-Alone Schedule R/Schedule R Continuation Sheet, if present. It is permissible to cut off the left corner of the return providing no identifying information is damaged or lost (for example: the return year, entity information, etc.).
  - b. Line out non-conforming Form ID numbers.

**Caution:** Do not use felt tip markers to line through information. Use **ONLY black or blue ink pens.**

**Reminder:** The correct Form ID codes for each page of the Form 943 (SCH R) are xx04xx for 943 Schedule R Page 1, xx05xx for 943 Schedule R Continuation Sheet.

**Example:** 943 Schedule R Continuation Sheet has a Form ID 430417 instead of 430517 or 943 Schedule R Page 1 has a Form ID 430517 instead of 430417.

**Reminder:** The correct Form ID codes for each page of the Form 940 Schedule R are xx05xx for 940 Schedule R Page 1, xx06xx for 940 Schedule R Continuation Sheet.

**Example:** 940 Schedule R Continuation Sheet has a Form ID 860517 instead of 860617 or 940 Schedule R Page 1 has a Form ID 860617 instead of 860517.

**Reminder:** The correct Form ID codes for each page of the Form 941 Schedule R are xx04xx or xx14xx for 941 Schedule R Page 1, xx05xx, or xx15xx for 941 Schedule R Continuation Sheet.

**Example:** 941 Schedule R Continuation Sheet has a Form ID 950417 instead of 950517 or 941 Schedule R Page 1 has a Form ID 950517 instead of 950417.

- c. Write the nine-digit EIN on Schedule(s) R and/or Schedule(s) R Continuation Sheet in the EIN block, if not present.
- d. Write the Tax Year/Tax Qtr on Schedule(s) R and/or Schedule(s) R Continuation Sheet in the Tax Year/Tax Qtr block, if not present.
- e. Ensure all page's face in the correct direction and order for scanning. The correct orientation for pages designed/printed in Portrait format is front facing with Form ID Code located in the **UPPER RIGHT CORNER** of the page. The correct orientation for pages designed/printed in Landscape format is front facing with Form ID Code located in the **UPPER LEFT CORNER** of the page.

**Note:** Form revisions 2017 and later of the Schedule R and Schedule R Continuation Sheet are printed in Landscape format. The correct direction or orientation of these Schedule R and Schedule R Continuation Sheet within a block or unit-of-work is directly behind the Form 941 or Form 940 or Form 943 pages (all remain in Portrait format) with the Form ID positioned in the **UPPER LEFT CORNER** of the form. To ensure correct recognition of the Schedule R pages and Schedule R Continuation Sheet pages, the Form ID must be at the top of the page (based on orientation) as it goes through the scanner.

- f. When preparing Stand-Alone Schedule R and/or Schedule R Continuation Sheet pages for scanning, prepare a "dummy" of Page 1 of Form 940, Form 941 or Form 943 (match the Page 1 form type to the Schedule R and/or Schedule R Continuation Sheet form type) in front of each unique EIN (Same EIN/Taxpayer). The "dummy" form should be edited with the EIN and Name Control.

3.41.276.7  
(01-01-2021)  
**Scanner Operator**

- (1) Refer to IRM 3.41.275, Optical Character Recognition Scanning Operations-Scanner Operations on Service Center Recognition/Image Processing System for complete scanner operating instructions.

3.41.276.7.1  
(01-01-2021)  
**Work Prioritization**

- (1) The system automatically re-prioritizes the work every time the cycle on the system changes.
- (2) The system automatically sets the Unit Task Prioritization for Form 941 using the following criteria:

Program	Title	Description
11206	Refunds	<ul style="list-style-type: none"> <li>Prior Cycle (cycle, batch, scan date/time)</li> <li>Current Cycle (batch, scan date/time)</li> <li>No Cycle (PCD) (batch, scan date/time)</li> <li>Future Cycle (cycle, batch, scan date/time)</li> </ul>
11205	All Other	<ul style="list-style-type: none"> <li>Prior Cycle (cycle, batch, scan date/time)</li> <li>Current Cycle (batch, scan date/time)</li> </ul>

## 3.41 Optical Character Recognition Scanning Operations

Program	Title	Description
11208	With Remit	<ul style="list-style-type: none"> <li>Prior Cycle (cycle, batch, scan date/time)</li> <li>Current Cycle (batch, scan date/time)</li> </ul>
11205	All Other	No Cycle (PCD) (batch, scan date/time)
11208	With Remit	No Cycle (PCD) (batch, scan date/time)
11205	All Other	Future Cycle (cycle, batch, scan date/time)
11208	With Remit	Future Cycle (cycle, batch, scan date/time)

**Note:** SCRIPS allows management to override the established Unit Task Priority.

- (3) The system automatically sets the Unit Task Prioritization for 943 with Schedule R and Stand-Alone Schedule R using the following criteria:

FORM
Form 943 with Schedule R
Stand-Alone 941 Schedule R
Stand-Alone 940 Schedule R
Stand-Alone 943 Schedule R

**Note:** SCRIPS allows management to override the established Unit Task Priority.

### 3.41.276.8 (01-01-2019) Workstation Operations

- (1) Refer to IRM 3.41.274, Optical Character Recognition Scanning Operations-General Instructions for Processing via Service Center Recognition/Image Processing System, for a description of these and other items:
- Keyboard Layout
  - Login/Logoff
  - Operator Statistics
  - Post-to-close
  - Interrupt/Resume
  - Suspend/Resume
  - Status Line
- (2) Whenever IRM 3.41.274, Optical Character Recognition Scanning Operations-General Instructions for Processing via Service Center Recognition/Image Processing System, and this IRM conflict, **this IRM takes precedence.**

### 3.41.276.9 (04-23-2018) Forms Identification (FI) Function

- (1) A non-conforming form is when the scanner does not recognize all documents or all pages of the return. These include photocopies of official documents and documents that might be official forms, but do not meet the official specification for measurement, homemade documents of varying formats or documents with or without valid form identification numbers in the upper right-hand corner of

the page. The Forms Identification (FI) function allows the workstation operator to identify the form (or the page of the form) to avoid rework at the scanner. The FI screen has an image on the left and an entry template on the right. The entry template permits the operator to select what form type the image is, to delete a single image or to delete an entire submission from further processing. The menus shown on the screen vary depending on how your supervisor profiled you.

**Example:** This option is grayed out (or not present) on the *Original Entry (OE) Function Menu*, if it is not in your profile.

- (2) If FI workstation receives Schedule R(s)/Schedule R(s) Continuation Sheet on a nonconforming document (i.e., a spreadsheet, list, or a similar format), delete the entire return from the block and route to Code and Edit for perfection.

## 3.41.276.9.1 (01-01-2022) Form 941 Form Identification (FI) QUICK START

- (1) From the *Workstation Main Menu*, select *Original Entry (OE)*.
- (2) From the *Original Entry (OE) Selection Menu*, select *Forms Identification Selection Menu*.
- (3) From the *Forms Identification Selection Menu*, select *941 Forms Identification*.
- (4) The first group of images, from a unit-of-work (UW), requiring identification opens.
- (5) If an incorrect option is selected from the *Forms Identification Selection Menu*, press the <Ctrl>-P key combination to set post-to-close followed by <F9> to suspend the block and return to the *Forms Identification Selection Menu*.
- (6) If you need to stop processing FI:
  - Press the <Ctrl>-P key combination to end FI after completing the current UW.
  - Press the <Ctrl>-P followed by <F9> to suspend the block immediately.

**Note:** For a complete list of key functions, See Exhibit 3.41.276-11, Function Key List.
- (7) The system returns you to the *Forms Identification Selection Menu* when you complete the last image identification in the UW.

## 3.41.276.9.2 (01-01-2024) Form 941 Form Identification (FI) Processing

- (1) The system assigns a six-digit sequence number instead of a DLN to the documents it cannot identify. This number assists in locating the documents within a UW when researching the documents. Once the tax year/page type identification occurs, the system assigns a DLN to the submission.
- (2) To identify the image, make the correct letter or number selection from the Form Identification Menu. The table below appears on the SCRIPS workstation.

Menu Option	Tax Year	Page Type
A	2022 or Later	Page 1



## 3.41 Optical Character Recognition Scanning Operations

Menu Option	Tax Year	Page Type
B	2021 with *Note	Page 1
C	2021 w/o *Note	Page 1
D	2020 with 5ai - 5aii	Page 1
E	2017 - 2020 w/o 5ai - 5aii	Page 1
F	2014 - 2016 w/o 12a - 12b	Page 1
G	2013	Page 1
H	2012	Page 1
I	2011	Page 1
J	2010 with 6a - 6e	Page 1
K	2009 - 2010 w/o 6a - 6e	Page 1
L	2008 or prior	Page 1
M	2022 with Line 11e Reserved or Later	Page 2
N	2022 w/o Line 11e Reserved	Page 2
O	2021 with 13h-13i	Page 2
P	2021 w/o 13h-13i	Page 2
Q	2020 w/o Part 5	Page 2
R	2012 - 2020 with Part 5	Page 2
S	2011 or prior with Deposit State	Page 2
T	2022 or Later	Page 3
U	2021 with 18a-18b	Page 3
V	2021 w/o 18a-18b	Page 3
Y	2020 w/o Line 25	Page 3
Z	2020 with Line 25	Page 3
1	All	Schedule B
2	2022 w/o col v Reserved or Later	Sch R Page 1
3	2022 with col v Reserved	Sch R Page 1
4	2021	Sch R Page 1
5	2020 with Col a-y	Sch R Page 1



Menu Option	Tax Year	Page Type
6	2017 - 2020	Sch R Page 1
7	2012 - 2016	Sch R Page 1
8	2010 - 2011	Sch R Page 1
9	2022 w/o col v Reserved or Later	Sch R Cont. Page
10	2022 with col v Reserved	Sch R Cont. Page
11	2021	Sch R Cont. Page
12	2020 with Col a-y	Sch R Cont. Page
13	2017 - 2020	Sch R Cont. Page
14	2012-2016	Sch R Cont. Page
15	2010 - 2011	Sch R Cont. Page
16	2023 or later	Form 8974
17	2017 - 2022	Form 8974
W	All	1332 Breaker Sheet
X	All	Remove

**Note:** Form 8974 may display in FI Processing if Form ID is misread or the SCRIPS System is unable to recognize the form layout. However, Form 8974 does not present in OE or DV for any further processing.

- (3) Always press the **<Enter>** key to complete a selection.
- (4) Documents scanned backwards need research to determine the document type. If you cannot identify the image,
  - Press **<F9>** to suspend the document for research.
  - If the image is unprocessable, press **<X>** to remove the document from further processing.
- (5) Some unprocessable conditions include:
  - Not a Form 941
  - Form 941 is a form revision 2004 or prior
  - Form 941 with a tax quarter of 200412 or prior
  - Form 941 with a Foreign Address
- (6) To end a session, press the **<Ctrl>-P** key combination to set post-to-close. The system returns you to the *Original Entry (OE) Selection Menu* when you complete the last image in the UW.

3.41.276.9.3  
(01-01-2022)

**Form 943 with Schedule R and Stand-Alone Schedule R Form Identification (FI) QUICK START**

- (1) From the *Workstation Main Menu*, select *Original Entry (OE)*.
- (2) From the *Original Entry (OE) Selection Menu*, select *Forms Identification Selection Menu*.
- (3) From the *Forms Identification Selection Menu*, select *Stand-Alone Schedule R Forms Identification*.
- (4) The first group of images, from a unit-of-work (UW), requiring identification opens.
- (5) If an incorrect option is selected from the *Forms Identification Selection Menu*, press the **<Ctrl>-P** key combination to set post-to-close followed by **<F9>** to suspend the block and return to the *Forms Identification Selection Menu*.
- (6) If you need to stop processing FI:
  - Press the **<Ctrl>-P** key combination to end FI after completing the current UW.
  - Press the **<Ctrl>-P** followed by **<F9>** to suspend the block immediately.

**Note:** For a complete list of key functions, See Exhibit 3.41.276-11, Function Key List.
- (7) The system returns you to the *Forms Identification Selection Menu* when the last image identification in the UW is completed.

3.41.276.9.4  
(01-01-2024)

**Form 943 with Schedule R and Stand-Alone Schedule R Form Identification (FI) Processing**

- (1) The system assigns a six-digit sequence number instead of a DLN to the documents it cannot identify. This number helps in locating the documents within a UW when researching the documents. Once the tax year/page type identification occurs, the system assigns a DLN to the submission.
- (2) To identify the image, make the correct letter or number selection from the Form Identification Menu. The table below appears on the SCRIPS workstation.

Menu Option	Form Type	Form Year
A	940	All
B	940 Sch R Page 1	2017 or later
C	940 Sch R Page 1	2012 or prior
D	940 Sch R Cont. Page	2017 or later
E	940 Sch R Cont. Page	2012 or prior
F	941	All
G	941 Sch R Page 1	2022 w/o Col v Reserved or Later
H	941 Sch R Page 1	2022 with Col v Reserved
I	941 Sch R Page 1	2021
J	941 Sch R Page 1	2020 with Col a-y

Menu Option	Form Type	Form Year
K	941 Sch R Page 1	2017-2020
L	941 Sch R Page 1	2012-2016
M	941 Sch R Page 1	2010-2011
N	941 Sch R Cont. Page	2022 w/o Col v Reserved or Later
O	941 Sch R Cont. Page	2022 with Col v Reserved
P	941 Sch R Cont. Page	2021
Q	941 Sch R Cont. Page	2020 with Col a-y
R	941 Sch R Cont. Page	2017-2020
S	941 Sch R Cont. Page	2012-2016
T	941 Sch R Cont. Page	2010-2011
1	943	All
2	943 Sch R Page 1	2023 or Later
3	943 Sch R Page 1	2022
4	943 Sch R Page 1	2021
5	943 Sch R Page 1	2020
6	943 Sch R Page 1	2017
7	943 Sch R Cont. Page	2023 or Later
8	943 Sch R Cont. Page	2022
9	943 Sch R Cont. Page	2021
10	943 Sch R Cont. Page	2020
11	943 Sch R Cont. Page	2017
X	Remove	All

**Note:** Form 940 Page 1, Form 941 Page 1 and/or Form 943 Page 1 may display in FI Processing if Form ID is misread or the SCRIPS System is unable to recognize the form layout. However, Form 940 Page 1, Form 941 Page 1 and/or Form 943 Page 1, does not present in OE or DV for any further processing.

- (3) Always press the **<Enter>** key to complete a selection.
- (4) Documents scanned backwards need research to determine the exact document type. If you cannot identify the image,
  - Press **<F9>** to suspend the document for research.

## 3.41 Optical Character Recognition Scanning Operations

- If the image is unprocessable, press <X> to remove the document from further processing.

(5) Some unprocessable conditions:

- Not a Page 1 of Form 940, Form 941 or Form 943.
- Not a Schedule R Page 1 or Schedule R Continuation Sheet.
- 940 Schedule R with Tax Year prior to 2010.
- 941 Schedule R with Tax Qtr prior to 201003.
- 943 Schedule R with Tax Year prior to 2017.

(6) To end a session, press <Ctrl>-P key combination to set post-to-close. The system returns you to the *Original Entry (OE) Selection Menu* when you complete the last image in the UW.

### 3.41.276.10 (01-01-2019) Original Entry (OE) Function

(1) The OE function is used to manually key enter data from both scanned images and from paper documents. The menus shown on the screen vary depending on how your supervisor profiled you.

**Example:** This option is grayed out (or not present) on the *Original Entry (OE) Function Menu*, if it is not in your profile.

### 3.41.276.10.1 (01-01-2019) Form 941 Original Entry (OE) From Image QUICK START

(1) From the *Workstation Main Menu*, select *Original Entry (OE) Selection Menu*.

(2) From the *Original Entry (OE) Selection Menu*, select *OE Image Selection Menu*.

(3) From the *OE Image Selection Menu*, select *941 OE Image Selection Menu*.

(4) From the *941 OE Image Selection Menu*, select one of the following:

- All 941s (1120X) OE Image
- 941 Refunds (11206) OE Image
- 941 All Other (11205) OE Image
- 941 With Remit (11208) OE Image

(5) After the selection is entered press <Enter> as prompted or press <Alt>-X to exit to the previous menu.

(6) The first whole unit-of-work (UW), or first individual document (because an entire UW may not require OE Image) requiring OE opens. See Exhibit 3.41.276-1, Transcription Sheets - Form 941 Entity and Code and Edit Fields.

- a. The scanned image of the document displays on the left side of the workstation screen.
- b. Data is input in the specific field window, displayed on the right side of the workstation screen.

(7) If an incorrect option is selected, press the <Ctrl>-P key combination followed by <F9> to suspend the UW.

(8) If the last data entered is not the last field of the page and there is no other data present on the page, press the <F6> key to release the current document and display the next document.

(9) Press the <Ctrl>-P key combination to end OE Image.

- (10) The system returns you to the *Original Entry (OE) Selection Menu* when you complete the last document in the current UW.

3.41.276.10.2

(01-01-2019)

## Form 941 Original Entry (OE) From Image Processing

- (1) The Status Line at the bottom of the screen displays the following information:

- a. The Program field displays one of the following:

Program (Displayed)	Description (Not Displayed)
11205	Perfect/Imperfect - All Other
11206	Perfect/Imperfect - Refunds
11208	Perfect/Imperfect - With Remit/Lockbox

- b. The DLN field displays the DLN of the document being displayed.

- c. The SUB field displays the relative count of the document.

**Example:** If it is the first document in a UW that has 80 documents, the SUB field displays a count of "1 of 80".

- d. The Pg field displays the relative count of the page of the document.

**Example:** If it is 941 Page 1, the Pg field displays "1 of 2" or "1 of 3" ; 941 Page 2 displays as "2 of 2" or "2 of 3" depending on the length of the return filed.

- e. The Status Line displays "Ins" when the insert mode is on and "Num" when the numeric mode is on.

- (2) In **OE Image**, you manually enter information into the template using a scanned image of the return as a source.

3.41.276.10.3

(01-01-2019)

## Form 943 with Schedule R and Stand-Alone Schedule R Original Entry (OE) From Image QUICK START

- (1) From the *Workstation Main Menu*, select *Original Entry (OE) Selection Menu*.

- (2) From the *Original Entry (OE) Selection Menu*, select *OE Image Selection Menu*.

- (3) From the *OE Image Selection Menu*, select *Stand-Alone Sch Rs OE Image Selection Menu*.

- (4) From the *Stand-Alone Sch Rs OE Image Selection Menu*, select one of the following:

- All Stand-Alone Sch. R OE Image
- 943 With Sch. R OE Image
- 940 Stand-Alone Sch. R OE Image
- 941 Stand-Alone Sch. R OE Image
- 943 Stand-Alone Sch. R OE Image

- (5) After the selection is entered press **<Enter>** as prompted or press **<Alt>-X** to exit to the previous menu.

- (6) The first whole unit-of-work (UW), or first individual document (because an entire UW may not require OE Image) requiring OE opens. See Exhibit 3.41.276-1, Transcription Sheets - Form 941 Entity and Code and Edit Fields.

## 3.41 Optical Character Recognition Scanning Operations

- a. The scanned image of the document displays on the left side of the workstation screen.
  - b. Data is input in the specific field window, displayed on the right side of the workstation screen.
- (7) If an incorrect option is selected, press the **<Ctrl>-P** key combination followed by **<F9>** to suspend the UW.
- (8) If the last data entered is not the last field of the page and there is no other data present on the page, press **<F6>** to release the current document and display the next document.
- (9) Press the **<Ctrl>-P** key combination to end OE Image.
- (10) The system returns you to the *Original Entry (OE) Selection Menu* when you complete the last document in the current UW.

3.41.276.10.4

(01-01-2019)

### Form 943 with Schedule R and Stand-Alone Schedule R Original Entry (OE) From Image Processing

- (1) The Status Line at the bottom of the screen displays the following information:
  - a. The Program field displays the following:

Program (Displayed)	Description (Not Displayed)
11620	Stand-Alone Schedule R
11620	Form 943 with Schedule R

- b. The DLN field displays the DLN of the document being displayed.
  - c. The SUB field displays the relative count of the document.

**Example:** The first document in a UW that has 80 documents, the SUB field displays a count of "1 of 80".

- d. The Pg field shows the relative count of the page of the document.

**Example:** If processing Form 943 with 943 Schedule R Page 1, the Pg field displays "1 of 2"; 943 Schedule R Continuation Sheet displays as "2 of 2".

- e. The Status Line displays "Ins" when the insert mode is on and "Num" when the numeric mode is on.

- (2) In **OE Image**, you manually enter information into the template using a scanned image of the return as a source.

3.41.276.10.5

(01-01-2019)

### Form 941 Original Entry (OE) From Paper QUICK START

- (1) From the *Workstation Main Menu*, select *Original Entry (OE) Selection Menu*.
- (2) From the *Original Entry (OE) Selection Menu*, select *OE Paper Selection Menu*.
- (3) From the *OE Paper Selection Menu*, select *941 OE Paper Selection Menu*.
- (4) From the *941 OE Paper Selection Menu*, select the form type:
  - 941 Refunds (11206) OE Paper
  - 941 All Other (11205) OE Paper
  - 941 With Remit (11208) OE Paper

3.41.276.10.6  
(06-25-2020)

## Form 941 Original Entry (OE) From Paper Processing

- (5) If the wrong program is selected and the first page of the first document has not been completed, press the **<Esc>** key to cancel the entry. A window displays asking *“Are you sure you want to cancel the inserted document?”* Answer “YES” to go back to the *941 OE Paper Selection Menu*.
- (1) In OE Paper, the workstation operator manually enters the information into the system which eliminates all transport processing. The operators need the paper Form 941 unit-of-work to perform OE Paper.
- (2) A Document is only processed using **OE Paper** when it cannot be scanned (oversized pages, tissue paper, writing too light, substitute forms, half pages, etc.).
- (3) These documents come batched separately and the BBTS Transmittal clearly marked as “OE Paper”.
- (4) Once the workstation operator has successfully completed steps 1 through 4 per IRM 3.41.276.10.5, OE Paper QUICK START, input the following information:
- BBTS Number = The four-digit Batch Number located in the upper right corner of the BBTS Transmittal.
  - Cycle Number = The last two digits of the Cycle located below the Batch Number (Batch No) and Release Date (Rel Date) in the upper right corner of the BBTS Transmittal.
  - Tax Year = The Tax Year of the first document so the system can generate the correct template.
- (5) A blank Form 941 template displays for the first document in the block. Input the information from the document starting with the DLN taken from the first document in the block. **The DLN must have 14 digits (for example: LC141027790013).** When all fields have been input, press **<F6>** to get the next template.
- Reminder:** OE Paper blocks must have a block number from 790 - 799 only.
- (6) For Tax Periods 201003 and later once you have input the Schedule B or pressed **<F6>**, a window appears to select your next process. The window is titled *“Next Page Selection”* and the options include:
- Form 941
  - Schedule R
  - Schedule R Continuation
  - End Block
- Note:** There can be multiple 941 Schedule R or 941 Schedule R Continuation Sheet pages attached to the Form 941. Continue to select the correct one until you have input all the information. You cannot input the 941 Schedule R information if the Tax Period is prior to 201003.
- (7) For Tax Periods 201703 and later once you have input the Schedule B and/or 941 Schedule R (if present) or pressed **<F6>**, a question window appears that says *“Form 8974 present?”*. Press “Y” for Yes and “N” for No.



## 3.41 Optical Character Recognition Scanning Operations

- (8) If Form 941 is selected, the system prompts for the next sequence number (located in the 12th and 13th position of the DLN) for each document input (01, 02, 03, etc.). You cannot skip or repeat a sequence number.

**Note:** If a document is mis-batched or cannot be transcribed, pull the last document in the block and re-number with the sequence number of the removed document.

- (9) The system returns you to the *941 OE Paper Selection Menu* when you release the last document in the UW.
- (10) The Status Line at the bottom of the monitor screen displays the following information:
- The Program field displays 11205 (All Other), 11206 (Refund) or 11208 (With-Remit).
  - The DLN field displays the DLN of the current document.
  - The SUB field displays the relative count of the document. The field displays “1 of 3” if this is the first document in the block. As each subsequent paper document is processed the count increases to “2 of 3”, “3 of 3”, etc.
  - The Status Line displays “Ins” when the insert mode is on and “Num” when the numeric mode is on.

3.41.276.10.7  
(01-01-2019)

### Form 943 with Schedule R and Stand-Alone Schedule R Original Entry (OE) From Paper QUICK START

- (1) From the *Workstation Main Menu*, select *Original Entry (OE) Selection Menu*.
- (2) From the *Original Entry (OE) Selection Menu*, select *OE Paper Selection Menu*.
- (3) From the *OE Paper Selection Menu*, select *Stand-Alone Sch Rs OE Paper Selection Menu*.
- (4) From the *Stand-Alone Sch Rs OE Paper Selection Menu*, select the form type:
- 943 With Sch. R OE Paper
  - 940 Stand-Alone Sch. R OE Paper
  - 941 Stand-Alone Sch. R OE Paper
  - 943 Stand-Alone Sch. R OE Paper
- (5) If the wrong program is selected and the first page of the first document has not been completed, press the <Esc> key to cancel the entry. A window displays asking “Are you sure you want to cancel the inserted document?” Answer “YES” to go back to the *Stand-Alone Sch Rs OE Paper Selection Menu*.

3.41.276.10.8  
(06-25-2020)

### Form 943 with Schedule R and Stand-Alone Schedule R Original Entry (OE) From Paper Processing

- (1) In OE Paper, the workstation operator manually enters the information into the system which eliminates all transport processing. The operators need the paper form 943 with Schedule R or Stand-Alone Schedule R unit-of-work to perform OE Paper.
- (2) A document is only processed using OE Paper when it cannot be scanned (oversized pages, tissue paper, writing too light, substitute forms, half pages, etc.).
- (3) These documents come batched separately and the BBTS Transmittal clearly marked as “OE Paper”.



- (4) Once the workstation operator has successfully completed steps 1 through 4 per IRM 3.41.276.10.5, OE Paper QUICK START, input the following information:
  - Form Year = The Tax Year of the first document so the system can generate the correct template.
- (5) A window appears to select your template. The window is titled “*Next Page Selection*” and the options include:
  - Schedule R Page 1
  - Schedule R Continuation
- (6) Once the workstation operator makes a page type selection, a blank Schedule R Page 1 or Schedule R Continuation Sheet template displays for the first document in the block.
- (7) SCRIPS assigns a DLN for each document but cannot print them on the documents. As each new document is processed, the system displays the DLN in the DLN field of the Status Line at the bottom right of the screen. Write the DLN assigned by the system in the upper right-hand corner of the paper document (either the Schedule R Page 1 or the Schedule R Continuation Sheet).

**Reminder:** Writing the DLN is necessary so that subsequent operators may retrieve the UW.

**Exception:** When starting a new UW for Form 943 with Schedule R the next prompt is DLN. Enter the 14-digit DLN stamped on the parent Form 943.

- (8) Input the information from the document starting with the two-digit Tax Year. When all fields have been input, press <F6> to get the next template.
- (9) Once you have input the Schedule R or pressed <F6>, a window appears to select your next process. The window is titled “*Next Page Selection*” and the options include:
  - Current Schedule R Page 1
  - Current Schedule R Continuation
  - New Schedule R Page 1
  - New Schedule R Continuation
  - End Block

**Note:** There can be multiple Schedule R or Schedule R Continuation Sheet pages. Continue to select the correct one until you have input all the information. You cannot input the Schedule R information if the tax period is prior to 201003 for any 941 Schedule R page, the tax year is prior to 2011 for any 940 Schedule R page or prior to 2017 for any 943 Schedule R page.

- (10) The Status Line at the bottom of the monitor screen displays the following information:
  - The Program field displays 11620 (943 with Schedule R and Stand-Alone Schedule R).

- The DLN field displays the DLN of the current document.
- The SUB field displays the relative count of the document. The field displays “1 of 3” if this is the first document in the block. As each subsequent paper document is processed the count increases to “2 of 3”, “3 of 3”, etc.
- The Status Line displays “Ins” when the insert mode is on and “Num” when the numeric mode is on.

3.41.276.10.9  
(01-01-2019)

#### Releasing a Unit-of-Work in Original Entry (OE)

- (1) For **OE Image**, when you release the last document in a UW, a question appears asking if you want to release the UW.
  - a. If you answer “YES” to the question in the window and **<Ctrl>-P has been pressed** before releasing the UW, the *OE Selection Menu* opens.
  - b. If you answer “YES” to the question in the window and **<Ctrl>-P has not been pressed**, another UW window opens.
  - c. If you answer “NO” to the question in the window, the current block remains open for entry until you answer yes.
- (2) For **OE Paper**, to end a block for Tax Quarters 200503 through 200903, once the last document is input, press **<F8>** and answer the question “Do you want to release this UW?”.
  - a. If you answer “NO” to the question window that opens, a template appears for the next Form 941 entry.
  - b. If you answer “YES” to the question window, and **<Ctrl>-P has not been pressed**, a Form 941 template appears to begin a new UW.
  - c. If you answer “YES” to the question window, and **<Ctrl>-P has been pressed**, the *OE Selection Menu* opens.
- (3) For **OE Paper**, to end a block for Tax Quarter 201003 and later:
  - a. Press **<Ctrl>-P** while entering, but before releasing the last document in the UW.
  - b. Once the last document is input, press **<F6>** to bring up the “Next Page Selection” Window. Select the “End Block” option and answer “YES” to “Do you want to release this UW?”.

3.41.276.10.10  
(01-01-2023)

#### Selecting a Specific Unit-of-Work/Block in Original Entry (OE)

- (1) You can select a specific Form 941, Form 943 with Schedule R or Stand-Alone Schedule R UW for OE by following these steps:
  - a. From the *Workstation Main Menu*, select the numeric code for OE. The *Workstation Main Menu* closes, and the *OE Selection Menu* opens. The menus shown on the screen vary depending on how your supervisor profiled you.  
  
**Example:** This option is grayed out (or not present) on the *Original Entry (OE) Function Menu*, if it is not in your profile.
  - b. From the *OE Selection Menu*, enter the numeric code for *OE Select Block*. The *OE Selection Menu* closes, and the “Open Block/Unit-of-Work” window opens.
  - c. Enter the first 11 digits of the DLN from the Form 941.
  - d. Press the **<Enter>** key. The “Open Block/Unit-of-Work” window closes, and selected UW opens.
  - e. Once the designated UW opens, enter data using the instructions found in Exhibit 3.41.276-1, Transcription Sheets - Form 941 Entity and Code

and Edit Fields, Exhibit 3.41.276-2, Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (2020 2nd Qtr and Later Revisions) Part 1, Exhibit 3.41.276-3, Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 2nd Qtr and Later Revisions) Part 2 through Part 5, Exhibit 3.41.276-4, Transcription Sheets - Form 941 Schedule B, Exhibit 3.41.276-5, Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet, Exhibit 3.41.276-6, Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet, Exhibit 3.41.276-7, Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet, and/or Exhibit 3.41.276-8, Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet.

- f. If the block is not available, an error message is displayed indicating the block is not available. For instance, a message displays if you previously worked on this block in FI, or if another operator is currently working on the Block/UW.
- g. If an incorrect option is selected from the *OE Selection Menu*, press the **<Ctrl>-P** key combination followed by **<F9>** to suspend the UW.

3.41.276.11  
(01-01-2019)  
**Data Validation (DV)  
Function**

- (1) The DV function is used to manually correct data from scanned images. The menus shown on the screen vary depending on how your supervisor profiled you.

**Example:** This option is grayed out (or not present) on the *Data Validation (DV) Function Menu*, if it is not in your profile.

3.41.276.11.1  
(01-01-2022)  
**Form 941 Data  
Validation (DV) From  
Image QUICK START**

- (1) From the *Workstation Main Menu*, select *Data Validation (DV)*.
- (2) From the *Data Validation (DV) Selection Menu*, select *DV Selection Menu*.
- (3) From *DV Selection Menu*, select *941 DV Selection Menu*.
- (4) From the *941 DV Selection Menu*, select one of the following:
  - All 941s (1120x) DV
  - 941 Refunds (11206) DV
  - 941 All Other (11205) DV
  - 941 With Remit (11208) DV
- (5) The first UW opens, and the cursor stops at the first highlighted field when AUTO is on. Use the exhibits in this IRM and the general correction procedures to make necessary corrections.
- (6) If an incorrect option is selected from the *DV Selection Menu* before entering any data, press **<Ctrl>-P**, followed by **<F9>** to suspend and return to the *DV Selection Menu*.
- (7) Press the **<Ctrl>-P** key combination to end the current UW upon completion of DV Image.
- (8) The system returns you to the *Data Validation (DV) Selection Menu* when you release the last document.

## 3.41 Optical Character Recognition Scanning Operations

3.41.276.11.2

(01-01-2019)

**Form 941 Data****Validation (DV) From****Image Processing**

- (1) The Status Line at the bottom of the screen displays the following information:

- a. The Program field displays one of the following:

Program (Displayed)	Description (Not Displayed)
11205	Perfect/Imperfect - All Other
11206	Perfect/Imperfect - Refunds
11208	Perfect/Imperfect - With Remit/Lockbox

- b. The DLN field displays the DLN of the document being displayed.

- c. The SUB field displays the relative count of the document.

**Example:** The first document in a UW that has 80 documents, the SUB field displays a count of “1 of 80”.

- d. The Pg field displays the relative count of the page of the document.

**Example:** If processing 941 Page 1, the Pg field displays “1 of 2” or “1 of 3”; 941 Page 2 displays as “2 of 2” or “2 of 3” depending on the length of the return filed.

- e. The Status Line displays “Auto” when the automatic mode is on, “Ins” when the insert mode is on, and “Num” when the numeric mode is on.

**Note:** AUTO Indicator is a toggle that turns the AUTO Mode on and off. When AUTO is on, the cursor automatically moves from the current field to the next field requiring perfection. When AUTO is off, the cursor manually moves through every field using the cursor movement keys. A “Select Block” or “Suspended Block” in DV requires the operator to restore the “AUTO On” mode using the **<Ctrl>-A** key combination.

3.41.276.11.3

(01-01-2022)

**Form 943 with Schedule****R and Stand-Alone****Schedule R Data****Validation (DV) From****Image QUICK START**

- (1) From the *Workstation Main Menu*, select *Data Validation (DV)*.
- (2) From the *Data Validation (DV) Selection Menu*, select *DV Selection Menu*.
- (3) From *DV Selection Menu*, select *Stand-Alone Schedule R DV Selection Menu*.
- (4) From the *Stand-Alone Schedule R DV Selection Menu*, select one of the following:
  - All Stand-Alone Sch. R DV
  - 943 With Sch. R DV
  - 940 Stand-Alone Sch. R DV
  - 941 Stand-Alone Sch. R DV
  - 943 Stand-Alone Sch. R DV
- (5) The first UW opens, and the cursor stops at the first highlighted field when AUTO is on. Use the exhibits in this IRM and the general correction procedures to make necessary corrections.
- (6) If an incorrect option is selected from the *DV Selection Menu* before entering any data, press **<Ctrl>-P**, followed by **<F9>** to suspend and return to the *DV Selection Menu*.
- (7) Press the **<Ctrl>-P** key combination to end the current UW upon completion of DV Image.

- (8) The system returns you to the *Data Validation (DV) Selection Menu* when you release the last document.

3.41.276.11.4  
(01-01-2019)

## Form 943 with Schedule R and Stand-Alone Schedule R Data Validation (DV) From Image Processing

- (1) The Status Line at the bottom of the screen displays the following information:

- a. The Program field displays one of the following:

Program (Displayed)	Description (Not Displayed)
11620	Stand-Alone Schedule R
11620	Form 943 with Schedule R

- b. The DLN field displays the DLN of the document being displayed.

- c. The SUB field displays the relative count of the document.

**Example:** The first document in a UW that has 80 documents, the SUB field displays a count of “1 of 80”.

- d. The Pg field displays the relative count of the page of the document.

**Example:** If processing 943 Schedule R Page 1, the Pg field displays “1 of 2”; 943 Schedule R Continuation Sheet displays as “2 of 2”.

- e. The Status Line displays “AUTO” when the automatic mode is on, “IN” when the insert mode is on, and “NU” when the numeric mode is on.

**Note:** AUTO Indicator is a toggle that turns the AUTO Mode on and off. When AUTO is on, the cursor automatically moves from the current field to the next field requiring perfection. When AUTO is off, the cursor manually moves through every field using the cursor movement keys. A “Select Block” or “Suspended Block” in DV requires the operator to restore the “AUTO On” mode using the <Ctrl>-A key combination.

3.41.276.11.5  
(01-01-2023)

## Selecting a Specific Unit-of-Work/Block in Data Validation (DV)

- (1) You can select a specific UW of Form 941, Form 943 with Schedule R or Stand-Alone Schedule R documents, for DV by following these steps:

- a. From the *Workstation Main Menu*, select the numeric code for Data Validation (DV). The *Workstation Main Menu* closes, and the *Data Validation (DV) Selection Menu* opens. The menus shown on the screen vary depending on how your supervisor profiled you.

**Example:** This option is grayed out (or not present) on the *Data Validation (DV) Function Menu*, if it is not in your profile.

- b. From the *DV Selection Menu* window, enter the numeric code for DV Select Block. The *DV Selection Menu* closes, and the “Open Block/Unit-of-Work” window opens.
- c. Enter the first 11 digits of the DLN from the Form 941, Form 943 with Schedule R or Stand-Alone Schedule R documents.
- d. Press the <Enter> key. The “Open Block/Unit-of-Work” window closes, and the selected UW opens.
- e. Once the designated UW opens, enter data using the instructions found in Exhibit 3.41.276-1, Transcription Sheets - Form 941 Entity and Code and Edit Fields, Exhibit 3.41.276-2, Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (2020 2nd Qtr and Later Revisions)

## 3.41 Optical Character Recognition Scanning Operations

Part 1, Exhibit 3.41.276-3, Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 2nd Qtr and Later Revisions) Part 2 through Part 5, Exhibit 3.41.276-4, Transcription Sheets - Form 941 Schedule B, Exhibit 3.41.276-5, Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet, Exhibit 3.41.276-6, Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet, Exhibit 3.41.276-7, Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet, and/or Exhibit 3.41.276-8, Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet.

- f. A "Select Block" or "Suspended Block" in DV requires the operator to restore the "AUTO On" mode using the **<Ctrl>-A** key combination.
- g. If the block is not available, an error message is displayed indicating the block is not available. For instance, a message displays if you previously worked on this block in OE or FI, or if another operator is currently working on the Block/UW.
- h. If an incorrect option is selected from the *DV Selection Menu*, press the **<Ctrl>-P** key combination followed by **<F9>** to suspend the UW.

3.41.276.11.6  
(01-01-2019)

### Releasing a Unit-of-Work in Data Validation (DV)

- (1) For **DV Image**, when you release the last document in a UW, a question appears asking if you want to release, the UW.
  - a. If you answer "NO" to the question window that opens, the current block remains open for more entry, correction, or validation.
  - b. If you answer "YES" to the question window, and **have NOT issued a post-to-close (<Ctrl>-P)**, a Form 941, Form 943 with Schedule R or Stand-Alone Schedule R template appears to begin a new UW.
  - c. If you answer "YES" to the question window, and **have issued a post-to-close (<Ctrl>-P)** the *DV Selection Menu* opens.

3.41.276.12  
(05-20-2022)

### General Correction Procedures

- (1) Use these procedures as a guide when entering data in the Original Entry (OE) and Data Validation (DV) functions. Not all items always apply to specific situations in either function. You are required to verify any field containing invalid characters. If the system stops on a field, sight verify and correct all incorrect alphanumeric characters in that field.
- (2) Use the following guidelines in determining if scanned information needs corrected:



IF	AND	THEN
A box indicating "Enter Form Layout Year" Appears on Form 941 Page 1, 941 Page 2 or 941 Page 3	<p>The form is as follows:</p> <ol style="list-style-type: none"> <li>2022 with Line 11e Reserved</li> <li>2022 w/o Line 11e Reserved</li> <li>2021 with *Note</li> <li>2021 w/o *Note</li> <li>2020 with Lines 5a(i) - 5a(ii) and w/o Line 25</li> <li>2020 with Lines 5a(i) - 5a(ii) and with Line 25</li> <li>2017, 2018, 2019, 2020 w/o Lines 5a(i) - 5a(ii)</li> <li>2014, 2015, 2016</li> <li>2013</li> <li>2012</li> <li>2011</li> <li>2010 2nd Qtr with Lines 6a-6e</li> <li>2009, 2010 w/o Lines 6a-6e</li> <li>2005, 2006, 2007, 2008</li> </ol> <p><b>Note:</b> This is <b>NOT the Tax Period</b>, this is the form year ID of the form.</p>	<p>Enter the four-digit code for the page displayed:</p> <ol style="list-style-type: none"> <li>Pg 1: 0122; Pg 2: 1222; Pg 3: 0922</li> <li>Pg 1: 0122; Pg 2: 0222; Pg 3: 0922</li> <li>Pg 1: 1121; Pg 2: 1221; Pg 3: 1921</li> <li>Pg 1: 0121; Pg 2: 0221; Pg 3: 0921</li> <li>Pg 1: 0120; Pg 2: 0220; Pg 3: 2920</li> <li>Pg 1: 0120; Pg 2: 0220; Pg 3: 0920</li> <li>Pg 1: 0117; Pg 2: 0217</li> <li>Pg 1: 0114; Pg 2: 0214</li> <li>Pg 1: 0113; Pg 2: 0213</li> <li>Pg 1: 0112; Pg 2: 0212</li> <li>Pg 1: 0111; Pg 2: 0211</li> <li>Pg 1: 1110; Pg 2: 0210</li> <li>Pg 1: 0109 or 0110; Pg 2: 0209 or 0210</li> <li>Pg 1: 0108; Pg 2: 0208</li> </ol> <p><b>Note:</b> If the lines format does not match, you need to follow the format below instead of the actual form year.</p> <p><b>Reminder:</b> This is four digit entry ONLY.</p> <p><b>Exception:</b> You <b>CANNOT change a 2020 or later form revision into a 2017 or prior year revision layout.</b> You also <b>CANNOT change any 2017 or prior year form revision into a 2020 or later revision layout.</b> The following error messages display if &lt;F4&gt; is used with Form Year 20: "Cannot change a "17" or prior Form Year layout to a Form Year "20" or later layout" or "Cannot change a Form Year "20" or later layout to a "17" or prior Form Year layout".</p>

IF	AND	THEN
<p>Unable to determine by Form Year on Form 941 Page 1, 941 Page 2 or 941 Page 3</p> <p><b>Note:</b> You can press &lt;F4&gt; and the system prompts you to change the year format.</p>	<p>The form is as follows:</p> <ol style="list-style-type: none"> <li>Lines 11c, Lines 11e, 11f, 13b, 13d, 13f, 13h, 13i, 21 and 22, Reserved for future use</li> <li>Lines 11c, Lines 13b, 13d, 13h, 13i, 21 and 22, Reserved for future use and w/o Lines 18a-18b</li> <li>Lines 5a(i) - 5a(ii) w/Note, Lines 11a-11g, Lines 13a, 13c-13i, Lines 18a-18b, Lines 19-28</li> <li>Lines 5a(i) - 5a(ii) w/o Note, Lines 11a-11d, w/o Line 13b, w/o Lines 24-25</li> <li>Lines 5a(i) - 5a(ii), Lines 13a-13g, w/o Line 25</li> <li>Lines 5a(i) - 5a(ii), Lines 13a-13g, Lines 19-25</li> <li>Line 11 qualified small business credit.</li> <li>2014, 2015 and 2016, ends with Line 13 overpayment</li> <li>Lines 5a-5f</li> <li>Lines 5a-5e</li> <li>Lines 5a, 5e, 6e, 7, 12a-12b</li> <li>Lines 6a-6e, 7a-7c, 12a-12e</li> <li>Lines 7a-7d, ends with Line 15 overpayment</li> <li>Lines 7a-7h, ends with Line 13 overpayment</li> </ol>	<p>Enter the four-digit code for the page displayed:</p> <ol style="list-style-type: none"> <li>Pg 1: 0122; Pg 2: 1222; Pg 3: 0922</li> <li>Pg 1: 0122; Pg 2: 0222; Pg 3: 0922</li> <li>Pg 1: 1121; Pg 2: 1221; Pg 3: 1921</li> <li>Pg 1: 0121; Pg 2: 0221; Pg 3: 0921</li> <li>Pg 1: 0120; Pg 2: 0220; Pg 3: 2920</li> <li>Pg 1: 0120; Pg 2: 0220; Pg 3: 0920</li> <li>Pg 1: 0117</li> <li>Pg 1: 0114</li> <li>Pg 1: 0113</li> <li>Pg 1: 0112</li> <li>Pg 1: 0111</li> <li>Pg 1: 1110</li> <li>Pg 1: 0109</li> <li>Pg 1: 0108</li> </ol> <p><b>Reminder:</b> This is four digit entry ONLY.</p>
Field displays Scanned information	Scanned information is correct and in the correct field	Press<Enter> to proceed to the next field.
Field displays scanned information	Scanned information is correct but the incorrect field	<p>Delete the scanned information using &lt;F3&gt; and enter the correct information using the criteria in the subsection below.</p> <p><b>Note:</b> Ensure there is a space between the “%” and the In Care of Name. See IRM 3.41.276.12.3 (3).</p>
Field displays scanned information	Scanned information is in correct field but data is incorrect	Delete the scanned information using the <F3> or use the arrow keys to move the cursor to the incorrect information and replace it using the criteria in the subsections below.
Field does not display any information	Image displays information for the field	Enter the information for the field using the criteria in the subsections below.



Field does not display any information	Image does not display any information for the field	Leave the field blank.
--	--	------------------------

- (3) If you reach the maximum field length while entering data, the cursor, in most cases, automatically moves to the next field. Therefore, you can inadvertently enter incorrect characters into the next field. Remove or correct these characters. Use standard abbreviations as shown in Exhibit 3.41.276-9.
- (4) Any check box present on any form requires sight verification if the system reads the box as marked.
- (5) Error Messages — Messages found in the Prompt Area giving helpful hints to correct the error. Most error messages consist of two lines with the first line displaying the error message and the second information to help resolve the error condition.
- (6) The <Ctrl>-<F7> key combination function provides the operator the ability to access the last edited field or the last flagged field of the previous document. For more information on Function Keys refer to Exhibit 3.41.276-11.
- (7) An asterisk (\*) at the upper right-hand corner of the normal proper placement of the numerous lines or boxes present on the return represent the skip key stop points.

**Caution:** Taxpayer generated forms may not have the line or box placement in the correct location. Do not mistake the skip line or box asterisk for taxpayer entries during OE or DV operations.

<Ctrl>-S - The skip key combination is used to:

- Bypass the Code and Edit fields (OE and DV).
- Move from Line 5d to Line 8, if form revision 2008-2010 (Rev. Oct 2010). Move from Line 5d to Line 10 if form revision is 2011 and later.
- Move to the first money amount field in each column for each month on Schedule B (OE and DV).
- Move from any blank field in Column (a) on 941 Schedule R or 941 Schedule R Continuation Sheet to Column (b) on the Sub-Total Line (Line 6/Line 11/Line 16 on 941 Schedule R Page 1 or Line 9/Line 24/Line 26 on 941 Schedule R Continuation Sheet).

**Note:** If AUTO is off and no flags exist prior to the skip to field, the skip key combination can be used in DV.

- (8) While working in OE Image or DV Image, if you cannot determine the data for any field from the image because it is illegible or the image is incomplete, **suspend the UW** and pull the paper document for verification.
- (9) While working in OE Image or DV Image, do not enter data marked out or crossed through by the taxpayer. Do enter data written in or placed on the document in different font.
- (10) The<↑> Up Arrow key — Allows the operator to go backwards between pages, one field at a time, instead of jumping to the top of the previous document.

## 3.41 Optical Character Recognition Scanning Operations

- (11) Cross field validations occur on certain conditions and require sight validation and verification. Follow the screen prompts to allow systemic determination of the disposition of the UW.
- (12) For additional information on function keys: refer to IRM 3.41.274, Optical Character Recognition Scanning Operations, General Instructions For Processing via Service Center Recognition/Image Processing System, *Exhibit 3.41.274-1, Function Key Use and Description by Form Type*.

### 3.41.276.12.1 (01-01-2019) Illegible Name Control/Employer Identification Number (EIN)

- (1) When the Name Control is illegible, enter four hyphens “- - -” if EIN is present. If EIN is not present, delete the document as “Unprocessable 941”.
- (2) When the EIN is illegible, press **<F3>** and clear the field, if Name Control is present. If the Name Control is not present, delete the document as “Unprocessable 941”.

### 3.41.276.12.2 (01-01-2019) Name Control/Check Digit

- (1) If the EIN is unaltered on a pre-printed label and the Check Digit is presented, enter the Check Digit, if legible. Otherwise, enter the Name Control. If Name Control is presented, instead of a Check Digit, always use the Name Control.

### 3.41.276.12.2.1 (01-01-2023) Check Digit

- (1) Enter the two letters shown above the tax year on the label.
- (2) If the Check Digit is lined through, circled, or missing enter the Name Control.

**Reminder:** The IRS stopped printing and distributing pre-printed labels to taxpayers in 2009.

### 3.41.276.12.2.2 (06-25-2020) Name Control

- (1) If the Name Control presented for verification ties into the name on the Name Line, Trade Name Line, or In Care of Name Line, leave the generated Name Control. If the generated Name Control does not tie into the above lines or if it is blank, enter the Name Control edited on the return. If the return does not have an edited Name Control, follow the instructions below.
- (2) Enter the Name Control. (See Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area, for Name Control Determination). You do not need to press **<Enter>** if the Name Control is four characters.
- (3) If the Name Control is less than four characters, enter those shown and press **<Enter>**.
- (4) The Name Control usually consists of the first four significant characters of the taxpayers' name or business name. The first character must be alpha or numeric, and the remaining characters can consist of letters, numbers, an ampersand (&), or a hyphen (-).

**Note:** If an invalid character is used in the Name Line, ignore the special character when determining the Name Control.

- (5) If more than one Name Control is edited or no Name Control is edited and you cannot determine the correct Name Control and the return has an EIN, enter four hyphens (“- - -”) in the Name Control field.

3.41.276.12.3  
(01-01-2019)  
**In Care of Name**

- (1) The presence of a “%” (percent sign) or “C/O” followed by a name identifies an “In Care of Name”.
- (2) Search the Name Line, Trade Name Line and Street Address for an “In Care of Name”.
- (3) Enter “%”, space, and then the name immediately following the “%” or “C/O” indicator.

**Note:** If the In Care of Name line is sent for verification and all information to the right of the “%” sign is correct, it is not necessary to remove any information that may appear to the left of the “%”. If all information to the right of the “%” is not correct, clear the field and enter the correct information.

- (4) Returns identified by a solid black line above and to the left of the entity area or pound (#) signs to the left of the entity area, represent an IRS label under the National Change of Address (NCOA) program. These labels do not have a check digit and are not considered an IRS preprinted label. The In Care of Name line (%) information **REQUIRES ENTRY** if present.
- (5) Valid characters include alphas, numerics, “-” hyphen, “&” ampersand, and “%” percent sign. The field length is 35 positions long. You must spell out any other symbols (e.g., “\$”, input as Dollar).
- (6) If the In Care of Name is illegible, enter “%-”(Percent hyphen without a space between) this sends the document to the Error Resolution System (ERS) for more research.
- (7) If document has an IRS pre-printed label without changes to the In Care of Name line, leave blank.

**Note:** On IRS pre-printed labels if the only change is to the In Care Of (C/O) information, leave the street, city, state and ZIP Code fields blank.

3.41.276.12.3.1  
(06-25-2020)  
**Entering Name Lines**

- (1) Enter the information exactly as shown from the name block on the document except as instructed below:
  - a. Enter an ampersand (&) for the word “AND” or “OR”.
  - b. Space for a period.
  - c. Never enter two consecutive spaces.
  - d. Space within a true last name where shown.
  - e. Omit apostrophe (') if shown in Name Line. Do not space for an apostrophe.
  - f. Omit slash (/) if shown in Name Line. Space for a slash.
  - g. Enter a hyphen (-) where shown. Do not space before or after the hyphen.
  - h. Enter numerics present in the Name Line.
- (2) When entering the In Care of Name Line, valid characters include A-Z, 0-9, -, %, . The system magnifies or highlights the Name Line, Trade Name, and the Address Line when the operator is in the In Care of Name Line.

3.41.276.12.4  
(01-01-2019)

#### Code and Edit Marks

- (1) Edit marks and their descriptions:

EDIT MARK	DESCRIPTION
"*" (Asterisk)	<p>The "*" is used to delete tax data or to show that an item is not transcribed.</p> <ul style="list-style-type: none"> <li>For money amounts, enter the amount written to the left of the "*", when applicable.</li> <li>For Line Numbers, enter the money amount on the new line number.</li> <li>When an "*" appears in the Entity part of the return, enter all information (characters) not lined through.</li> </ul>
Bracket (Parentheses) or "-" (Minus)	<ul style="list-style-type: none"> <li>Shows an amount is input as negative.</li> </ul>
Circle	<ul style="list-style-type: none"> <li>Used to delete the Received Date and other erroneous edit marks such as CCC, Action Code, or Tax Periods, etc.</li> </ul> <p><b>Note:</b> A circle can be used to delete any field except for money amounts.</p>
Underline	<ul style="list-style-type: none"> <li>Used to identify a Name Control that is to be entered.</li> </ul>
Line Through or Circle	<ul style="list-style-type: none"> <li>Used to delete Entity information that should not be entered, including a Check Digit.</li> </ul>
"/" (Slash) or "X"	<ul style="list-style-type: none"> <li>A "/" (slash) or "X" through the entire page shows the page is deleted.</li> <li>If the "/" (slash) or "X" is on 941 Page 1 and/or 941 Page 2, delete the document as "Unprocessable 941".</li> <li>For all other pages, including Schedule B and 941 Schedule R or 941 Schedule R Continuation Sheet, delete the page as "Unprocessable Attachment".</li> </ul>

3.41.276.12.5  
(01-01-2024)

#### Entering Code and Edit Fields

- Code and Edit fields listed and described in Exhibit 3.41.276-1, Transcription Sheets - Form 941 Entity and Code and Edit Fields.
- Code and Edit fields along with 941 Page 1 of the Image presents to the Operator.
- Press<Ctrl>-S key combination to get out of the Code and Edit fields (during OE and DV).
- Code and Edit writes the Computer Conditions Codes (CCC) to the right of "You MUST fill out both pages of this form and SIGN IT" or in the "bottom

middle margin” of the return. It is the responsibility of the operator to input all CCC edited, stamped or underlined on the return.

- (5) The following Computer Conditions Codes (CCC) automatically generate:

IF	THEN
“Line 4” box checked	Generate CCC “B”
“Line 17” (Line 16 form revisions 2005-2008; Line 18 form revisions 2009–2011; Line 15 form revisions 2014-2016) box is checked	Generate CCC “F”
“Line 18” (Line 18a form revision 2021 (Rev. June 2021)) box is checked	Generate CCC “T”
“Form ID” code starts with “96”	Generate CCC “P”

**Note:** Sight verification is required for Line 4, Line 17 (Line 16 form revisions 2005-2008; Line 18 form revisions 2009-2011 or Line 15 form revisions 2014-2016) and Line 18 (Line 18a form revision 2021 (Rev. June 2021)) if the box is checked or marked with an “X”.

**Note:** If the CCC field is displayed for verification these condition codes require transcription if not present and the corresponding box is checked.

- (6) The IRS Received Date, often referred to as “Received Date”, is the date a document is first received by the IRS. It is stamped or edited on 941 Page 1 of the return.
- (7) An “Official Received Date Stamp” may consist of no less than:
- “Month” — alpha or numeric characters.
  - “Day ”— two digits: 01–31. (For example, -1, 1, or 01.)
  - “Year” — two or four digits.
  - Area Office (AO), Campus, Field Office, TAC Office (or similar term for an IRS location) plus the City/Location of the site, or
  - A functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination (Exam), Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

**Note:** Any Date stamp that **DOES NOT** have the word “Received” should not be entered as the Received Date. **DO NOT** enter dates from other date stamps such as Resort Received Date, Postmark, Received Dates stamped by taxpayers, EEFAX dates, etc.

- (8) The received date is input in MMDDYY format. For example:
- March -7, 2022 is input as 030722,
  - June 09, 2022 is input as 060922,

## 3.41 Optical Character Recognition Scanning Operations

- October 10, 2022 is input as 101022

- (9) The “Received Date” must be an “Official” stamp or edited on the return. If two or more Received Dates are stamped on the return and neither has been edited, pick up the earliest date.

**Note:** If the Received Date is handwritten it **DOES NOT** have to have the word “Received.”

**Caution:** Taxpayer Advocate Services (TAS) Received Dates, Fax and EEFAX Received Dates are **NOT VALID** as an IRS Received Date.

- (10) If the return has a “Post Mark Date” and a “Received Date”, enter the Received Date.
- (11) If the return has a “Post Mark Date” and a “Received Date”, and the Received Date is circled or edited out, leave the field blank.
- (12) If the “Post Mark Date” is the only date on the document, enter 090999.
- (13) If the “Received Date” is incomplete, illegible, an invalid day of the month, or a future date, enter 090999. If unsure if the received date requires input, enter 090999.

3.41.276.12.6  
(01-01-2023)

### Employer Identification Number (EIN)

- (1) The EIN on Form 941 Page 1 must contain nine numeric digits or blank.
- (2) If the EIN is more than or less than nine digits, illegible, missing, or there is more than one EIN present, press **<F3>** to clear the field and **<Enter>**.

**Note:** A return must have **EITHER** an EIN or Name Control to be processable, If the return has either the EIN or Name Control, continue processing. However, if the return does not have an EIN **AND** a Name Control (both blank), delete the document as “Unprocessable 941”.

- (3) For 941 Schedule R EIN instructions, see Exhibit 3.41.276-5, Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet or Exhibit 3.41.276-8, Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet.
- (4) For Form 943 (attached) with Schedule R and Stand Alone 943 Schedule R EIN instructions, see Exhibit 3.41.276-6, Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet.
- (5) For Stand-Alone 940 Schedule R EIN instructions, see Exhibit 3.41.276-7, Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet.

3.41.276.12.7  
(01-01-2019)

### Address Elements

- (1) With the implementation of the Enhanced Entity Index File (EEIF) a window may appear asking “Is address changed?”. This message includes the In Care Of Name Line (%), Street Address, City, State and ZIP Code. If the document has an IRS pre-printed address with no changes, you should answer “NO”. You should answer “YES” if the IRS pre-printed address, has changes (including % name line).

- (2) If the return has an IRS pre-printed label without changes to the Street Address, City, State or ZIP Code, all these fields must be left blank during OE and/or DV. If any of the fields display information, press <F3> and <Enter> to remove the information from the field.
  - (3) If the return has an IRS pre-printed label without changes to the In Care of Name Line but has a change to the Address, leave the In Care of Name Line blank and enter the Street Address, City, State and ZIP.
  - (4) Returns identified by a solid black line above and to the left of the entity area or pound (#) signs to the left of the address, represent an IRS label under the National Change of Address (NCOA) program. These returns **do not** have Check Digits and are not considered an IRS pre-printed label, therefore all In Care of Name Line and Address information require entry.
  - (5) Enter the Street Address information exactly as shown on the document except as instructed below. See Exhibit 3.41.276-14, Valid Characters.
    - a. Never enter "local" as the first word in the Street Address. Enter information to the right of "local" only.
    - b. If the only Street Address is "local", leave the Street Address, City, State and ZIP Code blank. If any of these fields display information press <F3> and <Enter> to remove the information from the field.
    - c. If the Street Address has only the DBA, Trade Name or Business Name, leave the Street Address, City, State and ZIP Code blank. If any of these fields display information, press <F3> and <Enter> to remove the information from the field.
    - d. If the Street Address has an EIN or SSN, **DO NOT** input this information. If the only Street Address is the EIN or SSN, leave the Street Address, City, State and ZIP Code blank.
  - (6) Enter street abbreviations as shown in Exhibit 3.41.276-9, Street Abbreviations.
- Note:** Do not abbreviate proper names of the street in the Street Address field.
- (7) If the Street Address and/or City is illegible, suspend the UW as "Poor Quality Image". If unable to correct the Street Address and/or City from the paper document, leave the Street Address, City, State and ZIP blank. If necessary, press <F3> and <Enter> to remove any information present in the fields.

**Note:** If any of the address fields are blank, excluding the % Name Line, they all must be blank.

- (8) If the Street Address and/or City are missing, leave the Street Address, City, State and ZIP Code blank. If necessary, press <F3> and <Enter> to remove any information present in the fields.

**Note:** If any of the address fields are blank, excluding the % Name Line, they all must be blank.

- (9) If return has a US Possession, or other foreign address, delete the document as "Unprocessable 941".



## 3.41 Optical Character Recognition Scanning Operations

- (10) If an address is input during OE or DV, all elements (Street Address, City, State and ZIP Code) require entry.
- (11) If two street addresses are present with the same City, State and ZIP Code, enter the first street address.
- (12) If two addresses are present with different cities, states and ZIP Codes, enter the first address.
- (13) If there is a street address and a PO Box, enter only the PO Box. Treat both "POB" and "PO Drawer" as if they read PO Box.
- (14) If a document has PO BOX, POB, PO Drawer or Post Office Box, you may enter an asterisk (\*) followed by a space in the first two positions of the Street Address instead of "PO BOX". It is not necessary to change "PO BOX" to an asterisk if "PO BOX" is scanned.

Example	Enter As
PO Box #24	* (space) 24

- (15) Omit C/O or % (In Care Of) if shown with an address.
- (16) Always enter "AND" if an ampersand (&) is shown in the Address Line.
- (17) If @ is shown in the Street Address, enter "AT".
- (18) Major City Codes listed in Exhibit 3.41.276-10 may be used. The system generates a valid five-digit ZIP Code, if a Major City Code is used and a ZIP Code is not present.
- (19) If North, South, East or West is shown as part of the city name, use the standard abbreviation (North = N, South = S, etc.). **Do Not** use a Major City Code in this instance unless found in Exhibit 3.41.276-10, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes.

**Example:** East Lansing, MI = ET and South Bend, IN = SB.

Example	Enter As
West Miami	W Miami
North Ogden	N Ogden

- (20) If a City has numerics, enter as alphas.

**Example:** Enter 29 Palms as TWENTY NINE PALMS.

- (21) Enter standard abbreviations for states.
- (22) If the system presents all nine digits of the ZIP Code correctly, accept them. If the ZIP Code requires correction, only enter the first five digits of the ZIP Code. If less than five digits use the system default ZIP Code.



- (23) If there is no State, but a ZIP Code is present, press the **<Enter>** key in the ZIP Code field. This generates the State Code for this ZIP Code in the Status Line. Follow the screen prompts to accept this State Code or to enter a different State Code.
- (24) If there is no ZIP Code but a State is present, press the **<Enter>** key in the ZIP Code field. The system generates the default ZIP Code for that State.
- (25) If the State does not match the ZIP Code presented, delete the ZIP Code and generate the default ZIP Code for this State.
- (26) If both the State and ZIP Code are blank, leave the Street Address, City, State and ZIP Code blank. If necessary, press **<F3>** and **<Enter>** to remove any information present in the fields.
- (27) Transcribe Army Post Office (APO), Diplomatic Post Office (DPO) and Fleet Post Office (FPO) addresses with the proper two-character State Code followed by the corresponding unique five-digit ZIP Code.
  - a. When APO, DPO or FPO is used, do not enter any other data in the City field.
  - b. When APO, DPO, or FPO is transcribed in the City field, the State Code field must correspond with the following ZIP Codes:

ZIP Code	State Code
340	AA
090–098	AE
962–966	AP

**Note:** Enter all APO/DPO/FPO addresses as follows:

Example	Enter As
APO New York, NY 091XX	APO AE 091XX
DPO, Miami, FL 340XX	DPO AA 340XX
FPO San Francisco, CA 962XX	FPO AP 962XX

3.41.276.12.8  
(01-01-2023)

## Money Amount Fields

- (1) All money fields consist of dollars and cents.
- (2) Enter money amounts as follows:

Amount on Document	Enter As
0.03	03
00.03	03

Amount on Document	Enter As
0.3	30
.035	03

- a. If a dollar and cents amount is present, enter as is.
  - b. If a dollar amount is present without cents, enter dollar amount and two zeros for cents.
  - c. If a dollar amount is present and it is followed by a line, dash or hyphen, enter dollar amount and two zeros for cents.
  - d. If a dollar amount is present and the cents is lined through, enter dollar amount and two zeros for cents.
  - e. If there is a single numeric digit in the cents column or following the period, enter the digit followed by a zero.
  - f. If three or more digits appear in the cents column or following the period, Enter the first two digits.
  - g. If money amount is larger than 15 numeric characters, enter only the first 15 characters.
  - h. If money amount is a **negative zero** (for example: -00, -0.00, -00.00, etc.), **REMOVE IT**. Press **<F3>** to clear the field and then press **<Enter>**.
- (3) Enter negative amounts (identified with a minus "-" before the amount or the amount is within brackets), where allowed, by leading the amount with a hyphen.
  - (4) If a negative money amount appears in a positive only field, enter amount as positive.
  - (5) If two or more money amounts appear on the same line, press **<F3>** to clear the field and then press **<Enter>**, unless otherwise instructed.
  - (6) If a money amount without a decimal displays with leading zeros (for example: amount on document is 01 and system captured as 001), press **<F3>** to clear the field and enter the amount as shown on the document.
  - (7) If the money amount is illegible, suspend the UW as "Poor Quality Image" (**<F9>**; press "S"; select "Poor Quality Image").
  - (8) If after suspending for "Poor Quality Image" you still cannot determine the correct money amount from the physical document, press **<F3>** to clear the field and then press **<Enter>**.
  - (9) If a code or other non-monetary entry appears in a money field press **<F3>** to clear the field and then press **<Enter>**.
- (1) Occasionally the Image of the return presented to the OE or DV Operator is unreadable. Some reasons for this include:
    - Writing on Image too light.
    - Image too dark to read writing.
    - Image illegible.
    - Image incomplete, etc.

3.41.276.12.9  
(01-01-2019)  
**Poor Quality Image**

- (2) When working in OE Image or DV Image, if you cannot determine the data for **ANY** field including the Street Address, City, State and ZIP Code, suspend the UW as "Poor Quality Image". (<F9>; press "S"; select "Poor Quality Image".)

**Note:** This instruction **DOES NOT** include the EIN or Name Control. See IRM 3.41.276.12.1, Illegible Name Control/EIN.

- (3) The Team Lead or designated employee reviews the Work Status Report for suspended "Poor Quality Image" items and pulls the original return/document from the block and gives to the employee that suspended the UW.
- (4) The employee resumes the suspended block, corrects the data using the paper return and then gives the paper return back to the Team Lead or designated employee.
- (5) The Team Lead or designated employee re-files the return in its original block.

## 3.41.276.12.10 (01-01-2021) Unprocessable Conditions

- (1) Currently some returns cannot process through SCRIPS or require processing as OE Paper.
- (2) Delete all returns determined as unprocessable by selecting "Unprocessable 941" for the Pull-doc Report. (<Ctrl>-<Shift>-<Delete/Del>; select "Unprocessable 941".)
- (3) Some unprocessable conditions:
  - a. Return does not have an EIN **AND** Name Control (if either the EIN or Name Control is present, continue processing).
  - b. Returns with a U.S. Possession or foreign address. (Processed through ISRP).
  - c. If all transcription lines are not available for input due to the form being cut off or folded.
  - d. Form revisions 2020 (Rev. April 2020) or later returns that display or prompt as a prior revision layout **OR** any form revision 2020 (Rev. Jan 2020) or prior returns that display or prompt as a form revision 2020 (Rev. April 2020) or later layout.
  - e. Returns without **BOTH** entity and money amounts (entirely blank forms).
  - f. Forms other than Form 941. (Processing of these returns is done using the correct SCRIPS program or through ISRP).
  - g. Form has an "X" or "/" across the entire 941 Page 1 or 941 Page 2 or 941 Page 3 but not both without an explanation.

**Note:** If only the Schedule B has an "X" or "/" through the page, delete the Schedule B only as an "Unprocessable Attachment".

- h. The Tax Period is 200412 or prior. (Processed through ISRP).

## 3.41.276.13 (01-01-2023) SCRIPS Transcription Sheets

- (1) The following Exhibits represent specific data entry procedures:
  - Exhibit 3.41.276-1, Transcription Sheets - Form 941 Entity and Code and Edit Fields

- Exhibit 3.41.276-2, Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Revision 2020 (Rev. April 2020) and Later) Part 1
- Exhibit 3.41.276-3, Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (Revision 2020 (Rev. April 2020) and Later) Part 2 through Part 5
- Exhibit 3.41.276-4, Transcription Sheets - Form 941 Schedule B
- Exhibit 3.41.276-5, Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet
- Exhibit 3.41.276-6, Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet
- Exhibit 3.41.276-7, Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet
- Exhibit 3.41.276-8, Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

3.41.276.14  
(01-01-2023)

#### Math Validations

- (1) If **Line 5c** does not math verify, the cursor returns to Lines 5a through 5c. Validate each line amount is input correctly.
- (2) If **Line 5d** (Tax Qtrs 200503 through 201212) does not math verify, the cursor returns to Lines 5a through 5d. Validate each line amount is input correctly.
- (3) If **Line 5e** (Tax Qtrs 201303 and later) does not math verify, the cursor returns to Lines 5a through 5e. Validate each line amount is input correctly.
- (4) If **Line 6b** (Tax Qtrs 201006 through 201012) has an entry, validate there is a money amount on Line 6c.
- (5) If **Line 6c** (Tax Qtrs 201006 through 201012) has a money amount, validate there is an entry on Line 6b.
- (6) **Line 6e/6:**
  - a. If **Line 6e** (Tax Qtrs 201006 through 201012) does not math verify, the cursor returns to Lines 3, 5d, 6d, and 6e. Validate each line amount is input correctly.
  - b. If **Line 6e** (Tax Qtrs 201103 through 201112) does not math verify, the cursor returns to Lines 3, 5d, 5e and 6e. Validate each line amount is input correctly.
  - c. If **Line 6** (Tax Qtrs 201203 through 201212) does not math verify, the cursor returns to Lines 3, 5d, 5e and 6. Validate each line amount is input correctly.
  - d. If **Line 6** (Tax Qtrs 201303 and later) does not math verify, the cursor returns to Lines 3, 5e, 5f and 6. Validate each line is input correctly.
- (7) **Line 7d/7h:**
  - a. If **Line 7h** (Tax Qtrs 200503 through 200812) does not math verify the cursor returns to Lines 7a through 7h. Validate each amount is input correctly.
  - b. If **Line 7d** (Tax Qtrs 200903 through 201003) does not math verify the cursor returns to Lines 7a through 7d. Validate each amount is input correctly.

- (8) If **Line 8** (Tax Qtrs 201003 and later) does not math verify, the cursor returns to Lines 6, 7a, 7b, 7c and 8. Validate each amount is input correctly.
- (9) If **Line 10** (Tax Qtrs 200503 through 201012) does not math verify, the cursor returns to Lines 8, 9 and 10. Validate each amount is input correctly.
- (10) **Line 12:**
  - a. If **Line 12** (Tax Qtrs 201703 through 202003) does not math verify, the cursor returns to Lines 10, 11, and 12. Validate each amount is input correctly.
  - b. If **Line 12** (Tax Qtrs 202006 and later) does not math verify, the cursor returns to Line 12. Validate the amount is input correctly.
- (11) If **Line 12d** (Tax Qtrs 201006 through 201012 only) has a money amount, validate there is an entry on Line 12c.
- (12) **Line 13:**
  - a. If **Line 13** (Tax Qtr 201006 only) does not math verify cursor returns to Lines 11, 12a, 12e and 13 for sight verification. Validate each amount is input correctly.
  - b. If **Line 13** (Tax Qtrs 200903 through 201003 and/or Tax Qtrs 201009 through 201612) does not math verify cursor returns to Lines 11, 12a and 13 for sight verification. Validate each amount is input correctly.
- (13) **Line 14 (Line 12):**
  - a. If **Line 14** (Line 12 form revisions 2014-2016 and 2005 through 2008) does not math verify, the cursor returns to Lines 12 (Line 10), 13 (Line 11) and 14 (Line 12) for sight verification. Validate each amount is input correctly. Form revisions 2014-2016 and 2005 through 2010 (Rev. Oct 2010), if the tax quarter entered is equal to or greater than 201103, then the cursor returns to Lines 8, 13 (Line 11) and 14 (Line 12).
  - b. If **Line 14** (Tax Qtrs 202006 through 202012) does not math verify, the cursor returns to Lines 12, 13a, 13b, 13c, 13d, 13f and 14 for sight verification. Validate each amount is input correctly.
  - c. If **Line 14** (Tax Qtr 202103 only) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13d, 13f and 14 for sight verification. Validate each amount is input correctly.
  - d. If **Line 14** (Tax Qtrs 202106 through 202112) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13d, 13e, 13f, 13h and 14 for sight verification. Validate each amount is input correctly.
  - e. If **Line 14** (Tax Qtr 202203 only) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13e, 13f, and 14 for sight verification. Validate each amount is input correctly.
  - f. If **Line 14** (Tax Qtrs 202206 and later) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13e, and 14 for sight verification. Validate each amount is input correctly.
- (14) **Line 15 (Line 13):**
  - a. If **Line 15** (Line 13 form revisions 2012-2016 and 2005-2008) does not math verify the cursor returns to Lines 12 (Line 10), 13 (Line 11) and 15 (Line 13) for sight verification. Validate each amount is input correctly.

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Form revisions 2014-2016, 2005 through 2010 (Rev. Oct 2010), if the tax quarter entered is equal to or greater than 201103, then the cursor returns to Lines 8, 13 (Line 11) and 15 (Line 13).

- b. If **Line 15** (Tax Qtrs 202006 through 202012) does not math verify the cursor returns to Lines 12, 13a, 13b, 13c, 13d, 13f and 15 for sight verification. Validate each amount is input correctly.
  - c. If **Line 15** (Tax Qtr 202103 only) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13d, 13f and 15 for sight verification. Validate each amount is input correctly.
  - d. If **Line 15** (Tax Qtrs 202106 through 202112) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13d, 13e, 13f, 13h and 15 for sight verification. Validate each amount is input correctly.
  - e. If **Line 15** (Tax Qtr 202203 only) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13e, 13f, and 15 for sight verification. Validate each amount is input correctly.
  - f. If **Line 15** (Tax Qtrs 202206 and later) does not math verify, the cursor returns to Lines 12, 13a, 13c, 13e, and 15 for sight verification. Validate each amount is input correctly.
- (15) SCRIPS performs column balancing for each money amount column for each 941 Schedule R to the first Sub-total Line of the page Line 14/Line 16/Line 6 on 941 Schedule R Page 1, Line 24/Line 26/Line 9 on 941 Schedule R Continuation Sheet. SCRIPS displays "Column out of balance by: \$xxx.xx" or "Column out of balance by: xxx".

3.41.276.15  
(01-01-2024)

### Other Validations

- (1) If Line 15 (Line 13) Refund check box (Line 13 form revisions 2012-2016 and 2005-2008) is checked, it is sent to DV for verification. Verify box is picked up correctly. If the box is checked ensure it displays an "X". If the box was mistakenly checked, remove the "X" when it is present.
- (2) If any Record Of Federal Tax Liability (ROFTL) Line 16 (form revisions 2012-2013 and 2017 and later), (Line 14 form revisions 2014-2016), (Line 17 form revisions 2009–2011), (Line 15 form revisions 2005-2008) amount is blank, it is sent to DV for verification.

**Exception:** If any of the blank ROFTL fields displayed for entry during OE, they are not sent to DV for verification.

- (3) Use the following to determine the need to input the Third-Party Designee information:

IF	THEN
The "Yes" box is checked	<ol style="list-style-type: none"> <li>1. Input an "X" in the "Yes" box and input the Personal Identification Number (PIN) in the PIN box.</li> <li>2. If the PIN is more than five characters (alpha and/or numeric), enter the first five characters only.</li> <li>3. If the PIN is less than five characters, enter all available characters and leave the rest blank.</li> <li>4. If the PIN is not available or is illegible, leave the PIN box blank.</li> </ol>

IF	THEN
The "No" box is checked	Leave the "Yes" box blank. Input the PIN, if present, using the information in 2 through 4 above.
Both the "Yes" and "No" boxes checked	Leave the "Yes" box blank. Input the PIN, if present, using the information in 2 through 4 above.
Neither box is checked	Leave the "Yes" box blank. Input the PIN, if present, using the information in 2 through 4 above.

**Note:** If both the "Yes" and "No" box is checked, the "Yes" box is sent to the operator for verification.

- (4) SCRIPS tries to determine the presence of a signature in Part 5 on 941 Page 2 or 941 Page 3. If SCRIPS detects a signature is present it continues processing. If SCRIPS does not detect a signature it displays a message to the DV/OE operator.
- (5) An "asterisk" (\*), "notating signature on file", or "signature on attachment", etc., in the signature box reflects a valid signature is on an attachment.
- (6) Very often a preparer marks the signature line with an "X" indicating where the taxpayer should sign the return. When this happens:

IF	AND	THEN
An "X" is shown in the "SIGN your name here" box	There is a name shown in the "Print your name here" box	DO NOT correspond for a signature.
An "X" is shown in the "SIGN your name here" box	There is <b>NOT</b> a name shown in the "Print your name here" box	Correspond for a signature using AC 225.

- (7) A signature of an individual, officer, partner, duly authorized agent, etc. affixed by rubber stamp, mechanical device, or computer-generated software to a return is acceptable. The signature may appear on either "Sign your name here" or "Print name and title" line. A signature refers to the name of the individual who attests that the information on the return is true, correct and complete.

**Note:** Rev. Proc. 2005-39 sets out the circumstances when facsimile signatures may be used for Form 941. This provision allows for the use of a Mechanical Device. A Mechanical Device includes typewritten signature, or those made by a computer output device (laserjet, inkjet, and dot matrix printers).

- (8) Returns generated from the Correspondence Imaging Inventory (CII)/Accounts Management Services (AMS) being sent for processing may not have a



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signature. If there is an indication, in the signature area, "CII or AMS-Do Not Correspond for signature", and the return has a CCC "3", **DO NOT** input ERS Action Code (AC) 225. If the return does not have a CCC "3", input ERS Action Code (AC) 225.

- (9) Use the information in (3) through (7) to determine if ERS AC 225 is needed:

IF	THEN
<p>Message "Is a signature present" displays on the screen.</p> <p><b>Note:</b> This box may display in the center of 941 Page 2 or next to the signature area on 941 Page 2.</p>	<ul style="list-style-type: none"> <li>• If signature is present in "Part 5", answer "YES".</li> <li>• If signature is not present in "Part 5", answer "NO" and enter AC 225 (if not already present) or AC 211, if edited in lower left corner of 941 Page 1.</li> </ul> <p><b>Note:</b> <b>AC 211</b> always take precedence over AC 225.</p>

**Note:** If you accidentally answer "NO" and the signature is present, **DO NOT** enter an "Action Code".

- (10) SCRIPS flags for sight verification any negative money amount on any Schedule R or Schedule R Continuation Sheet. If amount is still negative, accept negative amount.
- (11) SCRIPS flags any money amount for sight verification that displays just a single one "1".
- (12) SCRIPS flags any money amount that is not numeric (excluding blank).
- (13) SCRIPS flags for sight verification any money amount that is over one million dollars.
- (14) SCRIPS flags for sight verification Lines 1, 2, and 3 of the Form 941 when any of the three lines contain the same value. If the lines actually contain the same value, accept amount.
- (15) SCRIPS flags for sight verification Line 1 of the Form 941 when the number is equal to or greater than 50,000.
- (16) When working Form 943 with Schedule R or Stand-Alone Schedule R forms, SCRIPS requires entry of the TaxQtr/Tax Year on the first 941/940/943 Schedule R. If the Tax Year or the first two digits of the TaxQtr do not match the scan job tax year entered (OE/DV Image) or the OE entered Tax Year (OE Paper), Display message *"Tax Year entered does not match Block Tax Year. Are you sure?"*.
- (17) SCRIPS flags each 941 Schedule R or 941 Schedule R Continuation Sheet when the 941 Schedule R Employer EIN does not equal the EIN on 941 Page 1 of the Form 941. Display message *"Employer EIN inconsistent. Please verify."*



- (18) The “ERS Action Code” may systemically populate after certain conditions are met. If you back up to the “ERS Action Code” from another field, do not clear the “ERS Action Code” field unless specifically instructed in this IRM.
- (19) OE Paper: SCRIPS places the input/entered Name Control on the generated image on Name Line 1.
- (20) OE Paper: SCRIPS places the input/entered In Care of Name Line on the generated image on the Trade Name Line.

## 3.41.276.16 (01-01-2021) Block Status Window

- (1) The Block Status window displays a more detailed status of the blocks/UWs in the search criteria data entered in the Block Search Criteria window.
- (2) A change of operational parameters of blocks/UWs is completed in the Block Status window. Depending on the parameter, a change to the parameter for individual blocks/UWs or multiple blocks/UWs is completed at the same time.
  - 1. Press the **<Alt>-A** key combination for a selection of all blocks eligible for selection. This excludes blocks reflecting a status of “DELETE” or “DONE”. The result is a check symbol on the selected blocks in the Block Selected for Update column.
  - 2. If you choose to not perform any updates on the selected blocks, you can deselect all blocks by pressing the **<Alt>-A** key combination.
  - 3. You could also choose to cancel the blocks selected and close the Block Status window by pressing the **<Alt>-X** key combination.
- (3) Block status monitoring (IPS0697) window displays a more detailed status of the blocks/UWs.

## 3.41.276.17 (01-01-2021) Purging Documents

- (1) Purge from the SCRIPS system the files including the document images, ASCII data, and statistical information once the blocks/UWs of documents process through SCRIPS and reach “accepted” by down-stream processing, and the transmittals have moved to archive.

**Note:** Accepted means the output files and “the returns in those files” clear all error conditions.

- (2) It is recommended a system purge occur a minimum of two (2) weeks after the output date.
- (3) Purge only those blocks/Units of Work (UWs) available for purge. The system keeps track of blocks/UWs available for purge and only allows you to purge those blocks/UWs. SCRIPS does not allow any blocks waiting for Quality Review (QR) Block Summarization or flagged for Quality Review to purge.
- (4) Do not purge files for reports before six weeks.

**Exception:** Reports allow deletion after seven working days however, six weeks is the preference.

- (5) A deleted document and/or block/UW is removed from the system when the form type is purged. The remainder of the form types on SCRIPS operate in the same manner.

**Example:** Deleted 941 documents/UWs are removed when a Form 941 block purge is performed. The remainder of the form types operate in the same manner.

- (6) A purge for the form type is initiated and activated before removal of deleted documents/blocks/UWs from the system. If you open a purge window but do not select any blocks for purge, the deleted documents/blocks/UWs do not leave the system. Until the deletion is properly done Documents/blocks/UWs remain on the system.
- (7) Retained for 30 days after data is verified as converted to tape per Document 12990, Records Control Schedules, Record Control Schedule (RCS) 32, item 2, Service Center Recognition/Image Processing System (SCRIPS) previously processed under Record Control Schedule (RCS) 19, item 78, Correspondence Imaging Inventory (CII):(B) System Data, the physical documents (UWs scanned in the SCRIPS area). If systemic issues exist for downstream systems a longer period is enforced by headquarters staff.

3.41.276.18  
(01-01-2021)

**Supervisor Section Form  
941 and Stand-Alone  
Schedule R Program  
Reports**

- (1) The following is a listing of the Form 941 and Stand-Alone Schedule R reports available on SCRIPS:
  - IRM 3.41.276.18.1, Document Locator Number (DLN) Output Report
  - IRM 3.41.276.18.2, Assigned Document Locator Number (DLN) Report
  - IRM 3.41.276.18.3, Document Locator Number (DLN) Assignment Report
  - IRM 3.41.276.18.4, Actual Output Report
  - IRM 3.41.276.18.5, Workflow Status Report
  - IRM 3.41.276.18.6, Inventory Report
  - IRM 3.41.276.18.7, Production Report
  - IRM 3.41.276.18.8, Run Balancing Report
  - IRM 3.41.276.18.9, Pull Document Report
  - IRM 3.41.276.18.10, Throughput Statistics Report
  - IRM 3.41.276.18.11, Workstation Operator Statistics - Program and Function Summary Report
  - IRM 3.41.276.18.12, FI/DLN Cross Reference Report

3.41.276.18.1  
(01-01-2021)

**Document Locator  
Number (DLN) Output  
Report**

- (1) The title of the report is 941 DLN Output Report (IPS10640).
- (2) The report reflects the entire production for the site for a given time frame.
- (3) The report shows the following:
  - a. Service Center
  - b. Run Date
  - c. Page number
  - d. Program number
  - e. DLNs and a notation if it is a transmittal DLN or detail DLN
  - f. File Location Code (FLC), Tax Class and Document Code (TAX/DOC), Julian date, Block number and Volume

3.41.276.18.2  
(01-01-2021)

**Assigned Document  
Locator Number Report**

- (1) The title of the report is either 941 Assigned DLN Report (IPS03339) or 94x Stand Alone Schedule R Assigned DLN Report (IPS03339).
- (2) The report reflects production for the individual scanner for a given time frame.
- (3) The report shows the following:
  - a. Program number
  - b. Run Date and Time
  - c. Scanner Job ID
  - d. Start Time
  - e. End Time
  - f. DLNs and a notation if it is a transmittal DLN or detail DLN
  - g. File Location Code (FLC), Tax Class and Document Code (TAX/DOC), Julian date, Block number and Volume
  - h. The summary page for the scan job by document code and form type

3.41.276.18.3  
(01-01-2021)

**Document Locator  
Number (DLN)  
Assignment Report**

- (1) The title of the report is 941 DLN Assignment Report (IPS10620).
- (2) The report reflects the total number of DLN assignments by program number for a given time frame.
- (3) The report shows the following:
  - a. Service Center
  - b. From and to date range
  - c. Run Date and clock time
  - d. Page number
  - e. Program number
  - f. Each Batch ID and the coinciding Block Number, Serial Number Range, Unrecognized Documents, Total Documents in Batch and Total Documents Output in Batch for each.
  - g. Total Documents for each program
  - h. Total Documents Output per program
  - i. Total Unrecognized Documents per program

3.41.276.18.4  
(01-01-2021)

**Actual Output Report**

- (1) The title of the report is either 941 Actual Output Report (IPS10650) or Stand-Alone Sch R Actual Output Report (IPS25020).
- (2) The report reflects the entire production for the site for a given time frame.
- (3) The report shows the following:
  - a. Service Center
  - b. FTP File ID number
  - c. Run Date and time
  - d. Page number
  - e. Program number
  - f. DLNs and a notation of actual output and number of deleted documents including deleted DLN's
  - g. Batch or Form Subtotals
  - h. Total for All Batches by each program or form type
  - i. Total for All Batches Output

3.41.276.18.5  
(01-01-2021)

**Workflow Status**

- (1) The title of the report is Workflow Status (IPS0698).
- (2) This report lists the task/sub-task number, the sub-task description, blocks at the sub-task, total documents for the block, and documents ready for the sub-task. This report also shows percentages for system capacity used under the following three categories: General, IRP, and IRP/ACA/K1/941/940/Stand-Alone.
- (3) This report is used to monitor documents and system capacity throughout each workday.

3.41.276.18.6  
(01-01-2021)

**Inventory Report**

- (1) The title of the report is Inventory Report (IPS03350).
- (2) The report reflects inventory for a given time frame reflecting the carry over form volume on the SCRIPS system.
- (3) The report shows the following:
  - a. Initial Inventory
  - b. Process Date
  - c. Returns Input
  - d. Returns Deleted
  - e. Returns Output
  - f. Carry Over Inventory
  - g. End Time

3.41.276.18.7  
(01-01-2021)

**Production Report**

- (1) The title of the report is 941 Production Report (IPS10660).
- (2) The report reflects the following scanned volumes and year to date output totals.
- (3) The report shows the following:
  - a. Service Center
  - b. Run Date and clock time
  - c. Page number
  - d. Scanned volumes by document code and form type for today, subtotals and totals
  - e. Output volumes by document code and form type and deletes for year to date along with cumulative, subtotals and totals
  - f. Status summary for all functions for today/current and year to date cumulative

3.41.276.18.8  
(01-01-2021)

**Run Balancing Report**

- (1) The title of the report is either 941 Run Balancing Report (IPS10610) or 94x Stand Alone Schedule R Run Balancing Report (IPS25010).
- (2) The report reflects the entire production for the site for a given date.
- (3) The report shows the following:
  - a. Service Center
  - b. Run Date
  - c. Page number
  - d. FTP File ID number
  - e. The file name (i.e., OCR1008 for form 941 and OCR1008S for form 94x Stand Alone Schedule R)

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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3.41.276.18.9  
(01-01-2022)

## Pull Document Report

- (1) The title of the report is Reimage/Pull Document Report (IPS00812).
- (2) The report lists submissions and documents required to pull (or counted as deleted) for a date range.
- (3) The report shows the following:
  - a. Service Center
  - b. Run Date
  - c. Page # - Number
  - d. Block
  - e. Doc DLN/Seq# - Document DLN Sequence number
  - f. App - Application FI, OE or DV
  - g. SEID - Standard Employee Identification

**Note:** An SEID of 000000 represents that the SCRIPS system created the action based on programming and or specific responses to questions posed to the workstation operator.

- h. Date/Time
- i. Reason

**Example:** Exhibit 3.41.276-12, Pull Document Report

The reason is one of the following pull document report codes:

Report Reason	Condition
INVALID 941	Standalone Form 941 pg 1, or invalid record group, unprocessable
UNREC F1332	F1332 identified
>100 DOCS	Each document identified after 100 records/DLN in a block have been identified
INVALID FORM	FI operator identified as an invalid form
DELETE BLOCK	Identified by operator to delete the block
MIXED SUBMISSION	941 form year 2020 or later with prior form year pages 1, 2 or 3 <b>Example:</b> Marked "Remove" in FI.

3.41.276.18.10  
(01-01-2021)

## Throughput Statistics Report

- (1) The title of the report is Throughput Statistics Report (IPS06440).
- (2) The report reflects processing function productions for a given date range.
- (3) The report rows reflect the following process functions: Scandriver, Transport/Sync, OE Crossover, Form Identification, Block Verification, OE Image, OE Paper, Program Validation, Data Validation, QR Summarization, Block Output, Image Archive, Backup Image Archive and Block Purge.
- (4) The report shows the following:

- a. Service Center
- b. From and to date range and clock time
- c. Run Date and clock time
- d. Page Number
- e. Processing Functions
- f. Total Blocks
- g. Total Documents
- h. Process Time
- i. Documents Per Hour

3.41.276.18.11  
(01-01-2021)

**Workstation Operator  
Statistics Program and  
Function Summary  
Report**

- (1) The title of the report is Workstation Operator Statistics Program and Function Summary Report (IPS00803).
- (2) The report displays the number of documents processed in each function for a given date range.
- (3) The report rows reflect the following process functions: 460, 470, 480, 47X, and 48X.
- (4) The report shows the following:
  - a. Service Center
  - b. From and to date range
  - c. Run Date and clock time
  - d. Page Number
  - e. Function Code
  - f. Program Number
  - g. Process Time
  - h. Total Key Strokes
  - i. Document Per Hour
  - j. Summary by Program

3.41.276.18.12  
(01-01-2021)

**FI/DLN Cross Reference  
Report**

- (1) The title of the report is 941 FI/DLN Cross Reference Pull Report (IPS10670).
- (2) The report lists submissions and documents that require renumbering within each batch of work for a given Output File ID.
- (3) The report shows the following:
  - a. Service Center
  - b. Run Date and Time
  - c. Page # - Number
  - d. Output File ID number
  - e. Output Date
  - f. Program Numbers
  - g. Batch
  - h. Scan Block number
  - i. Doc DLN/Seq# - Document DLN Sequence number
  - j. New Block number
  - k. New Doc DLN/Seq# - Document DLN Sequence number
  - l. Total Reassigned DLNs for each individual program

**Example:** Exhibit 3.41.276-13, 941 DLN Cross Reference Report.

3.41.276.19  
(09-04-2020)  
**Post Document  
Preparation (Post-Doc  
Prep)**

- (1) Use the "DLN Output Report" from the tape run, pull the blocks for each listed batch, count each block to ensure each listed, and only the listed, DLN(s) on the "Output Report" are present.
- (2) Re-print the updated Form 1332, Block and Selection Record, from BBTS. (It should include the actual DLN assigned by SCRIPS).
- (3) Provide a copy of the "FI/DLN Cross Reference Report" and the "941 Pull Document Report".
- (4) Provide the correct cart card for listing programs by batches on the cart (ERS date card).
- (5) If documents come in "stat boxes", it is the responsibility of Post-Doc Prep clerks to place them in gusset folders before releasing the work to Error Resolution.
- (6) The colored or white folder(s) in the first slot of the batch cart or the first stat box for each batch holds documents that were sent to the "Scanner Reject Bin". Post-Doc Prep should:
  - a. Remove the documents from the batch cart or first stat box.
  - b. Review the batch (all blocks) to ensure all pages associated with the documents have been pulled.
  - c. Write the program number associated with the documents on the first document or on a routing slip and route the documents to Code and Edit/ Batching for processing.

**Note:** If the documents require batching as "ISRP", include that information on the routing slip.

- (7) The Post-Doc Prep process **MUST** be completed with-in 24 hours of output.
- (8) "FI/DLN Cross Reference Report",
  - a. Some documents from SCRIPS do not have a sprayed DLN but instead have a six-digit FI number and either the first 11 digits of the Block DLN (first 10 FI documents) or the first eight digits of the Block DLN (all remaining FI documents in the block). Use the DLN cross-reference report to locate the electronically-assigned DLN and write it on Page 1 of the Form 941 (writing the DLN on 941 Page 2 or 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet and Form 8974 is optional if the pages are stapled together with the 941 Page 1). See Exhibit 3.41.276-13, 941 FI/DLN Cross Reference Report.
  - b. Place the return (941 Page 1, 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet and Form 8974) in ascending sequence number order within the block.
  - c. Notate the Form 1332 for any document (sequence number) that is moved in the batch (e.g., FI999999).

**Example:** If sequence 32 has been renumbered to sequence 99, in the box for sequence 32 notate "moved to 99."



## 3.41 Optical Character Recognition Scanning Operations

- d. If a document is missing, research “Document Review” on the SCRIPS system to determine if the document is missing from the block or if it required deletion. If the document has not been deleted, review entire block/batch for the missing document. **ONLY** as a last resort, if unable to find the document, print a copy of the return from SCRIPS and place it in the block.
  - e. Circle the Document count on Form 1332.
  - f. For “**Perfect**” blocks, place the BBTS generated Form 1332 in the gusset folder with the correct Form 941 documents.
  - g. For “**Imperfect**” blocks, remove the SCRIPS breaker sheet and replace with the BBTS generated Form 1332. Route the SCRIPS breaker sheets back to SCRIPS Pre-Doc Prep area.
  - h. Ensure the attachments in colored folders belong with the documents in the gusset folder.
- (9) Occasionally, as a result of a block of returns having a high unrecognized 941 Page 1 problem, a second block DLN is assigned. The new DLN is located on the “FI/DLN Cross Reference Report”. When this occurs:
- a. Pull the return (941 Page 1, 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet, and Form 8974),
  - b. If block is “**Imperfect**”, pull associated attachments and place inside a blue folder,
  - c. Perfect the DLN on the return,
  - d. Print Form 1332,
  - e. Prepare a gusset folder write/stamp the DLN on it,
  - f. Place the return (941 Page 1, 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet, and Form 8974) and blue folder (attachments) inside the gusset folder,
  - g. Place the gusset folder in the proper DLN sequence order in the batch.
- (10) The “941 Pull Document Report” lists all documents that were either deleted by the Scanner, the Scanner Operator, or the Clerk. See Exhibit 3.41.276-12, 941 Pull Document Report.
- a. The Pull Document report needs printed after every output by the person locally designated to do so. Review each item on the report. Only pull returns when all pages have been deleted. **NEVER PULL THE RETURN UNLESS ALL PAGES OF THE FORM 941 ARE LISTED ON THE PULL DOCUMENT REPORT. (i.e., 941 PAGE 1 (XX01) AND 941 PAGE 2 (XX02) (AND 941 PAGE 3 (XX09) form revision 2020 (Rev. April 2020) and later).** If only Schedule B Page 4 (XX03), and/or 941 Schedule R Page 5 (XX04), and/or 941 Schedule R Continuation Sheet Page 6 (XX05) are listed on the report, **DO NOT** pull the return. **If the complete return is not being pulled, leave other deleted pages in the batch where located.**
- Note:** If unsure of action to take (for example: 941 Page 2 and 941 Page 3 listed but 941 Page 1 is not listed or 941 Page 1 and 941 Page 3 is listed but 941 Page 2 is not listed or 941 Page 2 is listed but 941 Page 1 is not listed), research “Document Review” on the SCRIPS system to determine if the document has been deleted.



- b. The report references each item needing pulled, listing the batch number, block number, DLN or FI reference number, and the reason for the deletion (Systemic, OE, DV, etc.).

IF	THEN
The DLN is present	<p>locate the document (941 Page 1, 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later), Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet, Form 8974 and attachments) within the block. Pages may not necessarily be in sequential order.</p> <ol style="list-style-type: none"> <li>Notate "Deleted" on the corresponding serial number line on the Form 1332.</li> <li>Line thru the DLN on all pages of the document. If two DLNs are present, place a band-aid over both DLNs on 941 Page 1, 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later), Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet and Form 8974.</li> <li>Keep pulled documents in program order and route to Batching/Code and Edit for perfection and processing.</li> </ol>
An FI number is present	<p>locate the document to pull within the block.</p> <ol style="list-style-type: none"> <li>If the pulled document is a 941 Page 1, search for 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later), Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet, Form 8974 and any attachments associated with 941 Page 1. Pull these even if not listed on the Pull Doc Report. Line through FI Number/DLN and associate with 941 Page 1. Maintain program integrity and route to Batching/Code and Edit for perfection and processing.</li> <li>If the pulled document is a 941 Page 2 and/or 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) and/or Schedule B, 941 Schedule R and/or 941 Schedule R Continuation Sheet try to associate with a valid 941 Page 1 in the block (even if 941 Page 1 is not listed on the Pull Doc Report). It is the centers option if the 941 Page 1 DLN is written on the 941 Page 2 and/or 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) and/or Schedule B, 941 Schedule R and/or 941 Schedule R Continuation Sheet. If unable to locate a valid 941 Page 1, line through FI number and route to Batching/Code and Edit for perfection and processing.</li> </ol>

IF	THEN
Neither a DLN or FI number is present	<p>research the document in “Document Review” on the SCRIPS system. to determine if the document has been deleted or needs the electronically-assigned DLN to be written in the top right corner.</p> <ol style="list-style-type: none"> <li>If the document has been deleted, pull it from the block, and route to Batching/Code and Edit for perfection and processing.</li> <li>If the document has not been deleted write the electronically-assigned DLN on the 941 Page 1 and place in sequence order. It is the centers option if the 941 Page 1 DLN is written on the 941 Page 2 and/or 941 Page 3 (form revisions 2020 (Rev. April 2020) and later) and/or Schedule B and/or 941 Schedule R/941 Schedule R Continuation Sheet.</li> <li>Keep pulled documents in program order and route to Batching/Code and Edit for perfection and processing.</li> </ol>

**Note:** Occasionally the reason a document is deleted is because the Form ID code, located in the upper right margin, is incorrect (for example: 941 Page 2 has a Form ID of 950106, 960106, etc. or Form ID of 950120 or 950220 is present on the two-page revisions of the form (Part 5, Signature area of the form on 941 Page 2). Form revisions 2020 (Rev. April 2020) and later documents must have all three pages (Part 5, Signature area of the form on 941 Page 3) to be a valid submission (i.e., 950120, 950220 and 950920)). When the Form ID printed on the form is incorrect black out the Form ID code prior to sending for processing.

<b>Caution</b>
Do not use felt tip markers to black out information.
Use a black ink pen or pencil.

- (11) After you process the work using the FI DLN Cross-reference Report and 941 Pull Document Report, complete the following:
- For “**Perfect**” blocks, place the BBTS generated Form 1332 in the gusset folder with the correct Form 941.
  - For “**Imperfect**” blocks, remove the SCRIPS breaker sheet and replace it with the BBTS generated Form 1332. Route the SCRIPS breaker sheets to the Pre-Doc Prep function.
  - Circle the document/return count on Form 1332 (the next number after the last sequence number assigned). The only exception is if the last sequence number is 99.
  - Ensure the attachments in colored folders for “**Imperfect**” belong with the documents/returns in the gusset folder.
  - Write or stamp the DLN on the gusset folder.

- f. Make sure the documents/returns within the gusset folder are in sequential DLN order. Post-Doc Prep must ensure the DLN is legible on Page 1 of all the documents/returns. If necessary, correct or rewrite the DLN to make it readable.

**Note:** If necessary, write the DLN in the right margin of the return.

- g. Perfecting/writing the DLN on 941 Page 2, 941 Page 3 (form revisions 2020 (Rev. April 2020) and later), Schedule B, 941 Schedule R, 941 Schedule R Continuation Sheet and/or Form 8974 is optional if the pages are stapled together or attached to the 941 Page 1.
- h. Ensure the blocks within the batch are in DLN order in the stat box or on the batch cart.
- i. Route the completed batches to the Error Resolution System (ERS) Control Unit.

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# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-1 (01-01-2024)

### Transcription Sheets - Form 941 Entity and Code and Edit Fields

The table below explains the screen prompts, description and instructions for the Entity part of the return and other miscellaneous Code and Edit fields.

OE/DV Screen Prompt	Description	Instructions
Name Control	Name Control	Enter the Name Control. Refer to IRM 3.41.276.12.2, Name Control/Check Digit for complete instructions.
Check Digits	Check Digits	Press the <Enter> key. <b>Note:</b> Check Digit will only display if the Name Control field is blank.
Rec Date	Received Date	Enter the Received Date as stamped or edited on the face of the return. Enter the six-digit Received Date in MMDDYY format. Ignore the Century "20". If the Received Date is incomplete or illegible, enter 090999. See IRM 3.41.276.12.5, Entering Code and Edit Fields, for further instructions. <b>Note:</b> If the Received Date is handwritten, it <b>DOES NOT</b> have to have the word "Received."
Comp Cond	Computer Condition Codes (CCC)	Enter the edited, stamped or underlined code(s) from the space to the right of the phrase "You MUST fill out all three pages of the form and SIGN IT". <ul style="list-style-type: none"><li>If CCC is invalid, delete the invalid code and continue processing valid codes.</li><li>Valid codes include B, C, D, F, J, M, O, P, R, T, W, X, 3, 4, 7 and blank.</li></ul>

**Exhibit 3.41.276-1 (Cont. 1) (01-01-2024)****Transcription Sheets - Form 941 Entity and Code and Edit Fields**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
ERS Action	ERS Action Codes	<p>Enter the edited digits from the bottom left corner of Page 1 of the return.</p> <ul style="list-style-type: none"><li>Valid codes include 211 through 499.</li></ul> <p><b>Note:</b> AC 211 takes precedence over all other Action Codes.</p> <p><b>Reminder:</b> ERS Action Code “480” generates for returns with future tax periods after the tax period has been entered. If you back up to the ERS Action Code or other prior fields after the tax period has been entered and ERS Action Code “480” is now present, do not clear the field. Leave the “480” and process as normal.</p>
Sch Ind	Schedule Indicator Code	<p>Enter the edited digit from the right margin next to the black title bar for Part 1.</p> <ul style="list-style-type: none"><li>Valid numbers include “2” or “3”.</li></ul>

## Exhibit 3.41.276-1 (Cont. 2) (01-01-2024)

### Transcription Sheets - Form 941 Entity and Code and Edit Fields

OE/DV Screen Prompt	Description	Instructions
Tax Period	Tax Period	<p>The Tax Period is a <b>MUST ENTER FIELD</b> and requires two consecutive matching entries. Enter the Tax Period as:</p> <ol style="list-style-type: none"> <li>1. Edited above the "Report for this Quarter" box.</li> <li>2. Checked by the taxpayer in the "Report for this Quarter..." box. Use the last two digits of the preprinted Tax Year located in the upper left corner of the form (YY) with the checked box as follows: <ol style="list-style-type: none"> <li>a. For Reporting Quarter January through March, enter as YY03.</li> <li>b. For Reporting Quarter April through June, enter as YY06.</li> <li>c. For Reporting Quarter July through September, enter as YY09.</li> <li>d. For Reporting Quarter October through December, enter as YY12.</li> </ol> </li> <li>3. If multiple boxes in the "Report for this Quarter..." box are checked and the Tax Period is not edited above the "Report for this Quarter" box, enter the earliest quarter checked.</li> <li>4. If the Tax Period is missing or incomplete, process as current quarter.</li> </ol> <p><b>Reminder:</b> The Tax Period cannot be 200412 or prior.</p> <p><b>Note:</b> ERS Action Code "480" generates for returns with Future Tax Periods after the Tax Period has been entered. If you back up to the ERS Action Code or other prior fields after the Tax Period has been entered and ERS Action Code "480" is present, DO NOT clear the field. Leave the ERS Action Code as "480" and continue processing as normal.</p>
EIN	Employer Identification Number	<p>Enter the EIN from the "Employer Identification Number (EIN)" boxes. The EIN must be nine numerics or blank.</p> <p>Refer to IRM 3.41.276.12.6, Employer Identification Number (EIN), for complete instructions.</p>



**Exhibit 3.41.276-1 (Cont. 3) (01-01-2024)****Transcription Sheets - Form 941 Entity and Code and Edit Fields**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
In Care of Name Line	In Care of Name Line	Enter %, space, and then the name immediately following the % or C/O indicator on the document. If the information is illegible, enter %-. Refer to IRM 3.41.276.12.3, In Care of Name, for complete instructions.
Address	Street Address	Enter the street address information as shown or edited from the address box in the entity area, if present. Refer to IRM 3.41.276.12.7, Address Elements, for complete instructions.
City	City	Enter the city from the city box in the entity area or the Major City Code (MCC) as appropriate. Refer to IRM 3.41.276.12.7, Address Elements for complete instructions.
State	State	Enter the standard state abbreviation from the state box in the entity area. If the Major City Code (MCC) was entered, this field is bypassed. Refer to IRM 3.41.276.12.7, Address Elements for complete instructions.
ZIP Code	ZIP Code	Enter the ZIP Code from the ZIP code box in the entity area. If the ZIP code is missing press <b>&lt;Enter&gt;</b> to generate the generic ZIP code. Refer to IRM 3.41.276.12.7, Address Elements for complete instructions.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-2 (01-01-2023)

### Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

The table below explains the screen prompts, description and instructions for the lines entered for Part 1 of the return.

OE/DV Screen Prompt	Description	Instructions
Nbr Emps [Line 1]	Number of Employees	Enter the number of employees from box 1. 1. If number is not numeric, input as numeric (two would be 2). 2. If number is larger than seven numerics, leave blank. 3. If number is in dollars and cents (123.00), leave blank. 4. If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000). 5. If number is illegible refer to IRM 3.41.276.12.9, Poor Quality Image for instructions.
Wages/Tips [Line 2]	Total Wages	Enter the amount from box 2.
Total Tax [Line 3]	Total Income Tax	Enter the amount from box 3.
Exempt [Line 4]	Exempt from Social Security/Medicare	Enter an "X" if the box is checked; otherwise, press <Enter>.
Taxable SS Wages [Line 5a]	Taxable Social Security Wages	Enter the amount from box 5a, column 1.
Qual. Sick Leave Wages [Line 5a(i)] <b>Note:</b> Line 5a(i) is valid on form revisions 2020 (Rev. April 2020) and later with tax quarters of 202006 and later.	Qualified Sick Leave Wages	Enter the amount from box 5a(i), column 1.
Qual. Family Leave Wages [Line 5a(ii)] <b>Note:</b> Line 5a(ii) is valid on form revisions 2020 (Rev. April 2020) and later with quarters of 202006 and later.	Qualified Family Leave Wages	Enter the amount from box 5a(ii), column 1.
Taxable SS Tips [Line 5b]	Taxable Social Security Tips	Enter the amount from box 5b, column 1.

**Exhibit 3.41.276-2 (Cont. 1) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
Taxable Med Wages [Line 5c]	Taxable Medicare Wages and Tips	Enter the amount from box 5c, column 1.
Total SS/Med [Line 5d] <b>Note:</b> This Line 5d is only valid on form revisions 2005 through 2012 with tax quarters of 200503 through 201212.	Total Taxable Social Security and Medicare Taxes	Enter the amount from box 5d.
Tax. Wages & Tips/Add. Med. Tax Withhold. [Line 5d] <b>Note:</b> This Line 5d is valid on form revisions 2013 and later only.	Wages and Tips subject to additional Medicare Tax Withholding	Enter amount from box 5d, column 1.
Sec 3121(q) [Line 5e] <b>Note:</b> This Line 5e is only valid on form revisions 2011 and 2012 with tax quarters of 201103 through 201212.	Sec 3121(q) Notice and Demand	Enter amount from box 5e.
Total SS/Med [Line 5e] <b>Note:</b> This Line 5e is only valid on form revisions 2013 and later.	Total Taxable Social Security and Medicare Taxes	Enter the amount form box 5e.
Sec. 3121(q) [Line 5f] <b>Note:</b> This Line 5f is only valid on form revisions 2013 and later.	Sec 3121(q) Notice and Demand	Enter amount from box 5f.

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## Exhibit 3.41.276-2 (Cont. 2) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
<p>Nbr Qual Emps First Paid [Line 6a]</p> <p><b>Note:</b> Line 6a is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. October 2010) with a tax quarter of 201006 through 201012.</p>	<p>Number of qualified employees first paid exempt wages/tips this quarter</p>	<p>Enter the number of qualified employees from box 6a.</p> <ol style="list-style-type: none"> <li>1. If the number is not numeric, input as numeric (two would be 2).</li> <li>2. If the number is larger than seven numerics, enter all 9s.</li> <li>3. If the number is dollar and cents (123.00), enter the figure to the left of the period.</li> <li>4. If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> </ol>
<p>Nbr Qual Emps Paid Exempt [Line 6b]</p> <p><b>Note:</b> Line 6b is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. October 2010) with a tax quarter of 201006 through 201012.</p>	<p>Number of qualified employees paid exempt wages/tips this quarter</p>	<p>Enter the number of qualified employees from box 6b.</p> <ol style="list-style-type: none"> <li>1. If the number is not numeric, input as numeric (two would be 2).</li> <li>2. If the number is larger than seven numerics, enter all 9s.</li> <li>3. If the number is dollar and cents (123.00) enter the figure to the left of the period.</li> <li>4. If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> </ol>
<p>Exempt Wages/Qual Emps [Line 6c]</p> <p><b>Note:</b> Line 6c is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. October 2010) with a tax quarter of 201006 through 201012.</p>	<p>Exempt wages/tips paid to qualified employees this quarter</p>	<p>Enter the amount from box 6c.</p>

**Exhibit 3.41.276-2 (Cont. 3) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
Total Percent [Line 6d] <b>Note:</b> Line 6d is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. October 2010) with a tax quarter of 201006 through 201012.	Line 6c X.062	Enter the amount from box 6d.
Total- [Line 6e/Line 6] <ul style="list-style-type: none"> <li>• Total- 3+5e+5f [Line 6] is valid on form revisions 2013 and later</li> <li>• Total- 3+5d+5e [Line 6] is valid on form revisions 2012</li> <li>• Total- 3+5d+5e [Line 6e] is valid on form revision 2011 with a tax quarter of 201103 through 201112</li> <li>• Total- 3+5d-6d [Line 6e] is valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. Oct 2010) with a tax quarter of 201006 through 201012.</li> </ul> <b>Note:</b> Use Line 6e for form revisions 2010 (Rev. April 2010) through 2011 only.	Total taxes before adjustments	Enter the amount from box 6 (form revisions 2005-2009 and 2012 and later). Enter the amount from box 6e (form revisions 2010 (Rev. April 2010) - 2011 only).
Frac/Cents [Line 7a/Line 7] (+ or -) <ul style="list-style-type: none"> <li>• Frac/Cents [Line 7] is valid on form revisions 2011 and later</li> <li>• Frac/Cents [Line 7a] (+ or -) is valid on form revisions 2005 through 2010 (Rev. Oct 2010)</li> </ul>	Adjustment to Fractions	Enter the amount from box 7 (form revision 2011 and later). Enter the amount from box 7a (form revisions 2005 through 2010 (Rev. Oct 2010)).

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## Exhibit 3.41.276-2 (Cont. 4) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
Sick Pay [Line 7b/Line 8] (+ or -) <ul style="list-style-type: none"> <li>Sick Pay [Line 8] is valid on form revisions 2011 and later</li> <li>Sick Pay [Line 7b] (+ or -) is valid on form revisions 2005 through 2010 (Rev. Oct 2010)</li> </ul>	Adjustment to Sick Pay	Enter the amount from box 8 (is valid for form revisions 2011 and later). Enter the amount from box 7b (for form revisions 2005 through 2010 (Rev. Oct 2010)).
Cur Qtr [Line 7c/Line 9] (+ or -) <ul style="list-style-type: none"> <li>Cur Qtr [Line 9] is valid on form revisions 2011 and later</li> <li>Cur Qtr [Line 7c] (+ or -) is valid on form revisions 2005 through 2010 (Rev. Oct 2010)</li> </ul>	Adjustment to Current Quarter's Tips and Life Insurance	Enter the amount from box 9 (form revisions 2011 and later). Enter the amount from box 7c (for form revisions 2005 through 2010 (Rev. Oct 2010)).
Cur Year [Line 7d] (+ or -) <b>Note:</b> Enter the amount from box 7d for form revisions 2005-2008 only	Adjustment to Current Year's Income Tax Withholding	Enter the amount from box 7d.
Prior Qtr [Line 7e] (+ or -) <b>Note:</b> Enter the amount from box 7e for form revisions 2005-2008 only	Adjustment to Prior Quarter's Social Security and Medicare Taxes	Enter the amount from box 7e.
Spec Add Inc [Line 7f] <b>Note:</b> Enter the amount from box 7f for form revisions 2005-2008 only	Special Additions to Withholding	Enter the amount from box 7f.

**Exhibit 3.41.276-2 (Cont. 5) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
Spec Add SS/Med [Line 7g] <b>Note:</b> Enter the amount from box 7g for form revisions 2005-2008 only	Special Additional to Social Security and Medicare	Enter the amount from box 7g.
Total Adj [Line 7h/Line 7d] (+ or -) <ul style="list-style-type: none"> <li>Total Adj [Line 7d] is valid on form revisions 2009 through 2010 (Rev Feb 2010) with a tax quarter of 200903 through 201003</li> <li>Total Adj [Line 7h] for is valid on form revisions 2005-2008 with a tax quarter of 200503-200812</li> </ul>	Total Adjustments	Enter the amount from box 7d (form revisions 2009 through 2010 (Rev Feb 2010) only). Enter the amount from box 7h (form revisions 2005-2008 only).
Total Taxes after Adjustments [Line 8/Line 10] (+ or -) <ul style="list-style-type: none"> <li>Total Taxes after Adjustments [Line 10] is valid on form revisions 2011 and later</li> <li>Total Taxes after Adjustments [Line 8] is valid on form revisions 2005 through 2010 (Rev. Oct 2010)</li> </ul>	Total Taxes after Adjustments	Enter the amount from box 10 (form revisions 2011 and later). Enter the amount from box 8 (form revisions 2005 through 2010 (Rev. Oct 2010)).
Advanced EITC [Line 9] <b>Note:</b> Enter the amount from this box 9 for form revisions 2005 through 2010 (Rev. Oct 2010) only.	Advanced EIC	Enter the amount from box 9.



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## Exhibit 3.41.276-2 (Cont. 6) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
<p>Total Taxes After Adjustments [Line 10]</p> <p><b>Note:</b> Enter the amount from this box 10 for form revisions 2005 through 2010 (Rev. Oct 2010) only.</p>	Total Taxes after adjustment for EIC	Enter the amount from box 10.
<p>Total Deposits [Line 11]</p> <p><b>Note:</b> Enter the amount from this box 11 for form revisions 2005 through 2016 only.</p>	Total Deposits	Enter the amount from box 11.
<p>Research Tax Credit [Line 11/Line 11a] (+ only)</p> <ul style="list-style-type: none"> <li>Research Tax Credit [Line 11a] is valid on form revisions 2020 (Rev. April 2020) and later with a tax quarter of 201703 and later</li> <li>Research Tax Credit [Line 11] is valid on form revisions 2017 through 2020 (Rev. Jan 2020) with a tax quarter of 201703 and later</li> </ul> <p><b>Note:</b> Use these instructions for form revisions 2017 and later only.</p>	Small Business Payroll Research Tax Credit	<p>Enter the amount from box 11a (form revisions 2020 (Rev. April 2020) and later).</p> <p>Enter the amount from box 11 (form revisions 2017 through 2020 (Rev. Jan 2020)).</p>

**Exhibit 3.41.276-2 (Cont. 7) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
<p>Nonref. Credit Sick &amp; Family Lv. Wages (Before Apr 1) [Line 11b]</p> <ul style="list-style-type: none"> <li>Nonref. Sick &amp; Family Lv. Before Apr 1 [Line 11b] is valid on form revisions 2021 (Rev. June 2021) and later with a tax quarter of 202006 and later</li> <li>Nonref. Credit Sick &amp; Family Lv. Wages [Line 11b] is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with a tax quarter of 202006 and later</li> </ul>	Nonrefundable portion of credit for qualified sick and family leave wages (for leave taken before April 1, 2021)	Enter the amount from box 11b.
<p>Nonref. Emp. Retention Credit [Line 11c]</p> <p><b>Note:</b> Line 11c is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. June 2021) with tax quarters of 202006 through 202112.</p>	Nonrefundable portion of employee retention credit	Enter the amount from box 11c.
<p>Nonref. Sick &amp; Family Lv. After Mar 31(to October 1) [Line 11d]</p> <ul style="list-style-type: none"> <li>Nonref. Sick &amp; Family Lv. 3-31 to 10-1 [Line 11d] is valid on form revisions 2022 (Rev. Mar 2022) and later with a tax quarter of 202106 and later</li> <li>Nonref. Sick &amp; Family Lv. After Mar 31 [Line 11d] is valid on form revisions 2021 (Rev. June 2021) with a tax quarter of 202106 and later</li> </ul>	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (and before October 1, 2021)	Enter the amount from box 11d.

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## Exhibit 3.41.276-2 (Cont. 8) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
<p>Nonref. COBRA Premium Assistance [Line 11e]</p> <p><b>Note:</b> Line 11e is valid on form revisions 2021 (Rev. June 2021) through 2022 (Rev. Mar 2022) with tax quarters of 202106 through 202203.</p>	<p>Nonrefundable portion of COBRA premium assistance credit</p>	<p>Enter the amount from box 11e.</p>
<p>Num. Indiv. Provided COBRA Assistance [Line 11f]</p> <p><b>Note:</b> Line 11f is valid on form revisions 2021 (Rev. June 2021) through 2022 (Rev. Mar 2022) with tax quarters of 202106 through 202203.</p>	<p>Number of Individuals provided COBRA premium assistance</p>	<p>Enter the number of individuals from box 11f.</p> <ol style="list-style-type: none"> <li>1. If the number is not numeric, input as numeric (two would be 2).</li> <li>2. If the number is larger than seven numerics, enter all 9s.</li> <li>3. If the number is dollar and cents (123.00) enter the figure to the left of the period.</li> <li>4. If the number is followed by a comma, in the wrong position, leave blank (1, 2, 3 would be left blank but 1,000 would be input as 1000).</li> </ol>
<p>Total Taxes after Adj. &amp; (Nonref.) Credits [Line 12]</p> <ul style="list-style-type: none"> <li>• Total Taxes after Adj. &amp; Nonref. Credits [Line 12] is valid on form revisions 2020 (Rev. April 2020) and later with a tax quarter of 201703 and later</li> <li>• Total Taxes after Adj. &amp; Credits [Line 12] is valid on form revisions 2017 with a tax quarter of 201703 and later</li> </ul> <p><b>Note:</b> Use these instructions for form revisions 2017 and later only.</p>	<p>Total Taxes after Adjustments and (Nonrefundable) Credits</p>	<p>Enter the amount from box 12.</p>

**Exhibit 3.41.276-2 (Cont. 9) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
COBRA [Line 12a] <b>Note:</b> Line 12a is only valid on form revisions 2009 through 2013 with a tax quarter of 200903 through 201312.	COBRA Premium Assistance Payments	Enter the amount from box 12a.
# COBRA Recipients [Line 12b]. <b>Note:</b> Line 12b is only valid on form revisions 2009 through 2013 with a tax quarter of 200903 through 201312.	Number of COBRA Recipients	Enter the number of recipients from box 12b. 1. If the number is not numeric, input as numeric (e.g., two would be 2). 2. If the number is larger than seven numerics, enter all 9s. 3. If the number is dollar and cents (e.g., 123.00), enter the figure to the left of the period. 4. If the number is followed by a comma, in the wrong position, leave blank (e.g., 1,2,3 would be left blank but 1,000 would be input as 1000).
Nbr Qual Emps [Line 12c] <b>Note:</b> Line 12c is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. Oct 2010) with a tax quarter of 201006. If the form meets this criteria and Line 12c does not display, press <F4> and enter 1110.	Number of qualified employees paid exempt wages/tips March 19-31	Enter the number of qualified employees from box 12c. 1. If the number is not numeric, input as numeric (e.g., two would be 2). 2. If the number is larger than seven numerics, enter all 9s. 3. If the number is dollar and cents (e.g., 123.00), enter the figure to the left of the period. 4. If the number is followed by a comma, in the wrong position, leave blank (e.g., 1,2,3 would be left blank but 1,000 would be input as 1000).

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## Exhibit 3.41.276-2 (Cont. 10) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
Exempt Wages/Qual Emp [Line 12d] <b>Note:</b> Line 12d is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. Oct 2010) with a tax quarter of 201006. If the form meets this criteria and Line 12d does not display, press <F4> and enter 1110.	Exempt wages/tips paid to qualified employees March 19-31	Enter the amount from box 12d.
Total Line 12d x 0.062 [Line 12e] <b>Note:</b> Line 12e is only valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. Oct 2010) with a tax quarter of 201006. If the form meets this criteria and Line 12e does not display, press <F4> and enter 1110.	Line 12d X.062	Enter the amount from box 12e.

**Exhibit 3.41.276-2 (Cont. 11) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
<p>Total - [Line 13]</p> <ul style="list-style-type: none"> <li>• Total 11 + 12a [Line 13] is valid on form revisions 2009 through 2010 (Rev. Feb 2010) and 2011 through 2013 with a tax quarter of 200503 through 201003, or 201009 through 201312.</li> <li>• Total Line 11 + 12a + 12e [Line 13] is valid on form revisions 2010 (Rev. April 2010) and 2010 (Rev. Oct 2010) with a tax quarter of 201006 only.</li> </ul> <p><b>Note:</b> Line 13 is only valid on form revisions 2009 through 2013 with a tax quarter of 200903 through 201312. If the form meets this criteria and Line 13 does not display, press &lt;F4&gt; and enter 0109, 0110, 1110, 0111, 0112 or 0113, based on the form year revision or the other line numbers present.</p>	Total Payments	Enter the amount from box 13.

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## Exhibit 3.41.276-2 (Cont. 12) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
<p>Total Deposits [Line 13/ Line 13a]</p> <ul style="list-style-type: none"> <li>Total Deposits [Line 13a] is valid on form revisions 2020 (Rev. April 2020) and later forms with a tax quarter of 201703 and later</li> <li>Total Deposits [Line 13] is valid on form revisions 2017 through 2020 (Rev. Jan 2020) with a tax quarter of 201703 and later</li> </ul>	Total Deposits	<p>Enter the amount from box 13a (form revisions 2020 (Rev. April 2020) and later forms).</p> <p>Enter the amount from box 13 (form revisions 2017 through 2020 (Rev. Jan 2020) only).</p>
<p>Deferred Amt. Employer SS Tax [Line 13b]</p> <p><b>Note:</b> Line 13b is valid on form revisions 2020 (Rev. April 2020) and 2020 (Rev. July 2020) with tax quarters of 202006 through 202012 only.</p>	Deferred amount of employer's share of social security tax	Enter the amount from box 13b.
<p>Ref. Credit Sick &amp; Family Lv. Wages (Before Apr 1) [Line 13c]</p> <ul style="list-style-type: none"> <li>Ref. Sick &amp; Family Lv. Before Apr 1 [Line 13c] is valid on form revisions 2021 (Rev. June 2021) and later with a tax quarter of 202006 and later</li> <li>Ref. Credit Sick &amp; Family Lv. Wages [Line 13c] is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with a tax quarter of 202006 and later</li> </ul>	Refundable portion of credit for qualified sick and family leave wages (for leave taken before April 1, 2021)	Enter the amount from box 13c.



**Exhibit 3.41.276-2 (Cont. 13) (01-01-2023)**

**Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
Ref. Emp. Retention Credit [Line 13d] <b>Note:</b> Line 13d is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with tax quarters of 202006 through 202112.	Refundable portion of employee retention credit	Enter the amount from box 13d.
Ref. Sick & Family Lv. After Mar 31 (to October 1) [Line 13e] <ul style="list-style-type: none"> <li>Ref. Sick &amp; Family Lv. 3-31 to 10-1 [Line 13e] is valid on form revisions 2022 (Rev. Mar 2022) and later with a tax quarter of 202106 and later</li> <li>Ref. Sick &amp; Family Lv. After Mar 31 [Line 13e] is valid on form revisions 2021 (Rev. June 2021) with a tax quarter of 202106 and later</li> </ul>	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (and before October 1, 2021)	Enter the amount from box 13e.
Ref. COBRA Premium Assistance [Line 13f] <b>Note:</b> Line 13f is valid on form revisions 2021 (Rev. June 2021) through 2022 (Rev. Mar 2022) with tax quarters of 202106 through 202203.	Refundable portion of COBRA premium assistance credit	Enter the amount from box 13f.

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## Exhibit 3.41.276-2 (Cont. 14) (01-01-2023)

Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1

OE/DV Screen Prompt	Description	Instructions
<p>Total Advances Received from F7200 [Line 13f/Line 13h]</p> <ul style="list-style-type: none"> <li>Total Advances Received from F7200 [Line 13h] is valid on form revisions 2021 (Rev. June 2021) with a tax quarter of 202006 through 202112.</li> <li>Total Advances Received from F7200 [Line 13f] is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with a tax quarter of 202006 through 202112.</li> </ul>	Total advance received from Filing Form(s) 7200 for the quarter	<p>Enter the amount from box 13h (form revision 2021 (Rev. June 2021))</p> <p>Enter the amount from box 13f (form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021))</p>
<p>Balance Due [Line 14/Line 12]</p> <ul style="list-style-type: none"> <li>Balance Due [Line 14] is valid on form revisions 2017 and later</li> <li>Balance Due [Line 12] is valid on form revisions 2014 through 2016 and 2005-2008</li> </ul>	Balance Due	<p>Enter the amount from box 14 (form revisions 2017 and later)</p> <p>Enter the amount from box 12 (form revisions 2014 through 2016 and 2005-2008)</p>
<p>Overpayment [Line 15/Line 13]</p> <ul style="list-style-type: none"> <li>Overpayment [Line 15] is valid on form revisions 2017 and later</li> <li>Overpayment [Line 13] is valid on form revisions 2014 through 2016 and 2005-2008</li> </ul>	Overpayment	<p>Enter the amount from box 15 (form revisions 2017 and later)</p> <p>Enter the amount from box 13 (form revisions 2014 through 2016 and 2005-2008)</p>

**Exhibit 3.41.276-2 (Cont. 15) (01-01-2023)****Transcription Sheets - Form 941 Page 1 (All Revisions) and Page 2 (Form Revision 2020 (Rev. April 2020) and Later) Part 1**

OE/DV Screen Prompt	Description	Instructions
Refund [Line 15/Line 13] <ul style="list-style-type: none"><li>• Refund [Line 15] is valid on form revisions 2017 and later</li><li>• Refund [Line 13] is valid on form revisions 2014 through 2016 and 2005-2008</li></ul>	Refund Indicator (Send a refund check box)	<ul style="list-style-type: none"><li>• Enter an "X" if <b>ONLY</b> the "Send a Refund" box is checked.</li><li>• If both boxes are checked, no box is checked, or "Apply to Next Return" box is checked, leave blank and press <b>&lt;Enter&gt;</b>.</li></ul>

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## Exhibit 3.41.276-3 (01-01-2023)

**Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5**

The table below explains the screen prompts, description and instructions for the lines entered for Part 2, Part 3, Part 4 and Part 5 of the return.

OE/DV Screen Prompt	Description	Instructions
State <b>Note:</b> Deposit State is only valid for Tax Quarters 200503 through 201112	Deposit State	Enter the State Code from box 16 (form revisions 2009-2011) or box 14 (form revisions 2005-2008). <b>Note:</b> MU is a valid State Code for those businesses operating in multiple states.
1st Month	Liability Month 1	Enter the amount from box 16, Month 1 (form revisions 2012 through 2013 and 2017 and later), box 17, Month 1 (form revisions 2009 through 2011), box 15, Month 1 (form revisions 2005-2008) or box 14, Month 1 (form revisions 2014 through 2016).
2nd Month	Liability Month 2	Enter the amount from box 16, Month 2 (form revisions 2012 through 2013 and 2017 and later), box 17, Month 2 (form revisions 2009 through 2011), box 15, Month 2 (form revisions 2005-2008) or box 14, Month 2 (form revisions 2014 through 2016).
3rd Month	Liability Month 3	Enter the amount from box 16, Month 3 (form revisions 2012 through 2013 and 2017 and later), box 17, Month 3 (form revisions 2009 through 2011), box 15, Month 3 (form revisions 2005-2008) or box 14, Month 3 (form revisions 2014 through 2016).
Final	Final Return	Enter an "X" if Part 3 box 17 (form revisions 2012 through 2013 and 2017 and later), box 18 (form revisions 2009 through 2011), box 16 (form revisions 2005-2008) or box 15 (form revisions 2014 through 2016) is marked.

**Exhibit 3.41.276-3 (Cont. 1) (01-01-2023)**

**Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5**

OE/DV Screen Prompt	Description	Instructions
Seasonal	Seasonal Employer	Enter an "X" if Part 3 box 18 (form revisions 2012 through 2013, 2017 through 2021 (Rev. Mar 2021) and 2022 (Rev. Mar 2022) and later), box 18a (form revision 2021 (Rev. June 2021), box 19 (form revisions 2009 through 2011), box 17 (form revisions 2005-2008) or box 16 (form revisions 2014 through 2016) is marked.
Eligible Emp. Ret. Cr. Recovery Startup [Line 18b] <b>Note:</b> Line 18b is only valid on form revision 2021 (Rev. June 2021) with tax quarters of 202106 through 202112.	If you're eligible for the employee retention credit solely because your business is a recovery startup business	Enter an "X" if Part 3 box 18b is marked.
Qual. Health Plan Exps. Sick Lv. Wages (Before Apr 1) [Line 19] <ul style="list-style-type: none"> <li>Qual. Health Plan Exps. Sick Lv. Before Apr 1 [Line 19] is valid on form revisions 2021 (Rev. June 2021) and later with a tax quarter of 202006 and later</li> <li>Qual. Health Plan Exps. Sick Lv. Wages [Line 19] is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with tax a quarter of 202006 and later</li> </ul>	Qualified health plan expenses allocable to qualified sick leave wages (for leave taken before April 1, 2021)	Enter the amount from box 19.

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## Exhibit 3.41.276-3 (Cont. 2) (01-01-2023)

Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5

OE/DV Screen Prompt	Description	Instructions
<p>Qual. Health Plan Exps. Fam. Lv. Wages (Before Apr 1) [Line 20]</p> <ul style="list-style-type: none"> <li>Qual. Health Plan Exps. Family Lv. Before Apr 1 [Line 20] is valid on form revisions 2021 (Rev. June 2021) and later with a tax quarter of 202006 and later</li> <li>Qual. Health Plan Exps. Family Lv. Wages [Line 20] is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with a tax quarter of 202006 and later</li> </ul>	<p>Qualified health plan expenses allocable to qualified family leave wages (for leave taken before April 1, 2021)</p>	<p>Enter the amount from box 20.</p>
<p>Qual. Wages for Emp. Retention Credit [Line 21]</p> <p><b>Note:</b> Line 21 is valid on form revisions 2020 (Rev. April 2020) through 2021 (Rev. June 2021) with tax quarters of 202006 through 202112.</p>	<p>Qualified wages for the employee retention credit</p>	<p>Enter the amount from box 21.</p>
<p>Qual. Health Plan Exps. on Wages (For Emp. Ret.) [Line 22]</p> <ul style="list-style-type: none"> <li>Qual. Health Plan Exps. For Emp. Ret. [Line 22] is valid on form revision 2021 (Rev June 2021) with tax quarters of 202006 through 202112</li> <li>Qual. Health Plan Exps. on Wages [Line 22] is valid for form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with tax quarters of 202006 through 202112</li> </ul>	<p>Qualified health plan expenses allocable to wages reported on Line 21</p>	<p>Enter the amount from box 22.</p>

**Exhibit 3.41.276-3 (Cont. 3) (01-01-2023)**

**Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5**

OE/DV Screen Prompt	Description	Instructions
Credit from F5884-C [Line 23] <b>Note:</b> Enter the amount from this Line 23 on form revisions 2020 (Rev. April 2020) through 2021 (Rev. Mar 2021) with tax quarters of 202006 through 202103 only.	Credit from Form 5884-C, Line 11, for this quarter	Enter the amount from box 23.
Qual. Sick Lv. Wages After Mar 31(to October 1) [Line 23] <ul style="list-style-type: none"> <li>Qual. Sick Lv. Wages 3-31 to 10-1 [Line 23] is valid on form revisions 2022 (Rev. Mar 2022) and later forms with a tax quarter of 202106 and later</li> <li>Qual. Sick Lv. Wages After Mar 31 [Line 23] is valid on form revision 2021 (Rev. June 2021) with a tax quarter of 202106 and later</li> </ul>	Qualified sick leave wages for leave taken after March 31, 2021 (and before October 1, 2021)	Enter the amount from box 23.
Qual. Wages Paid Mar. Emp. Ret. Credit [Line 24] <b>Note:</b> Enter the amount from this Line 24 for form revision 2020 (Rev. April 2020) with a tax quarter of 202006 only.	Qualified wages paid March 13 through 31, 2020, for the employee retention credit	Enter the amount from box 24.
Def. Amt. Employee SS Tax Included [Line 24] <b>Note:</b> Enter the amount from this Line 24 for form revision 2020 (Rev. July 2020) with tax quarters of 202009 through 202012 only.	Deferred amount of employer's share of social security tax	Enter the amount from box 24.



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## Exhibit 3.41.276-3 (Cont. 4) (01-01-2023)

Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5

OE/DV Screen Prompt	Description	Instructions
Qual. Health Plan Exp. Alloc. To Sick Lv [Line 24] <b>Note:</b> Enter the amount from this Line 24 for form revisions 2021 (Rev. June 2021) and later with tax quarters of 202106 and later.	Qualified health plan expenses allocable to qualified sick leave wages reported on Line 23	Enter the amount from box 24.
Qual. Health Plan Exps. Wages Reported [Line 25] <b>Note:</b> Enter the amount from this Line 25 on form revision 2020 (Rev. April 2020) with tax quarters of 202006 only.	Qualified health plan expenses allocable to wages reported on Line 24	Enter the amount from box 25.
Amts. Und. Col. Barg. Alloc. To Sick Lv. [Line 25] <b>Note:</b> Enter the amount from this Line 25 on form revisions 2021 (Rev. June 2021) and later with tax quarters of 202106 and later.	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on Line 23	Enter the amount from box 25.
Qual. Fam. Lv. Wages After Mar 31 (to October 1) [Line 26] <ul style="list-style-type: none"> <li>Qual. Fam. Lv. Wages 3-31 to 10-1 [Line 26] is valid on form revisions 2022 (Rev. Mar 2022) and later with tax quarters of 202106 and later</li> <li>Qual. Fam. Lv. Wages After Mar 31 [Line 26] is valid on form revision 2021 (Rev. June 2021) with tax quarters of 202106 and later</li> </ul>	Qualified family leave wages for leave taken after March 31, 2021 (and before October 1, 2021)	Enter the amount from box 26.

**Exhibit 3.41.276-3 (Cont. 5) (01-01-2023)**

**Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5**

OE/DV Screen Prompt	Description	Instructions
Qual. Health Plan Exp. Alloc. To Fam. Lv [Line 27] <b>Note:</b> Line 27 is valid on form revisions 2021 (Rev. June 2021) and later with tax quarters of 202106 and later.	Qualified health plan expenses allocable to qualified family leave wages reported on Line 26	Enter the amount from box 27.
Amts. Und. Col. Barg. Alloc. To Fam. Lv. [Line 28] <b>Note:</b> Line 28 is valid on form revisions 2021 (Rev. June 2021) and later with tax quarters of 202106 and later.	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on Line 26	Enter the amount from box 28.
3rd Party Yes	Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? (Third- Party Designee Check box)	Enter an "X" if only the "Yes" box is checked in Part 4. If the "No" box, neither box or both boxes are checked, leave blank and press <b>&lt;Enter&gt;</b> . Refer to IRM 3.41.276.15, Other Validations, for complete instructions.
3rd Party PIN	Third-Party Designee's ID Number	Enter the Third-Party Designee's PIN number as shown. Refer to IRM 3.41.276.15, Other Validations, for complete instructions.
PTIN	Preparer's PTIN	Enter the Preparer's PTIN. This entry is the "Preparer's PTIN", consisting of the letter "P", followed by eight numerics. If the PTIN is missing, more or less than nine characters or illegible, press <b>&lt;F3&gt;</b> to clear the field and <b>&lt;Enter&gt;</b> . <b>Note:</b> If information appears other than in the designated box (i.e., stamped information) enter the information.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-3 (Cont. 6) (01-01-2023)

Transcription Sheets - Form 941 Page 2 (All Revisions) and Page 3 (2020 (Rev. April 2020) and Later Revisions) Part 2 through Part 5

OE/DV Screen Prompt	Description	Instructions
Prep EIN	Preparer's EIN	Enter the Preparer's EIN. If the Preparer's EIN is missing, more or less than nine numerics or illegible, press <F3> to clear the field and <Enter>. <b>Note:</b> If information appears other than in the designated box (i.e., stamped information) enter the information.
Prep Phone	Preparer's Telephone Number	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 less than 10 digits, or illegible numbers; press <F3> to clear the field and <Enter>. <b>Note:</b> If information appears other than in the designated box (i.e., stamped information) enter the information.
Signature	Signature Presence	When the message "Is a signature present" displays on the screen. Enter "Y" for Yes, or "N" for No. Refer to IRM 3.41.276.15, Other Validations for complete instructions.

**Exhibit 3.41.276-4 (01-01-2023)****Transcription Sheets - Form 941 Schedule B**

The table below explains the screen prompts, description and instructions for Schedule B.

OE/DV Screen Prompt	Description	Instructions
Month 1 [Line 1 thru Line 31]	Tax Liability, Month 1	<ul style="list-style-type: none"> <li>Enter the (ROFTL) amounts from the Schedule B Report of Tax Liability for Semiweekly Schedule Depositors, boxes 1 thru 31, Month 1.</li> <li>If incomplete, press &lt;F3&gt; to clear the field and &lt;Enter&gt;.</li> </ul> <p><b>Note:</b> If boxes 1 through 31 appear blank but the “Tax Liability for Month” has an amount, enter the amount on the last calendar day for that month.</p>
Month 2 [Line 1 thru Line 31]	Tax Liability, Month 2	<ul style="list-style-type: none"> <li>Enter the (ROFTL) amounts from the Schedule B Report of Tax Liability for Semiweekly Schedule Depositors, boxes 1 thru 31, Month 2.</li> <li>If incomplete press &lt;F3&gt; to clear the field and &lt;Enter&gt;.</li> </ul> <p><b>Note:</b> If boxes 1 through 31 appear blank but the “Tax Liability for Month” has an amount, enter the amount on the last calendar day for that month.</p>
Month 3 [Line 1 thru Line 31]	Tax Liability, Month 3	<ul style="list-style-type: none"> <li>Enter the (ROFTL) amounts from the Schedule B Report of Tax Liability for Semiweekly Schedule Depositors, boxes 1 thru 31, Month 3.</li> <li>If incomplete press &lt;F3&gt; to clear the field and &lt;Enter&gt;.</li> </ul> <p><b>Note:</b> If boxes 1 through 31 appear blank but the “Tax Liability for Month” has an amount, enter the amount on the last calendar day for that month.</p>

**Reminder:** If Schedule B is illegible, suspend the UW as “Poor Quality Image” (<F9>; press “S”; select “Poor Quality Image”). If after suspending for “Poor Quality Image” you still cannot determine the correct field entry from the physical document, press <F3> to clear the field and then press <Enter>.

**Exhibit 3.41.276-5 (01-01-2023)**

**Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

The table below explains the screen prompts, description and instructions for Schedule R and Schedule R Continuation Sheet.

**Note:** 941 Schedule R is only valid for Tax Period 201003 and later.

**Reminder:** 941 Schedule R(s) received on a nonconforming document (i.e., a spreadsheet, list, or a similar format), delete the entire return from the block and route to Code and Edit for perfection.

OE/DV Screen Prompt	Description	Instructions
Enter Page Number and Form Year (PPYY)	Valid 941 Schedule R form year	<p>Enter the last four digits from FormID code in top right corner of form. Valid entries include "0410, 0510, 0411,0511, 0412, 0512, 0413, 0513, 0417, 0517, 0420, 0520, 0421, 0521, 0422, 0522, 1422 or 1522."</p> <p><b>Note:</b> Only the 941 Schedule R allows changes between pages. (Ex: 941 Sch R Page 1; 1422 can be changed to a 941 Sch R Continuation Sheet; 1522.)</p>

## Exhibit 3.41.276-5 (Cont. 1) (01-01-2023)

## Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
EIN	Employer EIN from top of page	<p>Enter the Employer EIN from the top of the page.</p> <p><b>Note:</b> EIN cannot be blank.</p> <ol style="list-style-type: none"> <li>If 941 Schedule R EIN is different from the EIN on 941 Page 1, the screen displays the EIN from 941 Page 1 and "Employer EIN inconsistent. Please Verify." displays on the bottom of the screen.</li> <li>Correct any invalid characters, press <b>&lt;Enter&gt;</b>.</li> <li>If the EIN on the 941 Schedule R is entered correctly and is different than the EIN on 941 Page 1, press <b>&lt;Enter&gt;</b>.</li> <li>If the EIN on the 941 Schedule R is blank, press <b>&lt;Ctrl&gt;-D</b> key combination. This duplicates the EIN from 941 Page 1.</li> <li>If the number is incomplete or illegible, input the available numbers and insert a period for the remaining spaces (91.111.11 or 911111...).</li> <li>If the EIN is blank and the EIN from 941 Page 1 is also blank, enter nine periods (.).</li> <li>If the EIN has more than nine digits, enter the first nine digits.</li> </ol>
Section 3504 Agent <b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.	Type of Filer-Section 3504 Agent	Enter an "X" if the Section 3504 Agent box is marked.

**Exhibit 3.41.276-5 (Cont. 2) (01-01-2023)**

**Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
<p>CPEO</p> <p><b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.</p>	<p>Type of Filer-Certified Professional Employer Organization (CPEO)</p>	<p>Enter an "X" if the CPEO box is marked.</p>
<p>Other Third Party</p> <p><b>Reminder:</b> Use these instructions for form revisions 2020 and later with tax quarters of 202006 and later only.</p>	<p>Type of Filer-Other Third Party</p>	<p>Enter an "X" if the Other Third Party box is marked.</p>



## Exhibit 3.41.276-5 (Cont. 3) (01-01-2023)

## Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
LN nn Col a - EIN <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col a, LN 2 Col a, etc.)	Clients EIN	Enter the Clients EIN from column (a): <ul style="list-style-type: none"> <li>box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 (Rev. June 2020) and later</li> <li>box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul> a. EIN must be nine positions. Valid characters include 0–9 and period (.). b. If number is more than nine numerics, enter only the first nine digits. c. If any number is illegible, enter a period (.) in place of the number. <b>Example:</b> 91.1..111 d. If the number is incomplete, input the available numbers and put a period in the remaining spaces. e. If the number is missing, put in nine periods. f. Cannot be blank if money amounts are present on same line.
LN nn Col b Typ wag <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col b, LN 2 Col b, etc.) <b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.	Type of Wages, tips and other compensation (CPEO Use Only)	Enter the Type of Wages from column (b): <ul style="list-style-type: none"> <li>box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> </ul> 1. If Type of wage is invalid, delete the invalid code. Valid codes include A, B, C, D and blank. 2. If more than one code is present, press <F3> to clear the field and then press <Enter>.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-5 (Cont. 4) (01-01-2023)

### Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
LN nn Col c- Num Emp <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col c, LN 2 Col c, etc.)	Number of Employees from Form 941, Line 1	Enter the number of employees from column (c) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.
<ul style="list-style-type: none"> <li>LN nn Col d Wages (form revisions 2020 and later)</li> <li>LN nn Col c Wages (form revisions 2017 and 2018)</li> <li>LN nn Col b Wages (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col d, LN 2 Col d, etc.)	Wages, tips and other compensation allocated to the listed client EIN from Form 941, Line 2	Enter the amount from: <ul style="list-style-type: none"> <li>column (d) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (b) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>LN nn Col e Tx Withld (form revisions 2020 and later)</li> <li>LN 1 Col d Tx Withld (form revisions 2017 and 2018)</li> <li>LN 1 Col c Tx Withld (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col e, LN 2 Col e, etc.)	Total Income Tax Withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, Line 3	Enter the amount from: <ul style="list-style-type: none"> <li>column (e) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (d) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (c) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

**Exhibit 3.41.276-5 (Cont. 5) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
LN nn Col f- Sick Lv <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.)  <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified sick leave wages from Form 941, Line 5a(i).	Enter the amount from column (f) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col f- Tot Ln 5ai and 5aii Col 1 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.)	Total reported on Form 941, Lines 5a(i) and 5a(ii), column 1 from Form 941	Enter the amount from column (f) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later.
LN nn Col g- 5a/5b Col 2 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.)	Total reported on Form 941, Lines 5a and 5b, column 2 from Form 941	Enter the amount from column (g) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later.
LN nn Col g- Fam Lv <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.)  <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified family leave wages from Form 941, Line 5a(ii), column 1	Enter the amount from column (g) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-5 (Cont. 6) (01-01-2023)

### Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
LN nn Col h- Taxable Med. wg/tips <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col h, LN 2 Col h, etc.)	Taxable Medicare wages & tips from Form 941, Line 5c, column 2	Enter the amount from column (h) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later.
<ul style="list-style-type: none"> <li>LN nn Col i- SS / Med (form revisions 2021 and later)</li> <li>LN nn Col h- SS / Med (form revision 2020)</li> <li>LN nn Col e - SS Med (form revisions 2017 and 2018)</li> <li>LN nn Col d - SS Med (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col i, LN 2 Col i, etc.)	Total Social Security and Medicare Taxes allocated to the listed client EIN from Form 941, Line 5e	Enter the amount from: <ul style="list-style-type: none"> <li>column (i) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (h) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (e) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (d) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>LN nn Col j- 3121q (form revisions 2021 and later)</li> <li>LN nn Col i- 3121q (form revision 2020)</li> <li>LN nn Col f - 3121q (form revisions 2017 and 2018)</li> <li>LN nn Col e - 3121q (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col j, LN 2 Col j, etc.)	Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, Line 5f	Enter the amount from: <ul style="list-style-type: none"> <li>column (j) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (i) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (f) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (e) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

**Exhibit 3.41.276-5 (Cont. 7) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
LN nn Col f - Adv EIC <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.) <b>Reminder:</b> Use these instructions for form revision 2010 only.	Advance earned income credit payments allocated to the listed client EIN from Form 941, Line 9	Enter the amount from column (f) box 1 through 15 of Sch R and/or box 1 thru 25 of Sch R Continuation Sheet for form revision 2010.
LN nn Col g - Tot Dep <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.) <b>Reminder:</b> Use these instructions for form revisions 2010 through 2014 only.	Total Deposits and COBRA Payments from Form 941, Line 13, plus any payments made with the return allocated to the listed client EIN	Enter the amount from column (g) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet, for form revisions 2010 through 2014.

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## Exhibit 3.41.276-5 (Cont. 8) (01-01-2023)

### Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col k Qual Tx (form revisions 2021 and later)</li> <li>LN nn Col j Qual Tx (form revision 2020)</li> <li>LN nn Col g Qual Tx (form revisions 2017 and 2018)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col k, LN 2 Col k, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.</p>	<p>Qualified small business payroll tax credit for increasing research activities allocated to the listed client EIN from Form 941, Line 11a (Line 11 form revisions 2017 through 2020 (Rev Jan 2020))</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (k) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (j) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (g) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> </ul>
<ul style="list-style-type: none"> <li>LN nn Col l- NR Cr S/F (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col k- NR Cr S/F (form revision 2020)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.)</p>	<p>Nonrefundable portion of credit for qualified sick and family leave wages (for leave taken before April 1, 2021) from Form 941, Line 11b</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>column (k) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>

**Exhibit 3.41.276-5 (Cont. 9) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
LN nn Col l- Tot Ln 11b and 13c <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Total reported on Form 941, Lines 11b and 13c, from Form 941	Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
LN nn Col l- NR Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Nonrefundable portion of employee retention credit from Form 941, Line 11c	Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col m- NR CR S/F after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 11d	Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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**Exhibit 3.41.276-5 (Cont. 10) (01-01-2023)**

**Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col m- Tot Ln 11c and 13d</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2021 only.</p>	<p>Total reported on Form 941, Lines 11c and 13d, from Form 941</p>	<p>Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.</p>
<p>LN nn Col n- Tot Ln 11d and 13e</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col n, LN 2 Col n, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 11d and 13e, from Form 941</p>	<p>Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>
<p>LN nn Col o- Tot Ln 11e and 13f</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 11e and 13f, from Form 941.</p>	<p>Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>



**Exhibit 3.41.276-5 (Cont. 11) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col p- Num COBRA</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col p, LN 2 Col p, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Number of individuals provided COBRA premium assistance from Form 941, Line 11f</p>	<p>Enter the number of individuals from column (p) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>
<ul style="list-style-type: none"> <li>• LN nn Col n- Tax Adj (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>• LN nn Col q- Tax Adj (form revisions 2021 and 2022 (Rev. Mar 2022))</li> <li>• LN nn Col m- Tax Adj (form revision 2020)</li> <li>• LN nn Col h - Tax Adj (form revisions 2017 and 2018)</li> <li>• LN nn Col f - Tax Adj (form revisions 2012 through 2014)</li> <li>• LN nn Col e - Tax Adj (form revisions 2010 (Rev. Feb 2010) through 2011)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col n, LN 2 Col n, etc.)</p>	<p>Total Tax after Adjustment is allocated to the listed client EIN from Form 941, Line 12 (Line 10 form revisions 2012 through 2016 and Line 8 form revisions 2010 (Rev. Feb 2010) through 2011)</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>• column (n) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>• column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022)</li> <li>• column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>• column (h) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet form revisions 2017 and 2018</li> <li>• column (f) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2012 through 2014</li> <li>• column (e) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 and 2011</li> </ul>

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## Exhibit 3.41.276-5 (Cont. 12) (01-01-2023)

### Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col o- Tot Dep (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col r - Tot Dep (form revisions 2021 and 2022 (Rev. Mar 2022))</li> <li>LN nn Col n - Tot Dep (form revision 2020)</li> <li>LN nn Col i - Tot Dep (form revisions 2017 and 2018)</li> <li>LN nn Col g - Tot Dep (form revision 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.)</p>	<p>Total Deposits from Form 941, Line 13a, plus any payments made with the return allocated to the listed client EIN (Line 13 form revisions 2017 through 2020 (Rev. Jan 2020) and Line 11 form revisions 2014 through 2016)</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (o) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022)</li> <li>column (n) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (i) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (g) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet form revision 2014</li> </ul>
<p>LN nn Col o- Def Amt</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	<p>Deferred amount of the employees share of social security tax from Form 941, Line 13b</p>	<p>Enter the amount from column (o) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.</p>
<p>LN nn Col p- Ref Cr S/F</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col p, LN 2 Col p, etc.)</p>	<p>Refundable portion of credit for qualified sick and family leave wages (for leave taken before April 1, 2021) from Form 941, Line 13c</p>	<p>Enter the amount from column (p) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and 2022 (Rev. Jun 2022) and later.</p>

**Exhibit 3.41.276-5 (Cont. 13) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
LN nn Col q- Ref Cr S/F after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col q, LN 2 Col q, etc.)	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 13e	Enter the amount from column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col q- Ref Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col q, LN 2 Col q, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Refundable portion of employee retention credit from Form 941, Line 13d	Enter the amount from column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
<ul style="list-style-type: none"> <li>LN nn Col s- Adv 7200 (form revision 2021)</li> <li>LN nn Col r- Adv 7200 (form revision 2020)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col s, LN 2 Col s, etc.) <b>Reminder:</b> Use these instructions for form revisions 2020 and 2021 only.	Total advances received from filing Form(s) 7200 from Form 941, Line 13g (Line 13f form revisions 2020 (Rev. April 2020) through 2021 (Rev. June 2021))	Enter the amount from: <ul style="list-style-type: none"> <li>column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021</li> <li>column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>

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Exhibit 3.41.276-5 (Cont. 14) (01-01-2023)

Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col r- HP Exp SL (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col s- HP Exp SL (form revision 2020)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col r, LN 2 Col r, etc.)</p>	<p>Qualified health plan expenses allocable to qualified sick leave wages (for leave taken before April 1, 2021) from Form 941, Line 19</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>Enter the amount from column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>
<p>LN nn Col t- Recovery Startup Business Ckbx</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col t, LN 2 Col t, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2021 only.</p>	<p>Eligible Employee Retention Credit Recovery Startup Check Box Form 941, Line 18b</p>	<p>Enter a "Y" if the word "Yes" or "Y" is present in column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021.</p> <p><b>Note:</b> If the word "No" or "N" is present, clear the field and press &lt;Enter&gt;.</p>
<ul style="list-style-type: none"> <li>LN nn Col s- HP Exp FL (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col t- HP Exp FL (form revision 2020)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col s, LN 2 Col s, etc.)</p>	<p>Qualified health plan expenses allocable to qualified family leave wages (for leave taken before April 1, 2021) from Form 941, Line 20</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>Enter the amount from column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>

**Exhibit 3.41.276-5 (Cont. 15) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
LN nn Col t- Qual SL Wages after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col t, LN 2 Col t, etc.)	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 23	Enter the amount from column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col u- Qual Health Plan Exp SL Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.)	Qualified health plan expenses allocable to qualified sick leave wages reported on Line 23 from Form 941, Line 24	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col u- Tot Ln 19 and 20 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.)  <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Total reported on Form 941, Lines 19 and 20, from Form 941	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
LN nn Col u- Wages Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.)  <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified wages for the employee retention credit from Form 941, Line 21	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-5 (Cont. 16) (01-01-2023)

### Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)

OE/DV Screen Prompt	Description	Instructions
LN nn Col v- Amts Under Bargain Agreements SL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.)	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on Line 23 from Form 941, Line 25	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col v- Tot Ln 21 and 22 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.) <b>Reminder:</b> Use these instructions for form revision 2021 only.	Total reported on Form 941, Lines 21 and 22, from Form 941	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.
LN nn Col v- HP Exp Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified health plan expenses allocable to wages reported on Line 21 from Form 941, Line 22	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col w- Qual FL Wages after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.)	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 26	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.

**Exhibit 3.41.276-5 (Cont. 17) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
LN nn Col w- Tot Ln 23 and 25 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Total reported on Form 941, Lines 23 and 25, from Form 941	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
LN nn Col w- 5a/5b Col 2 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Total reported on Form 941, Lines 5a and 5b, column 2 from Form 941	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col x- Qual Health Plan Exp FL Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.)	Qualified health plan expenses allocable to qualified family leave wages reported on Line 26 from Form 941, Line 27	Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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**Exhibit 3.41.276-5 (Cont. 18) (01-01-2023)**

**Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col x- Tot Ln 24 and 27</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 24 and 27, from Form 941</p>	<p>Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>
<p>LN nn Col x- Wages Pd Mar</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	<p>Qualified wages paid March 13 through March 31, 2020, for the employees retention credit from Form 941, Line 24</p>	<p>Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.</p>
<p>LN nn Col y- Amts Under Bargain Agreements FL</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.)</p>	<p>Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on Line 26 from Form 941, Line 28</p>	<p>Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.</p>



**Exhibit 3.41.276-5 (Cont. 19) (01-01-2023)****Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col y- Tot Ln 26 and 28</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 26 and 28, from Form 941</p>	<p>Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>
<p>LN nn Col y- HP Exp Rep</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	<p>Qualified health plan expenses allocable to wages reported on Line 24 from Form 941, Line 25</p>	<p>Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.</p>
<ul style="list-style-type: none"> <li>Line 6/Line 9, Column c through Column y (form revisions 2020 and later)</li> <li>Line 11/Line 24, Column c through Column i (form revisions 2017 and 2018)</li> <li>Line 16/Line 26, Column b through Column g (form revisions 2010 through 2014)</li> </ul>	<p>Subtotal for Clients</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (c) through column (y) box 6 of Sch R and/or box 9 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) through column (i) box 11 of Sch R and/or box 24 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 16 of Sch R and/or box 26 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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**Exhibit 3.41.276-5 (Cont. 20) (01-01-2023)**

**Transcription Sheets - Form 941 Schedule R and Schedule R Continuation Sheet (All Revisions)**

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>Line 7 Column c through Column y (form revisions 2020 and later)</li> <li>Line 12 Column c through Column i (form revisions 2017 and 2018)</li> <li>Line 17 Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Combined subtotals of all Continuation Sheets	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 7 of Sch R for form revisions 2020 and later</li> <li>column (c) through column (i) box 12 of Sch R for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 17 of Sch R for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 8 Column c through Column y (form revisions 2020 and later)</li> <li>Line 13 Column c through Column i form revisions 2017 and 2018)</li> <li>Line 18 Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Form 941 amounts for your employees	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 8 of Sch R for form revisions 2020 and later</li> <li>column (c) through column (i) box 13 of Sch R for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 18 of Sch R for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 9 Column c through Column y (form revisions 2020 and later)</li> <li>Line 14 Column c through Column i (form revisions 2017 and 2018)</li> <li>Line 19 Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Total of Lines 6, 7 and 8 Total of Lines 11, 12 and 13 (form revisions 2017 and 2018) Total of Lines 16, 17 and 18 (form revisions 2010 through 2014)	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 9 of Sch R for form revisions 2020 and later</li> <li>column (c) through column (i) box 14 of Sch R for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 19 of Sch R for form revisions 2010 through 2014</li> </ul>

**Reminder:** If any item on the 941 Schedule R is illegible, suspend the UW as “Poor Quality Image” (<F9>; press “S”; select “Poor Quality Image.”). If after suspending for “Poor Quality Image” you still cannot determine the correct field entry from the physical document, press <F3> to clear the field and then press <Enter>.

**Exhibit 3.41.276-6 (01-01-2024)****Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

The table below explains the screen prompts, description and instructions for Form 943 Schedule R and Schedule R Continuation Sheet attached to Form 943 and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet.

**Note:** 943 Schedule R is only valid for Tax Year 2017 and later.

**Reminder:** 943 Schedule R(s) received on a nonconforming document (i.e., a spreadsheet, list, or a similar format), delete the entire return from the block and route to Code and Edit for perfection.

OE/DV Screen Prompt	Description	Instructions
Enter Page Number and Form Year (PPYY)	Valid 943 Schedule R form year	Enter the last four digits from FormID code in top right corner of form. Valid entries include "0417, 0517, 0420, 0520, 0421, 0521, 0422, 0522, 0423 or 0523." <b>Note:</b> Only the 943 Schedule R allows changes between pages. (Ex: 943 Sch R Page 1; 0422 can be changed to a 943 Sch R Continuation Sheet; 0522.)
Tax Year	Tax Year	The Tax Year is a <b>MUST ENTER FIELD</b> and requires two consecutive matching entries. 1. Enter the tax year from the Report for Calendar Year Box. 2. Enter the tax year edited at the top of the form. 3. If unable to determine the tax year, process as current year.

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## Exhibit 3.41.276-6 (Cont. 1) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
EIN	Employer EIN from top of page	<p>Enter the Employer EIN from the top of the page.</p> <p><b>Note:</b> EIN cannot be blank.</p> <ol style="list-style-type: none"> <li>If 943 Schedule R EIN is different from the EIN on 943 Page 1, the screen displays the EIN from 943 Page 1 and "Employer EIN inconsistent. Please Verify." displays on the bottom of the screen.</li> <li>Correct any invalid characters, press <b>&lt;Enter&gt;</b>.</li> <li>If the EIN on the 943 Schedule R is entered correctly and is different than the EIN on 943 Page 1, press <b>&lt;Enter&gt;</b>.</li> <li>If the EIN on the 943 Schedule R is blank, press <b>&lt;Ctrl&gt;-D</b> key combination. This duplicates the EIN from 943 Page 1.</li> <li>If the number is incomplete or illegible, input the available numbers and insert a period for the remaining spaces. (91.111.11 or 911111...)</li> <li>If the EIN is blank and the EIN from 943 Page 1 is also blank, enter nine periods (.).</li> <li>If the EIN has more than nine digits, enter the first nine digits.</li> </ol>
Section 3504 Agent	Type of Filer-Section 3504 Agent	Enter an "X" if the Section 3504 Agent box is marked.
CPEO	Type of Filer-Certified Professional Employer Organization (CPEO)	Enter an "X" if the CPEO box is marked.
Other Third Party <b>Reminder:</b> Use these instructions for form revisions 2020 and later only.	Type of Filer-Other Third Party	Enter an "X" if the Other Third Party box is marked.

**Exhibit 3.41.276-6 (Cont. 2) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col a - EIN <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col a, LN 2 Col a, etc.)	Clients EIN	Enter the Clients EIN from column (a): <ul style="list-style-type: none"> <li>• box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>• box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017</li> </ul> <ol style="list-style-type: none"> <li>a. EIN must be nine positions. Valid characters include 0–9 and period (.).</li> <li>b. If number is more than nine numerics, enter only the first nine digits.</li> <li>c. If any number is illegible, enter a period (.) in place of the number.  <b>Example:</b> 91.1..111</li> <li>d. If the number is incomplete, input the available numbers and put a period in the remaining spaces.</li> <li>e. If the number is missing, put in nine periods.</li> <li>f. Cannot be blank if money amounts are present on same line.</li> </ol>
LN nn Col b -Typ Wag <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col b, LN 2 Col b, etc.)	Type of Wages, tips and other compensation (CPEO Use Only)	Enter the Type of Wages from column (b): <ul style="list-style-type: none"> <li>• box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>• box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017</li> </ul> <ol style="list-style-type: none"> <li>1. If Type of wage is invalid, delete the invalid code. Valid codes include A, B, C, D, and blank.</li> <li>2. If more than one code is present, press &lt;F3&gt; to clear the field and then press &lt;Enter&gt;.</li> </ol>

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-6 (Cont. 3) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col c- Num Emp</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col c, LN 2 Col c, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2020 and later only.</p>	<p>Number of Employees from Form 943, Line 1</p>	<p>Enter the number of employees from column (c) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.</p>
<p>LN nn Col c - SS Tax</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col c, LN 2 Col y, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2017 only.</p>	<p>Social Security Tax allocated to the listed client EIN from Form 943, Line 3</p>	<p>Enter the amount from column (c) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017.</p>
<p>LN nn Col d- Wages SS Tx</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col d, LN 2 Col d, etc.)</p>	<p>Total wages subject to social security tax allocated to the listed client EIN from Form 943, Line 2</p>	<p>Enter the amount from column (d) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2020 and later.</p>
<p>LN 1 Col d - Med Tx</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col d, LN 2 Col d, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2017 only.</p>	<p>Medicare Tax allocated to the listed client EIN from Form 943, Line 5</p>	<p>Enter the amount from column (d) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017.</p>

## 3.41 Optical Character Recognition Scanning Operations

### Exhibit 3.41.276-6 (Cont. 4) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LN nn Col e- Sick Lv <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col e, LN 2 Col e, etc.)	Qualified sick leave wages from Form 943, Line 2a	Enter the amount from column (e) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.
LN nn Col e - Add Med <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col e, LN 2 Col e, etc.) <b>Reminder:</b> Use these instructions for form revision 2017 only.	Additional Medicare Tax Withholding allocated to the listed client EIN from Form 943, Line 7	Enter the amount from column (e) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017.
LN nn Col f- Fam Lv <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.)	Qualified family leave wages from Form 943, Line 2b	Enter the amount from column (f) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.
LN nn Col g- Wages Med Tx <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.)	Wages subject to Medicare Tax allocated to the listed client EIN from Form 943, Line 4	Enter the amount from column (g) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.
LN nn Col h- Wages Add Med <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col h, LN 2 Col h, etc.)	Wages subject to Additional Medicare Tax withholding allocated to the listed client EIN from Form 943, Line 6	Enter the amount from column (h) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-6 (Cont. 5) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col i- Fed Wthld (form revisions 2020 and later)</li> <li>LN nn Col f - Fed Wthld (form revision 2017)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col i, LN 2 Col i, etc.)</p>	Federal Income Tax withheld allocated to the listed client EIN from Form 943, Line 8	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (i) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (f) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017</li> </ul>
<p>LN nn Col j- Curr Adj</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col j, LN 2 Col j, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	Current year's adjustments allocated to the listed client EIN from Form 943, Line 10	Enter the amount from column (j) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
<ul style="list-style-type: none"> <li>LN nn Col j- Qual Tx (form revisions 2021 and later)</li> <li>LN nn Col k- Qual Tx (form revision 2020)</li> <li>LN nn Col g - Qual Tx (form revision 2017)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col j, LN 2 Col j, etc.)</p>	Qualified small business payroll tax credit for increasing research activities allocated to the listed client EIN from Form 943, Line 12a (Line 12 form revisions 2017 through 2019)	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (j) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (k) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2020</li> <li>column (g) box 1 through 10 on Sch R and/or box 1 thru 25 of Sch R Continuation Sheet for form revision 2017</li> </ul>



**Exhibit 3.41.276-6 (Cont. 6) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col k- Tot 12b/ 14d <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col k, LN 2 Col k, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 12b and 14d, from Form 943	Enter the amount from column (k) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.
<ul style="list-style-type: none"> <li>• LN nn Col k- NR CR S/F</li> <li>• LN nn Col l- NR CR S/F</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 and form revisions 2023 and later only.	Nonrefundable portion of credit for qualified sick and family leave wages (for leave taken before April) from Form 943, Line 12b	Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020 and form revision 2023 and later.
LN nn Col l- Tot 12c/ 14e <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.) <b>Reminder:</b> Use these instructions for form revision 2021 only.	Total reported on Form 943, Lines 12c and 14e, from Form 943	Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-6 (Cont. 7) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LNnn Col l- NR Cr S/F after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Nonrefundable portion of credit for qualified sick and family leave wages (for leave taken after March 31) from Form 943, Line 12d	Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col m- NR Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Nonrefundable portion of employee retention credit from Form 943, Line 12c	Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col m- Tot 12d/ 14f <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 12d and 14f, from Form 943	Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.

**Exhibit 3.41.276-6 (Cont. 8) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN 1 Col n- Tot 12e/ 14g <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col n, LN 2 Col n, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 12e and 14g, from Form 943	Enter the amount from column (n) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.
LN 1 Col o- Num COBRA <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Number of individuals provided COBRA premium assistance from Form 943, Line 12f	Enter the number of individuals from column (o) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.
<ul style="list-style-type: none"> <li>LN nn Col m- Tax Adj (form revisions 2023 and later)</li> <li>LN nn Col p- Tax Adj (form revisions 2021 and 2022)</li> <li>LN nn Col n-Tax Adj (form revision 2020)</li> <li>LN nn Col h -Tax Adj (form revision 2017)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col p, LN 2 Col p, etc.)	Total Tax after Adjustments and Credits allocated to the listed client EIN from Form 943, Line 13	Enter the amount from: <ul style="list-style-type: none"> <li>column (m) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2023 and later</li> <li>column (p) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2021 and 2022</li> <li>column (n) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2020</li> <li>column (h) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017</li> </ul>

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-6 (Cont. 9) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col n- Tot Dep (form revisions 2023 and later)</li> <li>LN nn Col q- Tot Dep (form revisions 2021 and 2022)</li> <li>LN nn Col o- Tot Dep (form revision 2020)</li> <li>LN nn Col i - Tot Dep (form revision 2017)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col q, LN 2 Col q, etc.)</p>	Total Deposits from Form 943, Line 14a, plus any payments made with the return allocated to the listed client EIN (Line 14 form revisions 2017 through 2019)	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (n) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2023 and later</li> <li>column (q) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2021 and 2022</li> <li>column (o) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2020</li> <li>column (i) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revision 2017</li> </ul>
<p>LN nn Col o- Ref Cr S/F</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)</p>	Refundable portion of credit for qualified sick and family leave wages (for leave taken before April) from Form 943, Line 14d	Enter the amount from column (o) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
<p>LN nn Col p- Def Emplr Amt</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col p, LN 2 Col p, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	Deferred amount of the employer's share of social security tax from Form 943, Line 14b	Enter the amount from column (p) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
<p>LNnn Col p- Ref Cr S/F after March 31</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)</p>	Refundable portion of credit for qualified sick and family leave wages (for leave taken after March 31) from Form 943, Line 14f	Enter the amount from column (p) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.

**Exhibit 3.41.276-6 (Cont. 10) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col q- Def EE Amt <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col q, LN 2 Col q, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Deferred amount of the employee share of social security tax from Form 943, Line 14c	Enter the amount from column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LNnn Col q- HP Exp SL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Qualified health plan expenses allocable to qualified sick leave wages (for leave taken before April) from Form 943, Line 18	Enter the amount from column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col r- Ref Cr S/F <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col r, LN 2 Col r, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Refundable portion of credit for qualified sick and family leave wages from Form 943, Line 14d	Enter the amount from column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LNnn Col r- HP Exp SL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Qualified health plan expenses allocable to qualified family leave wages (for leave taken before April) from Form 943, Line 19	Enter the amount from column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-6 (Cont. 11) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LN nn Col s- Ref Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col s, LN 2 Col s, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Refundable portion of employee retention credit from Form 943, Line 14e	Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
<ul style="list-style-type: none"> <li>LN nn Col r- Adv 7200 (form revision 2021)</li> <li>LN nn Col t- Adv 7200 (form revision 2020)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col r, LN 2 Col r, etc.) <b>Reminder:</b> Use these instructions for form revisions 2020 and 2021 only.	Total advances received from filing Form(s) 7200 from Form 943, Line 14i. (Line 14g form revision 2020)	Enter the amount from <ul style="list-style-type: none"> <li>column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021</li> <li>column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>
LN nn Col s- Tot 18/19 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col s, LN 2 Col s, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 18 and 19, from Form 943	Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.

**Exhibit 3.41.276-6 (Cont. 12) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LNnn Col s- Qual SL Wages after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Qualified sick leave wages for leave taken after March 31 from Form 943, Line 22	Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col t- Tot 20/ 21 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col t, LN 2 Col t, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 only.	Total reported on Form 943, Lines 20 and 21, from Form 943	Enter the amount from column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.
LNnn Col t- Qual Health Plan Exp SL Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 from Form 943, Line 23	Enter the amount from column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col u- HP Exp SL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified health plan expenses allocable to qualified sick leave wages from Form 943, Line 18	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-6 (Cont. 13) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LN nn Col u- Tot 22/ 24 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 22 and 24, from Form 943	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.
LNnn Col u- Amts Under Bargain agreements SL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22 from Form 943, Line 24	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col v- HP Exp FL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified health plan expenses allocable to qualified family leave wages from Form 943, Line 19	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.



**Exhibit 3.41.276-6 (Cont. 14) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
LN nn Col v- Tot 23/ 26 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 23 and 26, from Form 943	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.
LNnn Col v- Qual FL Wages after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.)	Qualified family leave wages for leave taken after March 31, 2021 from Form 943, Line 25	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col w- Wages Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified wages for the employee retention credit from Form 943, Line 20	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col w- Tot 25/ 27 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 only.	Total reported on Form 943, Lines 25 and 27, from Form 943	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022.

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## Exhibit 3.41.276-6 (Cont. 15) (01-01-2024)

Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LNnn Col w- Qual Health Plan Exp FL Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.)	Qualified health plan expenses allocable to qualified family leave wages reported on line 25 from Form 943, Line 26	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.
LN nn Col x- HP Exp Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified health plan expenses allocable to wages reported on Line 20 from Form 943, Line 21	Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col x- Rec Srtup Q3 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.) <b>Reminder:</b> Use these instructions for form revision 2021 only.	Eligible for Employee Retention Credit in 3rd Qtr solely because your Business is a Recovery Startup from Form 943, Line 28	Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.
LNnn Col x- Amts Under Bargain Agreements FL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.)	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25 from Form 943, Line 27	Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2023 and later.

**Exhibit 3.41.276-6 (Cont. 16) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col y- 5884C <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Credit from Form 5884-C, Line 11, for the year from Form 943, Line 22	Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col y- Rec Srtup Q4 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.) <b>Reminder:</b> Use these instructions for form revision 2021 only.	Eligible for Employee Retention Credit in 4th Qtr solely because your Business is a Recovery Startup from Form 943, Line 29	Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.
<ul style="list-style-type: none"> <li>Line 6/Line 9, Column c through Column y (form revisions 2020 and later)</li> <li>Line 11/Line 24 Column c through Column i (form revision 2017)</li> </ul>	Subtotal for Clients	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 6 of Sch R and/or box 9 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) through column (i) box 11 of Sch R and/or box 24 of Sch R Continuation Sheet for form revision 2017</li> </ul>
<ul style="list-style-type: none"> <li>Line 7 Column c through Column y (form revisions 2020 and later)</li> <li>Line 12 Column c through Column i (form revision 2017)</li> </ul>	Combined subtotals of all Continuation Sheets	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 7 of Sch R and/or box 9 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) through column (i) box 12 of Sch R and/or box 24 of Sch R Continuation Sheet for form revision 2017</li> </ul>

**Exhibit 3.41.276-6 (Cont. 17) (01-01-2024)**

**Transcription Sheets - Form 943 (attached) with Schedule R and Schedule R Continuation Sheet and Stand-Alone Form 943 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>Line 8 Column c through Column y (form revisions 2020 and later)</li> <li>Line 13 Column c through Column i (form revision 2017)</li> </ul>	Form 943 amounts for your agricultural employees	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 8 of Sch R and/or box 9 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) through column (i) box 13 of Sch R and/or box 24 of Sch R Continuation Sheet for form revisions 2017 through 2019</li> </ul>
<ul style="list-style-type: none"> <li>Line 9 Column c through Column y (form revisions 2020 and later)</li> <li>Line 14 Column c through Column i (form revision 2017)</li> </ul>	Total of Lines 6, 7 and 8 (form revisions 2020 and later) Total of Line 11, Line 12 and Line 13 (form revisions 2017 through 2019)	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 9 of Sch R and/or box 9 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) through column (i) box 14 of Sch R and/or box 24 of Sch R Continuation Sheet for form revision 2017</li> </ul>

**Reminder:** If any item on the 943 Schedule R is illegible, suspend the UW as “Poor Quality Image” (<F9>; press “S”; select “Poor Quality Image.”) If after suspending for “Poor Quality Image” you still cannot determine the correct field entry from the physical document, press <F3> to clear the field and then press <Enter>.

**Exhibit 3.41.276-7 (01-01-2023)****Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet**

The table below explains the screen prompts, description and instructions for Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet.

**Note:** 940 Schedule R is only valid for Tax Year 2011 and later.

**Reminder:** 940 Schedule R(s) received on a nonconforming document (i.e., a spreadsheet, list, or a similar format), delete the entire return from the block and route to Code and Edit for perfection.

OE/DV Screen Prompts	Description	Instructions
Enter Page Number and Form Year (PPYY)	Valid 940 Schedule R form year	<p>Enter the last four digits from the FormID code in top right corner of form. Valid entries include "0510, 0610, 0511, 0611, 0512, 0612, 0517 or 0617."</p> <p><b>Note:</b> Only the 940 Schedule R allows changes between pages. (Ex: 940 Sch R Page 1; 0517 can be changed to a 940 Sch R Continuation Sheet; 0617.)</p>
Tax Year	Tax Year	<p>The Tax Year is a <b>MUST ENTER FIELD</b> and requires two consecutive matching entries.</p> <ol style="list-style-type: none"> <li>1. Enter the tax year from the Report for Calendar Year Box.</li> <li>2. Enter the tax year edited at the top of the form.</li> <li>3. If unable to determine the tax year, process as current year.</li> </ol>

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Exhibit 3.41.276-7 (Cont. 1) (01-01-2023)

Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompts	Description	Instructions
EIN	Employer EIN from top of page	<p>Enter the Employer EIN from the top of the page.</p> <ol style="list-style-type: none"> <li>If 940 Schedule R EIN is different from EIN on 940 Page 1, the screen displays the EIN from 940 Page 1 and "Employer EIN inconsistent, Please Verify" displays on the bottom of the screen.</li> <li>Correct any invalid characters, press <b>&lt;Enter&gt;</b>.</li> <li>If EIN on 940 Schedule R is entered correctly and is different from the EIN on 940 Page 1, press <b>&lt;Enter&gt;</b>.</li> <li>If the 940 Schedule R EIN is blank, press the <b>&lt;Ctrl&gt;-D</b> key combination. This duplicates the EIN from 940 Page 1 of the form.</li> <li>If the number is incomplete or illegible, input the available numbers and insert a period in the remaining spaces (e.g., 91.111.11 or 911111...).</li> <li>If the EIN from the 940 Schedule R and 940 Page 1 is missing, enter nine periods.</li> <li>If the EIN has more than nine digits, enter the first nine digits.</li> </ol>
Section 3504 Agent <b>Reminder:</b> Use these instructions for form revisions 2017 and later only.	Type of Filer-Section 3504 Agent	Enter an " X" if the Section 3504 Agent box is marked.
CPEO <b>Reminder:</b> Use these instructions for form revisions 2017 and later only.	Type of Filer-Certified Professional Employer Organization (CPEO)	Enter an "X" if the CPEO box is marked.

**Exhibit 3.41.276-7 (Cont. 2) (01-01-2023)****Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompts	Description	Instructions
<p>Line nn Column a- EIN</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col a, LN 2 Col a, etc.)</p>	<p>Clients Employer. Identification Number EIN</p>	<p>Enter the Clients EIN from column (a):</p> <ul style="list-style-type: none"> <li>box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul> <p>a. EIN must be nine positions. Valid characters include 0–9 and period (.).</p> <p>b. If number is more than nine numerics, enter only the first nine digits.</p> <p>c. If any number is illegible, enter a period (.) in place of the number.</p> <p><b>Example:</b> 91.1..111</p> <p>d. If the number is incomplete, input the available numbers and put a period in the remaining spaces.</p> <p>e. If the number is missing, put in nine periods.</p> <p>f. Cannot be blank if money amounts are present on same line.</p>
<p>Line nn Column b- St Code</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col b, LN 2 Col b, etc.)</p>	<p>State abbreviation from Form 940 Line 1a or Schedule A (Form 940)</p>	<p>Enter the State Code from column (b):</p> <ul style="list-style-type: none"> <li>box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

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## Exhibit 3.41.276-7 (Cont. 3) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompts	Description	Instructions
<p>Line nn Column c- Typ wag</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col c, LN 2 Col c, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2017 and later only.</p>	Type of Wages, tips and other compensation (CPEO Use Only)	<p>Enter the Type of Wages from column (c) box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later.</p> <ol style="list-style-type: none"> <li>If Type of Wage is invalid, delete the invalid code. Valid codes include A, B, C, D, and blank.</li> <li>If more than one code is present, press &lt;F3&gt; to clear the field and then press &lt;Enter&gt;.</li> </ol>
<ul style="list-style-type: none"> <li>Line nn Column d - FUTA Wages (for form revisions 2017 and later)</li> <li>Line nn Column c FUTA Wages (form revisions 2010 through 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col d, LN 2 Col d, etc.)</p>	Total Taxable FUTA wages allocated to the listed client EIN from Form 940, Line 7 (Line 7a form revision 2011)	<p>Enter the money amount from:</p> <ul style="list-style-type: none"> <li>column (d) box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>column (c) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line nn Column e - Adjust FUTA (form revisions 2017 and later)</li> <li>Line nn Column d - Adjust FUTA (form revisions 2010 through 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col e, LN 2 Col e, etc.)</p>	Total Adjustment to FUTA tax allocated to the listed client EIN from Form 940, Line 9 or Line 10	<p>Enter the money amount from:</p> <ul style="list-style-type: none"> <li>column (e) box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>column (d) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>



**Exhibit 3.41.276-7 (Cont. 4) (01-01-2023)****Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompts	Description	Instructions
<ul style="list-style-type: none"> <li>Line nn Column f Cred. Red (form revisions 2017 and later)</li> <li>Line nn Column e Cred. Red (form revisions 2010 through 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.)</p>	Credit reduction amount allocated to the listed client EIN from Form 940, Line 11	Enter the money amount from: <ul style="list-style-type: none"> <li>column (f) box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>column (e) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line nn Column g FUTA Tax Adj (form revisions 2017 and later)</li> <li>Line 1 Column f FUTA Tax Adj (form revisions 2010 through 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.)</p>	Total FUTA Tax after Adjustments allocated to the listed client EIN from Form 940, Line 12	Enter the money amount from: <ul style="list-style-type: none"> <li>column (g) box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>column (f) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line nn Column h Tot FUTA Dep (form revisions 2017 and later)</li> <li>Line nn Column g Tot FUTA Dep (form revisions 2010 through 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col h, LN 2 Col h, etc.)</p>	Total FUTA Tax deposits from Form 940, Line 13, Plus any payments made with the return allocated to the listed client EIN	Enter the money amount from: <ul style="list-style-type: none"> <li>column (h) box 1 through 15 of Sch R and/or box 1 through 22 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>column (g) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

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## Exhibit 3.41.276-7 (Cont. 5) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 940 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompts	Description	Instructions
<ul style="list-style-type: none"> <li>Line 16/Line 23 Column c through Column h (form revisions 2017 and later)</li> <li>Line 16/Line 26 Column c through Column g (form revisions 2010 through 2014)</li> </ul>	Subtotal for Clients	Enter the money amount from: <ul style="list-style-type: none"> <li>column (c) through column (h) box 16 of Sch R and/or box 23 of Sch R Continuation Sheet for form revisions 2017 and later</li> <li>column (c) through column (g) box 16 of Sch R and/or box 26 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 17 Column c through Column h (form revisions 2017 and later)</li> <li>Line 17 Column c through Column g (form revisions 2010 through 2014)</li> </ul>	Combined subtotals of all Continuation Sheets	Enter the money amount from: <ul style="list-style-type: none"> <li>column (c) through column (h) box 17 of Sch R for form revisions 2017 and later</li> <li>column (c) through column (g) box 17 of Sch R for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 18 Column c through Column h (form revisions 2017 and later)</li> <li>Line 18 Column c through Column g (form revisions 2010 through 2014)</li> </ul>	Form 940 amounts for your employees	Enter the money amount from: <ul style="list-style-type: none"> <li>column (c) through column (h) box 18 of Sch R for form revisions 2017 and later</li> <li>column (c) through column (g) box 18 of Sch R for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 19 Column c through Column h (form revisions 2017 and later)</li> <li>Line 19 Column c through Column g (form revisions 2010 through 2014)</li> </ul>	Total of Lines 16, 17 and 18	Enter the money amount from: <ul style="list-style-type: none"> <li>column (c) through column (h) box 19 of Sch R for form revisions 2017 and later</li> <li>column (c) through column (g) box 19 of Sch R for form revisions 2010 through 2014</li> </ul>

**Reminder:** If any field on the 940 Schedule R is illegible, suspend the UW as "Poor Quality Image" (<F9>; press "S"; select "Poor Quality Image".) If after suspending for "Poor Quality Image" you still cannot determine the correct field entry from the physical document, press <F3> to clear the field and then press <Enter>.

**Exhibit 3.41.276-8 (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

The table below explains the screen prompts, description and instructions for Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet.

**Note:** 941 Schedule R is only valid for Tax Period 201003 and later.

**Reminder:** 941 Schedule R(s) received on a nonconforming document (i.e., a spreadsheet, list, or a similar format), delete the entire return from the block and route to Code and Edit for perfection.

OE/DV Screen Prompt	Description	Instructions
Enter Page Number and Form Year (PPYY)	Valid 941 Schedule R form year	<p>Enter the last four digits from the FormID code in top right corner of form. Valid entries include "0410, 0510, 0411, 0511, 0412, 0512, 0413, 0513, 0417, 0517, 0420, 0520, 0421, 0521, 0422, 0522, 1422 or 1522."</p> <p><b>Note:</b> Only the 941 941 Schedule R allows changes between pages. (Ex: 941 Sch R Page 1; 1422 can be changed to a 941 Sch R Continuation Sheet; 1522.)</p>
Tax Qtr	Tax Qtr	<p>The Tax Qtr is a <b>MUST ENTER FIELD</b> and requires two consecutive matching entries.</p> <ol style="list-style-type: none"> <li>1. Enter the Tax Qtr from the Report for Calendar Year Box.</li> <li>2. Enter the Tax Qtr edited at the top of the form.</li> <li>3. If unable to determine the Tax Qtr, process as current year.</li> </ol> <p><b>Note:</b> Do not transcribe century digits "20". Enter the last two digits of the year (located in the upper left corner of the return) and 03, 06, 09, or, 12 to show 1st, 2nd, 3rd, or 4th quarter, respectively.</p>

**Exhibit 3.41.276-8 (Cont. 1) (01-01-2023)**

**Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
EIN	Employer EIN from top of page	<p>Enter the Employer EIN from the top of the page.</p> <p><b>Note:</b> EIN cannot be blank.</p> <ul style="list-style-type: none"> <li>a. If 941 Schedule R EIN is different from the EIN on 941 Page 1, the screen displays the EIN from 941 Page 1 and "Employer EIN inconsistent. Please Verify." displays on the bottom of the screen.</li> <li>b. Correct any invalid characters, press <b>&lt;Enter&gt;</b>.</li> <li>c. If the EIN on the 941 Schedule R is entered correctly and is different than the EIN on 941 Page 1, press <b>&lt;Enter&gt;</b>.</li> <li>d. If the EIN on the 941 Schedule R is blank, press <b>&lt;Ctrl&gt;-D</b> key combination. This duplicates the EIN from 941 Page 1.</li> <li>e. If the number is incomplete or illegible, input the available numbers and insert a period for the remaining spaces (91.111.11 or 911111...).</li> <li>f. If the EIN is blank and the EIN from 941 Page 1 is also blank, enter nine periods (.).</li> <li>g. If the EIN has more than nine digits, enter the first nine digits.</li> </ul>
Section 3504 Agent <b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.	Type of Filer-Section 3504 Agent	Enter an "X" if the Section 3504 Agent box is marked.

**Exhibit 3.41.276-8 (Cont. 2) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
CPEO <b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.	Type of Filer-Certified Professional Employer Organization (CPEO)	Enter an "X" if the CPEO box is marked.
Other Third Party <b>Reminder:</b> Use these instructions for form revisions 2020 and later with tax quarters of 202006 and later only.	Type of Filer-Other Third Party	Enter an "X" if the Other Third Party box is marked.

## Exhibit 3.41.276-8 (Cont. 3) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LN nn Col a - EIN <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col a, LN 2 Col a, etc.)	Clients EIN	Enter the Clients EIN from column (a): <ul style="list-style-type: none"> <li>box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 (Rev. June 2020) and later</li> <li>box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul> a. EIN must be nine positions. Valid characters include 0–9 and period (.) b. If number is more than nine numerics, enter only the first nine digits. c. If any number is illegible, enter a period (.) in place of the number. <b>Example:</b> 91.1..111 d. If the number is incomplete, input the available numbers and put a period in the remaining spaces. e. If the number is missing, put in nine periods. f. Cannot be blank if money amounts are present on same line.
LN nn Col b Typ wag <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col b, LN 2 Col b, etc.) <b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.	Type of Wages, tips and other compensation (CPEO Use Only)	Enter the Type of Wages from column (b): <ul style="list-style-type: none"> <li>box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> </ul> 1. If Type of wage is invalid, delete the invalid code. Valid codes include A, B, C, D and blank. 2. If more than one code is present, press <F3> to clear the field and then press <Enter>.

**Exhibit 3.41.276-8 (Cont. 4) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col c- Num Emp <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col c, LN 2 Col c, etc.)	Number of Employees from Form 941, Line 1	Enter the number of employees from column (c) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later.
<ul style="list-style-type: none"> <li>LN nn Col d Wages (form revisions 2020 and later)</li> <li>LN nn Col c Wages (form revisions 2017 and 2018)</li> <li>LN nn Col b Wages (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col d, LN 2 Col d, etc.)	Wages, tips and other compensation allocated to the listed client EIN from Form 941, Line 2	Enter the amount from: <ul style="list-style-type: none"> <li>column (d) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (b) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>LN nn Col e Tx Withld (form revisions 2020 and later)</li> <li>LN 1 Col d Tx Withld (form revisions 2017 and 2018)</li> <li>LN 1 Col c Tx Withld (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col e, LN 2 Col e, etc.)	Total Income Tax Withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, Line 3	Enter the amount from: <ul style="list-style-type: none"> <li>column (e) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (d) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (c) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

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**Exhibit 3.41.276-8 (Cont. 5) (01-01-2023)**

**Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col f- Sick Lv <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified sick leave wages from Form 941, Line 5a(i)	Enter the amount from column (f) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col f- Tot Ln 5ai and 5aii Col 1 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.)	Total reported on Form 941, Lines 5a(i) and 5a(ii), column 1 from Form 941	Enter the amount from column (f) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later.
LN nn Col g- 5a/5b Col 2 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.)	Total reported on Form 941, Lines 5a and 5b, column 2 from Form 941	Enter the amount from column (g) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later.
LN nn Col g- Fam Lv <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified family leave wages from Form 941, Line 5a(ii), column 1	Enter the amount from column (g) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.



**Exhibit 3.41.276-8 (Cont. 6) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col h- Taxable Med. wg/tips <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col h, LN 2 Col h, etc.)	Taxable Medicare wages & tips from Form 941, Line 5c, column 2	Enter the amount from column (h) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later.
<ul style="list-style-type: none"> <li>LN nn Col i- SS / Med (form revisions 2021 and later)</li> <li>LN nn Col h- SS / Med (form revision 2020)</li> <li>LN nn Col e - SS Med (form revisions 2017 and 2018)</li> <li>LN nn Col d - SS Med (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col i, LN 2 Col i, etc.)	Total Social Security and Medicare Taxes allocated to the listed client EIN from Form 941, Line 5e	Enter the amount from: <ul style="list-style-type: none"> <li>column (i) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (h) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (e) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (d) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>LN nn Col j- 3121q (form revisions 2021 and later)</li> <li>LN nn Col i- 3121q (form revision 2020)</li> <li>LN nn Col f - 3121q (form revisions 2017 and 2018)</li> <li>LN nn Col e - 3121q (form revisions 2010 through 2014)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col j, LN 2 Col j, etc.)	Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, Line 5f	Enter the amount from: <ul style="list-style-type: none"> <li>column (j) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (i) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (f) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (e) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

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## Exhibit 3.41.276-8 (Cont. 7) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col f - Adv EIC</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col f, LN 2 Col f, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2010 only.</p>	<p>Advance earned income credit payments allocated to the listed client EIN from Form 941, Line 9</p>	<p>Enter the amount from column (f) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revision 2010.</p>
<p>LN nn Col g - Tot Dep</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col g, LN 2 Col g, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2010 through 2014 only.</p>	<p>Total Deposits and COBRA Payments from Form 941, Line 13, plus any payments made with the return allocated to the listed client EIN</p>	<p>Enter the amount from column (g) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet, for form revisions 2010 through 2014.</p>
<ul style="list-style-type: none"> <li>LN nn Col k Qual Tx (form revisions 2021 and later)</li> <li>LN nn Col j Qual Tx (form revision 2020)</li> <li>LN nn Col g Qual Tx (form revisions 2017 and 2018)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col k, LN 2 Col k, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2017 and later with tax quarters of 201703 and later only.</p>	<p>Qualified small business payroll tax credit for increasing research activities allocated to the listed client EIN from Form 941, Line 11a (Line 11 form revisions 2017 through 2020 (Jan 2020))</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (k) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and later</li> <li>column (j) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (g) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> </ul>

**Exhibit 3.41.276-8 (Cont. 8) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col l- NR Cr S/F (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col k- NR Cr S/F (form revision 2020)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.)</p>	<p>Nonrefundable portion of credit for qualified sick and family leave wages (for leave taken before April 1, 2021) from Form 941, Line 11b</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>column (k) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>
<p>LN nn Col l- Tot Ln 11b and 13c</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 11b and 13c, from Form 941</p>	<p>Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>
<p>LN nn Col l- NR Ret Cr</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col l, LN 2 Col l, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	<p>Nonrefundable portion of employee retention credit from Form 941, Line 11c</p>	<p>Enter the amount from column (l) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.</p>

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## Exhibit 3.41.276-8 (Cont. 9) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col m- NR CR S/F after March 31</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)</p>	<p>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 11d</p>	<p>Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.</p>
<p>LN nn Col m- Tot Ln 11c and 13d</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col m, LN 2 Col m, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2021 only.</p>	<p>Total reported on Form 941, Lines 11c and 13d, from Form 941</p>	<p>Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.</p>
<p>LN nn Col n- Tot Ln 11d and 13e</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col n, LN 2 Col n, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 11d and 13e, from Form 941</p>	<p>Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>

**Exhibit 3.41.276-8 (Cont. 10) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col o- Tot Ln 11e and 13f <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Total reported on Form 941, Lines 11e and 13f, from Form 941	Enter the amount from column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
LN nn Col p- Num COBRA <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col p, LN 2 Col p, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Number of individuals provided COBRA premium assistance from Form 941, Line 11f	Enter the number of individuals from column (p) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).

## Exhibit 3.41.276-8 (Cont. 11) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col n- Tax Adj (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col q- Tax Adj (form revisions 2021 and 2022 (Rev. Mar 2022))</li> <li>LN nn Col m- Tax Adj (form revision 2020)</li> <li>LN nn Col h - Tax Adj (form revisions 2017 and 2018)</li> <li>LN nn Col f - Tax Adj (form revisions 2012 through 2014)</li> <li>LN nn Col e - Tax Adj (form revisions 2010 and 2011)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col n, LN 2 Col n, etc.)</p>	<p>Total Tax after Adjustment is allocated to the listed client EIN from Form 941, Line 12 (Line 10 form revisions 2012 through 2016 and Line 8 form revisions 2010 (Rev Feb 2010) through 2011)</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (n) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022)</li> <li>column (m) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>column (h) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet form revisions 2017 and 2018</li> <li>column (f) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2012 through 2014</li> <li>column (e) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet for form revisions 2010 and 2011</li> </ul>

**Exhibit 3.41.276-8 (Cont. 12) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>• LN nn Col o- Tot Dep (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>• LN nn Col r - Tot Dep (form revisions 2021 and 2022 (Rev. Mar 2022))</li> <li>• LN nn Col n - Tot Dep (form revision 2020)</li> <li>• LN nn Col i - Tot Dep (form revisions 2017 and 2018)</li> <li>• LN nn Col g - Tot Dep (form revision 2014)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.)</p>	<p>Total Deposits from Form 941, Line 13a, plus any payments made with the return allocated to the listed client EIN (Line 13 form revisions 2017 through 2020 (Rev. Jan 2020) and Line 11 form revisions 2014 through 2016)</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>• column (o) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>• column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022)</li> <li>• column (n) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> <li>• column (i) box 1 through 10 of Sch R and/or box 1 through 23 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>• column (g) box 1 through 15 of Sch R and/or box 1 through 25 of Sch R Continuation Sheet form revision 2014</li> </ul>
<p>LN nn Col o- Def Amt</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col o, LN 2 Col o, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	<p>Deferred amount of the employees share of social security tax from Form 941, Line 13b</p>	<p>Enter the amount from column (o) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.</p>
<p>LN nn Col p- Ref Cr S/F</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col p, LN 2 Col p, etc.)</p>	<p>Refundable portion of credit for qualified sick and family leave wages (for leave taken before April 1, 2021) from Form 941, Line 13c</p>	<p>Enter the amount from column (p) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2020 and 2022 (Rev. Jun 2022) and later.</p>

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## Exhibit 3.41.276-8 (Cont. 13) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LN nn Col q- Ref Cr S/F after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col q, LN 2 Col q, etc.)	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 13e	Enter the amount from column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col q- Ref Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col q, LN 2 Col q, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Refundable portion of employee retention credit from Form 941, Line 13d	Enter the amount from column (q) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
<ul style="list-style-type: none"> <li>LN nn Col s- Adv 7200 (form revision 2021)</li> <li>LN nn Col r- Adv 7200 (form revision 2020)</li> </ul> <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col s, LN 2 Col s, etc.) <b>Reminder:</b> Use these instructions for form revisions 2020 and 2021 only.	Total advances received from filing Form(s) 7200 from Form 941, Line 13g (Line 13f form revisions 2020 (Rev. April 2020) through 2021 (Rev. June 2021))	Enter the amount from: <ul style="list-style-type: none"> <li>column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021</li> <li>column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>



**Exhibit 3.41.276-8 (Cont. 14) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
<ul style="list-style-type: none"> <li>LN nn Col r- HP Exp SL (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col s- HP Exp SL (form revision 2020)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col r, LN 2 Col r, etc.)</p>	<p>Qualified health plan expenses allocable to qualified sick leave wages (for leave taken before April 1, 2021) from Form 941, Line 19</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>Enter the amount from column (r) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>
<p>LN nn Col t- Recovery Startup Business Ckx</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col t, LN 2 Col t, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2021 only.</p>	<p>Eligible Employee Retention Credit Recovery Startup Check Box Form 941, Line 18b</p>	<p>Enter a "Y" if the word "Yes" or "Y" is present in column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021.</p> <p><b>Note:</b> If the word "No" or "N" is present, clear the field and press &lt;Enter&gt;.</p>
<ul style="list-style-type: none"> <li>LN nn Col s- HP Exp FL (form revisions 2022 (Rev. Jun 2022) and later)</li> <li>LN nn Col t- HP Exp FL (form revision 2020)</li> </ul> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col s, LN 2 Col s, etc.)</p>	<p>Qualified health plan expenses allocable to qualified family leave wages (for leave taken before April 1, 2021) from Form 941, Line 20</p>	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>Enter the amount from column (s) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later</li> <li>Enter the amount from column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020</li> </ul>

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## Exhibit 3.41.276-8 (Cont. 15) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
LN nn Col t- Qual SL Wages after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col t, LN 2 Col t, etc.)	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 23	Enter the amount from column (t) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col u- Qual Health Plan Exp SL Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.)	Qualified health plan expenses allocable to qualified sick leave wages reported on Line 23 from Form 941, Line 24	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col u- Tot Ln 19 and 20 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Total reported on Form 941, Lines 19 and 20, from Form 941	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
LN nn Col u- Wages Ret Cr <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col u, LN 2 Col u, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified wages for the employee retention credit from Form 941, Line 21	Enter the amount from column (u) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.

**Exhibit 3.41.276-8 (Cont. 16) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
LN nn Col v- Amts Under Bargain Agreements SL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.)	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on Line 23 from Form 941, Line 25	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.
LN nn Col v- Tot Ln 21 and 22 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.) <b>Reminder:</b> Use these instructions for form revision 2021 only.	Total reported on Form 941, Lines 21 and 22, from Form 941	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2021.
LN nn Col v- HP Exp Wages <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col v, LN 2 Col v, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified health plan expenses allocable to wages reported on Line 21 from Form 941, Line 22	Enter the amount from column (v) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col w- Qual FL Wages after March 31 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.)	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 from Form 941, Line 26	Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.

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**Exhibit 3.41.276-8 (Cont. 17) (01-01-2023)**

**Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col w- Tot Ln 23 and 25</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	<p>Total reported on Form 941, Lines 23 and 25, from Form 941</p>	<p>Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).</p>
<p>LN nn Col w- 5a/5b Col 2</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col w, LN 2 Col w, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	<p>Total reported on Form 941, Lines 5a and 5b, column 2 from Form 941</p>	<p>Enter the amount from column (w) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.</p>
<p>LN nn Col x- Qual Health Plan Exp FL Wages</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.)</p>	<p>Qualified health plan expenses allocable to qualified family leave wages reported on Line 26 from Form 941, Line 27</p>	<p>Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.</p>

**Exhibit 3.41.276-8 (Cont. 18) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

OE/DV Screen Prompt	Description	Instructions
LN nn Col x- Tot Ln 24 and 27 <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.) <b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.	Total reported on Form 941, Lines 24 and 27, from Form 941	Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
LN nn Col x- Wages Pd Mar <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col x, LN 2 Col x, etc.) <b>Reminder:</b> Use these instructions for form revision 2020 only.	Qualified wages paid March 13 through March 31, 2020, for the employees retention credit from Form 941, Line 24	Enter the amount from column (x) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
LN nn Col y- Amts Under Bargain Agreements FL <b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.)	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on Line 26 from Form 941, Line 28	Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2022 (Rev. Jun 2022) and later.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-8 (Cont. 19) (01-01-2023)

### Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet

OE/DV Screen Prompt	Description	Instructions
<p>LN nn Col y- Tot Ln 26 and 28</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revisions 2021 and 2022 (Rev. Mar 2022) only.</p>	Total reported on Form 941, Lines 26 and 28, from Form 941	Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revisions 2021 and 2022 (Rev. Mar 2022).
<p>LN nn Col y- HP Exp Rep</p> <p><b>Note:</b> nn will display as the actual line number according to the form revision. (i.e. LN 1 Col y, LN 2 Col y, etc.)</p> <p><b>Reminder:</b> Use these instructions for form revision 2020 only.</p>	Qualified health plan expenses allocable to wages reported on Line 24 from Form 941, Line 25	Enter the amount from column (y) box 1 through 5 of Sch R and/or box 1 through 8 of Sch R Continuation Sheet for form revision 2020.
<ul style="list-style-type: none"> <li>Line 6/Line 9, Column c through Column y (form revisions 2020 and later)</li> <li>Line 11/Line 24, Column c through Column i (form revisions 2017 and 2018)</li> <li>Line 16/Line 26, Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Subtotal for Clients	<p>Enter the amount from:</p> <ul style="list-style-type: none"> <li>column (c) through column (y) box 6 of Sch R and/or box 9 of Sch R Continuation Sheet for form revisions 2020 and later</li> <li>column (c) through column (i) box 11 of Sch R and/or box 24 of Sch R Continuation Sheet for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 16 of Sch R and/or box 26 of Sch R Continuation Sheet for form revisions 2010 through 2014</li> </ul>

**Exhibit 3.41.276-8 (Cont. 20) (01-01-2023)****Transcription Sheets - Stand-Alone Form 941 Schedule R and Schedule R Continuation Sheet**

<b>OE/DV Screen Prompt</b>	<b>Description</b>	<b>Instructions</b>
<ul style="list-style-type: none"> <li>Line 7 Column c through Column y (form revisions 2020 and later)</li> <li>Line 12 Column c through Column i (form revisions 2017 and 2018)</li> <li>Line 17 Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Combined subtotals of all Continuation Sheets	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 7 of Sch R for form revisions 2020 and later</li> <li>column (c) through column (i) box 12 of Sch R for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 17 of Sch R for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 8 Column c through Column y (form revisions 2020 and later)</li> <li>Line 13 Column c through Column i form revisions 2017 and 2018)</li> <li>Line 18 Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Form 941 amounts for your employees	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 8 of Sch R for form revisions 2020 and later</li> <li>column (c) through column (i) box 13 of Sch R for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 18 of Sch R for form revisions 2010 through 2014</li> </ul>
<ul style="list-style-type: none"> <li>Line 9 Column c through Column y (form revisions 2020 and later)</li> <li>Line 14 Column c through Column i (form revisions 2017 and 2018)</li> <li>Line 19 Column b through Column g (form revisions 2010 through 2014)</li> </ul>	Total of Lines 6, 7 and 8 Total of Lines 11, 12 and 13 (form revisions 2017 and 2018) Total of Lines 16, 17 and 18 (form revisions 2010 through 2014)	Enter the amount from: <ul style="list-style-type: none"> <li>column (c) through column (y) box 9 of Sch R for form revisions 2020 and later</li> <li>column (c) through column (i) box 14 of Sch R for form revisions 2017 and 2018</li> <li>column (b) through column (g) box 19 of Sch R for form revisions 2010 through 2014</li> </ul>

**Reminder:** If any field on the 941 Schedule R is illegible, suspend the UW as "Poor Quality Image" (<F9>; press "S"; select "Poor Quality Image".) If after suspending for "Poor Quality Image" you still cannot determine the correct field entry from the physical document, press <F3> to clear the field and then press <Enter>.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-9 (01-01-2023)

### Street Abbreviations

Street address abbreviations that must be used when it is necessary to reduce the address to 35 characters. It is not necessary to abbreviate any word, if the address is less than 35 characters (including spaces). However, if the word is abbreviated or spelled out, it must agree with the chart below.

**Note:** Abbreviate North, South, East and West only when it is used as a direction of a street, avenue, etc.

**Note:** Do not abbreviate proper names of the street in the street address field.

WORD	ABBREVIATION
Air Force Base	AFB
Alley	ALY
Annex	ANX
Apartment	APT
Arcade	ARC
Avenue	AVE
Basement	BSMT
Bayou	BYU
Beach	BCH
Bend	BND
Bluff(s)	BLF(S)
Bottom	BTM
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook(s)	BRK(S)
Building	BLDG
Burg(s)	BG(S)
Bypass	BYP
Camp	CP
Canyon	CYN
Cape	CPE
Causeway	CSWY
Center(s)	CTR(S)
Circle(s)	CIR(S)



**Exhibit 3.41.276-9 (Cont. 1) (01-01-2023)****Street Abbreviations**

WORD	ABBREVIATION
Cliff(s)	CLF(S)
Club	CLB
Common	CMN
Corner(s)	COR(S)
Course	CRSE
Court(s)	CT(S)
Cove(s)	CV(S)
Creek	CRK
Crescent	CRES
Crest	CRST
Crossing	XING
Crossroad	XRD
Curve	CURV
Dale	DL
Dam	DM
Department	DEPT
Divide	DV
Drive(s)	DR(S)
East, Ea	E
Estate(s)	EST(S)
Expressway	EXPY
Extension(s)	EXT(S)
Ferry	FRY
Field(s)	FLD(S)
First	1ST
Flat(s)	FLT(S)
Floor	FL
Ford(s)	FRD(S)
Forest	FRST
Forge(s)	FRG(S)
Fork(s)	FRK(S)

**Exhibit 3.41.276-9 (Cont. 2) (01-01-2023)**

**Street Abbreviations**

WORD	ABBREVIATION
Fort	FT
Freeway	FWY
Front	FRNT
Garden(s)	GDN(S)
Gateway	GTWY
Glen(s)	GLN(S)
Green(s)	GRN(S)
Grove(s)	GRV(S)
Hanger	HNGR
Harbor(s)	HBR(S)
Haven	HVN
Heights	HTS
Highway	HWY
Highway Contract	HC
Hill(s)	HL(S)
Hollow	HOLW
Inlet	INLT
Island(s)	IS(S)
Junction(s)	JCT(S)
Key(s)	KY(S)
Knoll(s)	KNL(S)
Lake(s)	LK(S)
Landing	LNDG
Lane	LN
Light(s)	LGT(S)
Loaf	LF
Lobby	LBBY
Lock(s)	LCK(S)
Lodge	LDG
Lower	LOWR

**Exhibit 3.41.276-9 (Cont. 3) (01-01-2023)****Street Abbreviations**

WORD	ABBREVIATION
Manor(s)	MNR(S)
Meadow(s)	MDW(S)
Mill(s)	ML(S)
Mission	MSN
Motorway	MTWY
Mount	MT
Mountain(s)	MTN(S)
Neck	NCK
North, No. No <b>Caution:</b> ONLY when used as a direction.	N
Northeast, N.E.	NE
Northwest, N.W.	NW
Office	OFC
One fourth, One quarter	1/4
One half	1/2
Orchard	ORCH
Overpass	OPAS
Parkway(s)	PKWY
Passage	PSGE
Penthouse	PH
Pine(s)	PNE(S)
Place	PL
Plain(s)	PLN(S)
Plaza	PLZ
Point(s)	PT(S)
Port	PRT
Post Office Box, PO Box, P.O. Box, P.O. Drawer, POB, PO	PO BOX See IRM 3.41.276.12.7 (14) for instructions.
Prairie	PR
Private Mail Box	PMB
Radial	RADL

**Exhibit 3.41.276-9 (Cont. 4) (01-01-2023)**

**Street Abbreviations**

WORD	ABBREVIATION
Ranch	RNCH
Rapid(s)	RPD(S)
Rest	RST
Ridge(s)	RDG(S)
River	RIV
Road(s)	RD(S)
Room	RM
Route, Rte., RT	RTE
Rural Route, Rural Delivery, R.D, RFD, R.F.D.	RR
Shoal(s)	SHL(S)
Shore(s)	SHR(S)
Skyway	SKWY
South, So., So	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Space	SPC
Spring(s)	SPG(S)
Square(s)	SQ(S)
Station	STA
Stravenue	STRA
Stream	STRM
Street(s)	ST(S)
Suite	STE
Summit	SMT
Terrace, Terr	TER
Throughway	TRWY
Trace	TRCE
Track	TRAK
Trafficway	TRFY

**Exhibit 3.41.276-9 (Cont. 5) (01-01-2023)****Street Abbreviations**

WORD	ABBREVIATION
Trail	TRL
Trailer	TRLR
Tunnel	TUNL
Turnpike	TPKE
Underpass	UPAS
Union(s)	UN(S)
Upper	UPPR
Valley(s)	VLY(S)
Viaduct	VIA
View(s)	VW(S)
Village(s)	VLG(S)
Ville	VL
Vista	VIS
Well(s)	WL(S)
West, We	W

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-10 (01-01-2022)

### Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes

Alphabetical listing of Major City Codes (MCC) in city order.

**Note:** "MU" is a valid State Code for box 16 form revisions 2009-2011 (box 14 form revisions 2005-2008). MCC cannot be used in the address field.

CITY	STATE	MCC	ZIP CODE
Aberdeen	SD	AD	574
Abilene	TX	AB	796
Akron	OH	AK	443
Albany	GA	AY	317
Albany	NY	AL	122
Albuquerque	NM	AQ	871
Alexandria	VA	AX	223
Alhambra	CA	YA	918
Allentown	PA	AW	181
Amarillo	TX	AM	791
Anaheim	CA	AH	928
Anchorage	AK	AN	995, 996
Anderson	SC	AJ	296
Ann Arbor	MI	AP	481
Arlington	TX	IA	760
Arlington	VA	AR	222
Arvada	CO	AV	800, 804
Asheville	NC	AS	288
Athens	GA	AE	306
Atlanta	GA	AT	303, 311, 399
Atlantic City	NJ	AC	084
Auburn	AL	AF	368
Augusta	GA	AG	309
Augusta	ME	AA	043
Aurora	CO	AZ	800
Aurora	IL	AO	605
Austin	TX	AU	733, 787

**Exhibit 3.41.276-10 (Cont. 1) (01-01-2022)****Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

<b>CITY</b>	<b>STATE</b>	<b>MCC</b>	<b>ZIP CODE</b>
Bakersfield	CA	BD	933
Baltimore	MD	BA	212
Baton Rouge	LA	BR	708
Battle Creek	MI	QK	490
Beaumont	TX	BT	777
Bellingham	WA	BH	982
Berkeley	CA	BE	947
Bethlehem	PA	BM	180
Billings	MT	IB	591
Biloxi	MS	BL	395
Binghamton	NY	BC	139
Birmingham	AL	BI	352
Bismarck	ND	BB	585
Bloomington	IN	BQ	474
Bloomington	MN	BN	554
Boca Raton	FL	BZ	334
Boise	ID	BS	837
Bossier City	LA	BW	711
Boston	MA	BO	021, 022
Boulder	CO	BV	803
Bradenton	FL	BG	342
Bremerton	WA	BY	983
Bridgeport	CT	BP	066
Bronx	NY	BX	104
Brooklyn	NY	BK	112
Brownsville	TX	BJ	785
Buffalo	NY	BF	142
Burlington	VT	BU	054
Cambridge	MA	CB	021, 022
Camden	NJ	CD	081
Canton	OH	CA	447

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-10 (Cont. 2) (01-01-2022)

### Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes

CITY	STATE	MCC	ZIP CODE
Cape Coral	FL	CF	339
Casper	WY	CZ	826
Cedar Rapids	IA	CR	524
Champaign	IL	CX	618
Chandler	AZ	YZ	852
Chapel Hill	NC	CJ	275
Charleston	SC	CT	294
Charleston	WV	CW	253
Charlotte	NC	CE	282
Charlottesville	VA	CV	229
Chattanooga	TN	CG	374
Chesapeake	VA	CP	233
Cheyenne	WY	CY	820
Chicago	IL	CH	606-608
Chula Vista	CA	DV	919
Cincinnati	OH	CN	452, 459
Clarkesville	TN	YN	370
Clearwater	FL	CQ	337
Cleveland	OH	CL	441
Colorado Springs	CO	CS	809
Columbia	SC	CU	292
Columbus	GA	CM	318, 319
Columbus	OH	CO	430, 432
Corpus Christi	TX	CC	783, 784
Cranston	RI	RT	029
Cumberland	MD	CK	215
Dallas	TX	DA	752,753
Davenport	IA	DP	528
Dayton	OH	DY	453, 454
Daytona Beach	FL	DF	321



**Exhibit 3.41.276-10 (Cont. 3) (01-01-2022)****Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

CITY	STATE	MCC	ZIP CODE
Dearborn	MI	DB	481
Decatur	IL	DT	625
Denver	CO	DN	800-802
Des Moines	IA	DM	503, 509
Detroit	MI	DE	482
Dubuque	IA	DQ	520
Duluth	MN	DL	557, 558
Durham	NC	DU	277
East Lansing	MI	ET	488
East Orange	NJ	EO	070
East St. Louis	IL	ES	622
Easton	PA	EA	180
El Paso	TX	EP	799, 885
Elizabeth	NJ	EL	072
Erie	PA	ER	165
Eugene	OR	EU	974
Evanston	IL	EN	602
Evansville	IN	EV	477
Fairbanks	AK	FK	997
Fall River	MA	FR	027
Far Rockaway	NY	RK	110, 116
Fargo	ND	FA	581
Fayetteville	AR	FB	727
Fayetteville	NC	FN	283
Flint	MI	FT	485
Florence	AL	FC	356
Florence	SC	FE	295
Flushing	NY	FG	113
Fort Lauderdale	FL	FL	333
Fort Pierce	FL	FP	349
Fort Smith	AR	FS	729

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-10 (Cont. 4) (01-01-2022)

### Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes

CITY	STATE	MCC	ZIP CODE
Fort Wayne	IN	FY	468
Fort Worth	TX	FW	761
Fresno	CA	FO	936-938
Gainesville	FL	GF	326
Gaithersburg	MD	GG	208
Galveston	TX	GA	775
Garland	TX	GD	750
Gary	IN	GY	464
Gastonia	NC	GN	280
Glendale	AZ	GE	853
Glendale	CA	GL	912
Grand Rapids	MI	GR	495
Great Falls	MT	GT	594
Greeley	CO	GC	806
Green Bay	WI	GB	543
Greensboro	NC	GO	274
Greenville	SC	GV	296
Greenwood	MS	GW	389
Hackensack	NJ	HS	076
Hamilton	OH	HA	450
Hammond	IN	HM	463
Hampton	VA	HP	236
Harlingen	TX	HR	785
Harrisburg	PA	HG	171
Hartford	CT	HD	061
Hattiesburg	MS	HT	394
Helena	MT	HE	596
Henderson	NV	HF	890
Hialeah	FL	HI	330
High Point	NC	HC	272

**Exhibit 3.41.276-10 (Cont. 5) (01-01-2022)****Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

CITY	STATE	MCC	ZIP CODE
Hollywood	FL	HW	330
Honolulu	HI	HL	968
Houston	TX	HO	770, 722
Huntington	WV	HN	257
Huntington Beach	CA	HB	926
Huntsville	AL	HU	358
Independence	MO	IE	640
Indianapolis	IN	IN	462
Inglewood	CA	ID	903
Irvine	CA	IV	926-927
Irving	TX	IR	750
Jackson	MS	JN	392
Jacksonville	FL	JV	322
Jamaica	NY	JA	114
Jamestown	NY	JM	147
Janesville	WI	JE	535
Jersey City	NJ	JC	070, 073
Johnson City	TN	JH	376
Johnstown	PA	JO	159
Joliet	IL	JT	604
Jonesboro	AR	JB	724
Kalamazoo	MI	KZ	490
Kansas City	KS	KA	661
Kansas City	MO	KC	641, 649
Kennewick	WA	KW	993
Kenosha	WI	KE	531
Kingsport	TN	KP	376
Knoxville	TN	KN	379
Lafayette	IN	LF	479
Lafayette	LA	LL	705
Lake Charles	LA	LC	706

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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**Exhibit 3.41.276-10 (Cont. 6) (01-01-2022)**

**Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

CITY	STATE	MCC	ZIP CODE
Lakeland	FL	LK	338
Lakewood	CO	LW	801, 802, 804
Lancaster	PA	LP	176
Lansing	MI	LG	489
Laredo	TX	LD	780
Las Cruces	NM	LZ	880
Las Vegas	NV	LV	891
Lawrence	MA	LQ	018
Lewiston	ME	LT	042
Lexington	KY	LX	405
Lincoln	NE	LN	685
Little Rock	AR	LR	722
Long Beach	CA	LB	907, 908
Long Island City	NY	LI	111
Lorain	OH	LO	440
Los Angeles	CA	LA	900, 901
Louisville	KY	LE	402
Lowell	MA	LM	018
Lubbock	TX	LU	794
Lynn	MA	LY	019
Macon	GA	MA	312
Madison	WI	MN	537
Manchester	NH	MR	031
Marietta	GA	MT	300
Melbourne	FL	ML	329
Memphis	TN	ME	375, 381
Meridian	MS	MD	393
Mesa	AZ	MZ	852
Metairie	LA	MI	700
Miami	FL	MF	330-332

**Exhibit 3.41.276-10 (Cont. 7) (01-01-2022)****Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

CITY	STATE	MCC	ZIP CODE
Milwaukee	WI	MW	532
Minneapolis	MN	MS	554
Missoula	MT	MM	598
Mobile	AL	MO	366
Modesto	CA	MC	953
Monroe	LA	MB	712
Montgomery	AL	MG	361
Muskegon	MI	MK	494
Naperville	IL	NP	605
Nashau	NH	NS	030
Nashville	TN	NA	372
Newark	NJ	NK	071
New Bedford	MA	ND	027
New Brunswick	NJ	NB	089
New Haven	CT	NH	065
New Orleans	LA	NO	701
Newport News	VA	NN	236
Newton	MA	NE	024
New York	NY	NY	100-102
Niagara Falls	NY	NF	143
Norfolk	VA	NV	235
Norman	OK	NR	730
North Charleston	SC	NC	294
North Hollywood	CA	NW	916
North Las Vegas	NV	NT	890
North Little Rock	AR	NL	721
Oakland	CA	OA	946
Oak Park	IL	OP	603
Oceanside	CA	OE	920
Ogden	UT	OG	842, 844
Oklahoma City	OK	OC	731

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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**Exhibit 3.41.276-10 (Cont. 8) (01-01-2022)**

**Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

CITY	STATE	MCC	ZIP CODE
Olympia	WA	OL	985
Omaha	NE	OM	681
Orlando	FL	OR	328
Oshkosh	WI	OK	549
Overland Park	KS	OV	662
Owensboro	KY	OW	423
Oxnard	CA	OX	930
Palo Alta	CA	PQ	943
Parkersburg	WV	PK	261
Parma	OH	PZ	441
Pasadena	CA	PD	910, 911
Paterson	NJ	PN	075
Pembroke Pines	FL	PP	330
Pensacola	FL	PE	325
Peoria	AZ	PY	853
Peoria	IL	PL	616
Petersburg	VA	PG	238
Philadelphia	PA	PH	190-192
Phoenix	AZ	PX	850
Pine Bluff	AR	PB	716
Pittsburgh	PA	PI	151, 152
Pocatello	ID	PC	832
Port Arthur	TX	PA	776
Portland	ME	PT	041
Portland	OR	PO	972
Portsmouth	NH	PS	038
Portsmouth	VA	PM	237
Providence	RI	PR	029
Provo	UT	PV	846
Pueblo	CO	PU	810

**Exhibit 3.41.276-10 (Cont. 9) (01-01-2022)****Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

<b>CITY</b>	<b>STATE</b>	<b>MCC</b>	<b>ZIP CODE</b>
Punta Gorda	FL	PJ	339
Quincy	MA	QU	021, 022
Racine	WI	RA	534
Raleigh	NC	RL	276
Reading	PA	RD	196
Reno	NV	RE	895
Richmond	VA	RI	231, 232
Riverside	CA	RS	925
Roanoke	VA	RO	240
Rochester	NY	RC	146
Rock Hill	SC	RH	297
Rockford	IL	RF	611
Sacramento	CA	SC	942, 958
Saginaw	MI	SG	486
Salem	OR	XR	973
Salinas	CA	YL	939
Salt Lake City	UT	XU	841
San Antonio	TX	SO	782
San Bernardino	CA	SR	924
San Diego	CA	SD	921
San Francisco	CA	SF	941
San Jose	CA	SJ	951
San Juan	PR	XJ	009
Santa Ana	CA	SA	927
Santa Barbara	CA	SZ	931
Sante Fe	NM	YF	875
Sarasota	FL	XS	342
Savannah	GA	GS	314
Schenectady	NY	SK	120, 123
Scottsdale	AZ	YS	852
Scranton	PA	XC	185

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-10 (Cont. 10) (01-01-2022)

### Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes

CITY	STATE	MCC	ZIP CODE
Seattle	WA	SE	981
Shawnee Mission	KS	SM	662
Sheboygan	WI	XB	530
Shreveport	LA	SH	711
Silver Spring	MD	SS	209
Sioux City	IA	SX	511
Sioux Falls	SD	IQ	571
South Bend	IN	SB	466
Spartanburg	SC	SQ	293
Spokane	WA	SW	992
Springfield	IL	XL	627
Springfield	MA	XA	011
Springfield	MO	XO	657, 658
Springfield	OH	XH	455
St Joseph	MO	XM	645
St Louis	MO	SL	631
St Paul	MN	SU	551
St Petersburg	FL	SP	337
Stamford	CT	ST	069
Staten Island	NY	SI	103
Sterling Heights	MI	YH	483
Stockton	CA	SN	952
Syracuse	NY	SY	132
Tacoma	WA	TC	984
Tallahassee	FL	TL	323
Tampa	FL	TA	336
Tempe	AZ	TE	852
Terre Haute	IN	TH	478
Titusville	FL	TT	327
Toledo	OH	TO	436



**Exhibit 3.41.276-10 (Cont. 11) (01-01-2022)****Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

CITY	STATE	MCC	ZIP CODE
Topeka	KS	TP	666
Torrance	CA	TN	905
Trenton	NJ	TR	086
Tucson	AZ	TU	857
Tulsa	OK	TS	741
Tuscaloosa	AL	TB	354
Utica	NY	UT	135
Van Nuys	CA	VN	913, 914
Vancouver	WA	VA	986
Virginia Beach	VA	VB	234
Waco	TX	WX	767
Warren	MI	WR	480
Warren	OH	WO	444
Warwick	RI	WW	028
Washington DC	DC	DC	200, 202-205, 569
Waterbury	CT	WT	067
Waterloo	IA	WL	507
West Allis	WI	WA	532
West Palm Beach	FL	WP	334
West Valley City	UT	WC	841
Westminster	CO	WD	800, 802
Wheeling	WV	WH	260
White Plains	NY	WJ	106
Wichita	KS	WK	672
Wichita Falls	TX	WF	763
Wilkes-Barre	PA	WB	187
Williamsport	PA	WM	177
Wilmington	DE	WI	198
Wilmington	NC	WN	284
Winston-Salem	NC	WS	271
Winter Haven	FL	WG	338

**Exhibit 3.41.276-10 (Cont. 12) (01-01-2022)**

**Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes**

<b>CITY</b>	<b>STATE</b>	<b>MCC</b>	<b>ZIP CODE</b>
Worcester	MA	WE	016
Yonkers	NY	YK	107
York	PA	YR	173, 174
Youngstown	OH	YO	445

## Exhibit 3.41.276-11 (01-01-2023)

## Function Key List

Key	Description
<F2>	Deletes the characters in the current field to the right of the cursor position.
<F3>	Deletes all characters in the field and places the cursor at the beginning of the field. <ul style="list-style-type: none"> <li>Dollar amount fields - begin right</li> <li>All other fields - begin left</li> </ul>
<F4>	Allows you to change the form year revision on any 941 page or schedule that is mis-recognized. When the <F4> key is pressed, you receive a prompt to enter a four-digit Page Number and Form Year (PPYY). <ul style="list-style-type: none"> <li>Once the correct Page Number and Form Year is entered, the correct entry fields display.</li> </ul> <p><b>Note:</b> Refer to IRM 3.41.276.12 (2) for specific guidelines.</p>
<F5>	Allows you to move the entry field so that it appears in different places relative to the area on the scanned image.
<F6>	Releases a document and brings up the next document in the block or unit-of-work. In DV, you can only release a document if all necessary work is completed. <b>In OE</b> , you can only release a document after all necessary work is complete. <b>In DV, when AUTO is OFF</b> the cursor is placed on the first field of the next document. <b>In DV, when AUTO is on</b> the cursor is placed in the next flagged field.
<F7>	Allows you to go back and review previous documents in the block or unit-of-work.
<F8>	Releases a block or unit-of-work. You can only release a block or unit-of-work if all necessary work is complete. This key is primarily used when working OE Paper.
<F9>	Allows you to either "Interrupt" or "Suspend" the block or unit-of-work you are currently working.
<F10>	Returns to the current document after pressing <F7> or <Home> to go to a preceding document.
<Ctrl>-<F3>	Clears all fields with a ? (flag) automatically. This is a toggle key, using this key combination a second time brings the ? (flag) back in all but the field you are currently in.
<Ctrl>-<F4>	Allows you to display the FI number assigned at scanning.

## Exhibit 3.41.276-11 (Cont. 1) (01-01-2023)

### Function Key List

Key	Description
<Ctrl>-<F7>	<b>In DV</b> , moves the cursor to the last edit field or last flagged field, on the prior document. <b>In OE</b> , places cursor in last field on the prior document.
<Ctrl>-3	Displays the Magnified Image Strip for the current field.
<Ctrl>-5	Allows you to turn highlighting for image fields on and off as needed. <b>Reminder:</b> For 940, 941 and Stand Alone Schedule R after the F4 key has been used, the system does not highlight the fields.
<Ctrl>-6	Rotates the image 180 degrees.
<Alt>-X	Returns to the previous menu.
<Ctrl>-A	This key combination is a toggle that turns AUTO Mode on and off. <ul style="list-style-type: none"> <li><b>AUTO on:</b> The cursor automatically moves from the current field to the next field requiring perfection. <b>Note:</b> In DV, the default mode is AUTO on.</li> <li><b>AUTO off:</b> The cursor manually moves through every field using the cursor movement keys. <b>Note:</b> In OE, AUTO Mode is always turned off.</li> </ul> The status of AUTO Mode is displayed in the Status Line as "Auto".
<Ctrl>-B	Places the cursor at the beginning of the previous word in the current field. <b>Note:</b> If the cursor is on any character other than the first character of a word, the cursor moves to first character of that word.
<Ctrl>-D	<ul style="list-style-type: none"> <li>Copies the data from the same field on the previous document.</li> <li><b>Schedule R:</b> Copies the EIN from Form 94x Page 1 to the Employer EIN field on the Schedule R or Schedule R Continuation Sheet.</li> </ul>
<Ctrl>-F	Places the cursor at the beginning of the next word in current field.
<Ctrl>-G	<b>Managerial Review and Document Review only:</b> After a document is opened, the Go To key combination opens a query window requesting the document number to where you want to go, and allows you the selection of any document in that UW (e.g., #5 in a UW).
<Ctrl>-L	Reduces the size of the scanned image strip (after pressing <Ctrl>-M) that appears above the entry field.

## Exhibit 3.41.276-11 (Cont. 2) (01-01-2023)

## Function Key List

Key	Description
<Ctrl>-M	Enlarges the size of the scanned image strip that appears above the entry field.
<Ctrl>-P	Notifies the system to stop work on the current function at the end of the current block or unit-of-work. When work is complete, the menu window of the current function appears.
<Ctrl>-S or <;> Semi-Colon	<p><b>Code and Edit Field:</b> Moves the cursor to the first field with an error after the last Code and Edit field (during OE and DV).</p> <ul style="list-style-type: none"> <li><b>Schedule B:</b> Skips the cursor to the first field in each column for each month (during OE only).</li> <li><b>Line 7:</b> Moves the cursor from Line 5d to Line 8 on form revisions 2008-2010 (Rev. Oct 2010). Moves the cursor from Line 5d to Line 10 on form revisions 2011 and later.</li> </ul> <p><b>Note:</b> Line 7 does not appear on the form revision 2011.</p> <ul style="list-style-type: none"> <li><b>Schedule R:</b> Moves the cursor from Line 1 Column (a) on Schedule R or Schedule R Continuation Sheet to the "Wages" column on the "Sub-Total Line" (Columns and Sub-Total Lines vary by Form Revision).</li> </ul>
<ul style="list-style-type: none"> <li>&lt;Shift&gt;-5</li> <li>~ (tilde key)</li> </ul>	Inserts a Percent Sign (%) in the In-Care-of Name Line.
<Delete> (Central Keypad) and <Del> (Numeric Keypad)	<p>Deletes the character at the current cursor position.</p> <p><b>Note:</b> If you use the &lt;Del&gt; key in the Numeric Keypad, the &lt;Num Lock&gt; must be off.</p>
<Ctrl>-<Shift>-<Delete> or <Ctrl>-<Shift>-<Del>	Deletes a document from a block or unit-of-work.
<↓> Down Arrow Key (Central or Numeric Keypad)	Moves cursor to next field when AUTO is off. When AUTO is on, the cursor moves to the next required field in the document.
<Ctrl>-<↓> Down Arrow Key	Moves the cursor to the first character in the last field that is enabled at the bottom of a document.
<↑> Up Arrow Key (Central and Numeric Keypad)	<p>Moves the cursor to the previous field. If the cursor is on the first field of a document, pressing this key causes the cursor to move to the first field of the preceding document.</p> <p><b>Note:</b> &lt;Num Lock&gt; key must be off.</p> <p>The &lt;↑&gt; (Up Arrow) on the Central Keypad allows you to go backwards between pages/documents one field at a time.</p>
<Ctrl>-<↑> Up Arrow Key	Moves the cursor to the first character in the first field that is enabled at the top of a document.
<Ctrl>-<Shift>-<↑>, <↓>, <→>, <←> (Arrow Keys)	Allows you to move the image strip when it is not lined up to display the correct area. Holds the position for the current image.

**Exhibit 3.41.276-11 (Cont. 3) (01-01-2023)**

**Function Key List**

Key	Description
<Enter> (Main Keypad) or Numeric Keypad)	Accepts the contents of the current field or allows the release of a field without entering any data and moves to the next field.
<Esc> or <Alt>-X	Allows you to go back to the previous menu or window, if a menu or window selection was made in error and the wrong window opens.
<Insert> (Central Keypad) or <Ins> (Numeric Keypad)	Inserts a character to the left of the current cursor position. This is a toggle key function, it must be turned off by pressing one of these keys again.
<←> Left Arrow Key	Moves the cursor to the left one character position from the current position. When this key is held down, the movement is repeated.
<Ctrl>-<←> Left Arrow Key (Central and Numeric Keypad) or <Home> (Central or Numeric Keypad) <b>Note:</b> <Home> is valid during DV only.	Positions the cursor at the left most position in a field. <b>Note:</b> When the <←> Left Arrow Key or the <Home> key in the Numeric Keypad is used the <Num Lock> must be off.
<→> Right Arrow Key	Moves the cursor to the right one character position from the current position. When this key is held down, the movement is repeated.
<Ctrl>-<→> Right Arrow Key (Central and Numeric Keypad) or <End> (Central and Numeric Keypad) <b>Note:</b> <End> is valid during DV only.	When AUTO is on, positions the cursor at the right most position in a field. <b>Note:</b> When the <→> Right Arrow Key or the <End> key in the Numeric Keypad is used the <Num Lock> must be off.
<Num Lock> (Numeric Keypad)	Turns the Numeric Keypad on and off. When<Num Lock> is on, allows numbers to be typed from the separate numeric keypad.
<Page Down> (Central Keypad) or <Pg Dn> (Numeric Keypad)	<b>OE and DV:</b> Move between 941 Page 1, 941 Page 2, 941 Page 3 and Schedule B. <b>Document Review:</b> Displays the next document. <b>Note:</b> This also applies to Schedule R and Schedule R Continuation Sheet.
<Page Up> (Central Keypad) or <Pg Up> (Numeric Keypad)	<b>OE and DV:</b> Move between Schedule B, 941 Page 3, 941 Page 2 and 941 Page 1. <b>Note:</b> This also applies to Schedule R and Schedule R Continuation Sheet.

**Exhibit 3.41.276-11 (Cont. 4) (01-01-2023)****Function Key List**

<b>Key</b>	<b>Description</b>
<b>&lt;Print Scrn&gt;</b>	Prints the current screen display.
<b>&lt;Shift&gt;</b> (Main Keypad)	When pressed and held, "Alpha characters may be entered in numeric fields" or "Numeric characters may be entered in Alpha-numeric fields."
<b>&lt;Tab&gt;</b>	Moves cursor to the next field: When the cursor moves to the next field, the system accepts the contents of the current field.
<b>&lt;Ctrl&gt;-&lt;Tab&gt;</b>	Moves the cursor to the previous field. If the cursor is on the first field of a document, pressing this key combination causes the cursor to move to the first field of the previous document.

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-12 (01-01-2021)

### 941 Pull Document Report

The following is a copy of the IPS00812 941 Pull Document Report

**Note:** Detailed Report Description IRM 3.41.276.18.9, Pull Document Report

Output File ID: 502201	941 Pull Document Report	Run Date: 01/14/2010		Page # 1
-----	-----	-----	-----	-----
Batch	Block #	Doc. DLN/FI #	Page #	Document/Block Delete Reason
568	LC141011055	LC14101105570	950107	Document deleted during OE; Sc
568	LC141011055	LC14101105570	950207	Document deleted during OE; Sc
568	LC141011055	LC14101105570	950307	Document deleted during OE; Sc
568	LC141011055	000261	950107	Document has been deleted syst
570	LC141011063	000059	700207	Document deleted during OE; DO
570	LC141011063	LC14101106347	950207	Document deleted during OE; Sc
570	LC141011063	LC14101106347	960107	Document deleted during OE; Sc
570	LC141011063	LC14101106347	960307	Document deleted during OE; Sc
570	LC141011064	000069	700207	Document deleted during OE; DO
570	LC141011064	000071	700207	Document deleted during OE; DO
570	LC141011064	000074	700207	Document deleted during OE; DO
570	LC141011064	000076	700206	Document deleted during OE; Sc
570	LC141011065	000090	700207	Document deleted during OE; DO
570	LC141011065	LC14101106513	970107	Document has been deleted syst
570	LC141011065	LC14101106513	970306	Document has been deleted syst
570	LC141011066	000117	700207	Document deleted during OE; DO
570	LC141011066	000128	700207	Document deleted during OE; DO
570	LC141011066	000129	700207	Document deleted during OE; DO
570	LC141011066	LC14101106665	950107	Document has been deleted syst
570	LC141011066	LC14101106669	970107	Document has been deleted syst
570	LC141011066	LC14101106669	970307	Document has been deleted syst
570	LC141011068	LC14101106827	950107	Document deleted during OE; Sc
570	LC141011068	LC14101106827	950207	Document deleted during OE; Sc
570	LC141011069	000194	700207	Document deleted during OE; DO



**Exhibit 3.41.276-12 (Cont. 1) (01-01-2021)****941 Pull Document Report**

<b>Output File ID: 502201</b>	<b>941 Pull Document Report</b>	<b>Run Date: 01/14/2010</b>		<b>Page # 1</b>
-----	-----	-----	-----	-----
<b>Batch</b>	<b>Block #</b>	<b>Doc. DLN/FI #</b>	<b>Page #</b>	<b>Document/Block Delete Reason</b>
570	LC141011069	000199	700207	Document deleted during OE; DO

# Form 941 and Schedule R Processing on Service Center Recognition/Image Processing System 3.41.276

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## Exhibit 3.41.276-13 (01-01-2021) 941 FI/DLN Cross Reference Report

The following is a copy of the IPS10670 941 FI/DLN Cross Reference Report at Ogden Service Center

**Note:** Detailed Report Description IRM 3.41.276.18.12, FI/DLN Cross Reference Report

Output File ID: 501801	Program Number: 11205	Run Date: 01/14/2010		Page 1
-----	-----	-----	-----	-----
Batch	Scan Block #	Seq. #	New Block #	Seq #
0556	LC141010027	000001	LC141010027	86
0556	LC141010027	000006	LC141010027	87
0556	LC141010027	000008	LC141010027	88
0556	LC141010027	000012	LC141010027	89
0556	LC141010027	000020	LC141010027	90
0556	LC141010028	000024	LC141010028	86
0556	LC141010028	000028	LC141010028	87
0556	LC141010028	000033	LC141010028	88
0556	LC141010028	000037	LC141010028	89
4240	LC141013032	000061	LC141013032	86
4240	LC141013032	000067	LC141013032	87
4240	LC141013032	000070	LC141013032	88
4240	LC141013032	000072	LC141013032	89
8483	LC141009073	000344	LC141009073	93
8483	LC141009073	000346	LC141009073	94
8483	LC141009073	000348	LC141009073	95
8483	LC141009073	000350	LC141009073	96
8483	LC141009073	000352	LC141009073	97
8483	LC141009073	000355	LC141009073	98
8483	LC141009073	000360	LC141009073	99
8483	LC141009073	000362	LC141009075	00
8483	LC141009073	000365	LC141009075	01
8483	LC141009073	000367	LC141009075	02

**Exhibit 3.41.276-14 (06-25-2020)****Valid Characters**

Do not enter other characters even if they appear on the form.

<b>Specific Entry</b>	<b>Valid Characters</b>
941 EIN	Numeric (0-9) or blank
Name Control	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Numeric (0-9)</li> <li>• Hyphen (-)</li> <li>• Ampersand (&amp;)</li> <li>• Maximum 4 Characters</li> </ul>
In Care of Name Line	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Numeric (0-9)</li> <li>• Hyphen (-)</li> <li>• Ampersand (&amp;)</li> <li>• In Care Of (%)</li> <li>• Space</li> <li>• Blank</li> <li>• Maximum 35 Characters</li> </ul>
Address Line	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Numeric (0-9)</li> <li>• Hyphen (-)</li> <li>• Slash (/)</li> <li>• Asterisk (*) only valid in the first position for PO Box</li> <li>• Space</li> <li>• Maximum 35 Characters</li> </ul>
City Line	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Space</li> <li>• Maximum 22 Characters</li> </ul>
State Line	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Maximum 2 Characters</li> </ul>
ZIP Code	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Maximum 9 Characters</li> </ul>
Money (Data) Fields	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Hyphen (-) Negative amounts</li> <li>• Maximum 15 Characters</li> </ul>
Deposit State	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Maximum 2 Characters</li> </ul>
Third-Party ID Number	<ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Numeric (0-9)</li> <li>• Maximum 5 Characters</li> </ul>
Preparer's PTIN	<ul style="list-style-type: none"> <li>• Alpha (P in first position only)</li> <li>• Numeric (0-9)</li> <li>• Maximum 9 Characters</li> </ul>

**Exhibit 3.41.276-14 (Cont. 1) (06-25-2020)**

**Valid Characters**

<b>Specific Entry</b>	<b>Valid Characters</b>
Preparer's EIN	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Maximum 9 Numerics</li> </ul>
Preparer's Phone	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Maximum 10 Numerics</li> </ul>
Schedule B Money Fields	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Hyphen (-) Negative amounts</li> <li>• Maximum 15 Characters</li> </ul>
Schedule R - Employer EIN	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Period (.)</li> <li>• Maximum 9 Characters</li> </ul>
Schedule R - Clients EIN	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Period (.)</li> <li>• Maximum 9 Characters</li> </ul>
Schedule R - Number of Employees	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Maximum 7 Characters</li> </ul>
Schedule R - Money Fields	<ul style="list-style-type: none"> <li>• Numeric (0-9)</li> <li>• Hyphen (-) Negative amounts</li> <li>• Maximum 15 Characters</li> </ul>

**Exhibit 3.41.276-15 (01-01-2022)****Consolidated List of Acronyms**

<b>Acronym</b>	<b>Definition</b>
BBTS	Batch Block Tracking System
CCC	Computer Condition Code
DV	Data Validation
DCO	Data Conversion Operation
DLN	Document Locator Number
ERS	Error Resolution System
FI	Forms Identification
IRP	Information Returns Processing
ISRP	Integrated Submission and Remittance Processing System
OE	Original Entry
P&A	Planning and Analysis
PCD	Program Completion Date
R&C	Receipt and Control Operation
ROFTL	Record of Federal Tax Liability
SCRIPS	Service Center Recognition/Image Processing System
UW	Unit-of-Work

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**U**

**Unprocessable Conditions .....53**

