



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.25

AUGUST 29, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.11.25, Returns and Documents Analysis, Miscellaneous Tax Returns.

MATERIAL CHANGES

- (1) IRM 3.11.25.2.2(1) - Changed the word "IRC" to "Section "before 3705(a) per feedback from Chief Counsel.
- (2) IRM 3.11.25.2.5.2(2) c. - Updated Check Routing box for "Adjustments" to Check Routing box for "Accounts Management" to align with the form. IPU 25U3431 issued 06-25-2025.
- (3) IRM 3.11.25.2.6(1) - Updated to include additional information about IRC 6511(a) and (b) per feedback from Chief Counsel.
- (4) IRM 3.11.25.2.7(1) - Updated Statute Returns from 2020 to 2021 per latest guidance. IPU 25U0234 issued 02-19-2025.
- (5) IRM 3.11.25.2.9(6), (8) - Updated to cite IRC 6064 and changed phrasing to indicate it is the signing of an individual's name which allows the presumption of authenticity in the signature, per feedback from Chief Counsel.
- (6) IRM 3.11.25.3.3 - Removed instructions to route duplicate copies of Form CT-2 to the U.S. Railroad Retirement Board per feedback from SBSE Specialty Programs/Employment tax that they are no longer needed. IPU 25U3431 issued 06-25-2025.
- (7) IRM 3.11.25.4.3(2) - Included IRC 857(b)(3)(C) per feedback from Chief Counsel.
- (8) IRM 3.11.25.5(3) - Updated language for clarity per feedback from Chief Counsel.
- (9) IRM 3.11.25.6(5) - Changed Line 13 to Line 13a. Direct deposit information added to latest form revision.
- (10) IRM 3.11.25.6.3(1) and (2) - Changed Line 13 to Line 13a. Direct deposit information added to latest form revision.
- (11) IRM 3.11.25.6.3(1) - Added Line 4 math verification instructions.
- (12) IRM 3.11.25.7.3(1) and (2) - Changed Line 13 to Line 13a. Direct deposit information added to latest form revision.
- (13) IRM 3.11.25.8.4(1) and (2) - Changed Line 9 to Line 9a. Direct deposit information added to latest form revision.
- (14) IRM 3.11.25.9.4(1) and (2) - Changed Line 7 to Line 7a. Direct deposit information added to latest form revision.
- (15) IRM 3.11.25.10.4 - Changed Line 7 tax rate from 35% to 21% based on P.L. 109-432 and latest form revision.
- (16) Plain Language changes include:

- Used simpler words
- Removed unnecessary words
- Changed consistency sections per BMF Consistency template

Editorial changes made throughout the IRM include:

- Corrected spelling and grammatical errors
- Corrected references, citations, and links
- Updated Figures and Exhibits
- Updated dates throughout including Tax Periods and Received Dates

EFFECT ON OTHER DOCUMENTS

IRM 3.11.25, Returns and Documents Analysis, Miscellaneous Tax Returns, dated November 27, 2024 (effective January 01, 2025) is superseded. This IRM incorporates the following IRM Procedural Updates (IPU's): (IPU 25U0234 and IPU 25U3431 issued February 19, 2025 and June 25, 2025).

AUDIENCE

Taxpayer Services (TS), Submission Processing

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Taxpayer Services Division

3.11.25

Miscellaneous Tax Returns

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- 3.11.25-1 Form CT-2, Employee Representative's Quarterly Railroad Tax Return
- 3.11.25-2 Form 2438, Undistributed Capital Gains Tax Return
- 3.11.25-3 Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests
- 3.11.25-4 Terms and Acronyms

3.11.25.1
(01-29-2024)
Program Scope and Objectives

- (1) This section provides instructions for Taxpayer Services (TS) Tax Examiners to process the following returns: These instructions apply only to Kansas City Submission Processing Campus (KCSPC).
 - Form CT-2, Employee Representative's Quarterly Railroad Tax Return
 - Form 2438, Undistributed Capital Gains Tax Return
 - Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests
 - Form 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts
 - Form 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies
 - Form 8725, Excise Tax on Greenmail
 - Form 8876, Excise Tax on Structured Settlement Factoring Transactions
 - Form 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests
 - Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code
- (2) **Purpose:** The purpose of Document Perfection is to Code and Perfect (Edit) documents.
- (3) **Audience:** The primary users of the IRM are Submission Processing Code and Edit (C&E) Supervisory Tax Technician, Lead Tax Technician and Tax Examining Technicians.
- (4) **Policy Owner:** The Director of Submission Processing (SP).
- (5) **Program Owner:** Return Processing Branch (RPB), Business Master File (BMF) Section
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
 - Accounts Management (AM)
 - Chief Counsel (CC)
 - Compliance
 - Information Technology (IT) Programmers
 - Large Business and International (LB&I)
 - Small Business Self-Employed (SBSE)
 - Statistics of Income (SOI)
 - Submission Processing (SP)
 - Taxpayer Advocate Service (TAS)
 - Tax Exempt and Government Entities (TEGE)

3.11.25.1.1
(01-01-2020)
Background

- (1) This IRM supplies general background information about the types of returns processed and the nature of the work that Document Perfection personnel are expected to perform on these returns and documents.
- (2) The instructions in this section pertain to the processing of Non-Master File (NMF) Returns. These returns are not processed into a Master File; Individual Master File (IMF) or Business Master File (BMF). Accounting handles the NMF procedures in the Accounting function.
- (3) These instructions apply only to Kansas City Submission Processing Campus (KCSPC).

- 3.11.25.1.2
(01-01-2021)
Authority
- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code and their corresponding Treasury Regulations:
 - IRC 6201(a) - Assessment Authority
 - IRC 6213(b) - Exceptions to restrictions on assessment
- 3.11.25.1.3
(01-01-2025)
Roles and Responsibilities
- (1) The Director of Kansas City Submission Processing site monitors operational performance for the Kansas City Submission Processing Campus (KCSPC).
 - (2) The Operations Manager monitors operational performance for their operation.
 - (3) The Team Manager/Lead handles performance monitoring and ensuring employees have the tools to perform their duties.
 - (4) The Team Employees are responsible to follow the instructions in this IRM and keep updated IRM procedures.
- 3.11.25.1.4
(11-03-2017)
Program Management and Review
- (1) **Program Goals:** Ensure documents are code and edit ready for transcription.
 - (2) Program Effectiveness is measured using the following:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- 3.11.25.1.5
(11-03-2017)
Program Controls
- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.
- 3.11.25.1.6
(01-01-2025)
Terms and Acronyms
- (1) For Terms and Acronyms, see Exhibit 3.11.25-4.
- 3.11.25.1.7
(01-01-2021)
Related Resources
- (1) The following resources may assist in performing the work as outlined in this IRM.
 - Servicewide Electronic Research Program (SERP)
 - Submission Processing Design Center (SPDC)
 - Integrated Data Retrieval System (IDRS)
 - IRM 3.17.46, Automated Non-Master File Accounting
- 3.11.25.2
(01-01-2020)
General Information
- (1) This IRM can't address every possibility that occurs while perfecting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to decide the corrective action.
 - (2) IRM 3.11.25 is exempt from the BMF Consistency Guidelines (for example, showing diamonds) as shown in other sections of IRM 3.11, Returns and Documents Analysis.
- 3.11.25.2.1
(04-24-2024)
IRM Deviation Procedures
- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevated through the proper channels for executive approval.

3.11.25.2.2
(01-01-2026)

IRS Employee Contacts

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Section 3705(a) gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
 - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
 - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - d. Correspondex letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves and give their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a later contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) their badge identification (ID Card) number on the first contact.

3.11.25.2.3
(01-01-2025)

Taxpayer Advocate Service (TAS)

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their

rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating with Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria, or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - The IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and send to TAS in accordance with your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.11.25.2.3.1
(04-19-2021)
**TAS Service Level
Agreements (SLAs)**

- (1) The National Taxpayer Advocate has reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business and Self-Employed (SB/SE) Division, Tax Exempt and Government Entities (TEGE), Criminal Investigation (CI), Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for the processing of TAS casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are located at <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx>.

3.11.25.2.4
(01-01-2020)
Control of Returns

- (1) There are certain restrictions imposed in the processing of NMF returns which are listed below.
- (2) Do not withdraw any remittance return from the originally numbered block.
- (3) Indicate misblocked returns by a notation on the Form 813, Document Register.
- (4) Keep blocks intact for the Accounting Operation, after which any needed correspondence or adjustment action will be taken. Move full paid returns with Correspondence Action Sheet (CAS) or adjustment requests to top of the block of returns.
- (5) Overpayments on returns will be processed from accounting records.

3.11.25.2.5
(01-01-2020)

Document Perfection

- (1) This section includes general instructions for processing all types of forms.

3.11.25.2.5.1
(01-01-2020)

**Penalty and Interest
Computation**

- (1) Instructions in this IRM require examiners to math verify and/or check for completeness when processing NMF returns. Document Perfection examiners are **not** required to compute penalties and/or interest. If, during examination, it is decided penalty and/or interest assessments are needed, see IRM 3.11.25.2.5.2, Form 3465, Adjustment Request, and route as directed for the right action.

3.11.25.2.5.2
(01-01-2026)

**Form 3465, Adjustment
Request**

- (1) Prepare Form 3465, Adjustment Request, if adjustment action is needed.
- a. Attach Form 3465 to the return and leave in the block for later adjustment action if the return was blocked and numbered.
 - b. Use Form 3465 for routing to Accounts Management (AM) for necessary action if the return is not numbered (non-remittance).
- (2) Complete the form as follows:
- a. Enter the taxpayer's name.
 - b. Enter the Document Locator Number (DLN).
 - c. Check Routing box for "Adjustments."
 - d. Enter the Employer Identification Number (EIN) or Social Security Number (SSN), if present.
 - e. Enter the period ending, year and month.
 - f. Enter the tax form number.
 - g. In the "Remarks" area, enter a brief reason for routing to AM (e.g., "Amended return attached").
 - h. Complete the blocks for Signature, Unit, Phone and Date.

See Figure 3.11.25-1.

Adjustment Request		Classification ("x" proper box) <input type="checkbox"/> TPI <input type="checkbox"/> Non-TPI		Original DLN 00602-052-00000-5	
Taxpayer's Name or Name Control Jack Alder Inc.			Renumbered Refile DLN		
Routing <input checked="" type="checkbox"/> Accounts Management <input type="checkbox"/> Returns Files (Service Center) <input type="checkbox"/> Returns Files (District) <input type="checkbox"/> Research <input type="checkbox"/> Audit Control <input type="checkbox"/> Other _____		EIN or SSN 00-6789000		MFT Code	Period ending (YYYYMM) 2412
		Document attached (To be completed in Returns Files) <input type="checkbox"/> Yes <input type="checkbox"/> No record <input type="checkbox"/> No. Presently changed to: Name _____ Organization _____		Form No. CT-2	Cycle No.
Action requested (Explain in "Remarks") <input type="checkbox"/> Retype Notice <input type="checkbox"/> Void Notice <input checked="" type="checkbox"/> Transfer credit to: EIN/SSN 00-6789000 Name control JACK MFT/Period 01/2412 Amount 150.00 <input type="checkbox"/> Abate: Tax _____ Penalty _____ Interest _____ Other adjustment _____		Remarks Transfer overpayment of \$150 to Form 941 for Quarter Ending December 31, 2025.			
Signature of Requester John Spruce		Unit C&E Unit 2		Phone ext. 9000	Date 2/12/26

Form **3465** (Rev. 4-2011) Catalog Number 22275P Department of the Treasury – Internal Revenue Service

Figure 3.11.25-1 Completed Form 3465

3.11.25.2.6
(01-01-2026)**Amended Returns**

- (1) The period for filing a claim for credit or refund has two limitations under IRC 6511 :

- First, a date by which a claim must be filed with the Service, relative to either the filing of the return or the payment of tax, and
- Second, a "look back" period that begins on the date of the claim and limits the amount of overpayment which can be recovered.

See IRM 25.6.1.10.2.7, Claims for Credit or Refund - General Time Period for Submitting a Claim.

- (2) Generally, a claim for credit or refund must be filed within 3 years from the date the return was filed or 2 years from the date the tax was paid, whichever is later, or if no return was filed, within 2 years from the date the tax was paid.
- (3) If the claim was filed by the taxpayer within 3 years of the date the return was filed, the amount of the credit or refund is limited to the part of the tax paid

within the period, immediately preceding the filing of the claim, equal to 3 years plus the period of any extension of date for filing the return. Any prior year return (**amended or delinquent original**) received more than 2 years 9 months from the due date, route to the Statute Unit for clearance. Also, refer to IRM 25.6.1.10.2.7.2, Limitations on the Amount of a Claim

- (4) Amended returns (including "Revised," "Supplemental," "Correcting," "Duplicate," etc.) must be associated with the original returns for reconciliation and adjustments. This reconciliation is the responsibility of Accounts Management (AM). For remittance returns, no attempt to associate will be made before document analysis.
 1. Do not math verify amended returns.
 2. Re-enter the remittance amount and circle the edited amount.
 3. Prepare Form 3465, Adjustment Request, and attach it to the face of the return.
 4. Prepare Form 2275, Records Request, Charge and Recharge, and leave it with the return, in DLN sequence, within the block.
- (5) Send any unnumbered, no-remittance, amended returns to AM unless a specific part of this section prescribes different routing instructions.
- (6) Send any amended returns with remittance to Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.
- (7) NMF Accounting will send them to AM after they complete their processing.

3.11.25.2.7
(02-19-2025)
Statute Returns

- (1) Any prior year return (amended or delinquent original) received more than 2 years 9 months from the due date route to the Statute Unit for clearance.

Exception: Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

3.11.25.2.8
(02-02-2021)
Attachments to Returns

- (1) Examine all attachments to returns being processed and take any action required by the attachments.
- (2) Enter on the attachment(s) the taxpayer's name, address, identifying number, and any other pertinent information. (If the document is numbered, enter the DLN on the attachment(s)). In addition, take the following actions:

If	Then
A remittance is discovered,	Follow the procedures in IRM 3.8.46, Deposit Activity - Discovered Remittance.
The attachment must be returned to the taxpayer, requires correspondence, or involves an adjustment,	Detach from the return and route.
The attachment has information needed to process the return from which it was detached,	Attach a copy of the information to the return and route the original to the right function.
The attachment does not require routing,	Leave it attached to the return.

3.11.25.2.9
(01-01-2026)
Signature

- (1) A signature and jurat are required for all returns **except** the following:
 - Returns prepared under IRC 6020(b). A Compliance Function representative must sign these returns.

Note: The Revenue officer's (RO) electronic or typed signature will be accepted as a valid signature on the return.

 - Returns prepared by Examination, for example, Substitute for Return (SFR) or "SUBSTITUTE RETURN."
 - Dummy returns prepared by IRS.
 - Returns filed under IRC 501(d) (Religious or Apostolic Organization).
 - Correspondence having a signature and jurat is attached showing that the taxpayer is responding to an IRS letter. See paragraph (5) below.
- (2) Do not correspond for a signature on "CIS" returns that have Form 13596, Re-processing Returns, attached.
- (3) Correspond as follows:

If	Then
<ul style="list-style-type: none"> • The return is not signed on the line designated for the signature, or • The jurat is not present on the line designated for the signature (non-standard return), or • Only the entity information is present and there are no attachments having tax data, 	<ol style="list-style-type: none"> 1. Correspond using Letter 3463C, Missing Information Request to Process Business Returns, or other letter.

- (4) If the jurat is altered or stricken (crossed-out), remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
- (5) Accept a "signature declaration" (a signature with jurat obtained through IRS correspondence) if attached to the return.

- a. If the "signature declaration" is altered or stricken (crossed out), remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
- b. If the Taxpayer responds with a self-prepared "signature declaration", it must have the same language as the jurat on the tax return (e.g., "UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE").

- (6) Since tax examiners are not expected to be handwriting experts, IRC 6064 allows the Service to presume that where an individual's name is signed on a return, statement, or other document, it is the true signature of the individual.

Note: A "✓" or "X" used to show where the taxpayer signs the return is not considered a valid signature.

- (7) Unless stated otherwise in IRM 10.10.1, IRS Electronic Signature (e-Signature) program, faxed (except as part of return perfection, contact with the taxpayer), electronic, digital or typed signatures are not acceptable.

- (8) Only one correspondence attempt is needed for a signature.

3.11.25.2.10
(01-01-2023)
Received Date Editing

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date".

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- (3) The received date will be stamped on the face of the return.
- (4) A valid IRS Received Date Stamp may consist of the following:
 - The word "Received"
 - Month (alpha or numeric)
 - Day (for example "1" or "01")
 - Year - four digits
 - "Area Office," "Campus," "Field Office," "Taxpayer Assistance Center" (TAC), plus the city, location, or functional area within one of these sites (e.g., CSCO, Exam, ICT. CIS, AM, etc.)

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return has a received date stamp from an office that is not a proper place for filing, that date stamp is not the "IRS Received Date" and you must circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the "IRS Received Date."

- (5) If the date stamp is not present or the date is illegible or invalid, edit the received date in MMDDYY format in the middle of page one of the return. Edit the Received Date according to the following priority:

- a. The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS), Foreign Postmark, or Private Delivery Service (PDS) dates are as follows:

If	Then
An envelope has both a USPS, foreign, or PDS and private metered postmark,	Always use the USPS, foreign, or PDS postmark.
An envelope has two private meter postmarks,	Always use the latest private postmark.
An envelope has only one private meter postmark,	Use the private metered postmark.

- b. Service Center Automated Mail Processing System (SCAMPS) digital date
 - c. Revenue officer's or other IRS official's signature date
 - d. Signature date (only if within current year)
 - e. DLN Julian control date minus 10 days
 - f. Current date minus 10 days
- (6) If a return has been faxed to another area of the service and then sent to Submission Processing for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

Note: The EEFax Date **cannot** legally be used as an IRS Received Date.

- (7) Edit the Received Date as follows:

If	And	Then
		The return is considered timely.
The due date falls on a weekend or legal holiday,		The return is timely if postmarked by the first business day following the weekend or legal holiday.
The IRS received date stamp the legal or extended due date,	The postmark or shipment date is on or before the legal or extended due date,	Edit the received date to agree with the postmark date.

#

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If	And	Then
Two or more dates are stamped on the return,		a. Use the earliest IRS stamped Received Date. b. Circle out the incorrect received dates. Note: Treat Received dates circled out by another function as if they are not present.
A Federal return is addressed to the IRS,	Delivered to a State Agency,	Use the postmark date as the received date.
Federal return is addressed to a State Agency,		Use the IRS date stamp as the received date.
Envelope is attached to the return,	The return is timely,	Check envelopes for remittance, if found hand carry to the manager. Discard the envelope.
The only Received Date on the return is a Taxpayer Advocate Service (TAS) or Chief Counsel Received Date,		Circle out the TAS or Chief Counsel Received Date and edit the IRS Received Date according to instructions.

3.11.25.3
(01-01-2020)
Form CT-2, Employee Representative's Quarterly Railroad Tax Return

- (1) This subsection provides instructions for document perfection of Form CT-2, Employee Representative's Quarterly Railroad Tax Return.
- (2) Form CT-2 is filed at Kansas City Submission Processing Campus. Form CT-2 is processed to NMF with Master File Tax (MFT) 72, Tax Class 6, and Document (Doc) Code 02.
- (3) Exhibit 3.11.25-1, Form CT-2, Employee Representative's Quarterly Railroad Tax Return, for an example of Form CT-2.

3.11.25.3.1
(11-02-2015)
Due Dates - Form CT-2

- (1) Form CT-2 is a quarterly return which generally covers taxable compensation paid during a single quarter.
- (2) Form CT-2 is due on or before the end of the second month following the calendar quarter for which compensation is reported. The following table shows additional due date information for the quarters covered.

Quarter Covered	Due on or Before
January, February, March	May 31
April, May, June	August 31
July, August, September	November 30
October, November, December	Last day of February

3.11.25.3.2
(11-02-2015)

Blocking of Form CT-2

- (1) Returns are sorted and blocked according to IRM 3.8.45, Deposit Activity - Manual Deposit Process.
- (2) Returns blocked full paid by processing campus in series 600-619 are as follows:

penalty and interest).

#

interest precomputed and paid on return.

#

- c. Marked "Amended," "Supplemental," etc. (regardless of the amount of payment or date filed).

- (3) Returns blocked part paid by processing campus in series 900-919 are as follows:

"amended," "supplemental," etc.).

#

- b. Delinquent without penalty and interest precomputed and paid on return.

3.11.25.3.3
(06-25-2025)

**Duplicate Copies of
Form CT-2**

- (1) Leave duplicate copies of Form CT-2 attached to the return.

3.11.25.3.4
(01-01-2026)

**Math Verification - Form
CT-2**

- (1) Compute Line 6 if blank. Compute Lines 1, 2, 3, and 4 if necessary to compute Line 6. See Figure 3.11.25-2.

Form CT-2 (Rev. March 2025) Department of the Treasury Internal Revenue Service		Employee Representative's Quarterly Railroad Tax Return Complete both copies of Form CT-2. Go to www.irs.gov/CT2 for the latest information.		OMB No. 1545-0029	
1	Taxable compensation paid during this quarter subject to Tier 1 tax	\$ 15,345	x 12.4% (0.124)	1	1,902.78
2	Taxable compensation paid during this quarter subject to Tier 1 Medicare tax	\$ 15,345	x 2.9% (0.029)	2	445.00
3	Taxable compensation paid during this quarter subject to Tier 1 Additional Medicare Tax	\$ 15,345	x 0.9% (0.009)	3	138.11
4	Taxable compensation paid during this quarter subject to Tier 2 tax	\$ 15,345	x 13.1% (0.131)	4	2010.19
5	Credit (attach explanation in duplicate)			5	
6	Total taxes for quarter (add lines 1 through 4; subtract line 5). See instructions for payment details			6	4496.08

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature William Willow Date February 18, 2026

Pay by EFTPS or Enclose Your Money Order 00-1245764

Lionel Birch
256 28th Street
Buffalo, NY 14240
 Employee representative's name, address, and social security number, and name of organization represented.

Dec 2025
 Return for Calendar Quarter
 (Months and year)

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 FF
 FP
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 T

ORIGINAL

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 16030S Form CT-2 (Rev. 3-2025)

Don't cut or separate the forms on this page.

Figure 3.11.25-2 Form CT-2, Computation of Line 6

3.11.25.3.5
 (01-01-2023)
Form CT-2 - Line 5

- (1) An adjustment on Line 5 must have a supporting document. An adjustment for

 #

- (2) Adjustments in wage information reported for prior quarters must be supported with a statement having the following information:

- Explanation of the error which the entry intends to correct;
- The particular return period or periods to which the error relates; and
- The amount chargeable to each such period.

3.11.25.3.5.1
 (01-01-2023)
Barred Periods - Form CT-2

- (1) Determination of "Barred Periods" for credit or adjustment on Line 5. By reference to the attached explanation, a tax examiner will decide whether any portion of the adjustment entered on Line 5 of the Form CT-2 is barred by the statute of limitations.
- (2) See IRM 25.6.1, Statute of Limitations Processes and Procedures, for more information on claims for refund on original delinquent filed returns and amended or supplemental returns.

- 3.11.25.4
(01-01-2021)
**Form 2438,
Undistributed Capital
Gains Tax Return**
- (1) This subsection provides instructions for document perfection of 2438, Undistributed Capital Gains Tax Return.
 - (2) Taxpayers must file the original form with the Internal Revenue Service Center (Kansas City, MO 64999), and attach a copy of Form 2438 to the Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Company, or Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts.
 - (3) The following instructions are for processing the original Form 2438 filed independently of the Form 1120-REIT or Form 1120-RIC.
- 3.11.25.4.1
(11-02-2015)
Due Date - Form 2438
- (1) Form 2438 must be filed on or before the 30th day after the close of the company's taxable year. Leave Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, attached to the Form 2438.
- 3.11.25.4.2
(11-02-2015)
Examination - Form 2438
- (1) Examine the Form 2438 for completeness, timeliness, the name, address, and EIN. There is no need to check for signature, as a copy of the Form 2438 is attached to Form 1120-REIT or Form 1120-RIC and serves as Schedule D.
- 3.11.25.4.3
(01-01-2026)
Math Verification - Form 2438
- (1) Compute the following lines, if blank:
 - a. Line 4, Net Short-Term Capital Gain (or loss). (Combine the totals in Lines 1 through 3).
 - b. Line 8, Net Long-Term Capital Gain. (Combine Lines 5 through 7).
 - c. Line 10, Undistributed Capital Gains. (Subtract Line 9b from Line 9a).
 - (2) Verify Line 13, Capital Gains Tax, is 21 percent of Line 11, Amount of Undistributed Capital Gains on Line 10, Designated under IRC 852(b)(3)(D) or IRC 857(b)(3)(C). If different, edit the correct amount to Line 13.
- 3.11.25.4.4
(01-01-2021)
**Federal Tax Deposits
Credits - Form 2438**
- (1) Due to the limited number of Form 2438 filed, a distinctive MFT Code is not set up for tax deposits of Form 2438.
 - (2) Flag all non-remittance balance due and part paid returns.

Note: NMF prepares Form 2424, Account Adjustment Voucher, and inputs Transaction Codes (TC) 570 and TC 470 to the master File (BMF) Form 1120 account. ANMF will transfer any Federal Tax Deposit (FTD) credit from the BMF account to the NMF account.
 - (3) See Exhibit 3.11.25-2, Form 2438, Undistributed Capital Gains Tax Return, for an example of Form 2438.
- 3.11.25.5
(01-01-2026)
**Form 8831, Excise Taxes
on Excess Inclusions of
REMIC Residual
Interests**
- (1) This subsection provides instructions for document perfection of 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests.
 - (2) Form 8831 related to Business Income Tax returns are processed at the Kansas City Submission Processing Campus (KCSPC). They are processed to NMF with MFT 89, Tax Class 6, and Doc Code 21.
 - (3) A tax is imposed on any transfer of a residual interest in a REMIC to a disqualified organization IRC 860E(e)(1)) **or** on excess inclusions allocable to a disqualified organization that is the record holder of an interest in a pass-

through entity holding residual interests (IRC 860E(e)(6)). Taxpayers who are liable for the excise tax(es) due under this section must file Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests. The tax under IRC 860E(e)(1) or (7) applies to those transfers made after March 31, 1988 (unless the transfer was made under a binding contract in effect on that date). The tax under IRC 860E (e)(6) applies to excess inclusions for periods after March 31, 1988, but only to the extent the inclusions are allocable either to an interest in the pass-through entity acquired after March 31, 1988, or to a residual interest acquired by the pass-through entity after March 31, 1988. Any interest acquired under a binding contract in effect on March 31, 1988, is treated as acquired before that date.

(4) Form 8831 is used to report and pay the following:

- a. The excise tax due under IRC 860E(e)(1) on any transfer of a residual interest in a REMIC to a disqualified organization.
- b. The amount due under 26 Code of Federal Regulations (CFR) 1.860E-2(a)(7)(ii) if the tax under IRC 860E(e)(1) is to be waived; or,
- c. The excise tax due under IRC 860E(e)(6) on pass-through entities with interests held by disqualified organizations.

(5) **Disqualified organizations** are defined as follows:

- a. The United States, any state or subdivision thereof, any foreign government, any international organization, or any of their agencies or instrumentalities (except for certain taxable instrumentalities described in IRC 168(h)(2)(D) and the Federal Home Loan Mortgage Corporation).
- b. Any tax-exempt organization (other than a farmers' cooperative described in IRC 521), unless that organization is subject to the unrelated business income tax; and,
- c. Any cooperative described in IRC 1381(a)(2)(C).

(6) **A "pass-through entity"** is a regulated investment company, real estate investment trust, common trust fund, partnership, trust, estate, or a cooperative described in IRC 1381. A person holding an interest in a pass-through entity as a nominee for another person is also treated as a pass-through entity.

(7) See Exhibit 3.11.25-3, Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests, for an example of Form 8831.

3.11.25.5.1
(11-02-2015)
Due Date - Form 8831

- (1) Taxpayers must file Form 8831 and pay the tax by April 15 of the year following the calendar year in which the residual interest is transferred to a disqualified organization. If the regular due date falls on a weekend or legal holiday, the due date is the next business day.
- (2) A pass-through entity must file Form 8831 and pay the tax due under IRC 860E(e)(6) by the 15th day of the 4th month following the close of its tax year in which the disqualified person is a record holder.
- (3) Taxpayers may file Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, to request an extension of time to file Form 8831.

Note: IMPORTANT - Form 7004 does not extend the time for payment of tax. All payment(s) of tax must be received by the original due date of the Form(s) 8831.

- 3.11.25.5.2
(11-02-2015)
General Procedures - Form 8831
- (1) Document Perfection will process all full-paid Form 8831. All refund claim Form 8831 will be processed in AM. If refund claim Form 8831 are received, **DO NOT PROCESS**. Send to AM using Form 4227, Intra-SC Reject or Routing Slip.
 - (2) All edited full paid Form 8831 will be sent to Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G via Form 2345, Batch Transmittal.
 - (3) If amounts are illegible or over 10 digits, examine the form for attachments and edit the correct amount above the taxpayer's figure. If an amount is found on an attachment, but it is illegible or cannot be determined, prepare Form 3696, Correspondence Action Sheet, indicating the information needed from the taxpayer. Attach it to the front of Form 8831 and send to the Suspense Unit.
 - (4) Form 8831 received with remittance will be sent to Deposit Activity using Form 4227. If the Form 8831 received with remittance is a copy of a previously filed return, **DO NOT PROCESS**. Send to Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G using Form 4227.
- 3.11.25.5.3
(01-01-2023)
Amended Returns - Form 8831
- (1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.
 - a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Forms 8831 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.
- 3.11.25.5.4
(11-02-2015)
Entity Perfection - Form 8831
- (1) Tax Year - ensure the tax year is in YYYY format and edited under the Office of Management and Budget (OMB) number of the form.
 - (2) If the name, address, or Taxpayer Identification Number (TIN) is incomplete or missing, review any attachments to obtain necessary information, and edit on the return. If attachments are not available and there is no other method of obtaining the necessary data, proceed as follows:
 - a. Prepare a Form 3696, Correspondence Action Sheet, showing the information needed from the taxpayer (i.e., missing information, signature).
 - b. Attach it to the front of the Form 8831 and send to the Suspense Unit.
- Note:** If only the ZIP Code is missing, research the ZIP Code Directory and edit the right code information.
- 3.11.25.5.5
(01-12-2023)
Correspondence - Form 8831
- (1) Always check return attachments before corresponding for missing information.
 - (2) When corresponding for information, inform the taxpayer that penalties may be assessed (unless reasonable cause is shown) if the requested information is not provided.
 - (3) Correspond for the following information in Part I, unless Part II and Part III are the only parts completed:

If	And	Then
Section A, Line 1 is blank,		Correspond using Letter 3463C, Missing Information Request to Process Business Returns, or other letter.
Section A, Line 2 "Yes" or "No" box is not checked,	Taxpayer has not completed either Section B or Section C,	Correspond using Letter 3463C or other letter.
Section A, Line 2 "No" box is checked,	Section B is not completed,	Correspond using Letter 3463C or other letter.
Section A, Line 2 "Yes" box is checked,	Section C is not completed,	Correspond using Letter 3463C or other letter.

- (4) Attempt to obtain all missing information through one contact with the taxpayer, if possible. Allow 45 days suspense on all correspondence. After 45 days, proceed as follows:
- If the taxpayer responds and gives reasonable cause that meets the criteria in IRM 20.1.1, Penalty Handbook, attach the response to the back of the return and continue processing.
 - If the taxpayer responds **but does not meet criteria** in IRM 20.1.1, Penalty Handbook, issue correspondence Letter 53C, Penalty and Interest Due: Taxpayer Needs Information (During Initial Processing), to inform the taxpayer their reply did not meet reasonable cause criteria. Also, advise taxpayer a penalty will be assessed if they do not provide the requested missing information. Allow 30 days suspense. If the taxpayer provides the requested information, continue processing the return.
 - If the taxpayer **does not reply** or response is incomplete, follow procedures as directed under "d" through "f," below.
 - Photocopy the Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests.
 - Prepare Form 3465, Adjustment Request, and attach the Form 8831 photocopy. Notate on the Form 3465 that a penalty is to be assessed because the taxpayer did not provide the requested missing information.
 - Route Form 3465 and attached photocopy to AM.

3.11.25.5.6
(01-01-2026)

Form 8831 - Part III - Tax and Payments

- (1) If present, perfect as described in (2) through (4), below.
- (2) If Line 11 is blank and there is an entry on **any** of Lines 5, 7, or 10, bring the amount forward to Line 11. Figure 3.11.25-3, Form 8831, Editing Line 11.

Form 8831 (Rev. April 2018) Department of the Treasury Internal Revenue Service	Excise Taxes on Excess Inclusions of REMIC Residual Interests ▶ Go to www.irs.gov/Form8831 for the latest information.	OMB No. 1545-1379 <div style="font-size: 2em; color: red; font-weight: bold;">2512</div>
Please Type or Print	Name <u>Hickory Imports Inc.</u> Identifying number <u>00-2426785</u> Number, street, and room or suite no. (If a P.O. box, see instructions.) <u>43 Aspen Dr.</u> City or town, state or province, country, and ZIP or foreign postal code <u>Tampa, FL 33602</u>	
Part I Transfers to Disqualified Organizations. File a separate Form 8831 for each transfer of a residual interest.		
Section A—Information on the Transfer		
1 Enter the date the residual interest was transferred to a disqualified organization ▶ <u>03-30-24</u> 2 Within a reasonable time after discovering this transfer was subject to tax under section 860E(e)(1), were steps taken so that the residual interest you transferred is no longer held by a disqualified organization? ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 3 If you answered "Yes" to question 2, enter the date the disqualified organization disposed of the residual interest ▶ <u>09-20-25</u> If you answered "Yes" to question 2, the tax due under section 860E(e)(1) will be waived if you pay the amount due under Regulations section 1.860E-2(a)(7)(ii). Skip Section B and go to Section C to figure the amount due. If you answered "No" to question 2, use Section B to figure the tax due under section 860E(e)(1). Do not complete Section C.		
Section B—Tax Due Under Section 860E(e)(1). Complete this section only if you answered "No" to question 2.		
4 Enter the present value of the excess inclusions allocable to the residual interest you transferred that are expected to accrue in each calendar quarter (or part thereof) following the transfer of that interest to the disqualified organization (see instructions) <u>4</u> 5 Tax due. Multiply line 4 by the highest rate of tax specified in section 11 (see instructions) <u>5</u>		
Section C—Amount Due Under Regulations Section 1.860E-2(a)(7)(ii). Complete this section only if you answered "Yes" to question 2.		
6 Enter the amount of excess inclusions allocable to the residual interest you transferred that accrued during the period the disqualified organization held that interest <u>6</u> <u>655.00</u> 7 Amount due. Multiply line 6 by the highest rate of tax specified in section 11 (see instructions) <u>7</u> <u>229.00</u>		
Part II Tax on Pass-Through Entities With Interests Held by Disqualified Organizations. File a separate Form 8831 for Part II if you owe tax in Part I.		
8 Enter the ending date of the pass-through entity's tax year for which this return is being filed 9 Enter the amount of excess inclusions allocable to interests in the pass-through entity for which the record holder is a disqualified organization <u>9</u> 10 Tax due. Multiply line 9 by the highest rate of tax specified in section 11 (see instructions) <u>10</u>		
Part III Tax and Payments		
11 Enter the amount from line 5, 7, or 10, whichever applies <u>11</u> <u>229.00</u> 12 Amount paid with Form 7004 <u>12</u> 13 Amount due. Enter the excess of line 11 over line 12 <u>13</u> <u>229.00</u> 14 Overpayment. Enter the excess of line 12 over line 11 <u>14</u>		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
▶ <u>Joyce Balsam</u> ▶ <u>4/15/2026</u> ▶ <u>CEO</u> Signature Date Title (if any)		
Paid Preparer Use Only	Print/Type preparer's name Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN	
	Firm's name ▶ Firm's EIN ▶	
	Firm's address ▶ Phone no. ▶	
For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 13377A Form 8831 (Rev. 4-2018)		

Figure 3.11.25-3 Form 8831, Editing Line 11

- (3) If Line 11 is greater than Line 12, verify Line 13 by subtracting Line 12 from Line 11. If the amount on Line 13 is different, edit the difference between Lines 11 and 12 to Line 13.

- (4) If Line 11 is less than Line 12, delete Line 13, if an entry is present. Edit the difference between Lines 12 and 11 to Line 14 and route to AM.

3.11.25.5.7
(11-02-2015)

Disposition of Documents - Form 8831

- (1) All edited full paid Form 8831 will be sent to Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G via Form 2345, Batch Transmittal.

3.11.25.6
(01-01-2026)

Form 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts

- (1) This subsection provides instructions for document perfection of 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.
- (2) The excise tax is computed on Form 8612 and is due and payable by March 15th of each year following the year to which the liability applies. The MFT is 89, Tax Class is 6 and the Document Code is 21.
- (3) Real Estate Investment Trusts are required by law to distribute a certain percentage of their distributable income to their shareholders. The excise tax rate is 4 percent of the undistributed amount assessed.
- (4) The required distribution amount is computed and reported on Line 4 of the forms. If Line 4 is a zero or negative amount, there is no required distribution and no excise tax. Taxpayer is not required to file the form. However, if the taxpayer does file a return, process as a zero-liability return.
- (5) The actual distribution amount is computed and reported on Line 8 of the forms.

If	Then
Line 8 is less than Line 4,	The difference is shown on Line 9 as a positive figure. This positive figure is multiplied by 4 percent to arrive at the excise tax which is reported on Line 10.
Line 9 is zero or a negative figure,	There is no tax.
The taxpayer has entered a negative figure on Line 9,	Change Lines 9, 10, and 12 to zeros.
The taxpayer has used Form 7004 to get an extension of time to file,	There will be an amount on Line 11.
The Line 10 amount is positive,	The tax due (Line 12) will be reduced. If it is a zero or negative, move Line 11 amount to Line 13a to be refunded.

3.11.25.6.1
(01-01-2020)

Amended Returns - Form 8612

- (1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.
- a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Forms 8612 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.

3.11.25.6.2
(01-01-2020)

Tax Period - Form 8612

- (1) The taxpayer enters the tax year at the top of the form under the title. Edit this tax period in YYYY format to the left of the OMB Number.
- (2) If the tax period is blank, edit the tax period by checking elsewhere on the form. Check the signature date and, if no signature date, use current processing year.

3.11.25.6.3
(01-01-2026)

Math Verification and Processing - Form 8612

- (1) To math verify the form, use the following:
 - a. Line 1b is 85 percent of Line 1a
 - b. Line 2b is 95 percent of Line 2a
 - c. Line 3c is Line 3a less Line 3b
 - d. Line 4 is the total of Lines 1b, 2b, and 3c
 - e. If Line(s) 1b, 2b, 3c, or 4 is wrong, change Lines 4, 9, 10, and 12 or 13
 - f. Line 7c is Line 7a less Line 7b
 - g. Line 8 is the total of Lines 5, 6, and 7c
 - h. Line 9 is Line 4 less Line 8. For negative amounts enter zero
 - i. If Line(s) 7c, 8 or 9 is wrong, change Lines 9, 10, and 12 or 13
 - j. Line 10 is 4 percent of Line 9
 - k. Line 12 is Line 10 less Line 11
 - l. Line 13a is Line 11 less Line 10
 - m. If Line 10 is wrong, change Line 12 or 13a as applicable

Note: Due to rounding do not make changes to any line for \$1 or less.

- (2) If Line 12 or 13a is changed, correspond with the taxpayer using Letter 3024C, Math Error Explained (BMF), to advise that the change was made and the reason for the change.
- (3) If any change causes a change from Balance Due to an Overpayment, or from an Overpayment to a Balance Due, edit an "X" to the left of the amount on the wrong line and edit the new amount on the right line.
- (4) When the above coding and editing has been completed, send the edited return(s) to the Non-Master File section.

3.11.25.7
(01-01-2020)

Form 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies

- (1) This subsection provides instructions for document perfection of 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies.
- (2) Regulated investment companies are required by law to distribute a certain percentage of their distributable income to their shareholders. On any undistributed income, the regulated investment company must pay an excise tax.
- (3) The tax is computed on Form 8613 and is due and payable by March 15th of each year following the year to which the liability applies. The excise tax rate is 4 percent of the undistributed income. The MFT is 14, Tax Class is 6 and the Document Code is 22.

3.11.25.7.1
(01-01-2021)

Amended Returns - Form 8613

- (1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.
 - a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Form 8613 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.

3.11.25.7.2
(01-01-2020)

Tax Period - Form 8613

- (1) The taxpayer enters the tax year at the top of the form under the title. Edit this tax period in YYMM format to the left of the OMB Number.
- (2) If the tax period is blank, decide and enter the tax period by checking elsewhere on the form.

3.11.25.7.3
(01-01-2026)

Math Verification and Processing - Form 8613

- (1) To math verify the form, use the following:
 - a. Line 1b is 98 percent of Line 1a
 - b. Line 2b is 98.2 percent of Line 2a
 - c. Line 3c is Line 3a less Line 3b
 - d. If Line(s) 1b, 2b, 3c, or 4 is wrong, change Lines 4, 9, 10, and 12 or 13a
 - e. Line 7c is Line 7a less Line 7b
 - f. Line 8 is the total of Lines 5, 6, and 7c
 - g. Line 9 is Line 4 less Line 8. For negative amounts enter zero
 - h. If Line(s) 7c, 8 or 9 is wrong, change Lines 9, 10, and 12 or 13a
 - i. Line 10 is 4 percent of Line 9
 - j. Line 12 is Line 10 less Line 11
 - k. Line 13a is Line 11 less Line 10
 - l. If Line 10 is wrong, change Line 12 or 13a as applicable

Note: Due to rounding do not make changes to any line for \$1 or less.

- (2) If Line 12 or 13a is changed, correspond with the taxpayer using Letter 3024C, Math Error Explained (BMF), to advise that the change was made and the reason for the change.
- (3) If any change causes a change from Balance Due to an Overpayment, or from an Overpayment to a Balance due, edit an "X" to the left of the amount on the wrong line and edit the new amount on the right line.
- (4) When the above coding and editing has been completed, send the edited return(s) to the Non-Master File section.

3.11.25.8
(01-01-2020)

Form 8725, Excise Tax on Greenmail

- (1) This subsection provides instructions for document perfection of 8725, Excise Tax on Greenmail.
- (2) Form 8725 is used to report the 50 percent excise tax on greenmail. Greenmail is any payment made by a corporation to buy its stock, directly or indirectly, from a shareholder involved in a takeover effort. The MFT is 27, Tax Class is 6 and the Document Code is 21.

3.11.25.8.1
(01-01-2020)

Amended Returns - Form 8725

- (1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.
 - a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Form 8725 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.

3.11.25.8.2
(01-01-2020)

Tax Period - Form 8725

- (1) The tax period is determined by the receipt of the first payment from the corporation. This date will appear on the line immediately below the form number. Edit this tax period in YYMM format to the left of the OMB Number.

3.11.25.8.3
(01-01-2020)
Received Date - Form 8725

(1) The return is due and the tax must be paid on or before the 90th day following the initial receipt of greenmail (as shown by the date on the return). See IRM 3.11.25.2.10, Received Date Editing, for instructions.

3.11.25.8.4
(01-01-2026)
Math Verification and Processing - Form 8725

(1) Math verify the return as follows:

- a. Line 2g is the total of the amounts in column 2(c)
- b. Line 3 is Line 1 minus Line 2g
- c. If Line 2g is wrong, change Lines 3, 5, 6 and 8 or 9 (if applicable)
- d. Line 6 is 50 percent of Line 5
- e. If Line 6 is wrong, change Line 8 or 9 as applicable
- f. Line 8 is Line 6 minus Line 7
- g. Line 9a is Line 7 minus Line 6 (if Line 7 is larger than Line 6)

Note: Due to rounding do not make changes to any line for \$1 or less.

- (2) If Line 8 or Line 9a is changed, correspond with the taxpayer using Letter 3024C, Math Error Explained (BMF), to advise that the change was made and the reason for the change.
- (3) If any change causes a change from Balance Due to an Overpayment, or from an Overpayment to a Balance Due, edit an "X" to the left of the amount on the wrong line and edit the new amount on the right line.
- (4) When the above coding and editing has been completed, send the edited return(s) to the Non-Master File section.

3.11.25.9
(01-01-2020)
Form 8876, Excise Tax on Structured Settlement Factoring Transactions

(1) This subsection provides instructions for document perfection of 8876, Excise Tax on Structured Settlement Factoring Transactions.

(2) Form 8876 is used to report and pay an excise tax equal to 40 percent of the factoring discount imposed under IRC 5891. The excise tax is figured on the excess of the aggregate undiscounted amount of the payments being acquired over the total amount paid to acquire them. The MFT is 27, Tax Class is 6 and the Document Code is 21.

3.11.25.9.1
(01-01-2020)
Amended Returns - Form 8876

(1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.

- a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Forms 8876 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.

3.11.25.9.2
(01-01-2020)
Tax Period - Form 8876

(1) The Tax Period is determined by the receipt of the structured settlement payment rights. The date will appear on the line below the form number. Edit this date in YYYYMM format to the left of the OMB Number.

3.11.25.9.3
(01-01-2020)
Received Date - Form 8876

(1) The Form 8876 is due by the 90th day following receipt of structured settlement payment rights. See IRM 3.11.25.2.10, Received Date Editing, for procedures.

3.11.25.9.4
(01-01-2026)

**Math Verification and
Processing - Form 8876**

- (1) Math verify the return as follows:
 - a. Line 3 is Line 1 minus Line 2
 - b. Line 4 is 40 percent of Line 3
 - c. If Line 4 is wrong, change Line 6 or 7 as applicable
 - d. Line 6 is Line 4 minus Line 5
 - e. Line 7a is Line 5 minus Line 4 (if Line 5 is greater than Line 4.)

Note: Due to rounding do not make changes to any line for \$1 or less.

- (2) If Line 6 or Line 7a is changed, correspond with the taxpayer using Letter 3024C, Math Error Explained (BMF), to advise that a change was made and the reason for the change.
- (3) If any change causes a change from Balance Due to an Overpayment, or from an Overpayment to a Balance Due, edit an "X" to the left of the amount on the wrong line and edit the new amount on the right line.
- (4) When the above coding and editing has been completed, send the edited return(s) to the Non-Master File section.

3.11.25.10
(01-01-2020)

**Form 8924, Excise Tax
on Certain Transfers of
Qualifying Geothermal
or Mineral Interests**

- (1) This subsection provides instructions for document perfection of 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests.
- (2) Form 8924 is used for the computation and reporting of the excise tax due on the transfer of certain geothermal or mineral interests by an eligible entity. The return is due by the 90th day following the taxable transfer. The MFT is 41, Tax Class is 6 and the Document Code is 40.

3.11.25.10.1
(01-01-2020)

**Amended Returns -
Form 8924**

- (1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.
 - a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Form 8924 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.

3.11.25.10.2
(01-01-2020)

Tax Period - Form 8924

- (1) The taxpayer enters the date of sale or other disposition on Line 1 of Form 8924. Edit the tax period in YYYYMM based on this date to the left of the OMB Number.

3.11.25.10.3
(01-01-2020)

**Received Date - Form
8924**

- (1) The due date for filing Form 8924 is the 90th day following the taxable transfer.

3.11.25.10.4
(01-01-2026)

**Math Verification and
Processing - Form 8924**

- (1) If Line 6 is blank and there is an amount on Line 5, multiply Line 5 by 20 percent (.20). Enter the result on Line 6.
- (2) If Line 7 is blank and there is an amount on Line 4, multiply Line 4 by 21 percent (.21). Enter the result on Line 7.
- (3) If Line 8 is blank, but Line 6 and/or Line 7 have an amount entered, add Lines 6 and 7. Enter the result on Line 8.
- (4) Edit IRS Number 012 to the right of Line 8.

- (5) When the above coding and editing has been completed, send the edited return(s) to the Non-Master File section.

3.11.25.11
(01-01-2020)

**Form 8928, Return of
Certain Excise Taxes
Under Chapter 43 of the
Internal Revenue Code**

- (1) This subsection provides instructions for document perfection of Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code.
- (2) Form 8928 is used for the computation and reporting of excise taxes due on IRC 4980B, IRC 4980D, IRC 4980E, and IRC 4980G for failures by group health plans or employers. The MFT is 41, Tax Class is 6 and the Document Code is 39.

3.11.25.11.1
(01-01-2020)

**Multiple Form 8928 for
IRC 4980B and IRC
4980D - Same Taxpayer
Same Tax Period**

- (1) If the taxpayer files multiple Form 8928 tax returns for IRC 4980B and IRC 4980D with a "summary" Form 8928 for the same tax period, only the "summary" Form 8928 will need to be coded. Leave all supporting Form 8928 tax returns attached to the "summary" Form 8928 for processing.

3.11.25.11.2
(01-01-2020)

**Amended Returns -
Form 8928**

- (1) Amended returns will have the word "Amended" marked or written in at the top of the form. If the return is identified as amended, **DO NOT PROCESS**.
- a. Prepare Form 4227, Intra-SC Reject or Routing Slip, and route all amended Form 8928 to the Cincinnati Accounts Management (CAMC) BMF NMF Team C103, Mail Stop 6111G.

3.11.25.11.3
(01-01-2020)

Tax Period - Form 8928

- (1) The taxpayer enters the tax year at the top of the Form 8928 under the title. Edit this tax period in YYYYMM format to the left of the OMB Number.

3.11.25.11.4
(01-01-2020)

**Received Date - Form
8928**

- (1) The due date for filing Form 8928 is depends on the IRC section for which the return is being filed. The following table reflects the due dates:

IRC Section	Due Date
IRC 4980B or IRC 4980D	<ul style="list-style-type: none"> On or before the due date for the person's federal income tax return (employer or other person responsible for providing or administering benefits under the plan (such as an insurer or third-party administrator)) On or before the last day of the seventh month following the end of the plan year (multi-employer or multiple employer plans)
IRC 4980E or IRC 4980G	<ul style="list-style-type: none"> On or before the 15th day of the fourth month following the calendar year in which the non-comparable contributions were made

3.11.25.11.5
(01-01-2022)

**Math Verification and
Processing - Form 8928**

- (1) Math verify the return as follows:

If	And	Then
Line 16 is blank,	Line 11 and/or Line 15 has an amount,	Compute Line 16 by adding Line 11 and Line 15.
Line 34 is blank,	Line 28 and/or Line 33 has an amount,	Compute Line 34 by adding Line 28 and Line 33.
Line 36 is blank,	Line 35 has an amount,	Compute Line 36 by multiplying Line 35 by 35 percent (.35).
Line 38 is blank,	Line 37 has an amount,	Compute Line 38 by multiplying Line 37 by 35 percent (.35).

- (2) The following table shows the IRS Number, the applicable IRC section, and the line reported on Form 8928:

IRS Number	IRC Section	Corresponding Line on Form 8928
126	IRC 4980B	16
127	IRC 4980D	34
128	IRC 4980E	36
137	IRC 4980G	38

- (3) If an amount is reported on Lines 16, 34, 36, and/or 38 then edit the right IRS Number 126, 127, 128, and/or 137 to the right of the line reporting the amount.
- (4) When the above coding and editing has been completed, send the edited return(s) to the Non-Master File section.

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Exhibit 3.11.25-1 (01-01-2021)

Form CT-2, Employee Representative's Quarterly Railroad Tax Return

Quarterly Due Dates:
May 31, August 31, November 30, and the last day of February

CT-2 <small>Form (Rev. March 2025) Department of the Treasury Internal Revenue Service</small>	Employee Representative's Quarterly Railroad Tax Return Complete both copies of Form CT-2. Go to www.irs.gov/CT2 for the latest information.	<small>OMB No. 1545-0029</small>
1 Taxable compensation paid during this quarter subject to Tier 1 tax . . . \$ _____ × 12.4% (0.124) 2 Taxable compensation paid during this quarter subject to Tier 1 Medicare tax \$ _____ × 2.9% (0.029) 3 Taxable compensation paid during this quarter subject to Tier 1 Additional Medicare Tax \$ _____ × 0.9% (0.009) 4 Taxable compensation paid during this quarter subject to Tier 2 tax . . . \$ _____ × 13.1% (0.131) 5 Credit (attach explanation in duplicate) 6 Total taxes for quarter (add lines 1 through 4; subtract line 5). See instructions for payment details	1 Compute 2 Compute 3 Compute 4 Compute 5 6 T Compute	T I T ORIGINAL
<small>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</small>		
Signature Pay by EFTPS or Enclose Your Check or Money Order	Employee representative's name, address, and social security number, and name of organization represented. Return for Calendar Quarter (Months and year) ORIGINAL	
Paid Preparer Use Only	Print/Type preparer's name Preparer's signature Date Firm's name	Check <input type="checkbox"/> if self-employed Firm's EIN PTIN

**Must have supporting documents,
 unless Fractional Differences is noted.**

CT-2 SORTING

600-619	{	Tax Due - Less Than \$50.00. Pre-computed Penalty and Interest Paid on Return. Amended Returns.
900-919	{	Balance Due \$50.00 or more. Refund Due \$50.00 or more. Delinquent without Pre-computed Penalty and Interest.

Exhibit 3.11.25-2 (01-01-2021)

Form 2438, Undistributed Capital Gains Tax Return

Form 2438 (Rev. December 2020) Department of the Treasury Internal Revenue Service	Undistributed Capital Gains Tax Return ▶ Attach a copy of this form to Form 1120-RIC or to Form 1120-REIT. ▶ Go to www.irs.gov/Form2438 for instructions and the latest information.	OMB No. 1545-0123			
For calendar year 20____ or tax year beginning____, 20____, ending____, 20____					
Please Type or Print	Name of fund or REIT Number, street, and room or suite City or town, state, and ZIP code	Employer identification number			
Return and deposits are due 30 days from tax period end date.					
Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less					
(a) Description of property (Example, 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) less (e))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2
3 Unused capital loss carryover (attach computation)					3 ()
4 Net short-term capital gain or (loss). Combine lines 1 through 3. See instructions					4 Compute
Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year					
5					
6 Gain from Form 4797, column (g), line 7 or 9					6
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37					7
8 Net long-term capital gain. Combine lines 5 through 7					8 Compute
Part III Summary of Parts I and II					
9a Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)					9a
b Capital gain dividends					9b
10 Undistributed capital gains. Subtract line 9b from line 9a					10 Compute
11 Amount of undistributed capital gains on line 10 designated under section 852(b)(3)(D) or 857(b)(3)(C)					11
12 Amount of undistributed capital gains not designated under section 852(b)(3)(D) or 857(b)(3)(C). Subtract line 11 from line 10. See instructions					12
13 Capital gains tax. Multiply line 11 by 21% (0.21)					13 Compute
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. All information of which preparer has any knowledge.				
	Signature is not required.				
	Flag all unpaid and part-paid balance due returns.				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
					self-employed
	Firm's name ▶		Firm's EIN ▶		
	Firm's address ▶		Phone no.		
For Paperwork Reduction Act Notice, see instructions.					
			Cat. No. 118561		Form 2438 (Rev. 12-2020)

Exhibit 3.11.25-3 (01-01-2019)

Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests

Due Date

- April 15th of the following year.

Pass-Through Entities Under Section 860E(e)(6)

- Due – 15th day of the 4th month following the close of the tax year.

Form 8831 (Rev. April 2018) Department of the Treasury Internal Revenue Service		Excise Taxes on Excess Inclusions of REMIC Residual Interests ▶ Go to www.irs.gov/Form8831 for the latest information.		OMB No. 1545-1379 T YYMM
Name T Number, street, and room or suite no. (If a P.O. box, see instructions.) T City or town, state or province, country, and ZIP or foreign postal code T		Identifying number T		
Part I Transfers to Disqualified Organizations. File a separate Form 8831 for each transfer of a residual interest.				
Section A—Information on the Transfer				
1 Enter the date the residual interest was transferred to a disqualified organization T				
2 Within a reasonable time after discovering this transfer was subject to tax under section 860E(e)(1), were steps taken so that the residual interest you transferred is no longer held by a disqualified organization? ▶ T Yes T No				
3 If you answered "Yes" to question 2, enter the date the residual interest was no longer held by a disqualified organization				
4 Enter the amount of excess inclusions allocable to the residual interest you transferred that are excludable from the gross income of the transferee T				
5 Tax due. Multiply line 4 by the highest rate of tax specified in section 11 (see instructions) 5 T				
Section C—Amount Due Under Regulations Section 1.860E-2(a)(7)(ii). Complete this section only if you answered "Yes" to question 2.				
6 Enter the amount of excess inclusions allocable to the residual interest you transferred that accrued during the period the disqualified organization held that interest 6				
7 Amount due. Multiply line 6 by the highest rate of tax specified in section 11 (see instructions) 7 T				
Part II Tax on Pass-Through Entities With Interests Held by Disqualified Organizations. File a separate Form 8831 for Part II if you owe tax in Part I.				
8 Enter the ending date of the pass-through entity's tax year for which this return is being filed				
9 Enter the amount of excess inclusions allocable to interests in the pass-through entity for which the record holder is a disqualified organization 9				
10 Tax due. Multiply line 9 by the highest rate of tax specified in section 11 (see instructions) 10 T				
Part III Tax and Payments				
11 Enter the amount from line 5, 7, or 10, whichever applies 11 T				
12 Amount paid with Form 7004 12				
13 Amount due. Enter the excess of line 11 over line 12 13				
14 Overpayment. Enter the excess of line 12 over line 11 14				
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Signature T		Date T		Title (if any) T
Print/Type preparer's name		Preparer's signature		Date
Firm's name ▶		Firm's EIN ▶		Check <input type="checkbox"/> if self-employed PTIN
Firm's address ▶		Phone no.		Form 8831 (Rev. 4-2018)

Correspond if missing.

Correspond if:

- No box is checked on line 2, and Section B and C are both blank.
- Line 2 is checked "No", and Section B is blank.
- Line 2 is checked "Yes", and Section C is blank.

Correspond if Part III is blank.

Compute

Send all amended and refund Form 8831 to Accounts Management.

Exhibit 3.11.25-4 (01-01-2025)**Terms and Acronyms**

For Terms and Acronyms see the following tables:

Interpretation Words

Word	Definition	Example
Fair	Accurate and professional service to all persons without regard to personal bias.	Taxpayers have the right to expect a fair and just tax system.
Significant Characters	Any character other than zero or blank.	There are any intervening blanks between significant characters.
Usually	The exceptions when something is not required or what would create the unusual circumstance.	Nominee returns usually have only partnership entity information with a statement notating the partnership is a nominee and is not required to file.
Timely	The timeframe to consider what is or is not timely.	Taxpayers have the right to receive help from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AM	Accounts Management
BMF	Business Master File
C&E	Code and Edit
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
DLN	Document Locator Number
EEFax	Enterprise Electronic Fax
e.g.	For Example
EIN	Employee Identification Number
etc.	et cetera
Exam	Examination
Fax	Facsimile

Exhibit 3.11.25-4 (Cont. 1) (01-01-2025)
Terms and Acronyms

Acronyms and Abbreviations	Definition
ID	Identification or Identity
IDRS	Integrated Document Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
KCSPC	Kansas City Submission Processing Center or Kansas City Submission Processing Campus
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
NDC	National Distribution Center
NMF	Non-Master File
PDS	Private Delivery Service
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business and Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SERP	Servicewide Electronic Research Program (SERP)
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TEGE	Tax Exempt and Government Entities
TS	Taxpayer Services Note: On April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
U.S.	United States
USPS	United States Postal Service
ZIP	Zone Improvement Plan

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